United States of America
Before the
Securities and Exchange Commission

Administrative Procedure File 3-21841
In the Matter of the Application of Ahmed Mohiddin and George Weinbaum

For Review of PCAOB Action

George Weinbaum's Additional Comments on Stay

April 23, 2024

Cases Not Cited In Previous Submissions

Other Items Cited

Giga Binomial Calculator 15-16

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PCAOB Strategic Plan 2007-2012, May 1, 2007 (*Strategic-2007*). 4- 5

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Youngman, Henny, *How's Your Wife?* (*Henny*). 4

The PCAOB claims my not being able to practice would cause me no irreparable harm I see as a claim **only a lawyer could make**. It's equal to believing not six, but 60 "impossible things before breakfast". I ask each PCAOB Commissioner to abstain from working for say the next three years and forgoe $1,650,000 ($550,000 x 3) in salary to show this argument's sincerity My legal principle: what's sauce for the goose is sauce for the gander.

"Prioritize matters involving independence violations or elevated risk of harm to investors or Board processes, such as when a firm has issued an unsupported audit opinion, altered documents and/or failed to cooperate with the PCAOB", *Strategic-2016*, 12. "We will prioritize our enforcement efforts to address those issues that pose the greatest risk to investors and are most likely to deter improper conduct", *Strategic-2018*, 8. Did Smartheat's existence or non-existence, pose investors **more** risk than E&Y's Synchronoss actions? "We have placed a renewed emphasis on investigating **significant audit failures** and have issued settled orders in numerous significant matters, covering violations related to **substantive audit violations**, auditor independence, document alteration, and noncooperation", my emphasis, *Strategic-2019*, 2. While not an exclusive list, the PCAOB wants to sanction me for an unlisted item. "We continue to prioritize those enforcement actions likely to have the greatest benefit to investors, including **substantive audit failure cases**", my emphasis, *Strategic-2020*, 1. Similar statement at *Strategic-2020*, 7. "The PCAOB's enforcement function serves to address and deter poor performance of audit work and other deficiencies in audit practices", *Annual-2008*, 12. Even for the Big Four (BF) and its partners?

"Continue to enhance and effectively employ economic analysis and tools throughout the PCAOB's programs ... developing empirical tools for use in PCAOB oversight

programs", *Strategic-2015*, 10. Have PCAOB enforcement operations **any** such tools? If so, will it produce them? "Continue to support the data aggregation and analysis efforts of the Office of Research and Analysis ... to enhance quantitative and qualitative analysis to support the PCAOB's inspection, enforcement and standard-setting operations", *Strategic- 2015*, 10. Have PCAOB enforcement operations **any** quantitative analysis of its efforts beyond counting the number of actions taken and total dollars of penalties levied? "Apply economic and statistical analysis to measure the effectiveness and efficiency of the PCAOB's critical processes", *Strategic-2017*, 16. By looking at an entity of one-ten billionth the MC of all SEC registrants? "The PCAOB's enforcement matters have involved audits of all sizes", *Annual-2009*, 5. The PCAOB had **no** enforcement action involving an auditee with a market cap (MC) over $6.6 billion. "The Board makes an effort to allocate appropriate and adequate resources to matters involving the risk of significant investor harm, such as misconduct in audits related to large public companies", *Annual-2009*, 16. Does the PCAOB define large? Was Adamant "large"? It was 309X as large as Smartheat ($1,340,000 / $4,342). But small compared to Coke. "How's your wife? Compared to what?", *Henny*. "Nevertheless, the PCAOB cannot ignore the harm to investors that can be perpetrated at the other end of the financial spectrum", *Annual-2009*, 16. The PCAOB did not fault **any** of the nine MJF audits it reviewed. Is PCAOB focus on "the other end of the spectrum" to let it ignore "large" audit deficiencies?

