

UNITED STATES OF AMERICA
before the
SECURITIES AND EXCHANGE COMMISSION

Administrative Proceeding File No. 3-16386

In the Matter of Timothy W. Carnahan Respondents
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Appeal Brief - pursuant to Rule of Practice
450(a)
Per Order Dated: January 25, 2021

1. The ID Initial Decision has a “**Summary**” which is untrue.
2. The ID section “**Procedural background**” which is untrue.

With the above two statements, the “**Procedural Issues**” are based upon false statements.

With the above three statements, the “**Findings of Fact**” cannot be true.

The SEC lawyers and ALJ statements are arbitrary and capricious and most important both the ALJ and lawyers used the government powers for vengeance due to the failure of the SEC program dubbed SEC Robocop and further self-proclaimed targeting the respondents. The SEC DOE publicly announced handling CYIOS in house.

Read the respondents opening brief and trust it’s true and accurate!

- 1. There was no SOX violation see (ID 2015 December - Initial Decision).**
- 2. There was no false statement on any 10K ever filed.**
- 3. There were no failures to file any reports.**

The best way to “**DEBUNK**” the SEC’s untrue statements are to read the real statements from the respondents. It will be apparent where the truth lies.

Introduction

1. CYIOS is a Nevada corporation and during the time in question, headquartered in Washington, D.C., that serves as a holding company for two operating subsidiaries. One of those subsidiaries, also called CYIOS Corporation, is a District of Columbia corporation that “builds knowledge management solutions [and] supports organizations with business continuity, financial and IT services for the Department of Defense. CKO is the second of CYIOS’ operating subsidiaries and its “product arm”. CKO offers CYIPRO, a computer software program that “provides a virtual workspace for collaboration, project management, and document management to help manage people, processes and information.” CYIPRO is a “secure, web-based virtual office that uses an array of tools to give any organization the ability to manage and retain knowledge, collaborate data and ideas, and securely store and share information; CYIPRO captures all financials of all transactions and supports GAAP, SEC SOX 404 support, PCAOB and Securities and Exchange Commission rules of practice as well as DoD DCAA Defense Contract Audit Agency audits.
2. Respondents started using the computer software 1999 and in 2005 to meet the SEC ICFR requirements and has all the rights. The software was tested and proven for years, throughout the time period the computer software program became more affective and accurate for ICFR. Moreover, the software was built to support SOX Section 404 specifically and other Security and Exchange Commission rules and procedures for small businesses. The software was also used to pass the DCAA (Defense Contract Audit Agency) audit as well as support for GAAP. While using the software for CYIOS’s ICFR, every SEC 10K CYIOS filed with the sec.gov was audited and paid by an external audit company under the PCAOB rules. CYIOS NEVER received any deficiencies or material weaknesses from an audit about its software as required by law 7 CFR § 1773.32 - Report on internal control over financial reporting and on compliance and other matters.
3. Respondents filed the proper filings for CYIOS. Based upon The Operation of Section 15(d) and Rule 12h-3, first, Section 15(d) provides for an **automatic statutory suspension of this reporting obligation** if, on the first day of any fiscal year other than the fiscal year in which a Securities Act registration statement became effective, there are fewer than 300 record holders of the class of securities offered under the Securities Act registration statement.

The Commission adopted amendments to Exchange Act Rules 12g-1, 12g-2, 12g-3, 12g-4 and 12h-3 to reflect the statutory changes made by the JOBS Act and the FAST Act.

Rule 12g-1 was amended to provide that an issuer is not required to register a class of equity securities pursuant to Section 12(g)(1) if on the last day of its most recent fiscal year:

