

# OREGON ADMINISTRATIVE RULES

## CHAPTER 801, DIVISION 040 – BOARD OF ACCOUNTANCY

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### CONTINUING PROFESSIONAL EDUCATION

#### 801-040-0010

##### Basic Requirements

(1) **Biennial CPE requirement for Active licensees.** Each biennial renewal period, certified public accountants and public accountants must report satisfactory evidence of having completed 80 hours of continuing professional education (CPE) unless such requirement is waived by the Board under ORS 673.165 and OAR 801-040-0150. The 80-hour CPE requirement must be completed as follows:

(a) At least 24 of the required 80 CPE hours must be completed in each year of the renewal period. Hours carried forward from the previous reporting period (carry-forward hours) may not be used to meet the minimum annual requirement.

(b) CPE hours must be completed during the two-year period immediately preceding the renewal date, except for carry-forward hours described in subsection (c) of this rule.

(c) A maximum of 20 CPE hours ~~in technical subjects~~ may be carried forward from one reporting period to the next and may be used in partial fulfillment of the 80 hour requirement.

(2) **Ethics CPE requirement.** CPE hours in professional conduct and ethics are included in the 80 hour requirement for each renewal period.

(a) All active licensees who are applying for the first license renewal in Oregon are required to complete and report at least four hours of CPE in a professional conduct and ethics program that meets the requirements of section three (3) of this rule.

(b) Licensees who are not renewing for the first time and whose principal place of business is located in another jurisdiction may meet the ethics requirement of this rule by demonstrating compliance with the other jurisdiction's professional conduct and ethics CPE requirement. The number of CPE Ethics hours that meets the Ethics requirement of such other jurisdiction will be accepted in Oregon, so long as the other jurisdiction requires the licensee to complete an ethics program as a condition of renewal.

(c) An active licensee who is not renewing for the first time and whose principal place of business is in another jurisdiction that does not have a professional conduct and ethics CPE requirement must complete the ethics requirement described in subsection (2)(d) of this rule.

(d) All other active licensees are required to complete and report four hours of CPE in professional conduct and ethics with each biennial renewal application, which may be satisfied by any ethics program that meets the general CPE requirements described in OAR 801-040-0030.

(3) **CPE ethics programs.** CPE programs in professional conduct and ethics required by subsection (2)(a) of this rule are eligible for CPE credit if the program is offered by a sponsor registered with the Board and includes information pertaining to each of the following topics:

(a) Oregon Administrative Rules and Oregon Revised Statutes pertaining to the practice of public accountancy;

(b) Examples of issues or situations that require an understanding of statutes, rules and case law relevant to all licensees.

# OREGON ADMINISTRATIVE RULES

## CHAPTER 801, DIVISION 040 – BOARD OF ACCOUNTANCY

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- (c) The Code of Professional Conduct adopted by the Board and set forth in OAR chapter 801, division 030; and
- (d) Review of recent case law pertaining to ethics and professional responsibilities for the accounting profession.

(4) **Biennial CPE Requirements for Inactive Licensees.** A licensee who is granted inactive status must:

- (a) Obtain 32 hours of qualified continuing professional education during a two-year renewal period;
- (b) A maximum of 8 hours may be in non-technical subjects;

(c) A maximum of 8 CPE hours may be carried forward from one reporting period to the next and may be used in partial fulfillment of the 32 hour requirement.

(d) Licensees that do not meet the CPE requirements stated above will be assessed an 8 hour CPE penalty.

Stat. Auth.: ORS 670.310, 673.040, 673.050 & 673.410

Stats. Implemented: ORS 673.165

Hist.: AB 1-1985, f. & ef. 3-21-85; AB 5-1991, f. & cert. ef. 7-1-91; AB 1-1994, f. & cert. ef. 1-21-94; AB 4-1994, f. & cert. ef. 9-27-94; BOA 5-1999, f. & cert. ef. 7-23-99; BOA 6-1999, f. 12-21-99, cert. ef. 1-1-00; BOA 5-2000, f. 12-7-00, cert. ef. 1-1-01; BOA 7-2001, f. 12-31-01, cert. ef. 1-1-02; BOA 6-2002, f. 12-27-02, cert. ef. 1-1-03; BOA 6-2004, f. 12-30-04, cert. ef. 1-1-05; BOA 10-2005, f. 11-22-05, cert. ef. 1-1-06; BOA 4-2006, f. 12-22-06, cert. ef. 1-1-07; BOA 4-2008, f. 12-30-08, cert. ef. 1-1-09; BOA 6-2009, f. 12-15-09 cert. ef. 1-1-10; BOA 4-2010, f. 12-15-10, cert. ef. 1-1-11; BOA 4-2011, f. 12-28-11, cert. ef. 1-1-12

