



OFFICE OF ATTORNEY GENERAL
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION
2015-194A

Randall A. Ross, Executive Director
Oklahoma Accountancy Board
201 NW 63rd St., Ste. 210
Oklahoma City, Oklahoma 73116

December 9, 2015

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 a consent agreement with respect to a certified public accountant firm in Board case 2061. The firm had performed audit services for Oklahoma-based clients without registering with the Board. The proposed action is to impose a \$500 fine and costs of \$381.96. The firm must also register before performing any more auditing services for Oklahoma-based clients.

The Oklahoma Accountancy Act, 59 O.S.2011 & Supp.2015, §§ 15.1–15.38, requires firms that seek to provide certain professional services in Oklahoma—including auditing—to register and obtain permits from the Board, 59 O.S.2011 & Supp.2015, §§ 15.12A(A)(5), 15.15A. The action seeks to enforce the statutory requirement. The Board may believe that a fine will deter future violations in the circumstances of this case.

It is, therefore, the official opinion of the Attorney General that the Oklahoma Accountancy Board has adequate support for the conclusion that this action advances the State of Oklahoma's policy to promote the reliability of information used in the assessment of enterprises.

A handwritten signature in black ink, appearing to read "E. Scott Pruitt".

E. SCOTT PRUITT
ATTORNEY GENERAL OF OKLAHOMA