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TEMPORARY ADMINISTRATIVE ORDER
INCLUDING STATEMENT OF NEED & JUSTIFICATION

BOA 1-2024
CHAPTER 801
OREGON BOARD OF ACCOUNTANCY

FILED
01/02/2024 11:08 AM
ARCHIVES DIVISION
SECRETARY OF STATE
& LEGISLATIVE COUNSEL

FILING CAPTION: Implements simpler licensure reinstatement requirements.

EFFECTIVE DATE: 01/04/2024 THROUGH 07/01/2024

AGENCY APPROVED DATE: 11/03/2023

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NEED FOR THE RULE(S):

Licensure Reinstatement rules were significantly simplified to help address workforce pipeline issues and align requirements more closely with other jurisdictions.

JUSTIFICATION OF TEMPORARY FILING:

This temporary rule corrects an inadvertent and very problematic filing error. This significant streamlining of licensure reinstatement rules for the CPA profession was approved for permanent rule exposure by the Board of Accountancy initially on November 3, 2023 as part of a larger rules package that had moved through the Board's laws and rules committee and town hall discussion rules development process. However that section was subsequently discovered as having been missed in the filing with SOS. These rules are part of the critical work to ease workforce pipeline shortages and were promised to the profession publicly as being in place by January 4. After the error was discovered Board staff immediately filed a Notice to make these rules permanent as well, but must supplant that work with filing of temporary rules to keep its publicly stated promise to the regulated community that the substantially streamlined licensure reinstatement rules would be in place by January 4 (when the other parts of the rules package this change was always supposed to be part of become permanent).

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

AMEND: 801-010-0130

RULE TITLE: Reinstatement Requirements: Lapsed, Suspended, Retired or Inactive to Active Status.

RULE SUMMARY: Implements simpler licensure reinstatement requirements to address workforce pipeline issues.

RULE TEXT:

(1) CPE Requirements applicable to all reinstatements.

(a) CPE taken for reinstatement purposes must comply with the CPE requirements in Division 40 of the Board's CPE

rules, including but not limited to contributing to the licensee's professional competence and relevancy to their practice as required by OAR 801-040-0030(1).
(b) Upon reinstatement, licensee shall complete CPE requirements described in these rules on a pro rata monthly basis, including the month of reinstatement, until the end of the renewal period in which reinstatement occurs.
(c) CPE hours used for reinstatement may not be claimed on a future renewal application in this jurisdiction.
(2) Lapsed licenses. Licenses that are not properly renewed shall lapse. Lapsed licensees are not permitted to practice public accounting or work at a public accounting firm. A Lapsed license may be reinstated to active, inactive or retired status. To reinstate to active status an individual holding a lapsed license must:
(a) Provide a detailed written description of the business and professional activities of the individual during the period of lapse, and indicate whether the individual was holding out as a CPA or PA during the period of lapse;
(b) Submit an application for reinstatement on a form provided by the Board;
(c) Submit payment of the application fee and the active renewal fee for each renewal period that the license was lapsed;
(d) Complete and report 80 CPE hours including 4 hours of ethics;
(e) Submit proof of completion certificates no older than 24 months from the date of the reinstatement application for each CPE course supporting the application for reinstatement.
(f) Credit for programs in non-technical subjects is limited to 16 CPE hours.
(3) Reinstatement from Lapsed Status to Inactive Status: A person who is lapsed may apply to reinstate the license to inactive status by:
(a) Submitting an application for reinstatement on a form provided by the Board;
(b) Paying the application and the inactive renewal fee for the renewal period in which the application is submitted;
(c) Providing a detailed written description of the business and professional activities of the individual during the period of lapse, and indicating whether the individual was holding out as a CPA or PA during the period of lapse; and
(d) Completing and submitting 32 hours of CPE including 4 hours of ethics CPE with proof of completion certificates for CPE courses taken within 24 months immediately preceding the date the reinstatement application is received at the Board office.
(e) Credit for programs in non-technical subjects is limited to 8 CPE hours.
(4) Reinstatement from Lapsed status to Retired Status: A person who is lapsed may apply to reinstate to retired status by:
(a) Submitting an application for reinstatement on a form provided by the Board;
(b) Paying the application and retired renewal fee for the renewal period in which the application is submitted; and
(c) Verifying eligibility for retired status as defined in OAR 801-010-0120(6).
(5) Lapsed more than six years or three renewal periods:
(a) A license that is lapsed for more than 6 years or 3 renewal periods will expire.
(b) An expired license may be restored only upon:
(A) Submission of a reciprocity application as outlined in OAR 801-010-0080; or
(B) Licensee can elect to take and pass the CPA exam and apply for initial licensure. A person who elects this option must meet the requirements of OAR 801-010-0050, 801-010-0060 and 801-010-0065;
(6) Inactive Status licenses reinstating to Active Status. To reinstate a license from inactive status to active status, the holder of such license shall:
(a) Submit an application for reinstatement on a form provided by the Board together with payment of the application fee and active license fee;
(b) Provide a detailed written description of the business and professional activities of the individual during the period of inactive, and indicate whether the individual was holding out as a CPA or PA during the period of inactive; and
(c) Complete and report 80 hours of CPE including 4 hours of ethics CPE completed within the 24 month period immediately preceding the date the application for reinstatement is received at the Board office, together with proof of completion certificates for all hours reported.
(d) Credit for programs in non-technical subjects is limited to 16 CPE hours.

