



# OREGON BOARD OF ACCOUNTANCY CPA/PA RENEWAL INSTRUCTIONS and APPLICATION FORM

2013 LICENSE RENEWAL AND CPE REPORT

ODD-NUMBERED LICENSES EXPIRE JUNE 30, 2013

## **IF YOU DO NOT INTEND TO RENEW YOUR LICENSE**

Please sign the appropriate section on the top of page 7 and return to the Board office by USPS or fax.

## **IF YOU INTEND TO REINSTATE**

If you wish to reinstate your license to active status, please contact the Board office at [boa.licensing@state.or.us](mailto:boa.licensing@state.or.us) or call 503-378-2264.

## **BASIC RENEWAL INSTRUCTIONS**

**The Board will NOT REQUIRE licensees to submit their CPE proof of completion certificates together with the renewal.** Licensees will **ONLY** be required to submit if the proof of completion certificates if selected through the random audit to be conducted in the Fall.

The Board cannot renew until a completed application is approved and the appropriate fees are received. Renewals received with insufficient payment are considered incomplete. Since June 30 this year falls on a Sunday, **the completed renewal application and appropriate fee must be returned to the Board office and postmarked by USPS or another commercial mail delivery service on or before July 1, 2013.** Renewal applications that are postmarked or faxed on July 2, 2013 or later will not be processed until the late fee is received (see bottom of page 1 on the renewal application for schedule of late fees). The Board has no authority to waive the late renewal fee (ORS 673.150).

## **PAYMENT SHEET**

Indicate the dollar amount you are submitting and complete the payment section.

The Board accepts checks payable to the Board of Accountancy, **Visa or MasterCard** only. **Late fees are due on applications that are received by FAX, postmarked by the USPS or dated by any delivery service on or after July 2, 2013.**

**THE BOARD DOES NOT ACCEPT RENEWAL FORMS BY E-MAIL.** This is to safeguard the security of your payment information. If you are nearing the deadline, please fax or use a mail service that will provide overnight or next day delivery to ensure your renewal is received timely.

If paying by check, be sure to make the check **payable to the Oregon Board of Accountancy.** It is a common mistake for licensees to make the check payable to the OSCPA. Your application is incomplete if proper payment is not received by the deadline, including checks made payable to the wrong entity and declined credit card payments.

## **INSTRUCTIONS BY PAGE NUMBER ON RENEWAL APPLICATION FORM:**

### **Page 1:**

(1) Enter or update as necessary your contact information on the renewal form. If no official address of record is indicated, the business address will be used as your address of record with the Board. If there is no business address, the residence address will be used as your address of record with the Board. The official address of record is posted on the Board website, and will be used to communicate with you in all matters including any correspondence related to investigation or legal notices. Licensees must disclose both a home and work address (if applicable).

All licensees are required to notify the Board of Accountancy within 30 days of any change of address of either business or residence, and any change of employment or business affiliation (OAR 801-030-0020).

(2) Sign renewal certification. If required, please attach an explanation and attach to the renewal form.

## Page 2:

(1) Report the CPE courses completed between July 1, 2011 through June 30, 2013. **Failure to complete sufficient CPE hours, including 4 hours in Ethics, will result in a 16-hour CPE penalty. Penalty hours assessed must be completed and reported to the Board before the renewal application will be processed.**

**Active licensees** are required to complete and report 80 CPE hours during the renewal period. At least 24 CPE hours must be completed in each year of the renewal period.

**New licensees** (licensees who are renewing for the first time in Oregon) are required to complete and report the appropriate pro-rated amount during the renewal period. Pro-rated hours are printed on the renewal form or available on the licensee look-up online. The annual requirement is pro-rated for new licensees at 2 hours per month including month of issuance to the end of the reporting period.

**Inactive licensees** are required to complete and report 24 CPE hours during the renewal period. Inactive licensees do not have an annual minimum requirement.

**Retired licensees** are **not** required to complete and report CPE hours during the renewal period.

(2) Carry-forward hours **do not count** toward the minimum annual requirement. Licensees who do not complete the minimum required CPE hours in each year of the reporting period are required to report an additional 16 hours of CPE credit as a penalty.

(3) Active licensees are required to report four hours of **Professional Conduct and Ethics CPE**.