- the issuer had total assets not exceeding \$10 million; or
 - the class of equity securities was held of record by fewer than 2,000 persons or 500 persons who are not accredited investors (as such term is defined in Securities Act Rule 501(a)), determined as of such day rather than at the time of the sale of the securities; or
 - in the case of a bank; a savings and loan holding company; or a bank holding company, the class of equity securities was held of record by fewer than 2,000 persons.
4. In June 2014, the SEC started an investigation and stated that CYIOS's use of computer software "CYIPRO" for ICFR (internal control over financial reporting) statement is false on the all filed 10K CYIOS reports, because the SEC does not understand the software and stated as it should have caught the alleged SOX 404 violation.
5. **Respondents** immediately during the 2014 SEC investigation, fought and **emailed** the SEC within days' proof of no wrong doings and that software is ISO 9000:2008 compliant just as the Exchange Act Rule 13a-15(c) contains an explicit requirement that management's evaluation of the issuer's internal controls must be based on a suitable, recognized control framework.
6. **Respondents** email during the SEC investigation showing proof of the software is ISO 9000:2008 compliant as one recognized control frameworks used for ICFR. See the attached (**Exhibit A**) (Continuous_Process_Improvement_Support.docx) that was in the said email below.
- Date Sent: Monday, August 25, 2014 2:28:25 PM Sent From: "Timothy Carnahan" <carnahan@cyios.com> Sent To: "King, David R." <KingDR@SEC.GOV> Sent CC: "McGuire, Margaret S." <MCGUIREM@SEC.GOV>, "Peavler, David L." <PeavlerD@SEC.GOV>, "Woodcock, David R." <WoodcockD@SEC.GOV> Subject: RE: Re: CYIOS Corporation (FW-3921) Attachments: **[Continuous_Process_Improvement_Support.docx]**

David,

A. From my earlier email, I've attached how the processes (ME, MYSELF and I) created to run CYIOS (CYIO).

A.1 These processes to ALL of the invoicing and payroll that are incorporated into our SEC filings. Traci is more or less a bookkeeper in her capacity as a contractor. Our website has many purposes --- none have been formally deemed for use for our shareholders. Please see 2008 SEC guidance on use and historical factors.

A.2 Please read as all my "Internal Controls" related to financial reports are covered through my automation of the processes.

B. My claim is that the SEC failed to evaluate these processes and further ignored my testimony; thus coming to the wrong conclusions.

B.1 I also claim the SEC failed to evaluate under the 2008 guidance --- <http://www.sec.gov/news/press/2008/2008-158.htm>

B.2 My "MAJOR" concern is that the SEC actions have cause a "Hardship" on the company.

C. As for the "Late filings", we received a letter from SEC about our filings, we talked about our situation and the SEC was fine with our form 15 filed May 2014.

My intent is to resolve any concerns as needed immediately, please advise when we can have our next conversation.

Vr, Tim: _____

Timothy W. Carnahan

CEO CYIOS Corporation Ronald Reagan Building 1300 Pennsylvania Ave,700 Washington,20004

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Email response from SEC:

From: "King, David R." <KingDR@SEC.GOV> Date Sent: 8/25/2014 5:15:58 PM To: "Timothy W. Carnahan" <carnahan@cyios.com> CC: "McGuire, Margaret S." <MCGUIREM@SEC.GOV>, "Peavler, David L." <PeavlerD@SEC.GOV>, "Woodcock, David R." <WoodcockD@SEC.GOV> Subject: RE: Re: CYIOS Corporation (FW-3921)

Mr. Carnahan,

We will consider the material you provided and will get back to you to propose times that we can discuss this matter.

David R. King, CPA

U. S. Securities and Exchange Commission
Enforcement Division

7. After losing merger in June 2014 due to this SEC investigation, later February 13th, 2015 the SEC filed OIP – Order Instituting Administrative and Cease-and-Desist Proceedings #33-9725.
8. The respondents fought this OIP and on December 21st, 2015 the SEC release the (ID) Initial Decision. The ID dismissed the SOX violations in part. The respondents appealed and on February 2, 2016 33-10031 and appeal was granted 33-100-31.
9. Respondents fought the appeal and final brief was filed July 11th, 2016. Respondents waited for the final decision, but it never came, under SEC Rule 900 a decision should be made within (7) months; 2006 Rules of Practice.
10. SEC Commission failed to meet SEC Rule 900 (2006 rules of practice) deadline to decide.
11. The SEC commission vacated the original ID Initial Decision on November 29th, 2017.
12. On December 7th, 2017, an Order from SEC to remand our case for a new hearing based upon the November 29th Supreme Court hearing about the SEC ALJs (administrative law judges).
13. The SEC ALJ ordered an ID (Initial Decision) January 10th, 2020; the respondents have the right to petition the SEC Commission for a review of this ID.

Ambiguous process – Violation of Due process (respondents civil rights).

