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ORDER GRANTING PETITION TO  
TERMINATE BAR AND CONSENTING TO  
ASSOCIATION WITH A REGISTERED  
PUBLIC ACCOUNTING FIRM

*In the Matter of Ahmed Mohidin, CPA*

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) PCAOB Release No. 105-2018-011  
)  
) June 13, 2018  
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On September 13, 2016, the Public Company Accounting Oversight Board ("Board" or "PCAOB") issued an order instituting disciplinary proceedings, making findings and imposing sanctions that barred Ahmed Mohidin, CPA ("Mohidin") from being an associated person of a registered public accounting firm.<sup>1</sup> Mohidin was permitted, pursuant to the order, to petition for Board consent to associate with a registered public accounting firm after one year from the date of the order. Mohidin has filed a petition to terminate the bar and for Board consent to associate with MJF & Associates, APC ("MJF"), a public accounting firm registered with the Board pursuant to Section 102 of the Sarbanes-Oxley Act of 2002, as amended, and PCAOB Rules. By this Order, the Board is granting Mohidin's petition.

In the order imposing sanctions against Mohidin, the Board found that: (i) Goldman Kurland and Mohidin, LLP ("GKM"), then a registered public accounting firm, and Mohidin violated PCAOB rules and standards in connection with the audits of two issuers; (ii) GKM and Mohidin violated Section 10A of the Securities Exchange Act of 1934 ("Exchange Act") and Exchange Act Rule 10A-2 concerning auditor independence in connection with the audit of one issuer and reviews of two issuers; (iii) GKM violated PCAOB standards concerning engagement quality reviews in connection with the audit of one issuer; and (iv) Mohidin directly and substantially contributed to GKM's violations. Mohidin consented to the entry of the order without admitting or denying the findings in it, except as to the Board's jurisdiction over him and the subject matter of the proceedings, which he admitted.

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<sup>1</sup> *In the Matter of Goldman Kurland and Mohidin, LLP and Ahmed Mohidin, CPA*, PCAOB Release No. 105-2016-027 (Sept. 13, 2016).

PCAOB Rule 5302(b) governs petitions to terminate a bar from being an associated person of a registered public accounting firm. Such petitions must be supported by an affidavit addressing certain factors and include certain exhibits as specified in PCAOB Rule 5302(b)(2). PCAOB Rule 5302(b)(3) requires the petitioner to make a showing satisfactory for the Board to be able to determine that the proposed association would be consistent with the public interest. Such a determination depends on the petitioner's specific facts and circumstances.

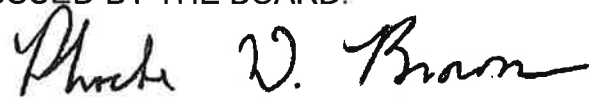
On the basis of the information supplied and representations made relating to factors identified in PCAOB Rule 5302(b)(4), it appears that Mohidin has met the requirements of PCAOB Rule 5302(b) and that he has complied with the September 13, 2016 order barring him from being an associated person of a registered public accounting firm. Moreover, nothing has come to the Board's attention that would be a basis for an adverse decision on Mohidin's petition.

In view of the foregoing, the Board determines that the proposed association would be consistent with the public interest. Accordingly, it is hereby ORDERED that:

- A. The Board consents to Ahmed Mohidin, CPA's association with MJF, a registered public accounting firm;
- B. The bar against Ahmed Mohidin, CPA from being an associated person of a registered public accounting firm is hereby terminated; and
- C. Ahmed Mohidin, CPA agrees that, for a period of one year from the date the Board grants the petition to terminate his bar, Mohidin undertakes:
  - i. that he will be supervised for all work performed that is subject to the Board's jurisdiction, as set forth in Title I of the Sarbanes-Oxley Act of 2002, as amended;
  - ii. that his supervisor will be the outside consultant named in the petition to terminate his bar or another partner-level professional with similar qualifications and experience;
  - iii. that he will provide all supervisors with a copy of the Board order granting the petition to terminate his bar; and

- iv. that he will 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, his compliance with the above undertakings. 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. Mohidin shall submit such certification within thirty (30) days of the close of the one year period from the date the Board grants Mohidin's petition to terminate his bar. During and after such one year period, Mohidin shall also submit such additional evidence of and information concerning his compliance as the staff of the Division of Enforcement and Investigations may reasonably request.

ISSUED BY THE BOARD.



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Phoebe W. Brown  
Secretary

June 13, 2018