### 801-040-0030

#### Programs that Qualify for CPE Credit

(1) **Qualifying programs.** In order to qualify for CPE credit under these rules, a CPE program must be a formal program of learning that contributes directly to the professional competence of the licensee. It is the obligation of each licensee to select a course of study that contributes to the licensee's professional competence in public accountancy. The licensee may take programs in a variety of topics that are relevant to the licensee's practice.

(2) **Program requirements.** CPE programs must meet the following requirements to qualify for CPE credit:

- (a) An outline of the program is prepared in advance and preserved;
- (b) The program is at least one hour (fifty-minute period) in length;
- (c) A record of attendance is maintained by the sponsor; evidence of completion is provided to participating licensees;
- (d) The program is conducted by a qualified instructor whose background, training, education or experience qualifies the person to teach or lead a discussion on the subject matter of the particular program.

(3) **Eligible programs.** The following programs will qualify for CPE credit provided they also meet the requirements of section (2) of this rule:

- (a) Programs presented by national, state or local accounting organizations;
- (b) Programs offered by a firm to licensees;
- (c) Programs sponsored by organizations that provide professional educational programs on a regular basis;

# OREGON ADMINISTRATIVE RULES

## CHAPTER 801, DIVISION 040 – BOARD OF ACCOUNTANCY

---

(d) Accredited university or college courses are eligible for CPE credit at the rate of 15 CPE hours for each semester hour credit and 10 CPE hours for each quarter hour credit. University or college courses that do not earn college credit are eligible for one CPE hour for each classroom hour of learning;

(e) Distance learning programs offered by a regionally accredited university or college are eligible for CPE credit as described in subsection (3)(d), without meeting the requirement of NASBA Quality Assurance Service National CPE QAS/Registry approval described in section (4) of this rule.

(f) Other programs may qualify for CPE credit if the program meets the requirements of section 2 of this rule.

### (4) Individual study programs.

(a) Correspondence courses or other individual study programs do not qualify for CPE credit unless both the CPE sponsor and the specific CPE program are approved by the NASBA National CPE QAS/Registry Quality Assurance Service (QAS).

(5) **Programs not eligible for CPE credit.** The following programs do not qualify for CPE credit:

(a) Courses taken to fulfill the requirements for licensure as a certified public accountant or public accountant;

(b) Ethics courses that were taken to fulfill the Ethics exam requirement for licensure; and

(c) CPA exam review or study courses.

Stat. Auth.: ORS 670.310, 673.040, 673.050 & 673.410

Stats. Implemented: ORS 673.165

Hist.: AB 1-1985, f. & ef. 3-21-85; AB 1-1994, f. & cert. ef. 1-21-94; AB 2-1996, f. & cert. ef. 9-25-96; BOA 1-1999, f. & cert. ef. 1-20-99; BOA 5-1999, f. & cert. ef. 7-23-99; BOA 6-1999, f. 12-21-99, cert. ef. 1-1-00; BOA 5-2000, f. 12-7-00, cert. ef. 1-1-01; BOA 7-2001, f. 12-31-01, cert. ef. 1-1-02; BOA 6-2002, f. 12-27-02, cert. ef. 1-1-03; BOA 6-2004, f. 12-30-04, cert. ef. 1-1-05; BOA 4-2007, f. 12-27-07 cert. ef. 1-1-08

### 801-040-0040

#### Acceptable Subject Matter

(1) Examples listed not all-inclusive. The subjects listed in this rule serve as examples only, and are not all inclusive of technical and non-technical subjects that may qualify for CPE credit.

(2) Technical subjects. Qualified continuing education programs in the following subjects are eligible for CPE credit as technical subjects:

(a) Accounting

(b) Auditing and assurance

(c) Consulting

(d) Specialized knowledge and applications

(e) Management Advisory Services

(f) Taxation

Division 040

January 1, 2012

# OREGON ADMINISTRATIVE RULES

## CHAPTER 801, DIVISION 040 – BOARD OF ACCOUNTANCY

(g) Professional ethics

(h) Finance

(i) Business Law

(j) Business Management & Organization

(k) Economics

(l) Computer Science

(m) Communication

~~(m)(h)~~ Other subjects may be acceptable if they maintain or improve the licensee's professional competence.

