



Oregon Board of Accountancy

WHAT YOU NEED TO KNOW

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Topics of Discussion

- ▶ What is CPA Licensure?
- ▶ CPA Exam Pre-requisites
 - Education requirements
 - New rules (effective 2017)
 - Application Process
- ▶ Passing the CPA Exam
 - AICPA ethics exam
- ▶ Applying for Initial Licensure
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Cape Blanco Lighthouse
Port Orford, OR
Photo: Gary Halvorson

Board of Accountancy

Welcome to the Board of Accountancy Web Site

The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) and Public Accountants (PAs) in Oregon.

The Board of Accountancy assures that approximately 8,500 CPAs, PAs, municipal auditors and public accounting firms registered to practice in Oregon demonstrate and maintain professional competency to serve the needs of their clients and other users of their services. The Board is authorized by ORS chapter 673 to establish and enforce standards and regulations and license qualified applicants to practice public accountancy in Oregon.

[Find out more...](#)

Agency News and Information

Attention CPA Exam Candidates!! Please Click Here to read about the new security enhancements at all U.S. Testing Centers, effective October 15, 2016.

New Proposed Rules for Comment (deadline 10/17/2016)

Over the past year, the Oregon Board of Accountancy (Board) has worked with its stakeholders through the Laws and Rules Committee (LRC) to develop a broad range of rule revisions for the Board. The proposed revisions touch every aspect (and Division) of the Board's rules, including - but are not limited to - a special focus in Division 010 on the boundaries of what is (and is not) permissible work activity if licensed with an inactive or retired status license. In addition, the changes in Division 030 rules include adding individual licensees to the 45-day reporting requirement for lawsuits that currently only applies to registered firms, while clarifying the scope for what types of lawsuits firms and individuals must report. In Division 050, the proposed rules no longer permit that firms can opt-out of reporting peer review results to the Facilitated State Board Access web site, as part of a national movement toward more uniform rules on peer review oversight.

[Proposed Rule Amendments with explanation](#)

[Inactive Licensee Guidance Matrix](#)

Keeping Current

Licensee Look-Up

Click the following [link](#) to verify that your CPA or PA has a current and active license in Oregon. If you have any questions, please call the Board office, 503-378-4181.

DISCIPLINARY ACTION REPORT Updated November 2015

A summary of disciplinary action, dating back to January 2011, can now be accessed in **ALPHABETICAL** or **CHRONOLOGICAL** order. Disciplinary action prior to January 2011 can be found by reviewing past newsletters.

[Oregon Court of Appeals decision on Gustafson v BOA - April 22, 2015](#)

Guidance for Licensees Providing Services to the Marijuana Industry

published March 19, 2015

2016 Municipal Auditor Roster Lists

[Municipal Roster](#)
[Municipal Auditors through Mobility](#)

International Testing Now Available for Oregon Candidates

Archives: DMV, How I, How I, Licen Regis, Live C, Image Use, State (pdf)

What is CPA Licensure? Basic Concepts of Regulation and Professional Licensure

- ▶ Public Protection
- ▶ Licensing in a profession protects the public in two fundamental ways:
 - ▶ **On the front end:**
 - ▶ Minimum Educational Standards
 - ▶ Minimum Competencies to practice safely
 - ▶ **Ongoing:**
 - ▶ Accountability via ethics code enforced by the Board with ability to sanction the license.

CPA Exam Pre-requisites

To qualify to sit for the Uniform CPA Exam, candidates must meet the following requirements at the time of application:

150 Semester (225 quarter) hours, including Bachelor degree from a regionally accredited college that includes:

- 24 semester* (36 quarter) hours in accounting specific courses: and
- 24 semester (36 quarter) hours in accounting or related (business, economics, finance, and written and/or oral communication)

Courses from community college are acceptable if they are transferable to an accredited four-year college or university. Generally 100 level and above courses are considered transferable. You are not required to actually transfer the courses.

***Applicants applying on or after June 30, 2017:**

Internship courses will be limited to a maximum of 4 semester (6 quarter) hours

-Accounting courses taken to meet the minimum 24 semester (36 quarter) hour requirement must be upper-division courses (300 level or above)

-Principles and introductory courses cannot be used to meet this requirement

Exam candidates who apply before June 30, 2017, and have already been determined as meeting the previous eligibility requirements are not required to meet the new requirements.

- ▶ Applicants who have earned educational credentials from foreign universities must have their education evaluated by NASBA International Evaluation Services.
- ▶ Evaluations must be received at the Board office directly from NASBA NIES

Application Process

- ▶ Candidates must submit the following items in order to complete the application process:
 - CPA Exam Application
 - Educational transcripts
 - Exchange of Information (if transferring scores from another state)
 - Candidate Information Release form (required for first time candidates)
- ▶ After eligibility is verified, the Board will send an ATT (Authorized to Test) to the candidate and to NASBA for entry. The ATT is valid for 90 days.
- ▶ Only apply for sections (REG, FAR, BEC and AUD) you intend on taking within the 6-month period.
- ▶ After receipt of the ATT, NASBA will issue a payment coupon where you will pay for each section of the exam you applied for directly to NASBA, and then schedule to take your exam sections.

Passing the CPA Exam

All sections of the exam must be passed within an 18 month period. Exam sections are maintained on the candidate's record for a rolling 18 month period. If the last of the four exam sections is not passed within 18 months of the date that the first section was passed, the earliest section is removed from the candidate's record, and that section must be taken again within the new 18 month period.

Applicants must pass all sections of the Uniform CPA exam and pass a written examination on the Code of Professional Ethics for accountants before applying for the CPA license in Oregon. The AICPA and Oregon Society of CPAs are the only organizations that currently offer the ethics exam that meets Oregon's requirement.

