

EVA JO SPARKS
CFE, CFS, CLA
Curriculum Vitae

EXPERIENCE/FIRM SYNOPSIS

Ms. Sparks has several years of governmental experience during her 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, Certified Fraud Specialist, and Certified Legal Assistant and is qualified as an expert witness in federal and state court jurisdictions.

SPECIALIZED EXPERIENCE

During Ms. Sparks tenure as a governmental auditor and In-charge auditor with the Oklahoma State Auditor & Inspector's office Ms. Sparks was responsible for conducting State of Oklahoma Agency and County Government financial, performance and investigative audits.

When conducting the above-referenced audits Ms. Sparks relied on Government Auditing Standards (GAS), Generally Accepted Government Auditing Standards (GAGAS) and the GAO Yellow Book standards during the course of the audits and formalizing final audit reports.

As In-charge auditor, Ms. Sparks' responsibilities were vast; such as meeting with directors, managers, supervisors and elected officials. Ms. Sparks and her audit crews were responsible for auditing federal appropriations, federal grants and state appropriations. In addition Ms. Sparks wrote auditing procedures for several "surprise investigative" audits that had been requested by the Governor of Oklahoma and the Oklahoma Legislature.

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;
Wrongful Foreclosure

Partnership Accounting:

Financial Reconstruction;
Shell Company Schemes;
Cash Embezzlement; and
Low Income HUD Housing

Asset Accounting:

Inventory and Equipment;
Cash and Investments; and
Profit and Loss

Embezzlement:

Check Kiting;
Forgery;
Cash Skimming
Employee Bank Embezzlement & Alteration of Documents
False General Ledger Entries

Domestic Relations:

Income/Losses;
Marital Estate Value

Oil & Gas Royalty/Mineral Payment Recovery:

Lease Bonus Income;
Royalty Income;
Ownership Records;
County Records;
Mineral and Royalty Deeds

Governmental Auditing:

State Agency Auditing;
Federal Agency Auditing;
Record Requests;
Security Trade Audits

Real Estate Notes, Mortgages, Payment History, Income Analysis and Auditing

EDUCATION

Graduated Cum Laude, OKLAHOMA CITY UNIVERSITY, Bachelor of Science degree in Legal Studies and Paralegal Studies [CLA], January 1993 and 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 Fraud Specialist [CFS] by the Board of the Association of Certified Fraud Specialists, January 2010 located in Sacramento, California

Licensed Oklahoma Real Estate Sales Associate [11 years] inactive

Certified Equal Employment Opportunity [EEO] Investigator, May 2003

PROFESSIONAL TRAINING

Advanced Governmental Auditing
Analytical Review
Writing Governmental Audit Reports

From Auditor to Manager
Government Auditing Standards
Legal Research in County Government
Evaluation of Internal Controls
Work Paper Preparation
Office State Finance New Accounting
Planning, Monitoring & Supervision
Fraudulent Financial Transactions
Legal Elements of Fraud
Ethics

Federal Compliance Requirements
Governmental Accounting Principals
Advanced Governmental Accounting
[GASB]
GAO and AICPA Regulations
Statistical Sampling
Financial Fraud and Abuse
Study of County Audit Programs
Effective Writing for Auditors
SAS Review, Field Work
Accounting Fundamentals/State Agency
Investigations
Criminology
Equal Employment Opportunity
Management

PROFESSIONAL MEETINGS ATTENDED

2003

Identity Fraud, Oklahoma City, Oklahoma
Driver's License and Identity Fraud, Meth Labs & Worker's Compensation Fraud, Oklahoma City, Oklahoma

2004

Looking for Fraud in Governmental Audits, Oklahoma City, Oklahoma
Fraud and Terrorism, Oklahoma City, Oklahoma
Covering Money Laundering Forfeitures, Expert Witness and Financial Interviewing, Oklahoma City, Oklahoma
Accounts Payable Fraud, Oklahoma City, Oklahoma

2005

Document Analysis During Fraud Investigations, Oklahoma City, Oklahoma
Oklahoma Motor Pool Investigative Audit, Oklahoma City, Oklahoma
Cyberspace Investigations, Oklahoma City, Oklahoma
Anatomy of a Fraud: Catching a Con in Pottawatomie County, Oklahoma City, Oklahoma
How to Become a Dangerous Expert Witness, SEAK, Inc., Boston, MA
14th Annual National Expert Witness Conference, Boston, MA
Shapes, Sizes and Colors of Fraud, Oklahoma City, Oklahoma