**(3) Non-technical subjects.** Qualified continuing education programs in subjects other than those listed in section (2) of this rule are non-technical subjects and are eligible for CPE credit if the program directly contributes to the licensee's professional competence.

(a) Credit for programs in non-technical subjects is limited to 16 CPE hours per renewal period.

~~(b) Non-technical subject hours may not be carried forward to the next reporting period.~~

~~(e)~~ The following are examples of non-technical subjects:

(A) Interpersonal management skills;

(B) Public relations;

(C) Practice development; ~~and~~

(D) Practice administration.

(E) Marketing

(F) Personnel/HR

(G) Personal Development

Stat. Auth.: ORS 670.310, 673.040, 673.050; 673.410

Stats. Implemented: ORS 673.165

Hist.: AB 1-1985, f. & ef. 3-12-85; AB 5-1991, f. & cert. ef. 7-1-91; AB 4-1994, f. & cert. ef. 9-27-94; AB 1-1996, f. & cert. ef. 1-29-96; BOA 1-1999, f. & cert. ef. 1-20-99; BOA 2-1999, f. & cert. ef. 2-22-99; BOA 6-1999, f. 12-21-99, cert. ef. 1-1-00; BOA 5-2000, f. 12-7-00, cert. ef. 1-1-01; BOA 7-2001, f. 12-31-01, cert. ef. 1-1-02; BOA 6-2004, f. 12-30-04, cert. ef. 1-1-05

**801-040-0050**

**Credit Allowed and Evidence of Completion**

# OREGON ADMINISTRATIVE RULES

## CHAPTER 801, DIVISION 040 – BOARD OF ACCOUNTANCY

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(1) **Credit hours.** Eligible CPE credit is measured by program length, with one 50 minute period equal to one CPE credit. CPE credit may be issued in half increments (equal to 25 minute program periods) after the first credit has been earned.

(2) **Evidence of completion.** Licensees are required to document all CPE programs claimed for CPE credit and to provide the appropriate proof of completion for the number of qualifying CPE credits claimed for each program. Licensees must retain proof of completion for each CPE program reported for a period of 5 years after completion of the program.

**(3) Group study programs.**

(a) CPE credit is allowed for actual class hours attended.

(b) Evidence of completion includes a written course outline and certificate of completion or attendance record provided by each program sponsor. The evidence of completion must include the sponsor name, course title, date of attendance or date of completion, name of participating licensee, statement that the program and sponsor are QAS approved, if appropriate, and the number of CPE hours earned;

**(4) Individual study programs.**

(a) Individual study programs are eligible for CPE credit only if the program is offered by a ~~NASBA-QAS~~ CPE Registry approved sponsor and the program itself is ~~QAS-Registry~~ approved;

(b) CPE credit will be awarded in an amount equal to the average completion time determined by the ~~QAS~~ NASBA CPE Registry approved sponsor.

(c) The date for which CPE credit is allowed is the completion date specified on the evidence of completion provided by the sponsor.

(d) Evidence of completion must include the name of the participating licensee, sponsor name, program title, date of completion, Instructor name, if applicable and number of ~~QAS-NASBA CPE Registry~~ CPE hours allowed.

**(5) Lecturer, discussion leader or speaker.**

(a) CPE credit for a lecture, training session or speaking engagement at which the licensee was an instructor, discussion leader or speaker is allowed provided that the lecture, training or engagement meets CPE requirements for the participants;

(b) CPE credit for a university or college course where the licensee was the faculty instructor is allowed, provided that the course is considered an upper division (300 or 400 level) or post-graduate course.

~~(c)~~ One CPE hour is allowed for each 50 minute period completed as an instructor or discussion leader for the first presentation of the subject material if such activity increases the instructor's professional competence. CPE credit may be allowed for additional presentations if the substantive content of the program was substantially changed and the licensee provides evidence that such change required significant additional study or research;

~~(d)~~ CPE credit for preparation time allowed for an instructor, discussion leader, or a speaker shall be calculated on the basis of two CPE hours of preparation for each hour of teaching;

~~(e)~~ The maximum CPE credit allowed for preparation and teaching under this section and for published articles described in section (6) of this rule, combined, must not exceed one-half of the total number of CPE hours required for the renewal period;

# OREGON ADMINISTRATIVE RULES

## CHAPTER 801, DIVISION 040 – BOARD OF ACCOUNTANCY

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(f) Evidence of completion includes a copy of the agenda or outline provided for each presentation, lecture or speaking engagement, stating the date of presentation and name of the sponsoring organization. For university courses taught, evidence of completion should include the course syllabus and outline for each class.