"In addition, the PCAOB faces certain challenges due to the concentration of the audit market. According to the January 2008 report of the Government Accountability Office ('GAO'), the four largest accounting firms audit 98 percent of the more than 1,500 largest companies (i.e., those companies with annual revenues of more than $1 billion. In contrast,

midsize and smaller audit firms audit almost 80 percent of the more than 3,600 smallest companies (i.e, those companies with revenues of less than $100 million", *Strategic-2008*, 8. Do these "challenges" necessitate the PCAOB treating BF and other CPA firms differently? "Through its inspection and remediation processes, the PCAOB aims to protect investors from the **risks associated with a significant and abrupt change in the availability of audit services**" my emphasis, *Strategic-2008*, 9. Does this mean the PCAOB will take no substantial action against a BF firm? "In particular, through its inspection and remediation processes, the PCAOB aims to **protect investors from the risk of a significant and abrupt change in the availabiliy of audit services due to a firm's demise**", my emphasis, *Strategic-2009*, 13, also at *Strategic-2010*, 15. Only BF firms? In 21 years, the PCAOB had **no** adjudicated case involving a US BF firm and just one against a US BF partner, *Lacetti*.

"For example, although more than 2,000 firms have registered with the PCAOB, four very large firms audit 97.8 percent of the global market capitalization of public companies whose securities trade on U.S. exchanges. ... The PCAOB's mission **is not to protect any individual firm from demise**, whether related to the firm's audit practice, another business line or otherwise", *my emphasis*, *Strategic-2009*, 12. Similar statement at *Strategic-2010*, 15. While this may not be the PCAOB's mission, the PCAOB apparently acts **as if its mission is to protect the BF.** Is the $2,750,000 sanction against PriceWaterhouseCoopers in *PWC* "big" or "small"?

"Potential for catastrophic risk within the audit industry, including risks relating to the provision of audit and non-audit services", *Strategic-2017*, 10. Does the PCAOB mitigate this risk by avoiding significant actions against BF firms? Would barring George Weinbaum

from practice be a "catastrophic risk within the audit industry"? Why not? By the PCAOB's admission, he's nine for nine.

I conclude: **the PCAOB is not to be believed**. Until the BF are broken up into say, the "Dirty Dozen", the PCAOB will do nothing to protect investors. Perhaps, not even then. As to the PCAOB's "protection" claims, I say "falsus in uno falsus in omnibus".

Broadcom Corporation released restated 2003, 2004 and 2005 financial statements on 1/19/07, *Broadcom*, F-1. It had 524,321,000 restated shares outstanding (RSO) at 12/31/05, *Broadcom*, F-2. I did not find Broadcom's 2/9/06 share price, so used its average quarter ending 3/31/06 share price, *Broadcom*, 40, $50.00 + $30.96 = $80.96; $80.96 / 2 = $40.48; $40.48 x 524,321,000 = $21,224,514,000 MC. Divide by Adamant's $1.34 million MC $21,225 / $1.34 = 15,839. Since **no** E&Y partner was penalized for the "errors" in Broadcom's financials, why am I here? E&Y was **not** penalized either. Why was MJF?

The 2003, 2004 and 2005 restatements were (000): $461,901; $781,748 and $768,381, *Broadcom*, F-10, or $2,012,030 which is 1,118X Adamant's $1.8 million. E&Y's initial report was dated 2/9/06, the restatement was 11 months later. Not 24 days!

"Lead Plaintiff New Mexico State Investment Council, individually and on behalf of all others similarly situated, ('Plaintiffs'), appeals the district courts' grant of Defendant ... ('EY') Motion to Dismiss", *New Mexico*, 1091. "This case finds its roots in a large accounting fraud related to stock option backdating", *New Mexico*, 1092.

> The lengthy Complaint includes nearly thirty-five pages of allegations that EY, as Broadcom's auditor, was complicit in a stock option backdating scheme involving options to purchase over 239 million shares of Broadcom stock between 1996 and 2005. ... However, when a company chooses to issue such 'in the money' options ... accounting principles require the company to record an expense for the 'profit' treated as compensation to the option recipient over the vesting

> period. If the company does not properly record the back-dated options, then the company's reported net income is overstated for the years the options vest, potentially deceiving the market and investors. Broadcom, engaged in an improper stock option backdating scheme that required the company to restate its financial statements in January 2007 for fiscal years 1998 to 2005 (the 'Restatement'). The Restatement acknowledged that Broadcom had improperly accounted for $2.2 billion in income, largely due to improper option backdating, *New Mexico*, 1093. Eight years of restatements!

