

## Order Making Findings and Disapproving Registration Application

*In the Matter of DYH & Company*

PCAOB Release No. 102-2024-005

September 10, 2024

### I.

On July 9, 2024, the Public Company Accounting Oversight Board (“PCAOB” or “Board”), pursuant to PCAOB Rule 2106(b)(2)(ii), issued a Notice of Hearing on the Registration Application of DYH & Company (“Applicant”). The Notice of Hearing afforded Applicant an opportunity for a hearing under PCAOB Rule 5500 to determine whether to approve or disapprove Applicant’s application for registration with the Board. The Board received from Applicant a timely request for a hearing on the registration application.

### II.

Pursuant to PCAOB Rule 5205, Applicant has submitted an Offer of Settlement that the Board has determined to accept. Solely for the purpose of this proceeding and any other proceedings brought by or on behalf of the Board, or to which the Board is a party, and without admitting or denying the findings herein, except as to the finding described in III.A. below, which is admitted, Applicant consents to the entry of this Order Making Findings and Disapproving Registration Application as set forth below.

### III.

On the basis of information obtained by the Board in connection with consideration of Applicant’s registration application, the Board finds<sup>1</sup> that:

- A. Applicant is a California corporation headquartered in Brea, California.
- B. Applicant was registered with the PCAOB from September 8, 2015, to May 10, 2022.

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<sup>1</sup> The findings herein are made pursuant to Applicant’s Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

- C. On February 21, 2024, Applicant submitted an application to re-register with the PCAOB. At that time, Applicant maintained a website that contained the false statement “DYH & Company is a full-service CPA firm registered with the Public Company Accounting Oversight Board (PCAOB).” Applicant’s website did not indicate that Applicant’s registration with the PCAOB had been withdrawn in May 2022 and therefore Applicant was not registered with the PCAOB, or that Applicant was no longer able to audit issuers or broker-dealers, or play a substantial role in those audits, following its withdrawal from PCAOB registration.
- D. Applicant continued to maintain the false statement identified in paragraph III.C. above on its website until the Board identified the statement and asked Applicant to explain why Applicant was representing itself as a registered firm on its website.
- E. The false statement on Applicant’s website resulted from Applicant’s failure to exercise the degree of care that the Board would expect of a public accounting firm under the circumstances.

#### IV.

In view of the foregoing, and to protect the interests of investors and further the public interest in the preparation of informative, accurate, and independent audit reports, it is hereby ORDERED:

That Applicant’s application for registration with the Board is disapproved, provided, however, that with respect to any new application for registration submitted by Applicant after July 9, 2025, the Board will not issue a Notice of Hearing to determine whether to approve or disapprove such application based solely on the violations that are the subject of the findings contained in this Order.

ISSUED BY THE BOARD.



Phoebe W. Brown  
Secretary

September 10, 2024