



OFFICE OF ATTORNEY GENERAL  
STATE OF OKLAHOMA

ATTORNEY GENERAL OPINION  
2017-12A

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 2102. The certified public accountant certificate holder, upon return to active status, failed to complete the required number of continuing professional education hours by the specified due date of November 16, 2015. The licensee did not complete the required forty hours until March 2016. The proposed action is to impose a \$500 fine plus \$248.97 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). 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). This requirement ensures that those practicing public accounting understand changes in applicable 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 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 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", written over a horizontal line.

E. SCOTT PRUITT  
ATTORNEY GENERAL OF OKLAHOMA