2006

Insurance Claims Fraud, Oklahoma City, Oklahoma
Assassination of a Small Business, Oklahoma City, Oklahoma
Collection Agency Reviews, Oklahoma City, Oklahoma
Professional Interviewing Skills, Oklahoma City, Oklahoma

2007

Healthcare Fraud Freedom of Information Requests, Oklahoma City, Oklahoma
Professional Interviewing Skills, Oklahoma City, Oklahoma
Bank Secrecy Act - Anti-Money Laundering, Oklahoma City, Oklahoma
White Collar Criminals and Investigator Ethics, Oklahoma City, Oklahoma

2008

Predatory Lending and Wrongful Foreclosures, Oklahoma City, Oklahoma
Casino Rules, Regulations and Oversight, Oklahoma City, Oklahoma
OIG-Department of Agriculture, Oklahoma City, Oklahoma
Fraudulent Crimes & Legal Investigator Ethics, Oklahoma City, Oklahoma

2009

White Collar Crime Summit, Oklahoma City University, Oklahoma City, Oklahoma
Bankruptcy Liquidation, Oklahoma City, Oklahoma
New Schemes and Bank Embezzlement, Oklahoma City, Oklahoma
Bankruptcy Claims and Associated Fraud, Oklahoma City, Oklahoma

Fraud Issues and Answers, Oklahoma City, Oklahoma
Creditor and Mortgage Servicing Fraud, Oklahoma City, Oklahoma

2010

Oklahoma Security Commission Public Awareness, Oklahoma City, Oklahoma
Insurance Fraud New Trends, Oklahoma City, Oklahoma
Foreclosure Defense Seminar, Oklahoma Bar Association, Oklahoma City, Oklahoma
Lions, Tigers and Fraudsters, Oklahoma City, Oklahoma
DNA of Fraud and Ethics, Oklahoma City, Oklahoma

2011

HUD Assistance Fraud, Oklahoma City, Oklahoma
How to Effectively File a Police Report, Oklahoma City, Oklahoma
Using Social Networks to Track Fraudsters, Oklahoma City, Oklahoma
FBI Mortgage Fraud Investigations-Active and Closed, Oklahoma City, Oklahoma
Use of Analytical Tools, Oklahoma City, Oklahoma
Fraud in Oklahoma and Ethical Dilemmas
Profile of White Collar Crime in Oklahoma, Oklahoma City, Oklahoma
Case Study: Bank Statement Forensics Leads to Duplicate Credit Card Fraud, Oklahoma City, Oklahoma
Fraud in the UPS System, Oklahoma City, Oklahoma

2012

Government Contract Fraud, Oklahoma City, Oklahoma
Current Trends in Insurance Fraud, Oklahoma City, Oklahoma
There's Gold in Them There Boxes, Oklahoma City, Oklahoma
Oklahoma Gaming Commission and Lottery Fraud, Oklahoma City, Oklahoma
Healthcare Fraud and Public Corruption, Oklahoma City, Oklahoma

2013

Lessons Learned From the Rotten Apples of Business Fraud, Oklahoma City, Oklahoma
Complicated Bank Fraud Cases – Stealing From the Bank because it has Lots of Money, Oklahoma City, Oklahoma
Insurance Claims Fraud, Oklahoma City, Oklahoma
ACFE Oklahoma City Chapter Annual Fraud Conference (14 hrs. fraud & 2 hrs. ethics)
Oklahoma City, Oklahoma

2014

Oklahoma Securities Fraud, Oklahoma City, Oklahoma
FBI White Collar Crime – Investigating Mortgage Fraud and Casino's Gambling Fraud
Oklahoma City, Oklahoma
Types of Fraud – Tulsa, Oklahoma

2015

CFE-IIA Joint Fraud Conference, Oklahoma City, Oklahoma

2016

“IF IT SEEMS TOO GOOD TO BE TRUE” Tulsa, Oklahoma

Creating a New You Credit File, Oklahoma City, Oklahoma

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 - Sponsored Legal Internship for Senior Law Student

March 2004 - 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 granted CLE approval by the Oklahoma Bar Association, CLEET 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 2008

University of Central Oklahoma- Graduate POLI SCI – Neighborhood Leadership, July 2012

FBI-CPA Fraud Conference, US Postal System Training Center, Norman, Oklahoma, July 2014

AFFILIATIONS

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

July 2002 - Oklahoma City Chapter of Certified Fraud Examiners - elected to Board of Directors

July 2004 - Oklahoma City Chapter of Certified Fraud Examiners - elected President [2 yrs.]

