

ORDER

Respondent consents to entry of this Order Making Findings and Imposing Sanctions ("Order") as set forth below.

III.

On the basis of Respondent's Offer, the Board finds¹ that:

A. Respondent

1. Brookscardiel & Company, PLLC is a limited liability corporation located in The Woodlands, Texas. Brookscardiel is licensed by the Texas State Board of Public Accountancy to engage in the practice of public accounting (License No. C08031). The Firm registered with the Board on September 6, 2012, pursuant to Section 102 of the Act and Board rules. A search of public records indicates that the Firm has not issued any audit reports or broker-dealer certifications since registering with the Board.

B. Violations

2. 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, Brookscardiel failed to timely pay its annual fee in 2014.

C. Subsequent Events

3. The Board instituted these proceedings on June 10, 2015.
4. On June 12, 2015, Brookscardiel paid its annual fee for 2014.

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:

¹ 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

- A. Pursuant to Section 105(c)(4)(E) of the Act and PCAOB Rule 5300(a)(5), Brookscardiel is censured;
- 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 \$2,000 is imposed upon Brookscardiel. 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. Brookscardiel 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 Brookscardiel as a 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; and
- C. Pursuant to Section 105(c)(4)(G) of the Act and PCAOB Rule 5300(a)(9), the Firm is required:
 - 1. to provide a copy of this Order –
 - a. within thirty (30) days from the date of this Order, to all audit personnel employed by, or associated (as defined in PCAOB Rule 1001(p)(i)) with the Firm as of the date of this Order,
 - b. within thirty (30) days from the date of this Order, to any client of the Firm as of the date of this Order for which the Firm has performed or has been engaged to perform an "Audit," as that term is defined in Section 110(1) of the Act and PCAOB Rule 1001(a)(v), or SEC Registered Broker-Dealer Engagement (defined to mean an engagement to provide a report – whether an audit report, an examination report, or a review report – required under paragraph (d)(1)(i)(C) of Exchange Act Rule 17a-5, as amended (found at 17 C.F.R. § 240.17a-5)),

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- c. before the commencement of any Audit or any SEC Registered Broker-Dealer Engagement, to any future client for which the Firm is engaged within one (1) year of the date of this Order to perform such an Audit or SEC Registered Broker-Dealer Engagement; and
2. to certify in writing to the Director of the Division of Enforcement and Investigations, Public Company Accounting Oversight Board, 1666 K Street, N.W., Washington D.C. 20006, the Firm's compliance with paragraphs C(1)(a) through C(1)(c) above. The certification shall identify the undertakings, provide written evidence of compliance in the form of a narrative, and be supported by exhibits sufficient to demonstrate compliance. The Firm shall submit such certification within thirty (30) days from the expiration of the one (1) year period in paragraph C(1)(c) above.

ISSUED BY THE BOARD.

/s/ Phoebe W. Brown

Phoebe W. Brown
Secretary

September 10, 2015