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Media Inquiries: [Joe Martyak](#), 703-403-1111

NCLA Seeks to Stop Public Company Accounting Oversight Board's Unlawful Prosecutions

John Doe v. Public Company Accounting Oversight Board

Washington, DC (September 29, 2025) – The New Civil Liberties Alliance has filed a [brief](#) seeking summary judgment from the U.S. District Court for the District of Columbia in two consolidated *John Doe v. Public Company Accounting Oversight Board* cases that challenge PCAOB's abusive and unconstitutional disciplinary prosecutions. Despite lacking the constitutional legitimacy to do so, PCAOB has investigated and brought secret prosecutions seeking to strip NCLA's clients of their livelihoods and to impose quasi-criminal monetary penalties on them. NCLA asks the Court to stop these disciplinary proceedings that violate core civil liberties, including the right to a jury trial in an Article III court, and declare them unconstitutional.

After years of intrusive investigation, PCAOB can impose punishing sanctions against accountants and accounting firms in its regulatory ambit. For example, it can permanently ban an individual from associating with any registered firm, revoke a firm's registration, and exact civil monetary penalties of more than \$1 million per violation. PCAOB claims the power to impose such punitive sanctions unilaterally in its secret, juryless tribunals.

The bulk of PCAOB's investigative, prosecutorial, and pseudo-judicial activity is performed and superintended by private citizens, none of whom is constitutionally appointed as an officer of the United States. Nor are these private actors subject to real-time direction and supervision by any presidentially appointed and Senate-confirmed government officer. PCAOB hearing officers, for instance, act as inferior constitutional officers yet were never lawfully appointed under the Constitution's Appointments Clause and are unconstitutionally shielded by multiple layers of protection from removal by the President. Moreover, these PCAOB prosecutions are funded by money raised and spent with no involvement or oversight by Congress, in violation of Article I of the Constitution and the constitutional separation of powers. There's little mystery, therefore, why then-Judge Brett Kavanaugh once described PCAOB as "this unprecedented extra-constitutional stew."

NCLA released the following statements:

"PCAOB disciplinary prosecutions resurrect the kind of lawless tribunals our Founders fought a revolution to escape. There's no judge, no jury, no transparency, and no accountability to any elected official, and yet the Board can inflict career-ending punishment and million-dollar fines."

— **Russ Ryan, Senior Litigation Counsel, NCLA**

"Private citizens have no business behaving like government prosecutors. PCAOB's ersatz enforcement proceedings are devoid of due process of law, which requires supervision by real judges in real courts."

— **Mark Chenoweth, President, NCLA**

For more information visit the case page [here](#) and [here](#).

ABOUT NCLA

[NCLA](#) is a nonpartisan, nonprofit civil rights group founded by prominent legal scholar [Philip Hamburger](#) to protect constitutional freedoms from violations by the Administrative State. NCLA's public-interest litigation and other pro bono advocacy strive to tame the unlawful power of state and federal agencies and to foster a new civil liberties movement that will help restore Americans' fundamental rights.

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