

Oregon Municipal Roster CPE Grid

The programs below may be used as a guide for categorizing CPE courses qualifying for admission to the Oregon Board of Accountancy Municipal Roster. Applicants need to demonstrate that program meets the requirement.

Courses for admission **must be classified as Basic (level 1) or Intermediate (level 2) or Introductory**. This grid is to be used as a guideline for determining training to meet Oregon State Board of Accountancy Municipal Roster admission requirements. The Oregon Board of Accountancy does not preapprove courses.

Questions? Contact the Oregon Board of Accountancy at 503-378-4181 x 5.

Level	Course Title	Audits of State & Local Govt. Units	Govt. Accounting & Financial Reporting Standards (GAFR)	Generally Accepted Govt. Auditing Standards (GAGAS)	Single Audit & Related Circulars and Supplements by US GAO, Office of Budget & Mngt.	Oregon Local Budget Law	Minimum Standards of Audits and Reviews of Oregon Municipal Corporations
2 = Intermediate	A Hands-on Guide to Compliance Auditing - Updated for New Yellow Book			X	X		
2 = Intermediate	Applying A-133 to Nonprofit and Governmental Organizations				X		
2 = Intermediate	Audit Workshop: Best Practices for Audits in Compliance with Government Auditing Standards and OMB Circular A-133			X	X		
2 = Intermediate	Cases on Current Complexities Confronting Governments & Not-for-Profits	X	X				
1 = Basic	Conducting Government Audits Under GAAS, GAGAS and the Single Audit (A Risk-Based Approach)	X		X	X		
1 = Basic	Foundations in Governmental Accounting		X				
2 = Intermediate	Frequently Missed Issues for OMB Circular A-133 Audits				X		
2 = Intermediate	Governmental Accounting and Reporting		X				
2 = Intermediate	Governmental Accounting and Reporting: Putting it All Together		X				
1 = Basic	Minimum Standards for Audits of Oregon Municipal Corporations / Oregon Local Budget Law					X	X
1 = Basic	Office of Management and Budget Compliance Supplement				X		

One course may not be enough to comply with the requirements of OAR 801-020-0690(4).

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2 = Intermediate*	Solving Complex Single Audit Issues for Government and Nonprofit Organizatons (<i>*Note: Program level Intermediate prior to May 2010; thereafter, level changed to Advanced and ineligible for Municipal Roster application.</i>)				X		
2 = Intermediate	Preventing Common OMB A-133 & Yellow Book Deficiencies: A Case Study Approach (4 hours)			X	X		
2 = Intermediate	State & Local Government Strategic Briefing	X	X				
2 = Intermediate	Step-by-Step Guide to Compliance Auditing – A Gateway to Efficiency			X	X		
2 = Intermediate	Studies on Single Audit and Yellow Book Deficiencies			X	X		
2 = Intermediate	Surgent McCoy's Audit Workshop: Best Practices for Audits in Compliance with "Governmental Auditing Standards" and OMB Circular A-133			X	X		
1 = Basic	The 2007 Revised Yellow Book: Government Auditing Standards			X			
1 = Basic	The Revised Yellow Book for Financial Audits (4 hours)			X			
1 = Basic	The Revised Yellow Book: Government Auditing Standards			X			

One course may not be enough to comply with the requirements of OAR 801-020-0690(4).