

INSTRUCTIONS TO CPA CERTIFICATE AND PA LICENSE APPLICANTS

The applicant and the applicant's supervisor/employer should review these instructions together to understand the application process and the requirements for approval of the application. Refer to the Board of Accountancy website, <http://oregon.gov/boa> for a current copy of the Administrative Rules. Applicant files must be complete in every particular within **3 months** of the date of the application or the \$150 initial permit fee will be refunded and the file will be closed.

A. EXPERIENCE REQUIREMENTS

Experience requirements are stated in Oregon Administrative Rules 801-010-0065.

Experience must be obtained within eight years preceding the application for certification.

1. Applicants who qualified for the CPA exam **prior** to January 1, 2000 are required to have **two** years of experience. Two years experience is equal to 24 months full-time employment or 4,160 hours part-time employment.
2. Applicants who qualified for the CPA exam **after** January 1, 2000 are required to have **one** year of experience. One year experience is equal to 12 months of full-time employment or 2,080 hours part-time employment.
3. Applicants who qualified for the examination under the experience requirement are required to have two years experience. Two years experience is equal to 24 months full-time employment or 4,160 hours part-time employment. Experience used to qualify for the CPA examination may not be the same experience used to qualify for licensure.
4. The supervisor licensee must be a CPA or PA who has held an active CPA/PA license recognized by the Oregon Board of Accountancy for at least five years prior to serving as a supervisor licensee and during the period of supervision.
5. Experience means activities performed by the applicant that are the same as those generally performed by licensed CPAs or PAs. Qualifying experience must be performed under the direct supervision of a CPA or licensed Public Accountant. "Direct supervision" means that there is a clear connection between the supervisor and the person being supervised in terms of planning, coordinating, guiding, inspecting, controlling, and evaluating activities, and having authority to discharge the employee being supervised.
6. Qualifying experience may be obtained while performing work under one of the following three general categories (OAR 801-010-0065):
 - Attest or assurance engagements;
 - Other engagements performed in accordance with published professional standards;
 - Employment in industry or government.

Qualifying experience generally includes, but is not limited to the following activities:

Attest and Assurance Engagements

financial statement audits
financial statement reviews
financial statement compilations
proforma financial information
compliance attestations
financial forecasts and projections
reporting on an entity's internal controls
agreed-upon procedures
examinations of prospective financial statements

Engagements Performed Under Other Professional Standards

tax advisory services
tax return preparation
personal financial planning
management advisory services
business valuation engagements
services under other professional standards that might be developed in the future

7. The applicant has the primary responsibility for developing a portfolio of experience that demonstrates to the satisfaction of the Board that the applicant's experience includes all of the following competencies:
- professional ethics
 - assessing the achievement of an entity's objectives
 - experience in preparing working papers that include sufficient relevant data to support the analysis and conclusions
 - understanding of transaction streams and information systems
 - risk assessment and verification skills
 - decision making, problem solving, and critical thinking in the context of analysis
 - quality of communication expressing scope of work, findings and conclusions

B. EMPLOYMENT RECORD

Applicants are required to provide a list of employers for the previous 10 years. Each employer is required to submit a certificate of experience.

C. ETHICS EXAMINATION

Applicants are required to complete and pass an ethics examination approved by the Board. **Grades must be reported directly to the Board office by the course sponsor or by another state board.** The following ethics exam has been approved by the Board:

AICPA
1211 Avenue of the Americas
New York, NY 10036-8775
212-596-6200

D. TRANSFER OF GRADES

Applicants who have passed the Uniform CPA Examination in another state and are applying for certification by transfer of grades must meet the CPA examination requirements of ORS 673.050 and 673.060. These applicants are required to complete the Authorization for Interstate Exchange of Examination and License Information as instructed and forward the form to the appropriate state board. The form is available on the Board website or by calling (503) 378-4181.

E. FEES

The total fee is \$300. **DO NOT SEND CASH.** The application fee of \$150 covers administrative costs for processing your application and is non-refundable. The permit fee of \$150 will be refunded to applicants who do not meet the requirements for certification. Your canceled check is your receipt. Checks must be payable to the Oregon Board of Accountancy. *If applying from a foreign country, fees must be paid by international money order or by check drawn on a bank in the United States. Drafts are not acceptable.* The Board accepts Visa and Mastercard. Please refer to the front page of the application for this information.

Checklist:

1. Complete and sign the Application and Employment Record form.
2. Complete the Social Security Number form.
3. Include payment of \$300 application and permit fee or \$315 if requesting the larger certificate
4. Complete or order an approved AICPA Ethics Examination.