Licensees **renewing for the first time in Oregon** must complete an **Oregon specific** Professional Conduct and Ethics program from an Oregon Board registered sponsor. A list of registered sponsors for Ethics CPE is available on the Board website [http://www.oregon.gov/BOA/Pages/ethics3.aspx#List\\_of\\_Registered\\_Sponsors](http://www.oregon.gov/BOA/Pages/ethics3.aspx#List_of_Registered_Sponsors)

## **CURRENT MUNICIPAL AUDITORS**

Include the additional \$100 fee for the Municipal Roster and report 24 CPE hours in subjects directly related to the governmental environment and governmental auditing. Licensees who do not meet this CPE requirement will be removed from the Municipal Roster, and may reapply when the requirement is met. The 24-hour CPE requirement for municipal auditors is included in the total 80 hour requirement.

To apply for admission to the Roster of Accountants Authorized to Conduct Municipal Audits, download the application from the website: [http://www.oregon.gov/BOA/docs/muni\\_app.pdf](http://www.oregon.gov/BOA/docs/muni_app.pdf)

## **CPE GUIDELINES – OAR 801, Division 040**

## **PROOF OF COMPLETION CERTIFICATES (POC's) DO NOT NEED TO BE SUBMITTED WITH THE RENEWAL APPLICATION**

The Oregon Board does not pre-approve continuing education sponsors or courses. It is the responsibility of each licensee to select continuing education programs that directly contribute to professional competency.

### **Examples of Technical Subjects**

Accounting  
Auditing and assurance  
Consulting  
Specialized knowledge and applications  
Taxation  
Management  
Professional Ethics

### **Examples of Non-Technical Subjects**

Interpersonal Management Skills  
Practice Development  
Public Relations  
Practice Administration

1. CPE hours claimed for credit must be completed between July 1, 2011 and June 30, 2013. Up to 20 carry-forward hours may be used to meet the 80-hour requirement. The official record of carry-forward will be printed on the paper renewal sent to your or can be accessed on the licensee lookup and recorded on the fillable renewal form posted on the Boards website. **Do not enter carry-forward hours on the CPE report.**
2. CPE credit may be reported only for class time actually attended.
3. Self-study CPE courses in technical subject areas must be obtained from a NASBA QAS approved sponsor. The 3-digit NASBA QAS sponsor number is on the proof of completion certificate and must be entered on the CPE report. If the QAS sponsor number is not on the proof of completion certificate, contact the vendor to determine the sponsor's QAS number and to confirm that the specific course is QAS approved. There is no limit to technical independent study credits completed from a QAS sponsor. The approved QAS learning providers can be found on the NASBA website: <http://www.learningmarket.org/page.cfm/link=90>
4. CPE credit is measured by program length, with one 50 minute period equal to one CPE credit. Partial CPE credit may be claimed in half increments only (equal to 25 minutes program periods) after the first credit has been earned
5. Non-technical CPE is limited to 16 hours per renewal period.
6. A computer-generated form for the CPE report on page 2 of the application will be accepted if the format is **identical to the format** on the renewal form. Other reporting formats will be returned to the licensee to resubmit in the correct format. The renewal form is also available in a fillable pdf form which can be found on the Board's website.
7. Licensees in Private Industry, Government or Education who maintain an active license are required to meet the same CPE requirements as licensees in public practice.
8. Your CPE report is subject to random audit. If selected for random audit, you will be required to submit your proof of completion certificates. **No proof of completion certificates are required at the time of renewal.**

### Page 3:

Please answer questions related to employment and practice area.

### Page 4:

If you would like to renew to inactive or retired status, please sign appropriate section. If you do not wish to renew your license, please sign the "Do not intend to renew" (Lapsed) section.

### INACTIVE CERTIFICATION:

Licensees who renew as inactive status **may not** practice public accounting as defined below:

OAR 801-005-0010(38) Practice of Public Accountancy means the performance of or any offer to perform one or more services for a client or potential client, including the performance of such services while in the employ of another person by a licensee, professional services of accounting, tax, personal financial planning, litigation support services, and those professional services for which standards are promulgated. These standards include Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC), Statements of Financial Accounting Review Services, Statements on Standards for Consulting Services, Statements on Standards for Accounting and Review Services, Statements on Standards for Consulting Services, Statements of Governmental Accounting Standards, International Financial Reporting Standards, International Accounting Standards, Statements on Standards for Attestation Engagements, and Statements on Standards for Valuation Services.

Inactive licensees **will not receive a license card**, but rather a confirmation letter.

### RETIRED STATUS CERTIFICATION:

Retired licensees **will not receive a license card**, but rather a confirmation letter.

CONTACT: (503) 378-4181 Fax: (503) 378-3575 Email: [boa.info@state.or.us](mailto:boa.info@state.or.us) Website: <http://oregon.gov/BOA>