



OFFICE OF ATTORNEY GENERAL
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION
2017-867A

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

December 6, 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") listed on Appendix A. 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 advance the State's policy requiring that CPAs participate in continuing education.

Handwritten signature of Mike Hunter in black ink.

MIKE HUNTER
ATTORNEY GENERAL OF OKLAHOMA

Handwritten signature of Amanda Otis in black ink.

AMANDA OTIS
ASSISTANT ATTORNEY GENERAL

APPENDIX A

Case No.	License No.	Hours short	Fine and/or Costs
2132	4706	8	\$638.55
2149	15076	17.5	\$199.06
2150	17177	5	\$699.06
2153	17074	1	\$699.06
2154	4071	15	\$699.06
2155	11215	13	\$699.06
2156	17517	2	\$699.06
2158	10869	15.5	\$699.06
2159	5441	2	\$699.06
2160	6290	7	\$699.06
2161	14332	6	\$699.06
2162	13136	5	\$699.06
2163	6272	0.5	\$699.06
2164	11804	12	\$699.06
2165	13934	24	\$699.06
2166	7400	15	\$699.06
2169	17483	13	\$699.06
2170	16223	44	\$699.06
2171	9835	1	\$699.06
2172	880	20	\$1,199.06