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NOTICE OF PROPOSED RULEMAKING INCLUDING STATEMENT OF NEED & FISCAL IMPACT

CHAPTER 801
OREGON BOARD OF ACCOUNTANCY

FILED

07/11/2025 11:49 AM
ARCHIVES DIVISION
SECRETARY OF STATE

FILING CAPTION: Establishes rules for the BOA Scholarship Program and removes NASBA from CPE audit procedures.

LAST DAY AND TIME TO OFFER COMMENT TO AGENCY: 09/25/2025 9:05 AM

The Agency requests public comment on whether other options should be considered for achieving the rule's substantive goals while reducing negative economic impact of the rule on business.

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Filed By:
Andrew Barlow
Rules Coordinator

HEARING(S)

Auxiliary aids for persons with disabilities are available upon advance request. Notify the contact listed above.

DATE: 09/25/2025

TIME: 9:00 AM - 9:15 AM

OFFICER: Martin Pittioni

IN-PERSON HEARING DETAILS

ADDRESS: Oregon Board of Accountancy, 200 Hawthorne Ave. SE Ste D450, Salem, OR 97301

SPECIAL INSTRUCTIONS:

BOA provides assistance upon request such as sign language and spoken language interpreters, written materials in other languages, braille, large print, audio and other formats. If you need assistance or have questions, please contact boa.info@boa.oregon.gov at least 5 days before the meeting.

REMOTE HEARING DETAILS

MEETING URL: [Click here to join the meeting](#)

PHONE NUMBER: 1-720-707-2699

CONFERENCE ID: 6589430200

SPECIAL INSTRUCTIONS:

Join Zoom Meeting: <https://us06web.zoom.us/j/6589430200?pwd=bjl5ZWwrSWdxUnlDRjZBdWJkejUvUT09>

Meeting ID: 658 943 0200

Passcode: mjZS3T

One tap mobile

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Meeting ID: 658 943 0200
Passcode: 131463

NEED FOR THE RULE(S)

Implements the need-based accounting scholarship program authorized by Senate Bill 796 (2025) and funded by HB 5001 (2025). Shifts ability to conduct CPE audits back to Board of Accountancy staff and discontinues role of the NASBA CPE Audit service in the CPE audit process.

DOCUMENTS RELIED UPON, AND WHERE THEY ARE AVAILABLE

Summary descriptions and complete text of exposed rules are posted on the Board of Accountancy's website www.oregon.gov/boa

STATEMENT IDENTIFYING HOW ADOPTION OF RULE(S) WILL AFFECT RACIAL EQUITY IN THIS STATE

Commencing a need-based accounting scholarship program will have positive equity impacts. The specific identification, tracking and reporting of those impacts are part of the rule and grant agreement development that are a key priority for the Board of Accountancy to conclude by October 1, 2025.

FISCAL AND ECONOMIC IMPACT:

The scholarship funding is coming from existing fiscal reserves and is not tied to any fee increase. There is positive economic impact anticipated from need-based accounting scholarships making post-secondary education more affordable.

COST OF COMPLIANCE:

(1) Identify any state agencies, units of local government, and members of the public likely to be economically affected by the rule(s). (2) Effect on Small Businesses: (a) Estimate the number and type of small businesses subject to the rule(s); (b) Describe the expected reporting, recordkeeping and administrative activities and cost required to comply with the rule(s); (c) Estimate the cost of professional services, equipment supplies, labor and increased administration required to comply with the rule(s).

The Board of Accountancy anticipates lower costs of compliance as staff-based CPE Audits will be less burdensome time-wise on licensees.

DESCRIBE HOW SMALL BUSINESSES WERE INVOLVED IN THE DEVELOPMENT OF THESE RULE(S):

CPAs and private industry associations were represented on the Board's Laws and Rules Committee, which developed the CPE audit portion of the proposed rule impacting small businesses.

WAS AN ADMINISTRATIVE RULE ADVISORY COMMITTEE CONSULTED? YES

RULES PROPOSED:

801-040-0070, 801-060-0010, 801-060-0020, 801-060-0030, 801-060-0040, 801-060-0050, 801-060-0060, 801-060-0070, 801-060-0080

AMEND: 801-040-0070

RULE SUMMARY: Removes requirement to submit CPE audit documentation to the National Association of State Boards of Accountancy (NASBA).

CHANGES TO RULE:

801-040-0070

CPE Audit

(1) The Board may audit CPE reports submitted by licensees. When a licensee is selected for audit of CPE hours, licensees are required to submit, ~~using the NASBA CPE audit service,~~ the following:¶

(a) All appropriate documentation that confirms attendance of all CPE programs and the number of eligible CPE hours; and¶

(b) Any additional information required. ¶

(2) Licensees must comply with all requests for information and any applicable deadlines for submitting information as required.

