



**ORDER**

**III.**

On the basis of Respondent's Offer, the Board finds<sup>1</sup> that:

**A. Respondent**

1. Carney, Delplato LLC is a limited liability corporation located in West Orange, New Jersey. The firm was licensed by the New Jersey State Board of Accountancy to engage in the practice of public accounting (License No. 20CB00349900), but such license expired June 30, 2012 (under the name "Snare, Foti & Delplato LLP"). The firm registered with the Board on January 27, 2004, pursuant to Section 102 of the Act and Board rules.

**B. Violations**

2. Pursuant to Section 102(d) of the Act, PCAOB Rule 2200, *Annual Report*, provides that "[e]ach registered public accounting firm must file with the Board an annual report on Form 2 . . . ." PCAOB Rule 2201, *Time for Filing Annual Report*, sets forth that the deadline for filing the annual report is June 30 of each year. In violation of Section 102(d) of the Act and Rule 2200, Respondent failed to timely file an annual report for 2010, 2011, 2012, 2013, and 2014.

3. In addition, pursuant to Section 102(f) of the Act, PCAOB Rule 2202, *Annual Fee*, provides that "[e]ach registered public accounting firm must pay an annual fee to the Board on or before July 31 . . . ." In violation of Rule 2202, Respondent failed to timely pay its annual fee in 2010, 2011, 2012, 2013, and 2014.

**C. Subsequent Events**

1. The Board instituted these proceedings on September 10, 2014.

2. On September 29, 2014, Respondent paid its annual fees for 2010, 2011, 2012, 2013 and 2014.

3. On September 30, 2014, Respondent filed its annual reports for 2010, 2011, 2012, 2013, and 2014.

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

**ORDER**

4. On September 29, 2014, Respondent filed a Form 1-WD to request leave to withdraw its registration from the Board.

**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, the Board determines it appropriate to impose the sanctions agreed to in Respondent's Offer. Accordingly, it is hereby ORDERED that:

- A. Pursuant to Section 105(c)(4)(E) of the Act and PCAOB Rule 5300(a)(5), Respondent, Carney, Delplato LLC, is censured; and
- B. Pursuant to Section 105(c)(4)(D) of the Act, and PCAOB Rule 5300(a)(4), a civil money penalty in the amount of \$3,000 is imposed upon Respondent. All funds collected by the Board as a result of the assessment of this civil money penalty will be used in accordance with Section 109(c)(2) of the Act. Respondent shall pay this civil money penalty within 10 days of the issuance of this Order by (a) wire transfer pursuant to instructions provided by Board staff; or (b) United States postal money order, certified check, bank cashier's check or bank money order; (c) made payable to the Public Company Accounting Oversight Board; (d) delivered to the Controller, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington D.C. 20006; and (e) submitted under a cover letter, which identifies Carney, Delplato, LLC as Respondent in these proceedings, sets forth the title and PCAOB Release number of these proceedings, and states that payment is made pursuant to this Order, a copy of which cover letter and money order or check shall be sent to Office of the Secretary, Attention: Phoebe W. Brown, Secretary, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington D.C. 20006.

**ORDER**

**V.**

Upon performance by Respondent of Part IV above, pursuant to PCAOB Rule 2107, the Board shall consider Respondent's Form 1-WD and whether to grant it leave to withdraw. In doing so, the Board shall not take into consideration its findings contained in Part III herein.

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

Phoebe W. Brown  
Secretary

November 4, 2014