July 2006 - Oklahoma City Chapter of Certified Fraud Examiners - re-elected President [4 yrs.]

July 2010 - Oklahoma City Chapter of Certified Fraud Examiners - re-elected President [2 yrs.]

July 2012 - Oklahoma City Chapter of Certified Fraud Examiners elected Vice President [2 yrs.]

July 2014 – Oklahoma City Chapter of Certified Fraud Examiners elected Board Member [2 yrs.]

Cambridge Who’s Who of Executives and Professional Members - 2007

Cambridge Who’s Who 2008 Professional of the Year Representing the Fraud Investigation Industry

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

Cambridge Who’s Who Industry Expert 2011

Featured Member, Pro-Files Magazine, Cambridge Who’s Who 2011

Inductee, Worldwide Who’s Who Lifetime Achievement 2012

Who's Who 2014 Professional of the Year Representing the Fraud Investigation Industry
Who's Who Roster of Prestigious Top Female Executives for Outstanding Professional Excellence and Dedication.

FBI CONSULTANT

INFRAGARD CONSULTANT to FBI and consultant to Special Agent Julie Reed Supervisor, White Collar Crime, Special Agent Lee Pugh, and Special Agent Tim Schmitz. Provide advice regarding Mortgage Fraud, Healthcare Fraud, and other White Collar Crime Cases. Also collaborate in producing joint seminars between the FBI, DOJ and CFE's.

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.

OKLAHOMA CITY SCHOOL DISTRICT (2010): Ms. Sparks was contacted by the administration of the Oklahoma City School District. She was requested to perform an investigation and forensic audit of suspicious financial transactions, school districts employees, and a vendor that was doing business with the school district. Ms. Sparks reviewed school district purchase orders, vendor invoices, conducted several personal interviews with vendor distributors, credit returns to school district employee's personal plumbing business, and several county court records.

Ms. Sparks' conclusion resulted in disclosing several weaknesses directed toward the school district's purchasing controls, segregation of duties, cross-training and spot or surprise internal audits both financial and performance.

Ms. Sparks' findings concluded the Oklahoma City School District was dealing with disturbing instances of coercion, misappropriation of school district money, school district paying for supplies not received, and school district employee/s receiving kickbacks from certain vendors.

OKLAHOMA CITY SCHOOL DISTRICT (2016): Ms. Sparks was contacted by the Oklahoma Public Schools administration to complete an Operation Center inventory audit for the purpose of designating light equipment, heavy equipment, annex buildings, and vehicles (including buses, vans, pickups) as surplus in preparation for the district's annual auction.

In addition, I worked directly with the Chief Operating Officer, Director of Maintenance, Director of Custodial, Director of Nutrition and Supervisor of building three's [3] warehouse.

A thorough on-site review and inspection were completed for all departments to distinguish surplus from inventory to remain at Operations. Excel spreadsheets were prepared for each department that included the following data: (i) My company control numbers, (ii) District's asset numbers, (iii) description of each item, and original purchase price (if available).

TESTIMONY (INCLUDES TRIAL, SWORN AFFIDAVITS AND DEPOSITIONS)

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)

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 and Brady Violations

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 - Defendant 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)

John Klaczak and Jeff Sharp ex rel. United States of America v. Consolidated Medical Transport, et al (United States District Court for the Northern District of Illinois Eastern Division) Case No. 96-C-6502. (Defendants prevailed on 2nd MSJ) Klaczak and Sharp did not appeal

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

Deutsche Bank National Trust Company, as Trustee for the Registered Holders of Soundview Home Loan Trust 2007-1 Asset-Backed Certificates, Series 2007-1 v. Evelyn G. Hochenfelder, et al (In the Circuit Court of the 11th Judicial Circuit in and for Miami-Dade County, Florida) Case No. 09-08721 CA 02

The Bank of New York Mellon, as Trustee v. Portia L. Graham (District Court of Muskogee County, Oklahoma) Case No. CJ-2011-548

Bank of America, N.A. v. Janice Mitchell (District Court of Logan, County, Oklahoma) Case No. CJ-2012-220

Wells Fargo Bank, N.A. v. Fred Glen and Carolyn Weaver (District Court of Marshall County, Oklahoma) Case No. CJ-2012-67.