Statutory/Other Authority: ORS 670.310, 673.410

Statutes/Other Implemented: ORS 673.165

ADOPT: 801-060-0010

RULE SUMMARY: Creates definitions for the Board of Accountancy Pipeline Scholarship Grant Program.

CHANGES TO RULE:

801-060-0010

Definitions

(1) "Eligible Student" means an individual who meets the scholarship grant program eligibility requirements under OAR 801-60-0030, is currently enrolled at an eligible institution, and meets all other eligibility criteria established by rule or under the grant agreement.¶¶

(2) "Cost of attendance" means the sum of tuition and standard fees for the number of credit hours per academic term and the cost of required course materials necessary to complete the course.¶¶

(3) "Degree program" means a program that leads to an associate, baccalaureate, master's degree or professional certificate.¶¶

(4) "Eligible institution" means a post-secondary education institution, as defined in Oregon Laws 2025, chapter 370.¶¶

(5) "Good standing" means the eligible student is maintaining satisfactory academic progress as defined by the eligible institution in accordance with Federal Title IV regulations and guidelines.¶¶

(6) "Grant agreement" means an agreement entered into between the Board of Accountancy and a nonprofit organization to administer the scholarship grant program.¶¶

(7) "Grantee" means a nonprofit organization that agrees to administer a scholarship program to provide need-based scholarships to eligible students pursuing degrees or certifications in accounting at eligible institutions.¶¶

(8) "Tuition" means the amount charged to an eligible student for a course as part of a degree program.¶¶

(9) "The Oregon Board of Accountancy Pipeline Scholarship Grant Program" or "Scholarship Grant Program" means the program authorized under Oregon Laws 2025, chapter 370 and OAR 801-60-0010 to 801-60-0080.

Statutory/Other Authority: SB 796 (2025) / Chapter 370, 2025 Laws

Statutes/Other Implemented: SB 796 (2025) / Chapter 370, 2025 Laws

ADOPT: 801-060-0020

RULE SUMMARY: Establishes grant requirements for the Board of Accountancy's Pipeline Scholarship Grant Program.

CHANGES TO RULE:

801-060-0020

Grant Requirements

(1) The Board of Accountancy may make grants up to the amount approved in its legislatively approved budget for making grants under the Oregon Board of Accountancy Pipeline Scholarship Grant Program to one or more nonprofit entities to be used to provide need-based scholarships to eligible students seeking higher education in accounting at eligible institutions.¶

(2) The grantee and the board may enter into a grant agreement specifying the amount of the grant and other terms, including any administrative costs that may be retained by the grantee along with other requirements specified by the board.¶

(3) Grantees must disburse funds to eligible students within a time schedule specified by the board.¶

(4) Grantees may not disburse scholarship funds except pursuant to the grant terms and these administrative rules. If a grantee disburses scholarship funds to an ineligible student or otherwise uses the funds in a manner not authorized by the grant agreement or these rules, the grantee must reimburse the board the full amount of those funds.¶

(5) Grantees must return any unused funds to the board within the time specified in any grant agreement.¶

(6) Each grantee must maintain sufficient records to document its activities related to the scholarship grant program. Additional recordkeeping requirements may be specified by the board in the grant agreement.¶

(7) Upon request of the board, each grantee must make its academic and financial records related to the scholarship grant program available for review by the board or its designee and must retain those records for each award for not less than three years after the scholarship funds are awarded to a student.

Statutory/Other Authority: SB 796 (2025) / Chapter 370, 2025 Laws

Statutes/Other Implemented: SB 796 (2025) / Chapter 370, 2025 Laws

ADOPT: 801-060-0030

RULE SUMMARY: Establishes student eligibility requirements for the Board of Accountancy's Pipeline Scholarship Grant Program.

CHANGES TO RULE:

801-060-0030

Eligible Students

An eligible student is one enrolled at an eligible institution who:

(1) Is currently enrolled in classes totaling at least six (6) quarter or semester credit hours per term;

(2) Demonstrates financial need under the same standard as is required for federal Pell Grant eligibility, Oregon Opportunity Grant eligibility, or as otherwise required under the scholarship award agreement entered into by the student and the grantee;

(3) Is pursuing classes as part of a degree program toward a degree or certification in accounting, with an intent to obtain professional accounting licensure in Oregon; and

(4) Is in good standing at the eligible institution and maintains at least a 2.5 grade point average, or a higher required average as determined by the grantee, in all accounting and business courses.

Statutory/Other Authority: SB 796 (2025) / Chapter 370, 2025 Laws

Statutes/Other Implemented: SB 796 (2025) / Chapter 370, 2025 Laws

ADOPT: 801-060-0040

RULE SUMMARY: Establishes residency requirements for the Board of Accountancy's Pipeline Scholarship Grant Program.

