



OFFICE OF ATTORNEY GENERAL
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION
2018-7A

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

January 16, 2017

Dear Executive Director Ross:

This office has received your request for a written Attorney General Opinion regarding action that the Oklahoma Accountancy Board intends to take in regards to cases 2167 and 2173. The certified public accountants (“CPAs”) in these cases failed to complete the required amount of continuing professional education (“CPE”). The consent orders require the CPAs to complete any past-due CPE hours, in addition to payment of a fine and costs totaling \$791.56 for case 2167 and \$699.06 for case 2173.

The Oklahoma Accountancy Act requires CPAs to complete 120 hours of CPE over each three-year period. 59 O.S.2011, § 15.35(C). This requirement ensures that CPAs are aware of changes in applicable rules and have up-to-date information and skills necessary to properly report financial information. 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[.]” *Id.* § 15.24(A)(8)-(10). The proposed actions seek to enforce the statutory requirement that CPAs complete the mandatory CPE. 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.

MIKE HUNTER
ATTORNEY GENERAL OF OKLAHOMA

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