JPMorgan Chase Bank N.A. v. Darrell R. and Rebecca G. Watkins, et al (District Court of Wagoner County, Oklahoma) Case No. CJ-2010-500

The Bank of New York, as Trustee, v. Donald L. Holder and Joan Gerber Holder (District Court of Tulsa County, Oklahoma) Case No. CJ-2008-4957

US Bank National Association, as Trustee for Structured Asset Securities Corporation Trust Series 2005-WF3 v. Gordon Leon White and Judith Ann White (District Court of Rogers County, Oklahoma) Case No. CJ-2010-243

First Security Bank and Trust v. Safiyyah Tahir-Battles (District Court of Oklahoma County, Oklahoma) Case No. CJ-2008-8165

U.S. Bank National Association v. William H. and Lora Rolin (United States Bankruptcy Court for the Western District of Oklahoma) Case No. 10-13496NLJ

Bank of America, N.A. v. Raymond Hodges, et al (State of New Jersey, County of Burlington) Case No. F-036356-13

Federal National Mortgage Association v. William R. Kirk, II Stephanie D. Kirk (District Court of Oklahoma County, Oklahoma) Case No. CJ-2010-6103

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

Countrywide Home Loans, Inc., v. Angela Smith and Gary R. Smith (District Court of Oklahoma County, Oklahoma) Case No. CJ-2007-1898

Bank of The West, as successor in interest to Commercial Federal Bank vs. Ali Tahir, Trina Tahir and Najdiyyah Tahir (District Court of Oklahoma County, Oklahoma) Case No. CJ-2008-594

Bank of the West, as successor in interest to Commercial Federal Bank vs. Ali Tahir, Trina Tahir and Najdiyyah Tahir (Court of Civil Appeals of the State of Oklahoma) Case No. 106,594

State of Oklahoma v. Christine Mae Lorenz (District Court of Blaine County, Oklahoma) Case No. CF-2010-41

CASE CONSULTATIONS

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

APMC, INC., d/b/a Plus Medical of Oklahoma v. MICHAEL FOGARTY, Chief Executive Officer of the Oklahoma Health Care Authority, LYNN MITCHELL, M.D., State Medicaid Director; KELLY SHROPSHIRE, Auditor for the Oklahoma Health Care Authority, sued in their official and individual capacities (In the United States District Court for the Western District of Oklahoma) Case No. 5:08-cv-00249

Countrywide Home Loans v. Angela and Gary Smith (District Court of Oklahoma County, Oklahoma) Case No. CJ-2007-1898

Aurora v. Barbara Shephard (District Court of McClain County, Oklahoma) Case No. CJ-2008-265

HSBC Bank, N.A. v. Joshua and Mary Amanda Maberry (District Court of Logan County, Oklahoma) Case No. CJ-2008-145

Wells Fargo Bank, N.A. v. Scotty and Rose A. Warrior (District Court of Pottawatomie County, Oklahoma) Case No. CJ-2008-145

Estate of Julia P. Hamilton (State of Connecticut Court of Probate) Case No. 08-0306

In The Matter Of The Guardianship Of Julia P. Hamilton (District Court of Oklahoma County, Oklahoma) Case No. PG-2010-789

Scotty and Rose A. Warrior v. Wells Fargo Bank, N.A. (U.S. District Court for the Western District of Oklahoma) Case No. 5:11-CV-1070-L

James C. and Doris J. Perry v. Nations Title Agency of Oklahoma (District Court of Oklahoma County, Oklahoma) Case No. CJ-2010-1583

First Security Bank and Trust Company v. Safiyyah Tahir Battles, Sheldon Battles, Najiyah Tahir Crayton and Patrick Crayton (District Court of Oklahoma County, Oklahoma) Case No. CJ-2008-8165

Wells Fargo Bank, N.A. as Trustee for ABFC 2005-HE2 Trust v. James Hawkins and Tamara Hawkins (District Court of Cleveland County, Oklahoma) Case No. CJ-2010-374

JPMorgan Chase v. Bolin Burton (District Court of McClain County, Oklahoma) Case No. CJ-2012-26

US Bank National Association, Trustee v. Jayson and Vicki Ernst (District Court of Canadian County, Oklahoma) Case No. CJ-2013-39

New South Federal Savings Bank v. Carl Shelton (District Court of McClain County, Oklahoma) Case No. CJ-2010-21

CONTACT INFORMATION

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www.oklahomaexpertwitness.com
www.fraudexaminersDNA.com