CHANGES TO RULE:

801-060-0040

Residency Requirements

For a student to be eligible for a scholarship under the scholarship grant program the student must:

(1) Be a U.S. Citizen, or an eligible non-citizen as defined by federal regulations under Title IV, part B of the Higher Education Act of 1965 as amended; and

(2) Be a resident of the State of Oregon.

Statutory/Other Authority: SB 796 (2025) / Chapter 370, 2025 Laws

Statutes/Other Implemented: SB 796 (2025) / Chapter 370, 2025 Laws

ADOPT: 801-060-0050

RULE SUMMARY: Establishes application/selection procedures for the Board of Accountancy's Pipeline Scholarship Grant Program.

CHANGES TO RULE:

801-060-0050

Application/Selection Procedures

(1) Applicants for a scholarship under the scholarship grant program must complete and submit the Free Application for Federal Student Aid or its equivalent.¶

(2) Applicants must submit a scholarship application form, as specified by the grantee, that includes a statement that the eligible student intends to obtain professional accounting licensure in Oregon.¶

(3) Applications must be filed during the timeframe established by the grantee.¶

(4) Selection of scholarship recipients must be needs-based and include consideration of any criteria included in the grant agreement.

Statutory/Other Authority: SB 796 (2025) / Chapter 370, 2025 Laws

Statutes/Other Implemented: SB 796 (2025) / Chapter 370, 2025 Laws

ADOPT: 801-060-0060

RULE SUMMARY: Establishes scholarship amounts for the Board of Accountancy's Pipeline Scholarship Grant Program.

CHANGES TO RULE:

801-060-0060

Scholarship Amounts

Scholarships awarded to eligible students may be an amount up to the cost of attendance at the eligible institution but no more than \$5,000 per student, per academic year for attendance at a university, and no more than \$3,000 per student, per academic year for attendance at a community college.

Statutory/Other Authority: SB 796 (2025) / Chapter 370, 2025 Laws

Statutes/Other Implemented: SB 796 (2025) / Chapter 370, 2025 Laws

ADOPT: 801-060-0070

RULE SUMMARY: Establishes conditions of award for the Board of Accountancy's Pipeline Scholarship Grant Program.

CHANGES TO RULE:

801-060-0070

Conditions of Award

(1) Except as provided in section (2) below, the maximum period of scholarship eligibility for eligible students may not exceed six (6) academic years of undergraduate or graduate level study.¶

(2) Students who need to exceed the time limitations in section (1) of this rule or to attend school for less than six (6) quarter or semester credit hours per term may be eligible to receive a scholarship, if the grantee determines that the student's need is legitimate and funds are available.¶

(3) A scholarship award may not be made to any student failing to maintain the required average GPA required under OAR 801-60-0030(4) or who fails to maintain good standing at the eligible institution.¶

(4) An eligible student may apply for renewal of a scholarship on an annual basis until the student has received funding for the maximum period of scholarship eligibility described in section (1) of this rule.

Statutory/Other Authority: SB 796 (2025) / Chapter 370, 2025 Laws

Statutes/Other Implemented: SB 796 (2025) / Chapter 370, 2025 Laws

ADOPT: 801-060-0080

RULE SUMMARY: Establishes grantee reporting requirements for the Board of Accountancy's Pipeline Scholarship Grant Program.

CHANGES TO RULE:

801-060-0080

Grantee Reporting Requirements

(1) Grantees receiving a scholarship grant program grant must collect data and other information specified by the Board of Accountancy related to the scholarship grant program and report that information to the board annually or as otherwise specified in the grant agreement.¶

(2) The grantee must collect and report to the board scholarship recipient information, including:¶

(a) The eligible institution attended by the student;¶

(b) The enrollment status and amount of scholarship grant program funds disbursed to each eligible student;¶

(c) The basis used to determine financial need such as Pell Grant or Oregon Opportunity Grant status;¶

(d) Each scholarship recipient's grade point average in all accounting and business courses;¶

(e) Each scholarship recipient's academic level and total credits earned;¶

(f) Whether the scholarship recipient is in good standing;¶

(g) Whether the scholarship recipient receives any other need-based or other financial aid; and¶

(h) Any other information specified by the board.¶

(3) In addition to the reporting required under section (2) of this rule, grantees must collect and provide demographic information specified by the board for the pool of applicants for scholarship grant program funds and for all scholarship recipients. To the extent allowed by law, the demographic information collected and reported must include the following information on applicants and recipients:¶

(a) Age;¶

(b) Veteran status;¶

(c) Disability status;¶

(d) Gender;¶

(e) Race and ethnicity;¶

(f) Whether the applicant or recipient is a first generation college attendee;¶

(g) The applicant's or recipient's first language spoken; and¶

(h) Any other information specified by the board.

Statutory/Other Authority: SB 796 (2025) / Chapter 370, 2025 Laws

Statutes/Other Implemented: SB 796 (2025) / Chapter 370, 2025 Laws