



OREGON BOARD OF ACCOUNTANCY

200 Hawthorne Ave SE Ste D450 Salem, OR 97301 • PH (503) 378-4181 • FAX (503) 378-3575 • www.oregon.gov/BOA

INSTRUCTIONS FOR APPLICATION FOR REINSTATEMENT TO ROSTER OF ACCOUNTANTS AUTHORIZED TO CONDUCT MUNICIPAL AUDITS

Reinstatement of a municipal auditor license requires the licensee to complete 40 CPE hours in the following subjects:

Audits of State and Local Governments - Courses eligible for credit will focus on **auditing standards generally accepted in the United States of America (GAAS) in a governmental environment** with consideration to planning; risk assessment; methods to audit unique governmental activities, transactions and balances; and related independent auditor reports. Courses eligible for credit in this category will focus on audits of financial statements rather than on federal programs.

Governmental Accounting and Financial Reporting - Courses eligible for credit will focus on accounting principles generally accepted in the United States of America (GAAP) and financial statements as allowed/required under standards promulgated by the GASB for governmental entities. Courses will focus on accounting in a government environment, including preparation of governmental financial statements and CAFRs.

GAGAS - Courses eligible for credit will cover audits conducted in accordance with **Generally Accepted Governmental Auditing Standards (GAGAS)**. These standards are also referred to as the "Yellow Book". Courses in this area will focus on application of, and compliance with general, fieldwork (including documentation), and reporting standards as contained in GAGAS, as well as attestation, performance audit and other standards therein.

Audits of Federal Programs and Related Compliance - Courses eligible for credit will focus on how to perform an audit of Federal programs under current, authoritative guidance. Topics may include planning, risk assessment, understanding applicable compliance requirements, internal controls over compliance, and compliance auditing and reporting as they relate to the audits of Federal programs. **Courses that are specific to a particular type of compliance audit such as HUD or hospitals may not be eligible for credit.**

Oregon Minimum Standards and Local Budget Law – Applicants must complete the OSCPA sponsored course on Oregon Revised Statutes and Administrative Rules governing the requirements of audits of Oregon Municipal Corporations and Local Budget Law.

**OREGON BOARD OF ACCOUNTANCY
APPLICATION FOR REINSTATEMENT TO THE ROSTER OF
ACCOUNTANTS AUTHORIZED TO CONDUCT MUNICIPAL AUDITS**

List the classes you have attended in the **two year period immediately preceding your application showing you have completed 40 hours of Basic** (Level 1) and/or Intermediate (Level 2) continuing education in the following subjects with **at least four (4) hours in each subject:**
(Please refer to the “Subject Requirements” on page 1)

- a. Audits of State and Local Governments;
- b. Governmental Accounting and Financial Reporting Standards (GAFR);
- c. Generally Accepted Governmental Auditing Standards (GAGAS);
- d. Audits of Federal Programs and Related Compliance;
- e. Oregon Local Budget Law; and
- f. Minimum Standards for Audits and Reviews of Oregon Municipal Corporations.

Please submit the following for each course:

- a. Proof of completion certificate
- b. Verification of knowledge level of the course (Basic or Intermediate)
- c. Course outline
- d. NASBA 3-digit QAS sponsor number, if self-study

Conferences, seminars, in-house training, and other courses that are not Basic (Level 1) or Intermediate (Level 2) are not eligible to be included in the hours required for admission to the municipal roster.

Upon approval of an applicant to the Roster, the Board shall notify the applicant in writing; enter the applicant’s name on the Roster; and notify the Secretary of State that the applicant is authorized to conduct municipal audits.

Oregon Board of Accountancy, 200 Hawthorne Ave SE Ste D450, Salem, OR 97301-5289

If you have any questions, contact the Board office at (503) 378-4181 or BOA.Info@oregon.gov

Continued enrollment on the Municipal Roster requires 24 hours of continuing education in governmental courses each renewal period. *OAR 801-020-0700.*



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Municipal Roster Reinstatement Application

FEE: **\$225 Application Fee**

Licensee Name:

\$150 Permit Fee

License Number:

1

USE THIS SECTION TO UPDATE ADDRESS / PHONE / EMAIL

***Please verify both addresses above and personal information below and make any necessary changes.
You must disclose both work and home addresses***

Daytime Phone:

Change Address: Mailing Work Home

Mailing Address:

Alternate Address:

E-Mail Address: (Required)

Cell:

If a PO Box, mail drop or pick-up service is used, you must also provide the physical address of the office.