14. The SEC filed in the OIP February 13th, 2015 against the respondents that the statement on the filed 10K report was false. The SEC claimed that software used for “ICFR” should have caught the SOX violation, since it did not, ICFR are weak. But, December 2015 the Initial Decision, the SEC dropped the SOX violation thus the SEC argument should be a moot point.
15. The respondents appealed February 2, 2016 33-10031 and filed their final brief July 11th, 2016. Respondents waited for the final decision, but it never came. Respondents feel their Right to Due process was violated by Rule 900 of Securities and Exchange Commission rules of practice. Rule 900 – Informal Procedures and Supplementary Information Concerning Adjudicatory Proceedings of the securities and exchange commission states a decision must be made within at the latest 7 seven months (2006 rules of practice). No decision was made. Moreover, according to the referred case law *Rory C. Flynn vs SEC No. 16-2122*, the SEC has historically used this Rule 900 in violation of due process rights of other cases, now we are victims of this abuse. For over 16 months, the SEC Commission could have easily issued Final Decision – but they failed to do so under rule 900. Finally, the SEC Commission changed the Rules of Practice to “buy more time” starting in February 2020, thus admitting this was a problem for the SEC; we see it as a violation of our due process.
16. November 2017, the case was then remanded for a new hearing due to the case about the appointment of SEC ALJ, (*Raymond J. Lucia and Raymond J. Lucia Companies, Inc. v. Securities and Exchange Commission (No. 17-130)*).
17. *On remand*, the SEC states that CYIOS’s ICFR are weak because it is not a “known” government recognized framework. The respondents debunked this with the email and attachment (**Exhibit A**) provided in evidence 2014 June, that mapped CYIPRO’s processes to ISO 9000:2008 standard recognized throughout the government and internationally. Funny thing, the ALJ refused to admit this document as evidence. **Really – this is a complete act of ignorance and vengeance as anyone can see that we emailed this document in 2014 during the SEC investigation and moreover the SEC investigator emailed back accepting it into the record.**

Furthermore, CYIOS's required 10K PCAOB audits have never found any deficiencies with our software or with any filing ever as required by law 7 CFR § 1773.32 - Report on internal control over financial reporting and on compliance and other matters.

Here is the “**Smoking Gun**” – the SEC found no fraud and no defects with any 10K filings; the respondents conclude they are fighting a host of excuses made up by the SEC; we can't defend something that does not exist. Our due process rights were violated.

Time barred under statute of limitations 28 U.S.C. § 2462.

18. The respondents have requested immediate dismissal because after a long time waiting and no decision was made this case should be dismissed in the summer of 2016.

The respondents used this software for SEC 10K filings starting 2005 and never faced such situations. The SEC is just disturbing the respondents by this shameful and time-wasting act. Now, the respondents fight this case again and this is totally against the statute of limitations and time bars. A very ambiguous process which we feel is a violation of our due process. Based upon the Supreme Court ruling in the SEC v. Kokesh, No. 15-2087 (10 Cir. Decided March 5, 2018) time should bar any action from the SEC due to the “Statue of Limitations” this case should be dismissed through permanent injunction. 28 U.S.C. § 2462 bars the government from bringing suit to enforce “any civil fine, penalty, or forfeiture” after five years from when the claim **first accrues**.

In resolving the question of when the statute begins to run the Supreme Court focused on the phrase “**first accrues**” from the statute. In view of this language section 2462 “begins only once, when a claim first accrues.” (emphasis original). In view of these words the statute cannot reset each day because the concept of “first” would “have no operative” force, the Supreme Court found in the SEC v. Kokesh, No. 15-2087 (10 Cir. Decided March 5, 2018). Again, “**first accrued**” is **2005** which is 10 years from the original OIP filed February 13th, 2015; in addition to the time being barred, the respondents have given all the evidence that all statements on all our filings are true contrary to the SEC claim in this case is that a statement in our filing is false and the SEC have provided no proof of otherwise; if so, please show someone!!!

Notwithstanding the above, being remanded based upon the SEC’s error alone (December 7th, 2017) and brought to hearing over 10 years from the events in question reinforce the statute of limitations barring any action or enforcement from the SEC under 28 U.S.C. § 2462.

The SEC commission vacated the original hearing in November 29th, 2017. The respondents fought this with the argument that the statute of limitations bars any action from the SEC and it is clearly beyond five years but this argument fell upon death ears and blind eyes.

