

## Oregon Municipal Roster CPE Grid

The programs below are provided only as a guide for consideration in fulfilling the municipal roster application requirements. It is not intended to be an inclusive list of eligible courses, nor is it intended to identify the number of qualifying hours by subject. The applicant will need to determine the number of hours from each CPE course that fulfill the objectives of the six subjects included in the application. The hours allocation will need to be supported by the course objectives, outline, or course materials. It is up to the applicant to demonstrate that the minimum required number of hours of CPE has been obtained in each subject matter.

**Audits of State and Local Governments** - Courses eligible for credit will focus on generally accepted auditing standards in a governmental environment with consideration to planning; risk assessment; compliance; methods to audit unique governmental activities, transactions and balances; and related independent auditor reports.

**Governmental Accounting and Financial Reporting** - Courses eligible for credit will focus on generally accepted accounting principles and financial statements as allowed/required under standards promulgated by the GASB for governmental entities.

**GAGAS** - Courses eligible will focus on the general, fieldwork and reporting requirements of audits performed in accordance with Generally Accepted Government Audit Standards. These standards pertain to auditors' professional qualifications necessary to perform engagements subject to government audit standards, understanding the additional independence requirements, understanding additional audit procedures and documentation, and review of the additional reporting requirements.

**Single Audit Act & Related OMB Circulars and Supplements** - Courses eligible for credit will focus on how to perform an audit under the requirements of the Single Audit Act of 1996 and related publications such as OMB circular A-133 and compliance supplements. Topics may include planning, risk assessment, understanding applicable compliance requirements, internal controls over compliance, and compliance auditing and reporting as they relate to Single Audits.

**Oregon Minimum Standards and Local Budget Law** - Courses eligible for credit will include the Oregon Revised Statutes and Oregon Administrative Rules governing the requirements of audits of Oregon Municipal Corporations and Local Budget Law.

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 Board of Accountancy Municipal Roster admission requirements. The Oregon Board of Accountancy does not pre-approve courses.

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	Audits of State and Local Governmental Units	X					
2 = Intermediate	Audit Workshop: Best Practices for Audits in Compliance with Government Auditing Standards and OMB Circular A-133			X	X		

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1 = Basic	Basic Governmental Accounting: Fiduciary Funds plus Fund Financial Statements		X				
2 = Intermediate	Cases on Current Complexities Confronting Governments & Not-for-Profits	X	X				
1 = Basic	Companion to PPC's Guide to Audits of Local Governments - Course 1 - Concluding the Audit of a Local Government	X					
1 = Basic	Companion to PPC's Guide to Audits of Local Governments - Course 2 - Risk Assessment Procedures and Planning	X					
1 = Basic	Companion to PPC's Guide to Hud Audits - Course 2 - Hud Multifamily Housing, Compliance Audits, and Low-income Housing Tax Credit Projects			X			
1 = Basic	Companion to PPC's Guide to Preparing Governmental Financial Statements Under GASBS No.34 - Course 1 - Introduction to Governmental Financial Reports and Fund Accounting Overview		X				
1 = Basic	Companion to PPC's Guide to Single Audits - Course 1 - Compliance Auditing, Subrecipient considerations, and Program-specific Audits				X		
1 = Basic	Conducting Government Audits Under GAAS, GAGAS and the Single Audit (A Risk-Based Approach)	X		X	X		
2 = Intermediate	Essentials of Accounting for Governmental and Not-for-profit Organizations	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	Government Auditing Standards			X			
1 = Basic	Government Auditing Standards: Yellow Book			X			
2 = Intermediate	Governmental Financial Reporting		X				
2 = Intermediate	Intermediate Governmental Accounting		X				

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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		
2 = Intermediate	OMB A-133 Assessing & Testing Internal Controls & Testing Compliance				X		
2 = Intermediate	OMB A-133 Audit Reports				X		
2 = Intermediate	OMB A-133 Identifying Federal Assistance & Determining Major Programs				X		
2 = Intermediate	OMB A-133 Introduction				X		
2 = Intermediate	OMB Circular A-133: The Single Audit				X		
2 = Intermediate	Preventing Common OMB A-133 & Yellow Book Deficiencies: A Case Study Approach (4 hours)			X	X		
	Single Audit Fundamentals				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			