

EVA JO SPARKS

CFE, CLA

CURRICULUM VITAE

EXPERIENCE / FIRM SYNOPSIS

Ms. Sparks has several years of governmental experience of employment with Clifton Scott, Oklahoma State Auditor & Inspector, as well as, two (2) years as In-Charge Governmental Auditor. She has also worked for the Oklahoma Department of Transportation as a Contract Legal Assistant on the enforcement of the National Highway Beautification Act. In the Private Sector, Ms. Sparks is a Certified Fraud Examiner and is qualified as an expert witness in federal and state court jurisdictions.

SPECIALIZED EXPERIENCE

EXPERTISE / EXPERIENCE

- Medicare Fraud and Abuse:
 - Medicare Part A provider reimbursements, hospital cost reports, Provider Reimbursement Board hearings (PRB) due process, related parties by ownership, organization or control, fiscal intermediaries, Freedom of Information Act requests (FOIA) requests; and
 - Medicare Part B Supplier Reimbursements, Part B Billings, DMERC's, Types and Methods of Billing Frauds and Abuse.
- White Collar Crime and Fraud:
 - Cooking the Books;
 - Cash Skimming;
 - Asset Misappropriation;
 - Medicare Billing Fraud;
 - Bank Embezzlement;
 - Predatory Lending
 - Predatory Mortgage Profiling
- Partnership Accounting:
 - Financial Reconstruction;
 - Shell Company Schemes;
 - Partnership Agreements;
 - Cash Embezzlement; and
 - Low Income HUD Housing.
- Asset Accounting:
 - Inventory and Equipment;
 - Cash and Investments; and
 - Profit and Loss.

- Embezzlement:
 - Check Kiting;
 - Forgery; and
 - Cash Skimming.
 - Employee Bank Embezzlement & Alteration of Documents
 - False General Ledger Entries
- Domestic Relations:
 - Income/Losses; and
 - Marital Estate Value.
- Oil & Gas Royalty/Mineral Payment Recovery:
 - Lease Bonus Income;
 - Royalty Income;
 - Royalty Decimal Interests;
 - Ownership Records;
 - County Records; and
 - Mineral and Royalty Deed.
- Governmental Auditing:
 - State Agency Auditing;
 - Federal Agency Auditing;
 - Record Requests; and
 - Security Trade Audits.
- Discrimination Based on Race, Color, Sex, Religion, National Origin, Retaliation, Age, Equal Pay and Disability.
- Real Estate Notes, Mortgages, Payment History and Income Analysis and Auditing

EDUCATION

Graduated Cum Laude, Oklahoma City University, with Bachelor of Science degree in Legal Studies (Pre-Law) and Legal Assistant (Paralegal Studies) in May 1994.

Obtained Certified Fraud Examiner's (CFE) designation in December 1999 by the Board of the Association of Certified Fraud Examiners located in Austin, Texas

Certified Equal Employment Opportunity (EEO) Investigator, May 2003.

Licensed Oklahoma Real Estate Sales Associate (11 years) presently inactive.

PROFESSIONAL TRAINING

Advanced Governmental Auditing

Federal Compliance Requirements

Analytical Review

Governmental Accounting Principals

Writing Governmental Audit Reports

Advanced Governmental Accounting (GASB)

From Auditor to Manager

GAO and AICPA Regulations
SAS Supplements
Government Auditing Standards
Statistical Sampling
Legal Research in County Government
Financial Fraud and Abuse
Evaluation of Internal Controls
Study of County Audit Programs
Work Paper Preparation
Effective Writing for Auditors
Office State Finance New Accounting
SAS Review, Field Work
Planning, Monitoring & Supervision
Accounting Fundamentals/State Agency
Fraudulent Financial Transactions
Investigations
Legal Elements of Fraud
Criminology
Ethics
Equal Employment Opportunity Management Directive

