



OFFICE OF ATTORNEY GENERAL  
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION  
2015-195A

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 actions that the Oklahoma Accountancy Board intends to take pursuant to consent agreements with respect to certified public accountants ("CPAs") in Board cases 2068, 2073, 2074, and 2078. The certificate holders failed to complete the required number of continuing professional education hours during the three-year period from 2012 to 2014. The proposed actions are to impose on the certificate holders a fine of \$500 each and costs ranging from \$219.24 to \$239.24 along with orders to complete the remaining number of education hours.

The Oklahoma Accountancy Act, 59 O.S.2011 & Supp.2015, §§ 15.1–15.38, requires all certificate holders of the board, including CPA certificate holders, to complete certain continuing professional education requirements over each three-year period, 59 O.S.2011, § 15.35(C). This requirement ensures that those practicing public accounting understand changes in applicable rules and continue to have up-to-date information and skills necessary to properly report financial information. The actions seek to enforce the statutory requirement while allowing registrants who have failed to complete the required hours to continue practicing while coming into compliance. The Board may believe that a fine along with orders to complete remaining hours will effectively deter future lapses.

It is, therefore, the official opinion of the Attorney General that the Oklahoma Accountancy Board has adequate support for the conclusion that these actions advance 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