Currently, the respondents only remedy is to petition the SEC Commission for review of the January 10th, 2020 ID from the SEC ALJ. Moreover, on appeal, the Commission's standard of review is *de novo*. It has broad discretion not only to consider the ALJ's findings and conclusions, but also to make its own independent determinations and interpretation of the evidence offered during the proceedings.

Historically, we fall into the same “Due Process violation” because of ambiguity with Rule 900.

Moreover, the ID filed January 10th, 2020 **failed to meet the SEC Rule 360 on timeliness**. While the respondents filed motion to the SEC ALJ to dismiss based upon this failure to comply with the Rule 360, the ALJ refused to rule on this issue.

Relief:

The respondents appeal has been granted and this is our opening brief however, appealing the Initial Decision as the record shows we have already suffered losses over the past six (6) years, let alone the shareholders have lost as well as the losses from company opportunities being the merger loss in 2014 and other collateral damages. The respondents have shown a substantial likelihood of success on the merits, that irreparable harm has resulted already and will continue if the case is not dismissed, that the SEC lacks an adequate remedy at law, and that the relief requested will serve the public interest. The respondents also ask this to give relief as deemed appropriate for the hardship the SEC DOE actions have caused for over six (6) years. Effectively, the SEC DOE used the respondents for their purposes and goals with neglect to the respondents and shareholders.

Let us not forget why the SEC DOE has “vengeance” and acted with prejudice toward the respondents – below are two quotes, one directly from SEC DOE.

Quote from Forbes, Aug 9, 2013:

Francine McKenna reported in [Forbes magazine](#) how a stretched Securities & Exchange Commission, embarrassed at having missed Bernie Madoff’s \$65 billion Ponzi scheme, had “reorganized its enforcement division, eliminating an accounting-fraud task force and adding new units to pursue crooked investment advisors and asset managers, market manipulations and violations of the Foreign Corrupt Practices Act.” Forbes wondered whether the SEC might end up overlooking the next Enron. Turns out, we weren’t the only ones worried. In April, former federal prosecutor Mary Jo White was sworn in as chairman of the SEC and [quickly made clear there would be a renewed emphasis at the agency](#) on detecting and punishing accounting shenanigans.

Quote (snippet) from August 21, 2015:

By Stephanie Russell-Kraft

Law360, New York (August 21, 2015, 8:28 PM ET)

In February, the Fraud Group filed its first enforcement action against defense contractor Cyios Corp, its CFO Traci J. Anderson and sole director Timothy W. Carnahan.

“We would have farmed it out like we do other referrals, but because we thought we could do it quickly it made sense to do it on our own,” Woodcock said of the charges.

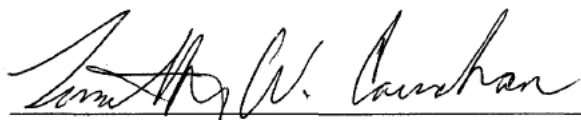
Margaret McGuire, who took over the group after Woodcock’s departure, said the Cyios case is likely to remain an exception rather than the new rule.

CONCLUSION - REQUEST to DISMISS CLAIMS

Based upon above, CYIOS respondents request for dismissal of the Administrative Proceeding collectively and further puts the next move on the SEC Commission to restore the SEC Administrative process with integrity, honor, and respect – most importantly restore public’s trust.

Timeliness: Current Date February 24th, 2021 is within timeline set in the said Order dated January 25th, 2021; this is filed timely.

Signed,



Timothy Carnahan

2021-02-24

(date)

Service List

In accordance with Rule 150(a) of the Commission's Rules of Practice, I hereby certify that a true and correct copy of the foregoing document was served on the persons listed below on the 24th Day of February 2021 under Rules of Practice 150 - 153, 17 C.F.R. § 201.150 – 153; thus, from the ORDER in question use: APFILINGS@SEC.GOV.

Office of the Secretary
100 F Street, NE
Washington, DC 20549

CYIOS Corporation
Timothy W. Carnahan
2637 E Atlantic Blvd #26190
Pompano Beach, FL 33062

Respectfully,
Timothy W. Carnahan

X 

CYIPRO –a Defined Process Enhancing Continuous Improvement

3.8 Continuous Process Improvement Support

CYIPRO ensures total accountability, visibility and control of work activity, by providing the time management automation. This system helps the managers to efficiently plan and use their human resources, to optimize and control the process. The workforce can be effectively planned and scheduled, by automatically tracking the employee time and identifying new process improvement possibilities. Time is a valuable resource in a production process. An accurate time tracking system can underline some improvement possibilities in the production process, in order to save production time or to decrease costs. The time management automation ensures these advantages, and huge saving at the same time, by replacing sometimes a whole department involved in this process. The systems also can provide useful information for continuous improvement of production system, and for optimizing the business costs.

