

ORDER

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 Krusick has met the requirements of PCAOB Rule 5302(b) and that he has complied with the April 12, 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 Krusick's petition.

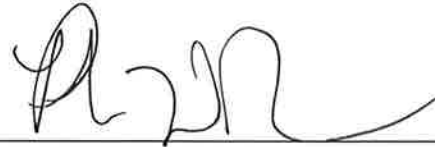
In view of the foregoing, the Board determines that the proposed association would be consistent with the public interest. Accordingly, it is hereby ORDERED that:

- A. The Board consents to Joseph M. Krusick, CPA's association with MKA, a registered public accounting firm;
- B. The bar against Joseph M. Krusick, CPA from being an associated person of a registered public accounting firm is hereby terminated; and
- C. Joseph M. Krusick, CPA agrees that, for a period of one year from the date the Board grants the petition to terminate his bar, Krusick 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 supervisors will be W. Ed Moss, Jr., CPA, a partner at MKA and Jennifer K. Aros, CPA, MKA's quality control manager;
 - 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. Krusick shall submit such certification within thirty (30) days of the close of the one year period from the date the Board grants Krusick's petition to terminate his bar. During and after such one year period, Krusick shall also submit

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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.

A handwritten signature in black ink, appearing to read 'Phoebe W. Brown', written over a horizontal line.

Phoebe W. Brown
Secretary

May 21, 2019