

Enforcement Actions

Individual Orders in these cases can be found under the registrant's name on the OAB website's "Find a CPA" search engine. This list includes only those enforcement cases from July - November 2016. As of press date, the enforcement cases for December, 2016 have not been approved by the Attorney General's office; therefore, they have not been included in this publication.

RESPONDENT: Ernst & Young, LLP, CPA Firm – Tulsa, OK
CASE # 2098 DATE OF BOARD ACTION: 8/5/2016

Respondent violated the Board's Rules by employing a CPA who was practicing public accounting without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$370.49.

RESPONDENT: Susan Nudo Spears, CPA – Tulsa, OK
CASE # 2099 DATE OF BOARD ACTION: 8/5/2016

Respondent violated the Act and the Board's Rules by failing to timely apply for a reciprocal Oklahoma certificate for approximately a year. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$181.74.

RESPONDENT: Albert L. Murrie, CPA – Muskogee, OK
CASE # 2100 DATE OF BOARD ACTION: 8/5/2016

Respondent violated the Board's Rules by practicing under an unregistered firm for approximately nine months. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$348.21.

RESPONDENT: Regier, Carr & Monroe, LLP, CPA Firm – Tulsa, OK
CASE # 2101 DATE OF BOARD ACTION: 8/5/2016

Respondent violated the Act and Board's Rules by failing to comply with professional standards in the performance of an audit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,500, plus costs of \$6,742.79.

RESPONDENT: Gary Duane Taylor, CPA – Glenpool, OK
CASE # 2102 DATE OF BOARD ACTION: 9/23/2016

Respondent violated the Act and Board's Rules by failing to timely complete the minimum required CPE hours to "return to active status". Respondent agreed to an Administrative Consent Order which provides for the following: Respondent

is assessed a fine of \$500, plus costs of \$248.97.

RESPONDENT: William Stuart Counts, CPA – Broken Arrow, OK
CASE # 2103 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$212.50. In addition, Respondent must complete 6 hours of CPE to apply to the shortage.

RESPONDENT: Patrick Dale Cobb, CPA – Flower Mound, TX
CASE # 2104 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$218.97. In addition, Respondent must complete 17 hours of CPE to apply to the shortage.

RESPONDENT: David Ford Johnson, CPA – OKC, OK
CASE # 2105 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2012-2014. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$218.97. In addition, Respondent must complete 1 hour of CPE to apply to the shortage.

RESPONDENT: Howard, LLP, CPA Firm – Dallas, TX
CASE # 2106 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by performing a 401-K audit for an Oklahoma based client before registering with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$218.97.

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RESPONDENT: Jason S. Lowry, CPA –Coweta, OK
CASE # 2107 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$218.97. In addition, Respondent must complete 20.5 hours of CPE to apply to the shortage.

RESPONDENT: Barbara J. Biby, CPA –Broken Arrow, OK
CASE # 2108 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2012-2014 and 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$219.18. In addition, Respondent must complete 64 hours of CPE to apply to the shortage.

RESPONDENT: James W. Bartlett, CPA –Edmond, OK
CASE # 2110 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$218.97. In addition, Respondent must complete 2 hours of CPE to apply to the shortage.

RESPONDENT: Tonya K. Sheets, CPA –Tulsa, OK
CASE # 2111 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2012-2014. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$218.97. In

addition, Respondent must complete 2 hours of ethics CPE to apply to the shortage.

RESPONDENT: Travis Daniel Sullivan, CPA –Dallas, TX
CASE # 2112 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$218.97. In addition, Respondent must complete 8 hours of CPE to apply to the shortage.

RESPONDENT: William Keith Gauer, CPA –Watonga, OK
CASE # 2113 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015 and for receiving consecutive substandard peer reviews. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$238.97. In addition, Respondent must complete 7.5 hours of CPE to apply to the shortage and must notify the Board before performing any future A-133 audit work.

RESPONDENT: William Thomas Portman, CPA –OKC, OK
CASE # 2114 DATE OF BOARD ACTION: 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours to "return to active status". Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$277.72 and Respondent's CPA certificate is revoked for cause. Should Respondent apply for reinstatement, he must show proof he has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden of proof at a show cause hearing as to why his certificate should be reinstated.

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RESPONDENT: Laurie E. Swarer, CPA –Tulsa, OK
CASE # 2115 **DATE OF BOARD ACTION:** 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$218.97. In addition, Respondent must complete 17 hours of CPE to apply to the shortage.

RESPONDENT: David Arol Stevenson, CPA –Emery, SD
CASE # 2116 **DATE OF BOARD ACTION:** 11/18/2016

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2012-2014. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$218.97 and Respondent's CPA certificate is revoked for cause. Should Respondent apply for reinstatement, he must show proof he has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden of proof at a show cause hearing as to why his certificate should be reinstated.