These advantages are very useful in the attempt to apply the ISO 9001:2008 principles regarding the planning (Chapter 5.4 *Planning*), the resource management (Chapter 6 *Resource management*), the planning of product realization (Chapter 7.1 *Planning of product realization*), and the continual improvement (Chapter 8.5.1 *Continual improvement*).

A reliable time tracker is necessary for recording the billable work activities performed for a client. Deficiencies in the time tracking system can cause customer complaint or the company may lose the client. At the same time, the complaint solving procedure would require a detailed checking of the time records, involving huge costs related to the working hours spent on these verifications. CYIPRO saves valuable time and helps the management avoid some customer complaints on billable activities, or solve these complaints very quickly and demonstrate the clients that an organization has a reliable billing system, and they are not overcharged. The purpose it is not to prove the client is wrong, but to prove that the company is reliable. We can conclude that CYIPRO helps an organization to enhance the customer satisfaction (ISO 9001:2008, Chapter 5.2 *Customer focus* and Chapter 8.2.1 *Customer satisfaction*), to successfully communicate with the clients (ISO 9001:2008 Chapter 7.2.3 *Customer communication*), to monitor and measure the processes (ISO 9001:2008, Chapter 8.2.3 *Monitoring and measurement of processes*), and to monitor and measure the product (ISO 9001:2008, Chapter 8.2.4 *Monitoring and measurement of product*). If the product is quantified as working hours, the system can ensure the control of the non-conforming product (ISO 9001:2008, Chapter 8.3 *Control of nonconforming product*), and avoid the complaints and the decrease of customer satisfaction (too many hours billed for one activity), because it ensures the rapid identification of the non-conformity (delay) and allows immediate actions.

The format of the recordings provided by CYIPRO is perfect for the data analysis necessary for the Quality Management System evaluation (ISO 9001:2008, Chapter 8.4 *Analysis of data*), and helps the management to identify the problems and the risks in the system, in order to ensure the continual improvement (ISO 9001:2008, Chapter 8.5.1 *Continual improvement*), to propose and apply corrective actions (ISO 9001:2008, Chapter 8.5.2 *Corrective action*) and preventive actions (ISO 9001:2008, Chapter 8.5.3 *Preventive action*).

CYIPRO eliminates the massive overhead of paper timesheets, time clocks, spreadsheets and manual data re-entry, and captures all the billable hours, including the short periods of time servicing a customer, such as phone calls and email. The accuracy increases the customer satisfaction, and the automation saves valuable time, enhancing the resource management.

The system also can provide information on the activities of employees in the office or in the field, enhancing a proper time management. This information can be used for employee evaluation (ISO 9001:2008, Chapter 6.2 *Human resources*), for assigning the right person to a new project, and to optimize the costs of the project. The Management can identify in real time the employees that are underutilized and can be assigned to a new project, or to a high priority project.

The Email to Project function ensures the billing on the hours spent for the new project, and it is a very useful tool for gaining the client trust and increasing the customer satisfaction.

Time Management Automation, Integrated with Invoices and Payroll

CYIPRO provides very useful information for the Human Resources Manager regarding overtime, vacation, sick days, tardiness and low productivity. The data analysis allows the identification of some situation when the employees become dissatisfied with their job, and the Management can find a solution for avoiding the decrease of working hour return.

The system allows the accurate quantification of the costs on each project and process, providing valuable information for continuous improvement and planning, by enlightening the need for training, for automation, or for redefining job roles. By analyzing the data provided by CYIPRO, the Management can optimize the personnel costs on each project or department, ensuring all the time the correct dimensioned human resource for a new task (ISO 9001:2008, Chapter 6.2 *Human resources*).

CYIPRO combines scheduling, tracking and payroll in one workflow, and eliminates the risk of errors generated during the use of multiple databases by many employees. The automation reduces the number of errors in the payrolls, and the direct consequence is the decrease in the amount of working hours spent on records review.

