

**OREGON BOARD OF ACCOUNTANCY
CERTIFICATION REQUIREMENTS FOR
CERTIFIED PUBLIC ACCOUNTANTS**

1. EXAMINATION REQUIREMENT:

a. CPA Examination

- Receive passing grades in all parts of the Uniform CPA Examination.
- Complete the exam within eight years preceding the application for certification.

b. Ethics Examination

Pass a written examination on the Code of Professional Ethics for accountants. The following organizations each offer an exam that meets the requirement.

AICPA

1211 Ave of the Americas
New York, NY 10036-8775
(212) 596-6200

Oregon Society of CPAs (OSCPA)

PO Box 4555
Beaverton, OR 97076
(503) 641-7200

2. EXPERIENCE REQUIREMENT:

a. Applicants that qualified for the CPA examination by meeting the CPA exam requirements in effect after January 1, 2000 are required to have **one** year of experience, which means at least 12 months of full-time employment, or a total of 2,080 hours of part-time employment. All experience must be under the direct supervision of a CPA, PA or Chartered Accountant who has held an active license recognized by the issuing state for at least five years prior to serving as a supervisor licensee and during the period of supervision.

b. Applicants that qualified for the CPA examination by meeting the CPA exam requirements in effect prior to January 1, 2000 are required to have two years of public accounting experience or the equivalent under the direct supervision of a certified public accountant, public accountant or chartered accountant who has held an active license recognized by the state for at least five years prior to serving as a supervisor licensee and during the period of supervision.

c. Applicants who sat and received grades at the CPA exam prior to January 1, 2000, and who did not complete 150 semester hours or 225 quarter hours, may choose to complete the 150-hour requirement under ORS 673.050(1)(a) and meet the experience requirement by completing one year of public accounting experience as described in paragraph (2)(A).

d. One year experience is 12 months of full-time employment, or a total of 2,080 hours of part-time employment. Two years is 24 months of full-time employment, or a total of 4,160 hours of part-time employment. Part-time employment must be at least 20 hours per week. Overtime hours are not acceptable.

e. Qualifying experience may be obtained in the following categories:

- Attest or assurance experience;
- Experience based on Other Professional Standards;
- Industry, government, and other experience

f. Experience used to qualify for the CPA examination may not be used to qualify for certification.

g. Qualifying experience must be obtained under the supervision of a CPA or PA who has held an active license recognized by the state for at least five years prior to serving as a supervisor licensee. A Chartered Accountant may qualify as a supervisor licensee if the Chartered Accountant is licensed by a jurisdiction that is eligible for reciprocal licensing under agreement with the International Qualifications Appraisal Board (IQAB) as described under OAR 801-010-0085, if the Chartered Accountant certificate is active and in good standing, and has held an active Chartered Accountant certificate for no less than five years prior to the period of supervision. All supervisor licensees must hold an active license during the period of supervision.

h. The person who directly supervises the applicant’s experience shall certify to the board that the applicant’s experience is equal to experience obtained in the practice of public accountancy in this state. The supervisor licensee shall attest whether the applicant has achieved the seven competencies.

3. CORE COMPETENCIES

The applicant must develop a portfolio of experience that demonstrates to the satisfaction of the Board that the applicant has achieved experience in all of the following competencies:

- a. Understanding the Professional Code of Ethics, promulgated and adopted by the Board.
- b. Ability to assess the achievement of an entity’s objectives by demonstrating knowledge of various business organizations, understanding of the objectives and goals of business entities, ability to develop and analyze performance measures and critical success factors, and understanding of the economic and regulatory trends that affect an entity’s environment.
- c. Experience in preparing working papers that include sufficient, relevant data to support analysis and conclusions required by the applicant’s work.
- d. Understanding transaction streams and information systems, including the ability to understand how individual transactions aggregate at the organizational level, to infer how transactions impact the organization as a whole, and to evaluate the integrity and reliability of various client information systems, including relevant computer aspects.
- e. Skills in risk assessment and verification demonstrated by a sufficient understanding of accounting and other information systems to (1) assess the risk of misstatement in an information system and (2) obtain sufficient, relevant data based on the risk of misstatement and the nature of the engagement to determine the appropriateness of underlying data in terms of its completeness, existence and occurrence, valuation and allocation, rights and obligations and presentation and disclosures.
- f. Skills in decision making, problem solving and critical analytical thinking, including the ability to evaluate and interpret sufficient, relevant data in a variety of engagements and settings. For example, the applicant must evaluate an entity's cash flow, profitability, liquidity, solvency, operating cycle, achievement of management's plans, accomplishment of service efforts or systems reliability.
- g. Ability to express scope of work, findings and conclusions, including the ability to determine the appropriateness of reports on financial statements, system reliability, or reports expressing scope of work, findings and conclusions.

If paying by Visa or MasterCard:

Oregon Board of Accountancy
3218 Pringle Road SE #110
Salem, Oregon 97302-6307
(503) 378-2264

If paying by Check or Money Order:

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

(503) 378-2264

Fax: (503) 378-3575

linda.mclaughlin@state.or.us

*Applications are also available on the Board of Accountancy website at:
<http://oregon.gov/BOA>*