Will Mr. Collings say "The PCAOB has discretion"? I say tell Congress the PCAOB **knowingly and wilfully ignores "large" fraud or can't figure out: $2.2 billion is more than $1.8 million or that eight years is more than 24 days**. MBD, was E&Y "unjustly enriched" for eight years, *Robbins*, page 79?

The SEC sanctioned an individual for backdating stock options, barring him from appearing before the SEC, *Pattison*, 23. Did the PCAOB know this?

E&Y has "agreed to pay $99 million to former Lehman Brothers investors who have accused the auditor of helping Lehman misstate its financial records before the investment bank's collapse triggered a financial crisis in 2008", *Brown*. E&Y accepted Lehman's Repo 105 accounting which kept **$50 billion in liabilities** off Lehman's balance sheet. "Accounting firm [E&Y] will pay $10 million to settle claims made by the State of New York it was complicit in enabling ... Lehman Brothers to conceal its financial difficulties ahead of the firm's September 2008 collapse", *Gara*. Was the PCAOB created to prevent big accounting disasters? Is the PCAOB protecting investors **from me**? Is that **PREPOSTEROUS?**

"The Fair Credit Reporting Act (FCRA or Act) requires notice to any consumer subjected to 'adverse action ... based in whole or in part on any information contained in a consumer [credit] report'. ... We hold that reckless action is covered, that GEICO did not vio-

late the statute, and that while Safeco might have, it did not act recklessly," *Safeco*, 2205. "The Ninth Circuit also held that an insurer 'willfully' fails to comply with FCRA if it acts with 'reckless disregard' of a consumer's rights under the Act. ... It explained that a company would not be acting recklessly if it 'diligently and in good faith attempted to fulfill its statutory obligations; and came to a 'tenable, albeit erroneous, interpretation of the statute'," *Safeco*, 2207.

"While 'the term recklessness is not self-defining,' the common law has generally understood it in the sphere of civil liablity as conduct violating an objective standard: action entailing 'an unjustifiably high risk of harm that is either known or so obvious that it should be known'.... Here, there is no need to pinpoint the negligence/recklessness line, for Safeco's reading of the statute, albeit erroneous, was not objectively unreasonable," *Safeco*, 2215.

"This is not a case in which the business subject to the Act had the benefit of guidance from the courts of appeals or the Federal Trade Commission (FTC) that might have warned it away from the view it took. Before these cases, **no court of appeals had spoken on the issue, and no authoritative guidance has yet come from the FTC** ... for the provisions in question", my emphasis, *Safeco*, 2216. Are *Cordovano* and *D&T*, PCAOB "authoritative guidance"? Well Mark Dorfman (MBD)? Are they irrelevant? The FCRA is no PCAOB rule. I respond: if the reason is the same, the rule is the same. "GIven this dearth of guidance and the less-than-pellucid statutory text, Safeco's reading was not objectively unreasonable, and so falls well short of raising the 'unjustifiably high risk' of violating the statute necessary for reckless liability", *Safeco*, 2216. I say the D&T LOC's actions exceeded mine and "the greater exceeds the lesser". What say you MBD? "Where, as here, the statutory text and relevant court and agency guidance **allow for more than one reasonable interpretation**, it would defy

history and current thinking to treat a defendant who merely adopts one such interpretation as a knowing or reckless violator", my emphasis, *Safeco*, footnote 20.

