

UNITED STATES OF AMERICA
Before the
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934
Release No. 105022 / March 17, 2026

ACCOUNTING AND AUDITING ENFORCEMENT
Release No. 4588 / March 17, 2026

ADMINISTRATIVE PROCEEDING
File No. 3-21960

	ORDER GRANTING APPLICATION FOR
In the Matter of	: REINSTATEMENT TO APPEAR AND PRACTICE
DANIEL URNESS, CPA	: BEFORE THE COMMISSION AS AN
	: ACCOUNTANT RESPONSIBLE FOR THE
	: PREPARATION OR REVIEW OF FINANCIAL
	: STATEMENTS REQUIRED TO BE FILED WITH
	: THE COMMISSION, OTHER THAN AS A
	MEMBER OF AN AUDIT COMMITTEE

On June 10, 2024, the Commission issued, by consent, an Order Instituting Public Administrative Proceedings Pursuant to Rule 102(e) of the Commission’s Rules of Practice, Making Findings and Imposing Remedial Sanctions (the “Suspension Order”) against Respondent Daniel Urness, CPA.¹ The Suspension Order suspended Urness from appearing or practicing before the Commission as an accountant but permitted him, after one year from the date of the Suspension Order and if he provided certain documentation and attestations, to request that the Commission consider his reinstatement to resume appearing or practicing before the Commission as (1) a preparer or reviewer, or a person responsible for the preparation or review, of financial statements that are required to be filed with the Commission other than as a member of an audit committee, as that term is defined in Section 3(a)(58) of the Exchange Act; (2) a preparer or reviewer, or a person responsible for the preparation or review, of financial statements that are required to be filed with the Commission as a member of an audit committee, as that term is defined in Section 3(a)(58) of the Exchange Act; or (3) an independent accountant.

This order is issued in response to Urness’s application for reinstatement to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission, other than as a member of an audit committee.

¹ See Accounting and Auditing Enforcement Release No. 4507, dated June 10, 2024.

In the Suspension Order the Commission found that, as set forth in the judgment entered in the civil action entitled *SEC v. Cavco Industries, Inc., et al.*, Number CV-21-01507- PHX-SRB, in the United States District Court for the District of Arizona, Urness had been enjoined from future violations and aiding and abetting violations of certain provisions of the federal securities laws and the rules thereunder. The Commission's complaint in that matter alleged, among other things, that Urness, as former Chief Financial Officer of Cavco Industries, Inc. ("Cavco"), failed to review and approve exceptions to the Cavco investment policy. The complaint further alleged that Urness circumvented Cavco's investment policy by funding trades made on behalf of Cavco without ensuring authorization and setting up a system to fund the trades without informing the board. The complaint also alleged that Urness provided misleading information to Cavco's auditor and, as a result, the auditor did not become immediately aware of Cavco's insider trading, control violations, or a Financial Industry Regulatory Authority investigation into Cavco's trading.

Urness has provided the requisite information set forth in the Suspension Order and the Commission has not discovered any contrary information or any other information indicating that Urness has violated a federal securities law, rule, or regulation or rule of professional conduct since the entry of the Order. The Commission further finds no basis to determine that reinstatement would not be in the public interest. Therefore, it is accordingly,

ORDERED for cause shown that Daniel Urness, CPA is hereby reinstated to appear and practice before the Commission as an accountant responsible for the preparation or review of financial statements required to be filed with the Commission, other than as a member of an audit committee.

By the Commission.

Vanessa A. Countryman
Secretary