PROFESSIONAL MEETINGS ATTENDED

Identity Fraud, Oklahoma City, Ok – September 2003
Driver's License and Identity Fraud, Meth Labs & Worker's Compensation Fraud, Oklahoma City, Ok – November 2003
Looking for Fraud in Governmental Audits, Oklahoma City, Ok – January 2004
Fraud and Terrorism, Oklahoma City, Ok – January 2004
Covering Money Laundering Forfeitures, Expert Witness and Financial Interviewing, Oklahoma City, Ok – May 2004
Accounts Payable Fraud, Oklahoma City, Ok – July 2004
Document Analysis During Fraud Investigations, Oklahoma City, Ok – January 2005
Oklahoma Motor Pool Investigative Audit, Oklahoma City, Ok – March 2005
Cyberspace Investigations, Oklahoma City, Ok – May 2005
Anatomy of a Fraud: Catching a Con in Pottawatomie County, Oklahoma City, Ok – June 2005
How to Become a Dangerous Expert Witness, SEAK, Inc. Boston, Ma. – June 2005
14th Annual National Expert Witness Conference, Boston, Ma. – June 2005
Shapes, Sizes and Colors of Fraud, Oklahoma City, Ok. – October 2005
Collection Agency Reviews, Oklahoma City, Ok – May 2006
Insurance Claims Fraud, Oklahoma City, Ok – September 2006
Professional Interviewing Skills, Oklahoma City, Ok – June 2007
Bank Secrecy Act – Anti-Money Laundering
White Collar Criminals and Investigator Ethics, Oklahoma City, Ok – October 2007

Casino Rules, Regulations and Oversight, Oklahoma City, Ok – April 1, 2008

LEGAL INTERNSHIP

Completed a two (2) year legal internship for Senator Darryl F. Roberts, Oklahoma Senate Majority Leader.

EDUCATIONAL INSTRUCTION LECTURES

University of Oklahoma College of Law's (OU) Forensic Evidence Seminar, November 2004.
Oklahoma City University College of Law – Provided Internship For Senior Law Student, March 2004 through May 2005.

Oklahoma State University (OSU) Forensic Accounting and Expert Witness Seminar, May 2005.

Oklahoma City Chapter of Certified Fraud Examiners Seminar – Course Taught: The Art of Drafting a FOIA Request, Expert Testimony and Ethics (seminar was granted CLE approval by the Oklahoma Bar Association, CLEET approval by Law Enforcement Education and Training Commission for Oklahoma law enforcement officers and CPE by the Association of Certified Fraud Examiners). October 2006

Assassination of a Small Business - January 2006

Healthcare Fraud and Freedom of Information Requests – January 2007

Predatory Lending and Wrongful Foreclosures - February 2008

University of Oklahoma Fraud Examination Class – Occupational Fraud - April 2, 2008

AFFILIATIONS

Member:

Nominated for The Journal Record's Business Woman of the Year Award - 1999

July 2002 -Oklahoma City Chapter of Certified Fraud Examiners – Elected to the Board of Directors

July 2004 - Greater Oklahoma City Chapter of Certified Fraud Examiners – Elected President two (2) year term

July 2006 – Greater Oklahoma City Chapter of Certified Fraud Examiners – Re-elected President two (2) year term

Cambridge Who's Who of Executives and Professional Members

Association of Certified Fraud Examiner's Awards Committee 2008-2009

TESTIMONY (CASES QUALIFIED)

Denny v. Reynolds (District Court of Marshall County, Oklahoma) Case No. CJ-98-108.

Decision favorable for Plaintiff. Settled prior to completion of trial - Defendants paid Plaintiff damages pursuant to expert's calculations.

Snyder v. Martin (Court of Common Pleas Lehigh County, Pennsylvania) Case No. 94-FC-690. Decision favorable for Plaintiff pursuant to expert's report.

Capstone Mortgage Corporation v. Scott Seligman, Sterling Bank and Trust, et al (Superior Court of the State of Arizona, Maricopa County) Case No.'s CV2000-007152, CV2000-007168 and CV2000-008139. (Plaintiff filed MSJ - Defendant Appealed and prevailed)

Walter D. Jenkins and Harold D. Jenkins, Jr. v. Bank of America (District Court for the Seventh Judicial District, Oklahoma County, Oklahoma) Case No. CJ-2001-7970. (Dismissed without prejudice)

Montgomery v. Rassmusen (Nebraska State Real Estate Commission).

