



OFFICE OF ATTORNEY GENERAL  
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION  
2017-756A

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

November 2, 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 pursuant to separate consent orders with the certified public accountants (“CPAs”) in cases 2137-2138, 2140-2148, and 2151-2152. The certificate holders in these cases admit to failing to complete the required amount of continuing professional education (CPE). The consent orders require the CPAs to pay fines and administrative costs and complete any past-due CPE hours.

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 advances the State’s policy requiring that CPAs obtain continuing education.

MIKE HUNTER  
ATTORNEY GENERAL OF OKLAHOMA

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