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 under consent agreements with certified public accountants licensees #16941 and #14641. The certificate holders failed to complete the required number of continuing professional education hours, missing 49 and 16.5 hours, respectively, during a three-year period. The proposed actions are to impose $500 fines, costs, and require completion of the remaining number of education hours.

The Oklahoma Accountancy Act, 59 O.S.2011 & Supp.2016, §§15.1–15.38, requires all certificate holders, including CPA certificate holders, to complete 120 hours of continuing professional education over each three-year period, 59 O.S.2011, § 15.35(C). This 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. The actions seek to enforce the statutory requirement while allowing registrants who have failed to complete the required hours to continue practicing while coming into compliance. The Board may believe that a fine along with orders to complete remaining hours will effectively 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 these actions advance the State of Oklahoma’s policy requiring that certified public accountants obtain continuing education.

E. SCOTT PRUITT
ATTORNEY GENERAL OF OKLAHOMA