The invoices are created automatically, and the system provides full information about the supporting documents, ensuring businesses visibility to the true cost of servicing a contract or providing products or services. The accuracy of the billing system can be checked, and the visibility has a positive impact on customer satisfaction.

The What Do I Do First feature ensures the correct prioritization of the projects, which is the key of a successful business.

The time tracking system ensures a correct evaluation of employees' activity, and allows them to improve their work, and to find the weak spots in their activity. This proves that CYIPRO enhances continuous improvement of an organization both from Management analysis and decisions (ISO 9001:2008, Chapter 5.6 *Management review*), and from employee's awareness and self-evaluation (ISO 9001:2008, Chapter 6.2.2 *Competence, training and awareness*).

CYIPRO enhances the control of documents (ISO 9001:2008, Chapter 4.2.3 *Control of documents*), and the control of records (ISO 9001:2008, Chapter 4.2.4 *Control of records*), ensuring the proper storage of documents and recordings, which can be quickly located and accessed. The requirements of ISO 9001:2008 standard regarding the Quality Management System documents are not the employees concern anymore, as the system ensures their identification, the use of most current version and the prevention of unintended use of obsolete document, and it also archives and deletes documents according to the organizational requirements.

The variations in the final product's quality are prevented by facilitating the knowledge management, and by preventing the loss of information and skills caused by employees leaving, and by enhancing the access to past information and experience.

The organization has a very clear set of standard processes that were tested, applied in practical situation, and improved continuously, and they allow the use of previous experience in certain risk situation. During the development of the standard processes, the organization eliminated the encountered risks, and used every small achievement for improving the new software development process. As a result, the set of standard processes can be successfully adapted to many types of particular projects, and they are also the guidelines during times of distress.

CYIPRO has a very clear purpose, ensuring the updating of the production software according to client's requirements, which may include adaptive, emergency, preventative, or perfective maintenance changes requests.

The inputs of the process of releasing new software to the production environment include documented and validated requirements, design documentation, updated code, newly written code, and testing results.

The entry criteria consist of the documented requirements from clients.

The activities related to the standard process include the software development planning, analysis, design, testing, implementation, and maintenance. The standard process of releasing new software to the production environment consists of well-defined steps that are followed for each new particular project, and integrated to the specific requirements and additional steps. Every process follows the pre-established guidelines of tailoring on base of the organization's standard processes, and can provide valuable experience to the continuous improvement of the system.

Time Management Automation, Integrated with Invoices and Payroll

In each particular process, the Clients, the Project Manager, the Proponent, the Stakeholders, and the Software Developers play pre-defined roles.

The measures for the particular projects are represented by the successful user acceptance testing, the lack of errors after release, and the client starting to use the new features.

The verification steps consist of the unit testing, the entire system testing, user acceptance, and the error monitoring.

The output of the process is represented by a new version of the software, adapted to customer's needs.

The exit criterion is the completion of releasing steps.

With every test and improvement, the organization updated the descriptions of the standard processes, as a base for the detailed and accurate description of every particular process.

The personnel are encouraged to find risks and to propose preventive actions, in order to avoid most of the possible problems. The software is subject to many tests before the implementation phase, in order to identify most of the problems it may encounter in the new system. The tests are standardized, and a new problem that occurs in a process generates new tests for the future projects.

The CYIOS process of releasing new SLDMS software to the production environment can be described as a defined process, very rigorous, and having all the elements very clearly stated. The process is managed proactively, in order to avoid the occurrence of errors after the new software release. All the new particular processes are tailored according to the customer's needs, on base of the standard processes.

The characteristics of the standard processes run by CYIOS recommend them as CMMI capability level 3.

The standard processes are very well described and understood, and the organization developed comprehensive procedures, and stated the tools and methods to be used for each process. The organization ensures software maintenance, and all the new problems are treated with a high commitment from the entire team, in order to propose and apply the appropriate corrective action. The Knowledge Management software developed by the organization proves the understanding of the importance of past experience in continuous improvement of the standard processes. The standard processes were testes many times, and they proved that their foundation is stable, and resists under stress.

Alongside the CMMI capability level 3 requirements, the processes run by CYIOS also satisfy the requirements for CMMI maturity level 3.

Reference

ISO 9001:2008 *Quality management systems —Requirements*

CMMI Product Team (2010). *CMMI® for Development, Version 1.3*. Retrieved from: <http://www.sei.cmu.edu>