### (6) **Published articles.**

(a) CPE credit may be allowed for authoring published articles or books, provided the work directly contributes to the professional competence of the licensee;

(b) CPE credit for authoring published articles or books is allowed as of the date of publication and is only allowed for the first publication of such writing. The number of CPE hours is based on the time spent writing-creating the published article,

(c) Authorship of a published article does not contribute to the professional competence of the licensee unless the published article is suitable for a professional audience. Published articles may be reviewed on a case-by-case basis to determine whether such articles contribute to the licensee's professional competence

(d) The maximum credit for published articles and books allowed under this section and for preparation and teaching under section (5) of this rule, combined, is no more than one-half of the total CPE requirement for the renewal period.

(e) A licensee may request additional CPE credit for authoring a published article by submitting an explanation of the circumstances which justify greater credit than is otherwise allowed. The Board shall determine whether additional credit is justified.

(f) Evidence of completion includes a copy of the title page or other pages that show the title, date of publication and a description of the content for each article reported for CPE credit.

### (7) **Reviewing peer review reports for Board approved Peer Review Programs.**

(a) Licensees who serve as volunteer members of the Review Acceptance Body or any other committee that reviews peer review reports on behalf of a board approved peer review program are allowed two hours of CPE credit per meeting attended, for a maximum of 16 hours for the renewal period.

(b) Evidence of completion includes proof of attendance, provided by the sponsor of the approved Peer Review Program, for each meeting attended.

### (8) **State Legislative Joint Ways and Means Committee members.**

(a) Licensees who serve as members of the Oregon Joint Ways and Means Legislative Committee are allowed up to 16 hours of the total CPE requirement for the renewal period during which the licensee served on the legislative committee.

(b) Evidence of completion shall be a copy of the membership roster published during the legislative session indicating the specific section of the Joint Ways and Means sub-committee on which the licensee served.

### (9) **University and college courses.**

(a) CPE credit allowed is described in OAR 801-040-0030.

(b) An official copy of the college transcript is evidence of completion for courses that earn college credit.

# OREGON ADMINISTRATIVE RULES

## CHAPTER 801, DIVISION 040 – BOARD OF ACCOUNTANCY

(c) An attendance schedule or sign-in sheet demonstrating the licensee's attendance and prepared and maintained by the college will provide evidence of completion for courses that do not earn college credit.

Stat. Auth.: ORS 670.310, 673.040, 673.050 & 673.410

Stats. Implemented: ORS 673.165

Hist.: AB 1-1985, f. & ef. 3-21-85; AB 5-1991, f. & cert. ef. 7-1-91; AB 7-1992, f. & cert. ef. 12-15-92; AB 4-1993, f. & cert. ef. 5-14-93; AB 4-1994, f. & cert. ef. 9-27-94; AB 5-1995, f. & cert. ef. 8-22-95; AB 4-1997, f. & cert. ef. 7-25-97; BOA 1-1998, f. & cert. ef. 1-26-98; BOA 6-1998 f. & cert. ef. 7-29-98; BOA 2-1999, f. & cert. ef. 2-22-99; BOA 5-1999, f. & cert. ef. 7-23-99; BOA 6-1999, f. 12-21-99, cert. ef. 1-1-00; BOA 1-2000, f. 3-22-00, cert. ef. 3-24-00; BOA 5-2000, f. 12-7-00, cert. ef. 1-1-01; BOA 7-2001, f. 12-31-01, cert. ef. 1-1-02; BOA 6-2002, f. 12-27-02, cert. ef. 1-1-03; BOA 6-2004, f. 12-30-04, cert. ef. 1-1-05; BOA 4-2010, f. 12-15-10, cert. ef. 1-1-11

