



OFFICE OF ATTORNEY GENERAL
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION
2017-18A

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

December 29, 2016

Dear Executive Director Ross:

This office has received your request for a written Attorney General Opinion regarding agency action the Oklahoma Accountancy Board intends to take pursuant to a consent agreement in case 2116. The certificate holder failed to complete the requisite four hours of continuing ethics education. The proposed action is to revoke the certificate and assess \$218.97 in costs.

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). The Act authorizes the Board to revoke the certificate of any registrant found to have violated one or more provisions of the Act. *Id.* § 15.24(A)(1). Pursuant to the Board's rules, four hours of professional ethics education must be completed within each rolling three-year period. OAC 10:15-30-5(a). This requirement ensures those practicing public accounting understand changes in applicable professional responsibility rules and have up-to-date information and skills necessary to properly report financial information. The 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.

A handwritten signature in black ink, appearing to read "Scott Pruitt", with a long horizontal line extending to the right.

E. SCOTT PRUITT
ATTORNEY GENERAL OF OKLAHOMA