



OFFICE OF ATTORNEY GENERAL  
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION  
2018-166A

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

May 24, 2018

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 with respect to the certified public accountant ("CPA") in Board case 2178. The CPA failed to complete the required amount of continuing professional education (CPE). This matter came before the Board for hearing on April 20, 2018; the CPA did not attend. The Board proposes to revoke the certificate for cause and assess a fine of \$1,500 and costs of \$1,238.41.

The Oklahoma Accountancy Act requires CPAs to complete 120 hours of CPE over each three-year period. 59 O.S.2011, § 15.35(C). The Board's rules require four of these hours be in ethics courses. OAC 10:15-30-5(a). The Act authorizes the Board to impose penalties on any individual, firm, or entity found to have violated the Act, to include "[r]evok[ing] any certificate...issued pursuant to the provisions of the Oklahoma Accountancy Act," "[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[.]" 59 O.S.2011, § 15.24(A)(2), (9), (10). The Board may reasonably believe that the proposed action 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.

A handwritten signature in black ink, appearing to read "Mike Hunter".

MIKE HUNTER  
ATTORNEY GENERAL OF OKLAHOMA

A handwritten signature in black ink, appearing to read "Amanda Otis".

AMANDA OTIS  
ASSISTANT ATTORNEY GENERAL