### **801-040-0080**

#### **Reciprocity**

~~This section is deleted. Or Laws 1999, ch 322 repealed ORS 673.080, which authorized licensing by reciprocity. The provisions of OAR 801-040-0080 are replaced in 801-040-0020 and 801-040-0095 and pertain to licensees who receive a permit under the provisions of substantial equivalency, which replaced reciprocity under Or Laws 1999, ch 322.~~

Stat. Auth.: ORS 670.310, 673.040, 673.050 & OL 1999, Ch. 322

Stats. Implemented: ORS 673.165

Hist.: AB 1-1985, f. & ef. 3-21-85; AB 5-1991, f. & cert. ef. 7-1-91; BOA 5-2000, f. 12-7-00, cert. ef. 1-1-01

### **801-040-0090**

#### **Reinstatement Requirements: Lapsed, Suspended or Inactive to Active Status**

(1) **Lapsed licenses.** Licenses that are not properly renewed shall lapse. Lapsed licenses may be reinstated ~~to only to~~ active, inactive or retired status. To reinstate to active status an individual must:

(a) Provide a detailed written description of the business and professional activities of the individual during the period of lapse, and indicate whether the individual was holding out as a CPA or PA during the period of lapse;

(b) Submit an application for reinstatement on a form provided by the Board;

(c) Submit payment of the application fee and the active renewal fee for each renewal period that the license was lapsed, and

(d) Complete and report the appropriate CPE hours described in this rule, plus a penalty of an additional 16 CPE hours.

(e) CPE hours submitted for reinstatement must meet the requirements for CPE credit under these rules.

(2) **Holders of licenses that are lapsed less than two years must:**

(a) Complete and report 80 CPE hours, which shall be completed within the 12 month period immediately preceding the date of application for reinstatement; and

(b) Complete and report four CPE hours in professional conduct and ethics.

(3) **Holders of licenses that are lapsed more than two and less than six years must:**

(a) Complete and report 160 CPE hours which shall be completed within the 12 month period immediately preceding the date of application for reinstatement;

Division 040

January 1, 2012

Page 7

# OREGON ADMINISTRATIVE RULES

## CHAPTER 801, DIVISION 040 – BOARD OF ACCOUNTANCY

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(b) Comply with CPE requirements under these rules for the period following reinstatement until the next renewal date on a pro rata basis, to be calculated at the rate of 3-1/3 hours per month, including the month of reinstatement, from the date of reinstatement to the end of the renewal period in which reinstatement occurs; and

(c) Complete and report four CPE hours in professional conduct and ethics.

(d) In lieu of meeting the CPE requirements described in this section, the holder of a lapsed license may elect to take and pass the CPA exam within the five years immediately preceding the date of application for reinstatement. A person who elects this option must meet the requirements of OAR 801-010-0060.

#### (4) Lapsed more than six years or three renewal periods:

(a) A license that is lapsed for more than three renewal periods will expire.

(b) An expired license may be restored only upon the Board's determination that there is good cause.

(5) **Inactive licenses.** To reinstate a license from inactive to active status, the holder of such license shall meet the requirements for reinstatement of lapsed licenses described in section (1) of this rule, with the following exceptions:

(a) **Credit for CPE** taken while on inactive status will be given for ~~the first two bienniums~~ the two renewal periods immediately preceding the date of reinstatement application only (maximum of 64 hours)

(6) **Suspended licenses.** To reinstate a license that is suspended under ORS 673.170, the holder of such license shall:

(a) Provide evidence of satisfaction or completion of all terms and conditions stated in the Order of Suspension; and

(b) Meet the requirements for reinstatement of a lapsed license as stated in this rule.

(7) **License holders in other jurisdictions.** Licensees who hold an active license to practice public accountancy issued under the laws of another jurisdiction, whose principal place of business is in such other jurisdiction, and who wish to reinstate an Oregon license that has been lapsed for less than six years or inactive for more than two years shall:

(a) Submit evidence that the applicant holds an active license to practice public accountancy, in good standing, issued by another jurisdiction; and

(b) Submit payment of the initial license fee stated in OAR 801-010-0010(2)(a) plus the biennial renewal application fee stated in OAR 801-010-0010(3)(a).

(c) Upon reinstatement, licensee shall complete CPE requirements described in these rules on a pro rata basis, calculated at 3-1/3 hours per month, including the month of reinstatement until the end of the renewal period in which reinstatement occurs.