"To succeed on a selective enforcement claim, defendants will need to show (1) that they, 'compared with others similarly situated, were selectively treated; and (2) that such selective treatment **was based on impermissible considerations** such as race'," my emphasis, *Lopez*, 425. Is maintaining a cartel, violating 15 USC 1-15, impermissible? Does the PCAOB disagree? Can a non-BF CPA ever be similarly situated as a BF partner? "The defense here argues that Armstrong's discovery standard should not apply in the selective enforcement context, but is less clear as to what standard should apply", *Lopez*, 425. "Accordingly. as now recognized by at least three federal circuits, selective enforcement claims should be open to discovery on a lesser showing than the very strict one required by *Armstrong*", *Lopez*, 426. "For one thing, the policy considerations that motivated the Armstrong Court are less important in the selective enforcement context. Armstrong explained that a rigorous discovery standard was warranted because prosecutorial decisions are entitled to a 'presumption of regularity'. ... These considerations have less bearing here because law enforcement agents "are not protected by a powerful privilege or covered by a presumption of constitutional behavior. ... Indeed, courts regularly assesss the credibility of law enforcement officers in suppression hearings and at trial and grant criminal defendants discovery into various law enforcement operations", *Lopez*, 426. PCAOB lawyers wear two hats, as "cops" and "prosecutors". I say they should be treated: as "cops" and their actions as selective enforcement. My reason: ambiguity resides with the maker. Further, if a prosecutor investigated a claim himself, he would be doffing his prosecutorial attire and wear a cop's uniform.

> The Armstrong discovery standard requires defendants to make a threshold showing that similarly situated individuals have not been similarly prosecuted. While such evidence is ostensibly available in the selective prosecution context based on a comparison of arrest and prosecution data, this is not the case in the selective enforcement context. 'Asking a defendant claiming selective enforcement to prove who could have been targeted by an informant, but was not, or who the law enforcement agency could have investigated, but did not is asking him to prove a negative'," *Lopez*, 426 I used publicly available data.

"Furthermore, defendants have provided compelling expert analysis demonstrating that these numbers are statistically significant", *Lopez*, 427. I will **not** provide Crystal Yang's analysis, but say she did a "Yang-Up Job"! I decline to provide her analysis as we have "trigger warnings" today and do not wish to traumatize any PCAOB attorneys by seeing "all those numbers" in one place.

"In total, PwC-audited clients have issued 425 restatements--Big R and Little r combined--since the start of 2015. That is almost twice as many as any other [BF] fiirm, the analysis found", *PWC Clients*. **No** restatement lead to PCAOB enforcement action against PWC! The PCAOB must believe George Weinbaum is a **greater** capital market threat than PWC! Does **anyone** not on the PCAOB's payroll believe that?

"The PCAOB hasn't hesitated to bring enforcement cases against auditors when appropriate. Last year we doubled the number of enforcement orders compared with 2021 and imposed the highest total penalties in history", *We Audit*. Commisioner Wiliams, why was PCAOB enforcement action inappropriate for **all** 425 PWC cases? Who should explain this, the PCAOB or me? *Holland and McDonnell* and MBD in *Robbins* citing a PCAOB case, indicate the PCAOB. I "audited" the PCAOB and concluded it does **not** protect 97% of **investor dollars**.

Can *PWC Clients* reveal anything? If 425 is "almost twice as many as any other [BF] firm", we know one of the other three had **at least** 213 restatements. Assuming each of the "other three" had 212 restatements: 212 x 3 = 636, 636 + 425 = 1,061. Does the SEC believe **each** of the approximately 1,000 restatements harmed investors **less** than Adamant's? The PCAOB **supposedly** wants to discipline me for "aiding and abetting". I say that's a pretext as was the PCAOB's "investigation" of my activities. The PCAOB ignoring BF misfeasance or malfeasance is obvious. "Something is rotten in the state of [PCAOB]", *Hamlet* 1:4:100. At least that's my opinion.

I apologize to the SEC for not including *Macquarie* in my April 18, 2024 submission, pages 14-17, but did not know of it until April 20 at about 9:30 PM. Here goes: SEC "Rule 10b-5(b) makes it unlawful to omit material facts in connection with buying or selling securities when that omission renders 'statements made' misleading. ... The question in this case is whether the failure to disclose information required by Item 303 can support a private action under Rule 10b-5(b), even if the failure does not render any 'statements made' misleading. The Court holds that it cannot", 4. While *Hall* was not in connection with a securities sale or purchase, is it relevant? Should the SEC subject the PCAOB, which regulates CPAs to this rule? I say ignoring the rule calls into question the PCAOB's credibility. "Rule 10b-5(b) makes it unlawful 'to make any untrue statement of a material fact or to omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which they were made, not misleading.' ... This case turns on whether the second prohibition bars only half-truths or instead extends to pure omissions. ... Half-truths, on the other hand, are 'representations that state the truth only so far as it goes, while omitting critical qualifying

