



OFFICE OF ATTORNEY GENERAL
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION
2018-33A

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

February 12, 2018

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 consent orders in cases 2174 and 2177. The certified public accountants ("CPAs") in these cases failed to complete the required amount of continuing professional education ("CPE"). The consent orders require the CPAs to complete any past-due CPE hours, and pay fines and costs totaling \$699.06 for case 2174 and \$449.06 for case 2177.

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). 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[.]" 59 O.S.2011, § 15.24(A)(8)-(10). 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