



OFFICE OF ATTORNEY GENERAL
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION
2017-17A

Randall A. Ross, Executive Director
Oklahoma Accountancy Board
201 NW 63rd St., Ste. 210
Oklahoma City, Oklahoma 73116

January 3, 2017

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 a consent agreement in case 2114. The proposed action is to revoke the certificate and assess \$248.97 in costs. The certified public accountant certificate holder, upon return to active status, failed to complete the required amount of continuing professional education hours by the specified due date of November 28, 2015.

The Oklahoma Accountancy Act, 59 O.S.2011 & Supp.2016, §§ 15.1–15.38, requires all certificate holders to complete 120 hours of continuing professional education over each three-year period, 59 O.S.2011, § 15.35(C), and authorizes the Board to adopt rules and regulations regarding such continuing education. *Id.* § 15.35(D). Pursuant to the Board's rules, certificate holders changing to active status must complete forty continuing education hours within sixty days of the change in status. *See* OAC 10:15-30-9(6)(A). The Board may revoke the certificate of any registrant found to have violated one or more provisions of the Act. 59 O.S.2011, § 15.24(A)(1). The continuing education requirement ensures 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. This action seeks to enforce the statutory requirements for continuing education. The Board may reasonably believe the fine and revocation of the certificate are necessary to 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 this action advances the State of Oklahoma's policy requiring that certified public accountants obtain continuing education.

E. SCOTT PRUITT
ATTORNEY GENERAL OF OKLAHOMA