information' ... 'Literal accuracy is not enough: An issuer must as well desist from misleading investors by saying one thing and holding back another'," 8. LIke Hall's MC was over $12 billion for less than one-thousandth of its trading life. "For one thing, private parties remain free to bring claims on item 303 violations that create miseading half-truths. For another, the SEC retains authority to prosecute violations of its own regulations", 11.

"A selective prosecution claim asks a court to exercise judicial power over a 'special province' of the Executive. ... The Attorney General and [US] Attorneys retain 'broad discretion' to enforce the Nation's criminal laws", *Armstrong*, 464. "Of course, a prosecutor's discretion is 'subject to constitutional contraints.' ... One of these constraints, imposed by the equal protection component of the Due Process Clause of the FIfth Amendment, ... is that the decision whether to prosecute **may not be based on 'an unjustifiable standard**, such as race, religion, or **other arbitrary classification**.' ... A defendant may demonstrate that the administration of a criminal law is 'directed so exclusively against a particular class of persons ... with a mind so unequal and oppressive' that the system of prosecution amounts to 'a practical denial' of equal protection of the law", my emphasis, *Armstrong*, 464-465. This should also apply to civil law. Is BF partner v. all other CPAs an arbitrary classification? "'Examin- ing the basis of a prosecution delays the criminal proceeding, threatens to chill law enforcement by subjecting the prosecutor's motives and decisionmaking to outside inquiry, and may undermine effectiveness by revealing the Goverment's enforcement policy'," 465. The PCAOB's motives are revealed by its actions. As Commissioner Crenshaw noted, the PCAOB was created to prevent "big" accounting fiascos. Why look at an entity with one ten-billionth the total MC of SEC registrants? Why ignore 425 PWC client restatements?

> The similarly situated requirement does not make a selective-prosecution claim impossible to prove. ... The plaintiff in error successfully demonstrated that the ordinance was applied against Chinese nationals but not against other laundry-shop operators. The authorities had denied the applications of 200 Chinese subjects for permits to operate shops in wooden buidings but granted the appiications of 80 individuals who were not Chinese nationals to operate laundries in wooden buildings 'under similar conditions'. ... Plantiff in error seeks to set aside a criminal law of the State ... on the ground ... that it was made [unconstitutional] by the manner of its administration. This is a matter of proof. and *no fact should be omitted to make it out completely*, when the power of a Federal court is invoked", original italics, *Armstrong*, 466. Statistics prove my point. Here are some:

"Are there any data sources that could provide a quantitative estimation of the expected benefits and costs? If so, please provide the names of such sources", *Proposed*, 32. After 21 years the PCAOB can't quantify this. Is this an "adverse party" admission? What did the PCAOB get for $15.7 million in 2022 economic and risk analysis? "Are there other regulatory alternatives preferable to the proposed amendments? If so, please explain the reasons", *Proposed*, 33. The PCAOB "opened the door". Here goes.

There might be 17,555 BF audits which could give rise to PCAOB enforcement actions, computed as follows: 160,682 estimated SEC registrant years in the PCAOB's 21-year existence X .4425, the estimated ratio of BF SEC registrant audits or 71,102 BF audits; assuming .2469 of BF audits had deficiencies, the audit deficiency rate (ADR), that's 17,555 deficient BF audits.

I got .2469 as follows: from 2014 to 2021 inclusive, the PCAOB made 32 BF inspections. The percentages of audits with problems for each of these inspections totalled 790; 790 / 32 = .2469. The PCAOB claims to use risk-based methods to select these audits. I say, this is

the only PCAOB data I have. Applying this to the "Little Three", BDO, GT and RSM, for the eight years I found 23 inspections, totaling 951 percent, 951 / 23 = .4135.

