



# 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](http://www.oregon.gov/BOA)

## INSTRUCTIONS FOR APPLICATION FOR ADMISSION TO ROSTER OF ACCOUNTANTS AUTHORIZED TO CONDUCT MUNICIPAL AUDITS

Applicants must demonstrate that they have completed **Basic (Level 1) and/or Intermediate (Level 2)** courses that meet the minimum hour requirements in subjects that are **directly related** to the government environment. Advanced (Level 3) and Update (Level 4) courses are not accepted for admission to the municipal roster.

### SUBJECT REQUIREMENTS:

***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; applicants must demonstrate that the course provides a basic or intermediate understanding of Federal program requirements.*

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

### PHOTOGRAPH:

You must furnish one 2" x 2" "passport style" photograph of yourself, even if you previously applied as an Oregon candidate. Glue one photo in the space provided. The photo must be taken no more than **THREE** months before the date of your application and show only your head and shoulders without obstruction.

**OREGON BOARD OF ACCOUNTANCY  
APPLICATION FOR ADMISSION 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@boa.oregon.gov](mailto:boa.info@boa.oregon.gov).

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



# Oregon Board Of Accountancy

## MUNICIPAL ROSTER APPLICATION

Accountants Authorized to Conduct Municipal Audits **FEE: \$150**

Phone: 503-378-

~ E-Mail:

@boa.oregon.gov ~ Website: www.oregon.gov/BOA

**1**

### GENERAL INFORMATION

FIRST

MIDDLE

LAST

Full Name:

Previous Name(s):

DATE OF BIRTH (required):

Firm or Business Name Registered with the Board under which municipal audits will be issued. Indicate if unemployed.

Employer Name:

Address:

E-Mail:

Phone:

Fax:

Home Address:

E-Mail:

Phone:

*\*If you use a PO Box or other mail service you must also provide a physical address. Check one box to indicate official mailing address*

Mail correspondence to: Work

Home

List all state(s) in which you are **currently licensed** to practice public accounting:

State	License #	Date Issued	State	License #	Date Issued

List all state(s) in which you have **previously** held a valid permit to practice public accounting:

State	License #	Date Issued	State	License #	Date Issued

**2**

### CERTIFICATION (REQUIRED)

I certify to the truth and accuracy of all statements, answers and representations made in this 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. **\*If you answer YES to any question, please submit a signed explanation along with this application.**

Yes\* No

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

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?

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?

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 (DOL, IRS, PCAOB, SEC, FBI etc.)

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

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

For Board Use Only:

CLERK

DATE PROCESSED

BATCH #

CHECK #

### 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**

## PAYMENT INFORMATION

Payment may be made by credit card (VISA, MasterCard, or Discover) or by check. Payments by credit card may be made online at <https://appengine.egov.com/apps/or/boa>. A complete application must be uploaded at the time of payment.

All applications paid with a check must be received with a completed application in the Board office at 200 Hawthorne Ave SE Ste D450, Salem, Oregon 97301-5289.

For your protection, **email submissions will not be accepted.**

### VISA, MASTERCARD, or Discover only for credit card payments

You make payment and submit your application using **ONE** of the following options (*please select only ONE*):

#### Payment by CREDIT CARD or ACH

To pay by credit card (VISA, MasterCard, or Discover) or using ACH (requires your bank routing and account number), you may submit payment and completed application online. The PAYMENT LINK for applications is <https://appengine.egov.com/apps/or/boa>.

You will be required to upload a copy of your completed application at the time of payment. **This fillable PDF form is recommended.** You may upload supplemental documents as a PDF, Word, Excel, JPG, or GIF document only. Electronic signatures are accepted.

#### Payment by CHECK

Mail completed application and check to the Board office at:

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

#### RECEIPTS FOR CREDIT CARD or ACH PAYMENTS:

Upon completion of the online application submission and payment process, you will receive confirmation that your payment was made successfully and a receipt can be printed before closing the web browser. An automated email notification with receipt will also be sent to the email address you entered for the payment. ***Please retain receipt for online payment with your renewal records for verification.***

#### RECEIPTS FOR CHECK PAYMENT:

Your cancelled check is your receipt. If you need a more detailed receipt, you may make the request by email to [boa.info@boa.oregon.gov](mailto:boa.info@boa.oregon.gov). The Board will email a receipt within two weeks of the request.