

## 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 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  
Pro-forma financial information  
Compliance attestations  
Financial forecasts and projections  
Reporting on an entity's internal controls  
Agreed-upon procedures  
Examinations of prospective financial statements

#### **Other Professional Standards Engagements**

Tax advisory services  
Tax return preparation  
Services under other professional standards that may 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 with whom you received qualifying CPA experience will be required to participate in the documentation of the experience needed to qualify for a license.

#### **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 Board accepts Visa and MasterCard; if paying by check, please make payable to the Oregon Board of Accountancy. Applicants applying from a foreign country, must pay by either an international money order, by check drawn on a bank in the United States or by credit card. Drafts are not acceptable. Your canceled check is your receipt. Cash is not accepted.

Applicants must submit the application fee of \$150 with their initial application form. This fee covers administrative costs for processing your application and is non-refundable. Applicants will be invoiced for the permit fee once the Board determines the minimum requirements for licensure have been met. The certificate and permit card will not be issued until the permit fee is received.

#### **Checklist:**

1. Complete and sign the application and employment record form.
2. Complete the Social Security Number form.
3. Include payment of \$150 application fee or \$165 if requesting the larger certificate
4. Complete or order an approved AICPA Ethics Examination.