

Oklahoma Accountancy Board Enforcement Actions

January 2013 – June 2013

Copies of the individual Orders in these cases are available through the Board office upon request. This list includes only those enforcement cases from January 2013 – June 2013.

Respondent: Charles Gray, CPA - OKC, OK
CASE # 1952
DATE OF BOARD ACTION: 2/15/2013

Respondent violated the Board's Rules by failing to follow review standards. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,500, plus costs of \$1,596.25, and agrees not to perform audits unless he appears before the Board at a show cause hearing.

Respondents: Kent West, CPA - Amarillo, TX
Kent L. West, CPA, PC (revoked CPA Firm)
CASE # 1944
DATE OF BOARD ACTION: 2/15/2013

Respondents violated the Act and Board's Rules by failing to follow professional standards in the performance of an audit, holding out under a revoked firm, failing to undergo required peer review, and filing erroneous registration forms. The Board ordered the following: Respondents are assessed fines totaling \$12,000, plus costs of \$2,487. Respondents must cease and desist from performing audit work unless they appear before the Board at a show cause hearing. In addition, individual Respondent is placed on probation for two years.

Respondent: Samuel J. Younger, CPA - Tulsa, OK
CASE # 1949
DATE OF BOARD ACTION: 2/15/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for three years and failing to complete required CPE for those same three years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed fines totaling \$3,000, plus costs of \$153.25, and must complete the requirements to return to active status.

Respondent: John Nelson, CPA - Stillwater, OK
CASE # 1940
DATE OF BOARD ACTION: 2/15/2013

Respondent violated the Act and Board's Rules by practicing without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$153.75.

Respondent: Mary Floyd, CPA - Pratt, KS
CASE # 1946
DATE OF BOARD ACTION: 2/15/2013

Respondent violated the Act and Board's Rules by failing to complete required CPE for the 2011 compliance period. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$228.75. In addition, Respondent must complete the past-due CPE within ninety days.

Respondent: Sherry Jordan, Revoked CPA
Edmond, OK
CASE # 1948
DATE OF BOARD ACTION: 2/15/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for several years and failing to complete required CPE for those same years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$123.25 and Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must show proof she 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 her certificate should be reinstated.

Respondent: Melissa K. Mainord, CPA - Fairview, OK
CASE # 1943
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by practicing without a permit and under a revoked firm. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed fines totaling \$1,500, plus costs of \$203.75.

Respondent: Harvey L. Bottoms, Revoked CPA
Spring, TX
CASE # 1950
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for several years and failing to complete required CPE for those same years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$170.75 and Respondent's 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.

Respondent: Brown, Kinion & Company, CPA, Inc., CPA Firm - Broken Arrow, OK
CASE # 1951
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act by practicing public accounting without a permit while the firm registration was revoked. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$170.75.

Respondent: Peter A. Terranova, CPA - OKC, OK
CASE # 1954
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Board's Rules by receiving two consecutive adverse peer reviews. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$10,000, plus costs of \$275.75.

Respondent: Cameron W. Sampler, CPA - OKC, OK
CASE # 1955
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Board's Rules by failing to timely apply for a reciprocal CPA certificate. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$176.50.

Respondent: Debra Jo Schultz, Revoked CPA
Chesapeake, VA
CASE # 1957
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for several years and failing to complete required CPE for those same years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$240.75 and Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must show proof she 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 her certificate should be reinstated.

Respondent: Teresa K. Wiley, CPA - OKC, OK
CASE # 1958
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by practicing without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$259.00.

Respondent: Lori Ann Canfield, Revoked CPA
OKC, OK
CASE # 1962
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for several years and failing to complete required CPE for those same years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$141.75 and Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must show proof she 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 her certificate should be reinstated.

Respondent: Cindy G. Springer, CPA - Coweta, OK
CASE # 1963
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for two years and failing to complete required CPE for three years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed fines totaling \$2,500, plus costs of \$129.25, and must complete the requirements to return to active status.

Respondent: Amy L. Lafevers, Revoked CPA
Stoney Beach, MD
CASE # 1964
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for one year and failing to complete required CPE for two years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$70.75 and Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must show proof she 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 her certificate should be reinstated.

Respondent: BKD, LLP, CPA Firm - OKC, OK
CASE # 1965
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Board's Rules by employing an individual who was practicing public accounting for approximately nine months without timely obtaining an Oklahoma reciprocal certificate and permit to practice. Respondent is assessed a fine of \$500, plus costs of \$62.50.

Respondent: Patricia Ann Dotson, Revoked CPA
Irving, TX
CASE # 1966
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for two years and failing to complete required CPE for three years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$206.75 and Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must show proof she 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 her certificate should be reinstated.