Birdie N. Fowler, Individually and On Behalf of the Estate of Henry B. Fowler, deceased et al v. Four Seasons Nursing Center, Inc. d/b/a Manorcare Health Services-Windcrest; Manor Care, Inc., Manorcare Health Services, Inc. and in Home Health, Inc. d/b/a Heartland Home Health Care and Hospice (District Court 408th Judicial District, Bexar County, Texas) Cause No. 2003-CI-02773 (**Remanded to Federal Court, San Antonio, Texas**).

United States of America v. Richard B. White, Michael A. Suhadolnik, Raul Sanchez De Varona, Mary Ann Barnett and Patricia Macejko (United States District Court for the Northern District of Ohio Eastern Division) Case No. CR. NO. 4:03CR001 - **Court Appointed Expert For Defendants**. (Appealed to 6th Circuit - Reversed in Part and Sustained in Part) Further discovery was ordered due to prosecutorial misconduct. Motions to Compel and New Trial are pending.

Medicare Qui Tam (Filed Under Seal) United States District Court for the Western District of Oklahoma (*Pursuant to the District Court by request of the Department of Justice, this case will remain sealed throughout perpetuity*).

Ingrid Van Roeyn v. Resurrection Health Care, Resurrection Medical Center, Holy Family Medical Center, et al (In the Circuit Court of Cook County Illinois County Department, Law Division) Case No. 02 L 8395. (Dismissed)

Commercial Bank v. Stephen Breedlove, (United States Bankruptcy Court for the Northern District of Oklahoma) ADVERSARY PROCEEDING CASE NO.04-11096-R
Plaintiff prevailed in part and denied in part.

Melton Truck Lines, Inc. and Henry Perry Jr. v. Indemnity Insurance Company of North America, Motor Transport Underwriters, Inc., Gulf Insurance Company and Swett & Crawford of Texas, Inc., (United States District Court for the Northern District of Oklahoma) Case No. 04CV-263-JHP-SAJ. (Settled prior to trial)

CONSULTANT

Care-A-Van, LLC, Ivan Harrell and Pamela Evans v. Ben Rose (State of New Mexico, County of Lea, Fifth Judicial District) Case No. D-506-CV-200500118. (Dismissed by Plaintiff)

Kevin Hanna, a Shareholder and Board Member of Willow Crest Hospital, Inc., et al v. Anne Anthony, Individually and as CEO and Shareholder of Willow Crest Hospital, Inc., et al (District Court, Ottawa County, Oklahoma) Case No. CV-02-55.

First Horizon Home Loan v. John K. and Shaney Owen (District Court of Cleveland County, Oklahoma) Case No. CJ-2006-160

Wells Fargo v. John and Jasia Dowd (District Court of Oklahoma County, Oklahoma) Case No. CJ-2006-2224

John and Jasia Dowd v. Wells Fargo Bank, N.A. and Chase Home Finance, LLC (Arbitration Tribunals of the American Arbitration Association) Case No. 71 7148 Y 00580 07

US Bank National Association v. Eva M. Bloomer & Dudley G. Rohde (District Court of Cleveland County, Oklahoma) Case No. CJ-2006-951-W

OUTSIDE INVESTIGATIONS:

BANCFIRST – Seminole Oklahoma Branch Embezzlement, \$3.5 million loss, investigated and audited on site. Reviewed general ledger, cash-in and cash-out tickets, cash-in-transit tickets, warrants, bank wires, individual bank account records, official checks, traveler checks, Casino W2-G's, individual tax returns, and travel activities. Prepared audit work papers, lifestyle and global analysis of personal activities. Provided examples of the manner in which defendant embezzled cash by the preparation of false documents. Provided examples to bank officials, FDIC and FBI Special Agents. Defendant was indicted in the United States District Court for the Eastern District of Oklahoma. Defendant pled and sentenced to seven [7] years of imprisonment with \$3.5 Million in restitution.

CONTACT INFORMATION:

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