(8) **24 Hour Minimum annual CPE requirement.** Licensees whose licenses are reinstated under this rule are required to meet the 24 hour minimum annual CPE requirement at the pro-rated calculation of two (2) CPE hours for each month, including the month of reinstatement, until June 30 of the year in which the licensee is reinstated.

Stat. Auth.: ORS 670.310, 673.040, 673.050 & 673.410

Stats. Implemented: ORS 673.165 & 673.210

Hist.: AB 1-1985, f. & ef. 3-21-85; AB 5-1991, f. & cert. ef. 7-1-91; AB 1-1994, f. & cert. ef. 1-21-94; AB 3-1994, f. & cert. ef. 8-10-94; AB 4-1994, f. & cert. ef. 9-27-94; AB 2-1996, f. & cert. ef. 9-25-96; AB 1-1997, f. & cert. ef. 1-28-97; BOA 1-1998, f. & cert. ef. 1-26-98; BOA 2-1999,

Division 040

January 1, 2012

Page 8

# OREGON ADMINISTRATIVE RULES

## CHAPTER 801, DIVISION 040 – BOARD OF ACCOUNTANCY

f. & cert. ef. 2-22-99; BOA 5-1999, f. & cert. ef. 7-23-99; BOA 6-1999, f. 12-21-99, cert. ef. 1-1-00; BOA 5-2000, f. 12-7-00, cert. ef. 1-1-01; BOA 7-2001, f. 12-31-01, cert. ef. 1-1-02; BOA 7-2003, f. 12-23-03 cert. ef. 1-1-04; BOA 6-2004, f. 12-30-04, cert. ef. 1-1-05; BOA 10-2005, f. 11-22-05, cert. ef. 1-1-06; BOA 4-2008, f. 12-30-08, cert. ef. 1-1-09; BOA 4-2011, f. 12-28-11, cert. ef. 1-1-12

### 801-040-0150

#### Waivers

(1) CPE waivers. The Board, in its discretion, may waive CPE requirements for:

(a) Reasons of health, certified by a medical doctor, that prevent the licensee from complying with CPE requirements;

(b) A licensee who is on extended active military duty, who does not practice public accountancy during the renewal period, and who provides a copy of orders to active military duty; and

(c) Other good cause, to be ~~demonstrated~~ determined by the Board on a case-by-case basis, as the Board requests.

(2) Requests for waivers. A request for waiver of CPE requirements must be submitted in writing for each renewal period during which the conditions supporting the waiver exist.

~~(3) Waivers not available for inactive status. The provisions of this rule are not available for licensees on inactive status granted under OAR 801-010-0120.~~

Stat. Auth.: ORS 670.310, 673.040, 673.050 & 673.410

Stats. Implemented: ORS 673.165 & 673.170

Hist.: AB 1-1985, f. & ef. 3-21-85; AB 5-1991, f. & cert. ef. 7-1-91; AB 4-1994, f. & cert. ef. 9-27-94; BOA 6-1999, f. 12-21-99, cert. ef. 1-1-00; BOA 5-2000, f. 12-7-00, cert. ef. 1-1-01; BOA 7-2001, f. 12-31-01, cert. ef. 1-1-02; BOA 6-2004, f. 12-30-04, cert. ef. 1-1-05

### 801-040-0160

#### Failure to Comply

(1) **16-hour CPE penalty.** Licensees who submit an application for renewal of a license and who have not complied with the CPE requirements described in OAR 801-040-0010 are required to complete and report an additional 16 hours of qualifying CPE.

(a) Inactive licensees will be assessed an 8 hour CPE penalty for non-compliance with CPE rules.

(2) **Failure to comply** with CPE requirements. Licensees who do not meet the CPE requirements are subject to disciplinary action under ORS 673.170 (L), unless CPE requirements have been waived under OAR 801-040-0150.

Stat. Auth.: ORS 670.310 & 673.410

Stat. Implemented: ORS 673.165 & 673.170

Hist.: AB 1-1985, f. & ef. 3-21-85; AB 5-1991, f. & cert. ef. 7-1-91; AB 4-1994, f. & cert. ef. 9-27-94; BOA 6-1999, f. 12-21-99, cert. ef. 1-1-00; BOA 7-2001, f. 12-31-01, cert. ef. 1-1-02; BOA 7-2003, f. 12-23-03 cert. ef. 1-1-04; BOA 6-2004, f. 12-30-04, cert. ef. 1-1-05; BOA 4-2011, f. 12-28-11, cert. ef. 1-1-12