2

CERTIFICATION (REQUIRED)

I **certify** to the truth and accuracy of all statements, answers and representations made in this renewal application and CPE report. This includes all supplementary statements. I also certify that all CPE programs listed contribute directly to my professional competence as a licensee in the state of Oregon.

Please answer the following background questions:

YES* NO

1 – Have you been arrested, charged with or convicted of a felony not previously reported to the Board?

1

2 – Have you been arrested, charged with or convicted of a non-felony crime in which the essential element is fraud, dishonesty or misrepresentation that you have not previously reported to the Board?

2

3 – Have you been a party to any legal proceedings including any non-disclosure agreements or tolling (deadline extension/suspension) agreements that you have not previously reported to the Board?

3

4 – Have you had any professional license suspended, revoked or restricted or been the subject of any regulator's* investigation or action not previously reported to the Board?

4

5 – Are you *currently* under investigation or have action pending by another regulatory agency?

5

6 – Do you have any pending expulsions or have you been expelled from a professional society?

6

* Regulatory agency or regulators include but are not limited to: Boards of Accountancy, Public Company Accounting Oversight Board (PCAOB), Internal Revenue Service (IRS), Securities and Exchange Commission (SEC), Federal Bureau of Investigation (FBI), Department of Labor (DOL).

*** If you answer YES to any question, please submit a signed explanation along with this renewal application.**

Clerk: _____ Date Processed: _____ SEQ #: _____ Batch#: _____

3

CONTINUING EDUCATION REPORT (List programs in chronological order)

List the classes you have attended in the **two year period immediately preceding your application** showing you have **completed 40 hours** of Basic (Level 1) and/or Intermediate (Level 2) continuing education in the following subjects **with at least four (4) hours in each subject**.

	COURSE TITLE	SPONSOR	DATE Completed	CPE Type (see below) Please refer to the "Subject Requirements" on page 1	NASBA National Registry # (self-study only)	HOURS earned
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						

If you need additional space, attach a copy of this report with additional CPE courses. A computer generated form is acceptable if it is produced in an identical format.

Audits of State and Local Governments;
 Governmental Accounting & Financial Reporting Standards (GAFR);
 Generally Accepted Governmental Auditing Standards (GAGAS) / Yellow Book;
 Audits of Federal Programs and Related Compliance;
 Oregon Local Budget Law; and
 Minimum Standards for Audits and Reviews of Oregon Municipal Corporations

TOTAL HOURS REPORTED:

I understand that the act of filling out this application constitutes an agreement between me and the Board that I will observe the requirements of OAR 801-020-0690; Qualifications for Admission to Roster. I certify to the truth and accuracy of all statements and answers made in this application. I understand that before applying, I must have already completed the required number of continuing education hours listed in OAR 801-020-0690.

ATTACH 2 X 2 PHOTO HERE
 PHOTOGRAPH MUST BE TAKEN
 IN THE LAST 3 MONTHS

Signature

Date

ANY FALSE STATEMENT OR MISREPRESENTATION ON THIS APPLICATION IS CAUSE FOR DENIAL OF THE APPLICATION OR REVOCATION OF ANY LICENSE ISSUED UNDER THIS APPLICATION

~MUST ACCOMPANY MUNICIPAL AUDITOR APPLICATION~

I authorize the Oregon Board of Accountancy to charge my credit/debit card listed below, and if necessary, to initiate adjustments for any transactions credited or debited in error.

\$150.00 — Municipal Roster Permit Fee (Required)
\$225.00 — Municipal Roster Application Fee (Required)

CARDHOLDER'S INFORMATION: (Please **PRINT** and provide **ALL** information.)

Charge Amount: **\$ 375.00** VISA OR MasterCard

Card Number:

Expiration Date: CVC (3-digit number):

Cardholder Name (as it appears on the card):

Cardholder Billing Address:

Street/ Apartment #

City

State

Zip Code

Daytime Phone Number



Cardholder's Signature—**REQUIRED**

Date

If paying by **Check**, make check payable
to: **Oregon Board of Accountancy**

MAIL TO:

**Oregon Board of Accountancy
Unit 05
PO Box 4395
Portland, OR 97208-4395**

If paying by **Credit Card**, you may mail or fax
to:

**Oregon Board of Accountancy
200 Hawthorne Ave SE Ste D450
Salem, OR 97301-5289**

OR

FAX: 503-378-3575

**DO NOT SEPARATE THIS SHEET FROM YOUR REINSTATEMENT FORM.
DO NOT EMAIL THE APPLICATION OR PAYMENT SHEET.**