References to the following ethics exams can be found on our website, under Licensing Requirements.

Applying for Initial Licensure

- ▶ Develop and demonstrate achievement of the 7 Core Competencies
- ▶ Have a minimum of 12 months full-time employment or a total of 2,000 hours of equivalent part-time experience.
- ▶ Must obtain experience requirements that consist of activities generally performed by Oregon licensed CPAs and PAs engaged in public practice.
 - Typical public practice includes: attestation engagements, tax return preparation, financial advisory services and/or compliance and internal control evaluation.

Experience obtained while performing financial advisory services or tax advisory services must be performed while employed at a public accounting firm.

Supervised Experience

- ▶ Must be directly supervised by a qualified supervisor licensee
 - A supervisor licensee is a person who holds an active CPA license issued by any state, during the period of supervision, and for at least five of the past seven years immediately prior to such supervision

NOTE: A Public Accountant (PA) may not act as a supervising licensee or verify an applicant's experience relating to attest services

- ▶ The supervisor licensee must directly supervise the applicant by having regular and meaningful interaction with the applicant in terms of planning, coordinating, guiding, inspecting, controlling and evaluating activities, and have authority over the employee being supervised.
- ▶ A licensee acting as a consultant or independent contractor to the applicant's employer will not meet the requirement of direct supervision.

Qualifying experience and successful completion of the CPA exam must be obtained within 8 years immediately preceding the date of the application.

Written Narrative

- ▶ Applicants are now required to provide a written narrative along with examples on how competencies within the profession have been achieved.
- ▶ The supervisor licensee must sign the form and verify and sign the written narrative
- ▶ Experience may be obtained in the following ways:
 - Attest
 - Tax
 - Industry/Government



▶ Each of the following core competencies must be included in the written narrative, along with examples on how each competency has been met:

- A. Understanding the Code of Professional Conduct.
- B. Ability to assess the achievement of a client's objectives
- C. Experience in preparing working papers that include sufficient relevant data
- D. Understanding transactions streams and information systems
- E. Skills in Risk Assessment
- F. Decision Making, Problem Solving, Critical Analytical Thinking
- G. Ability to Express Scope of Work, Findings and Conclusions

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- ▶ Applicant's should state how each competency was met, along with specific experiences within each competency.
 - ▶ While the Board does not provide a specific outline for the written narrative, an applicant may contact the Board to receive guidance.

Please refer to our website, under Licensing Requirements, to learn more about core competencies and how they should be demonstrated within the experience type in which you are applying under.

Industry Experience

- ▶ The Qualifications Committee (QC) is responsible for verifying the experience requirements obtained by applicants who gained their experience in private industry or government.
- ▶ The QC meets approximately 5-6 times per year and makes recommendations to the Board to either approve or deny an application.
- ▶ The Committee reviews experience records submitted by applicants to demonstrate achievement of the core competencies in other professional standards, including non-public accounting experience (equivalent experience) and experience obtained through Board approved experience programs. (Cambia, Lithia, IRS, Dept. of Revenue and Intel)

CPE (Continuing Professional Education)

- ▶ Each biennial renewal period, Active CPAs/PAs are required to complete and report 80* hours of CPE.
- ▶ At least 24* of the required 80 CPE hours must be completed in each year (July-June).
- ▶ Four hours of ethics are required each renewal period for Active licenses. Newly licensed CPAs and PAs must report an Oregon-specific ethics course provided on the Board's website.
- ▶ Acceptable subject matter and other CPE requirements are available under the Administrative rules, under Division 40.
- ▶ For a list of NASBA approved self-study courses, please visit <https://www.nasbaregistry.org/sponsor-list>

*CPE is prorated for new licensees for both total hours required as well as the annual requirement

Frequently Asked Questions

Will the Board evaluate my transcript, before I apply, to ensure I meet the educational requirement?

-While the Board does not evaluate transcripts before an application has been submitted, candidates are welcome to contact the Board if they are unsure about a specific course or have general questions in regards to the education requirements.

Does the Board accept CLEP testing as credit towards the education requirement?

-If the college awarded credit for CLEP testing on your transcript, it will be accepted.

What college courses count as Accounting related courses?

-Courses such as Business, Finance, Economics, Communication (Speech, Writing, Foreign Language) and Management courses count towards the accounting related courses requirement.

How soon will I receive my ATT after I have submitted my CPA exam application?

-Applications are processed in the order they are received in. It may take up to two weeks to process the application.

Do you accept applications via email?

-Applications may only be submitted by mail or fax. Email is not a secure way to receive sensitive information (i.e. credit card information, social security number)

Can I change the section(s) of the exam I wish to take, even after being issued the ATT?

- If you have not paid for your exam fees through NASBA, you may change the section(s) of the exam you wish to take by submitting an Exam Section Change Request form found on our website, under Forms.

Does my supervisor CPA have to hold a current, active CPA license?

-Under ORS 673.100, to qualify as a supervisor licensee the person providing supervision must hold an active CPA license issued by any state during the period of supervision and for at least five of the past seven years immediately prior to such supervision and during the period of supervision.

References

Oregon Board of Accountancy Information:

<http://www.Oregon.gov/boa/Pages/ExamReq.aspx>

<http://www.Oregon.gov/boa/Pages/Licensing.aspx>

<http://www.Oregon.gov/boa/Pages/adminrules.aspx>

NASBA Information:

<https://nasba.org/products/nasbainternationalevaluationservices/>

<https://nasba.org/exams/cpaexam/>

<https://www.nasbaregistry.org/sponsor-list>

AICPA Information:

<http://www.aicpa.org/BECOMEACPA/CPAEXAM/Pages/CPAExam.aspx>



QUESTIONS?