In 21 years how many PCAOB **audit** enforcement cases did it bring against BF US arms? I found none against KPMG, one against E&Y, two against D&T and two against PWC: 105-2018-008 (2018), 105-2007-005 (2007), 105-2012-001 (2012), 105-2017-032 (2017) and 105-2024-014 (2024); five in all. 17,555 / 5 = 3,511. LIttle deterrent here. They had penalties of: $500,000; $1,000,000; $2,000,000, $1,000,000 and $2,750,000 or $7,250,000 in total.

The BF's annual US source revenues are in the tens of billions. Assuming they were even $300 billion over the 21 years, I divide $7,250,000 by $300 billion and get .00002417 or 1 / 41,377. I see little deterrent here.

First, PCAOB analysis should separate BF and non-BF firm data. Here's an example. The BF audit 97% of SEC registrants by MC. I assert, **ceteris paribus**, that's "economist talk" for whoever did *Proposed's* economic analysis, that investor risk is proportionate to SEC registrant MC. Now, .2469 ADR; .97 x .2469 = .2395. Now, an extreme assumption: a 100% ADR for all other firms, .03 x 1.00 = .03. .2395 + .03 = .2695; .2395 / .2695 = .8887. Even with this assumption, the BF cause over 7 / 8ths of **potential** investor audit harm! Small CPA firms are: over inspected and over disciplined. Now assume the PCAOB can reduce the BF's ADR 10%. We get: .2395 x .90 = .2156; .2156 + .03 = .2456; .2456 / .2695 = .9113. Thus investors benefit is .0887, or 296% of .03. A 10% BF ADR reduction protects investors **more** than a 100% non-BF ADR reduction! Think about it SEC Commissioners.

Now adjust this estimate assuming the Little Three audit 1.5% of SEC registrants by MC. .015 x .4135 = .0062; .015 x 1 = .015. .2395 + .0062 + .015 = .2607; .2395 + .0062 = .2457;

.2457 / .2607 = .9425; 1 - .9425 = .0575. Only 1 /17th of **potential audit induced investor risk** comes from small firms. .2156 + .0062 + .015 = .2368; .2368 / .2607 = .9083, 1 - .9083 = .0917, .0917 / .015 = 611%. Now PCAOB, justify where your EP spend their time.

Now I "grind up" some numbers. CPAs do that. Using Giga's Binomial Distribution Calculator, counting by incidents as opposed to participants through 2020 I get 370 incidents and 80 BF Firm or BF partners disciplined **including all BF foreign affiliates.** Using MC and ADR I expect to see 329 (370 x .8887), also 164 (370 x .4425) such actions. 14 digits is as far as Giga goes. Even using the .4425 ratio of BF audits vs. all audits, we find:

.8887

Actions	P < or equal	1 / P
329	.53636	1 / 1.86
320	.08716	1 / 11.47
310	.0019745	1 / 506
300	.000007322	1 / 136,575
290	.000000005088	1 / 196,520,790
280	.00000000000075	1 / 1.333 trillion
276	.00000000000001	1 / 100 trillion

.4425

Actions	P < or equal	1 / P
164	.53311	1 / 1.88
150	.08281	1 / 12.1
140	.007268	1 / 138
130	.0002244	1 / 4,456
120	.00000226	1 / 442,478
110	.000000006936	1 / 144 million
100	.00000000000603	1 / 166 billion
92	.00000000000001	1 / 100 trilion

I think these statistics bear explation. My explanation: the PCAOB coddles the BF. It's that simple. I pose **no** threat to the capital markets compared to any posed by the BF.

[redacted]

George Weinbaum

CERTIFICATE OF SERVICE

I, George Weinbaum certify that today, April 23, 2024, I mailed three copies of my April 23, 2024 brief in Admin Proc. File 3-21841 to you. I also filed the response by e-mail to https:www.sec.gov/eFAP and feigherym@pcaob.org and sisulij@pcaob.org. I also mailed copies three copies of the brief to Jerome Sisul of the PCAOB. My emails to two of the PCAOB addresses were returned to me.

The brief is 16 pages long including an index to authorities and other items cited. The word count including the front tables and identifiers is 4,302.

[redacted]

George Weinbaum