



OFFICE OF ATTORNEY GENERAL
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION
2016-23A

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

January 7, 2016

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 2076. A certified public accountant practiced public accounting through a firm without first registering the firm with the Board. The proposed action is to impose a \$1,150 fine and costs of \$219.24.

The Oklahoma Accountancy Act, 59 O.S.2011 & Supp.2015, §§ 15.1–15.38, requires firms practicing public accounting in Oklahoma to register with the Board and obtain a permit, 59 O.S.2011 & Supp.2015, §§ 15.14A, 15.15, 15.15A(A). 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 that reads "E. Scott Pruitt".

E. SCOTT PRUITT
ATTORNEY GENERAL OF OKLAHOMA