

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**  
**Release No. 94906 / May 13, 2022**

**ACCOUNTING AND AUDITING ENFORCEMENT**  
**Release No. 4300 / May 13, 2022**

**ADMINISTRATIVE PROCEEDING**  
**File No. 3-20852**

**In the Matter of**

**DOUGLAS A. RICHARDSON, CPA**

**Respondent.**

**ORDER OF SUSPENSION PURSUANT  
TO RULE 102(e)(2) OF THE  
COMMISSION'S RULES OF PRACTICE**

**I.**

The Securities and Exchange Commission deems it appropriate to issue an order of forthwith suspension of Douglas A. Richardson pursuant to Rule 102(e)(2) of the Commission's Rules of Practice [17 C.F.R. ' 201.102(e)(2)].<sup>1</sup>

**II.**

The Commission finds that:

1. Richardson maintained a certified public accountant license from the State of Missouri from April 1996 until May 2018. He had an accounting practice and was also employed as the Treasurer and CFO for Smart Prong Technologies, Inc., a privately-held corporation headquartered at Tulsa, Oklahoma.

2. On June 15, 2021, a judgment of conviction was entered against Richardson in *United States of America v. Douglas A. Richardson*, 6:18-CR-03094-MDH, in the United States District Court for the Western District of Missouri, Southern Division, finding him guilty of six counts of wire fraud (18 U.S.C. §1343) and four counts of money laundering (18 U.S.C. §1957).

3. As a result of this conviction, Richardson was sentenced to 188 months imprisonment followed by three years of supervised release and ordered to pay restitution in the amount of \$8,832,828. He was also ordered to forfeit a \$696,000 interest in a home.

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<sup>1</sup> Rule 102(e)(2) provides in pertinent part: "Any ... person who has been convicted of a felony or a misdemeanor involving moral turpitude shall be forthwith suspended from appearing or practicing before the Commission."

### **III.**

In view of the foregoing, the Commission finds that Richardson has been convicted of a felony within the meaning of Rule 102(e)(2) of the Commission's Rules of Practice.

Accordingly, it is ORDERED, that Douglas A. Richardson is forthwith suspended from appearing or practicing before the Commission pursuant to Rule 102(e)(2) of the Commission's Rules of Practice.

By the Commission.

Vanessa A. Countryman  
Secretary