Respondent: Rebecca D. Smith, Revoked CPA
Edmond, OK
CASE # 1967
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by practicing without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$231.25 and Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must show proof she 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 her certificate should be reinstated.

Respondent: Natalie Kay Cross, CPA - Edmond, OK
CASE # 1968
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Board's Rules by failing to timely apply for a reciprocal CPA certificate. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$118.61.

Respondent: Suzanne M. Crews, PC, CPA Firm
Bethany, OK
CASE # 1969
DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act by practicing public accounting without a permit while the firm registration was revoked. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$124.50.

**Respondent: Lea Anne Smith, CPA - Enid, OK
CASE # 1970**

DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by practicing without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$118.50.

**Respondent: Brian Edward Roberts, CPA - Poteau, OK
CASE # 1974**

DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by practicing without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$118.61.

**Respondent: Matthew H. Bell, CPA - OKC, OK
CASE # 1959**

DATE OF BOARD ACTION: 4/26/2013

Respondent violated the Act and Board's Rules by failing to complete required CPE for the 2011 compliance period. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$165.25. In addition, Respondent must complete the past-due CPE within ninety days.

**Respondent: Teresa M. Grossen, CPA - OKC, OK
CASE # 1975**

DATE OF BOARD ACTION: 5/17/2013

Respondent violated the Act and Board's Rules by failing to complete 12.5 hours of required CPE for the 2009-2011 compliance period. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$275.36. In addition, Respondent must complete the past-due CPE within thirty days.

**Respondent: HoganTaylor, LLP, CPA Firm - Tulsa, OK
CASE # 1976**

DATE OF BOARD ACTION: 5/17/2013

Respondent violated the Board's Rules by employing three CPAs who were practicing public accounting without a permit to practice. Respondent is assessed fines totaling \$1,500, plus costs of \$333.36, and must

submit to the Board a plan of corrective action to avoid further violations.

**Respondent: John R. Cooper, CPA - Tulsa, OK
CASE # 1977**

DATE OF BOARD ACTION: 5/17/2013

Respondent violated the Act and Board's Rules by practicing without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$186.11.

**Respondent: John J. Nedelka, Revoked CPA
Spring, TX**

CASE # 1961

DATE OF BOARD ACTION: 6/21/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for two years and failing to complete required CPE for three years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$278.36 and Respondent's 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.

**Respondent: John O. Becker, CPA - Enid, OK
CASE # 1978**

DATE OF BOARD ACTION: 6/21/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for two years, failing to complete required CPE for three years, and practicing without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed fines totaling \$3,000, plus costs of \$186.11, and must complete the requirements to return to active status.

**Respondent: James Royce Allen, CPA - OKC, OK
CASE # 1982**

DATE OF BOARD ACTION: 6/21/2013

Respondent violated the Board's Rules by practicing under an unregistered firm. Respondent agreed to an Administrative Consent Order which provides for the

following: Respondent is assessed a fine of \$1,000, plus costs of \$201.11.

Respondent: Ornelas & Morris, CPAs, PC, CPA Firm - Tulsa, OK
CASE # 1984
DATE OF BOARD ACTION: 6/21/2013

Respondent violated the Act and Board's Rules by failing to obtain documentation establishing that the firm had notified a client of the IRS's rejection of electronically submitted tax returns. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,500, plus costs of \$3,278.22. In addition, Respondent must establish a written office procedure on e-filing and submit the same for the Board's review.

Respondent: Ogden & Showalter, PLLC, CPA Firm Tulsa, OK
CASE # 1980
DATE OF BOARD ACTION: 6/21/2013

Respondent violated the Act by practicing public accounting without registering with the Board and obtaining a permit to practice for over a year and a half. Respondent agreed to a Consent Order which provides for the following: Respondent is assessed a fine of \$2,000, plus costs of \$454.50.

Respondent: OTV, Inc. A Professional Corporation, CPA Firm - Tulsa, OK
CASE # 1980
DATE OF BOARD ACTION: 6/21/2013

Respondent violated the Act by practicing public accounting without a permit while the firm registration was revoked. Respondent agreed to a Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$559.50.

Respondent: Julie J. Sale, CPA - Cherryvale, KS
CASE # 1981
DATE OF BOARD ACTION: 6/21/2013

Respondent violated the Act and Board's Rules by wrongfully claiming a CPE exemption for compliance year 2009 and failing to complete required CPE for that same year. Respondent agreed to a Consent Order which provides for the following: Respondent is assessed fines totaling \$1,000, plus costs of \$817.90. In addition, Respondent must complete the past-due CPE within ninety days.