(7) Reinstatement from Retired Status to Inactive Status: A retired status licensee may apply to reinstate the license to inactive status by:
(a) Submitting an application for reinstatement on a form provided by the Board together with payment of the application fee and inactive license fee;
(b) Providing a detailed written description of the business and professional activities of the individual during the period of retired, and indicating whether the individual was holding out as a CPA or PA during the period of retired; and
(c) Completing and submitting 32 hours of CPE including 4 hours of ethics CPE with proof of completion certificates that were taken within 24 months immediately preceding the date the reinstatement application is received at the Board office.
(d) Credit for programs in non-technical subjects is limited to 8 CPE hours.
(8) Reinstatement from Retired Status to Active Status: A retired status licensee may apply to reinstate the license to active status by:
(a) Submitting an application for reinstatement on a form provided by the Board together with payment of the application fee and active license fee;
(b) Providing a detailed written description of the business and professional activities of the individual during the period of retired, and indicating whether the individual was holding out as a CPA or PA during the period of retired; and
(c) Submitting 80 hours CPE including a minimum of 4 hours of ethics CPE, completed within the 24 month period immediately preceding the date the application for reinstatement is received at the Board office, together with proof of completion certificates for all hours reported.
(d) Credit for programs in non-technical subjects is limited to 16 CPE hours.
(9) Reinstatement of Suspended licenses. To reinstate a license that is suspended under ORS 673.170 to active status, the holder of such license shall:
(a) Provide evidence of satisfaction or completion of all terms and conditions stated in the order suspending the license;
(b) Provide a detailed written description of the business and professional activities engaged in by the suspended licensee during the period of suspension and certify that the suspended licensee was not holding out or otherwise representing him/herself as a CPA or PA during the period of suspension;
(c) Submit an application for reinstatement on a form provided by the Board;
(d) Submit payment of the application fee and the active renewal fee for each renewal period that the license was suspended;
(e) Complete and report the appropriate CPE hours as follows:
(A) If the license has been suspended for less than two years, complete and report 80 CPE hours plus a 16-hour CPE penalty, which must be completed within the 12 month period immediately preceding the date the reinstatement application is received at the Board office together with proof of completion certificates; or
(B) If the license has been suspended two years or more, complete and report 160 CPE hours plus a 16-hour CPE penalty, which must be completed within the 12 month period immediately preceding the date the reinstatement application is received at the Board office together with proof of completion certificates;
(C) Complete and report (4) CPE hours of ethics.
(D) Credit for programs in non-technical subjects is limited to 16 CPE hours.
(f) The holder of a suspended license shall remain in suspended status until the holder's application for reinstatement has been approved by the Board.
(10) License holders in other jurisdictions. Licensees who hold an active license to practice public accountancy issued under the laws of another jurisdiction, whose principal place of business is in such other jurisdiction, and who wish to reinstate an Oregon license to active status must:
(a) Submit a reinstatement application provided by the Board along with evidence that the applicant holds a valid license to practice public accountancy issued by another jurisdiction; and
(b) Submit payment of the reinstatement application fee stated in OAR 801-010-0010(1)(d) together with the renewal application fee stated in OAR 801-010-0010(3)(a).

(11) 20 Hour Minimum annual CPE requirement for active status permits. Licensees whose licenses are reinstated under this rule to active status are required to meet the 20 hour minimum annual CPE requirement on a pro-rated basis, including the month of reinstatement, until the end of the renewal period in which the licensee is reinstated.

STATUTORY/OTHER AUTHORITY: ORS 670.310, 673.220

STATUTES/OTHER IMPLEMENTED: ORS 673.220