



OFFICE OF ATTORNEY GENERAL
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION
2019-130A

Randall A. Ross, Executive Director
Oklahoma Accountancy Board
201 N.W. 63rd Street, Suite 210
Oklahoma City, OK 73116

March 4, 2019

Dear Executive Director Ross:

This office has received your request for a written Attorney General Opinion regarding agency action that the Oklahoma Accountancy Board intends to take pursuant to separate consent orders entered into with each of the certified public accountants ("CPAs") in Board cases 2193-2197 and 2199-2207. The CPA in each case failed to complete the required amount of continuing professional education (CPE), admitted to the violation, and agreed to an individual Administrative Consent Order. The consent orders assess fines and administrative costs and require the CPAs to complete any past due CPE hours, if not already completed.

The Oklahoma Accountancy Act requires CPAs to complete 120 hours of CPE over each three-year period. 59 O.S.2011, § 15.35(C). The Board's rules require four of these hours be in ethics courses. OAC 10:15-30-5(a). The Act authorizes the Board to impose penalties on any individual, firm, or entity found to have violated the Act, to include "[r]equir[ing] successful completion of [CPE] programs deemed appropriate," "[a]ssess[ing] a fine not to exceed \$10,000 for each separate offense," and "[r]equir[ing] the registrant . . . to pay all costs incurred by the Board as a result of hearings conducted regarding accountancy actions of the registrant[.]" 59 O.S.2011, § 15.24(A)(8)-(10). The Board may reasonably believe that the proposed actions will deter future violations.

It is, therefore, the official opinion of the Attorney General that the Oklahoma Accountancy Board has adequate support for the conclusion that the proposed actions described herein advance the State's policy requiring that CPAs participate in continuing education.

A handwritten signature in black ink that reads "Mike Hunter".

MIKE HUNTER
ATTORNEY GENERAL OF OKLAHOMA

A handwritten signature in black ink that reads "Amanda Otis".

AMANDA OTIS
ASSISTANT ATTORNEY GENERAL