

Oklahoma Accountancy Board Enforcement Actions

Individual Orders in these cases can be accessed under the registrant's name on the OAB website's "Find a CPA" search engine. This list includes only those enforcement cases from July 2013 – December 2013.

**RESPONDENT: Eldridge E. Gordon, Jr., Revoked CPA
OKC, OK
CASE # 1983
DATE OF BOARD ACTION: 8/16/2013**

Respondent violated the Act and Board's Rules by performing six government audits in 2011 while he was not registered on the government auditors list, by attesting to the Board that he performed no government audits for 2011, and by failing to enroll in required peer review. The Board issued an order whereby Respondent is assessed fines totaling \$11,000, plus costs of \$1,310.61. In addition, 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: Lori Beaty (formerly Lori Tyner)
Revoked CPA – Jay, OK
CASE # 1985
DATE OF BOARD ACTION: 8/16/2013**

Respondent violated the Act and Board's Rules by pleading guilty to a charge of "Theft in Excess of \$1,000 by a Gaming Employee on Indian Lands." Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$207.11 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: Gregory Lee Haymon, Revoked CPA
Germantown, MD
CASE # 1986
DATE OF BOARD ACTION: 8/16/2013**

Respondent violated the Act and Board's Rules by reporting on his Examination Application that he had earned a B.B.A. degree from the University of Oklahoma when the University's records show that no degree was conferred. The Board issued an order whereby Respondent's certificate is revoked for cause. An application for reinstatement will not be considered by the Board unless Respondent provides proof of the conferred degree. 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: Mark Pressley McCord, Revoked CPA
Tulsa, OK
CASE # 1987
DATE OF BOARD ACTION: 8/16/2013**

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. The Board issued an order whereby Respondent is assessed a fine of \$3,000, plus costs of \$912.29.

**RESPONDENT: Chris A. Caldwell, CPA – Lawton, OK
CASE # 1988
DATE OF BOARD ACTION: 8/16/2013**

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 \$326.61.

RESPONDENT: Gloria Ann Cherry, CPA – Poteau, OK
CASE # 1989
DATE OF BOARD ACTION: 8/16/2013

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 \$326.61.

RESPONDENT: A. Sue Morrison, CPA – OKC, OK
CASE # 1990
DATE OF BOARD ACTION: 8/16/2013

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 \$422.11.

RESPONDENT: Elizabeth Elaine Dionisio, CPA
OKC, OK
CASE # 1991
DATE OF BOARD ACTION: 8/16/2013

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 \$416.11.

RESPONDENT: John A. Alexander, CPA – McAlester, OK
CASE # 1992
DATE OF BOARD ACTION: 8/16/2013

Respondent violated the Act and Board's Rules by failing to exercise due care to the point of misconduct with regard to client funds. The Board issued an order whereby Respondent is assessed a fine of \$1,000, plus costs of \$935.53.

RESPONDENT: William Jerry Garner, CPA – OKC, OK
WJG & Associates, PLLC, CPA Firm – OKC, OK
CASE # 1993
DATE OF BOARD ACTION: 8/16/2013

Respondents violated the Act and Board's Rules by performing substandard work on a bank directors' examination. Respondents agreed to an Administrative Consent Order which provides for the following: Respondents are assessed a fine of \$5,000,

plus costs of \$3,086.31, and must submit pre-issuance reviews on the next two bank director examination engagements. In addition, the individual Respondent must complete an additional sixteen hours of CPA on agreed-upon procedures.

RESPONDENT: Robison Gary & Associates, PLLC, CPA
Firm – Edmond, OK
CASE # 1995
DATE OF BOARD ACTION: 8/16/2013

Respondent violated the Board's Rules by holding out and practicing as a CPA firm before registering with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$283.61.

RESPONDENT: Robin K. Jolly, CPA – Wynnewood, OK
CASE # 1998
DATE OF BOARD ACTION: 8/16/2013

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 \$236.11.

RESPONDENT: Michael Henderson, Non-Registrant
Frisco, TX
Michael L. Henderson, CPA, Revoked CPA Firm
Frisco, TX
CASE # 1935
DATE OF BOARD ACTION: 9/20/2013

Respondents violated the Act and Board's Rules by performing substandard work on an audit for an Oklahoma bail bondsman and for failing to undergo peer review. Respondents agreed to an Administrative Consent Order which provides for the following: Respondents are assessed fines of \$5,000 for substandard work and \$2,500 for failing to undergo peer review, plus costs of \$4,431.07. If Firm Respondent is reinstated, it will be placed on probation for two years, during which time it must submit pre-issuance reviews of all audits, and must complete a peer review within ninety days. In addition, if Firm Respondent is reinstated and continues to perform audits, Individual Respondent must complete sixteen hours of CPA in the area of audits.

**RESPONDENT: Steven O. Godwin, CPA, PC, CPA Firm
OKC, OK
CASE # 1956
DATE OF BOARD ACTION: 9/20/2013**

Respondent violated the Board's Rules by holding out and practicing as a CPA firm before registering with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$479.50.

**RESPONDENT: Cara D. Locke, CPA – Bixby, OK
CASE # 1996
DATE OF BOARD ACTION: 9/20/2013**

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 \$341.11.

**RESPONDENT: Bruce Keith Compton, CPA
Norman, OK
CASE # 1997
DATE OF BOARD ACTION: 9/20/2013**

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 \$201.11.

**RESPONDENT: Williams & Company, CPA's Inc., CPA
Firm – Durant, OK
CASE # 1999
DATE OF BOARD ACTION: 9/20/2013**

Respondent violated the Board's Rules by holding out and practicing as a CPA firm before registering with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$292.11.

**RESPONDENT: John O. Becker, Revoked CPA
Enid, OK
CASE # 2000
DATE OF BOARD ACTION: 11/15/2013**

Respondent violated a previous Administrative Consent Order by failing to pay the assessed fines and

costs. Respondent agreed to a new Administrative Consent Order which provides for the following: Respondent is assessed costs of \$273.75 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: Neal Martin Uhl, CPA – Tulsa, OK
CASE # 2001
DATE OF BOARD ACTION: 11/15/2013**

Respondent violated the Act and Board's Rules by pleading guilty to a charge of violating the Foreign Corrupt Practices Act. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$450.22 and is placed on probation for five years.

**RESPONDENT: Debra W. Smith, CPA – Bossier City, LA
CASE # 2002
DATE OF BOARD ACTION: 11/15/2013**

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 \$484.72.

**RESPONDENT: Sartain, Fischbein & Co., CPA Firm
Tulsa, OK
CASE # 2004
DATE OF BOARD ACTION: 12/13/2013**

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 \$500, plus costs of \$201.11.

**RESPONDENT: Tiffany Powell Day, CPA – Tulsa, OK
CASE # 2007
DATE OF BOARD ACTION: 12/13/2013**

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 \$201.11.

RESPONDENT: BKD, LLP, CPA Firm – OKC, OK
CASE # 2008
DATE OF BOARD ACTION: 12/13/2013

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 \$500, plus costs of \$201.11, and must submit a plan of corrective action to avoid future violations.

RESPONDENT: Mark Pressley McCord, Revoked CPA
Tulsa, OK
CASE # 2009
DATE OF BOARD ACTION: 12/13/2013

Respondent violated a previous Board Order by failing to pay the assessed fines and costs. Respondent agreed to a new Administrative Consent Order which provides for the following: Respondent is assessed costs of \$364.61 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.