

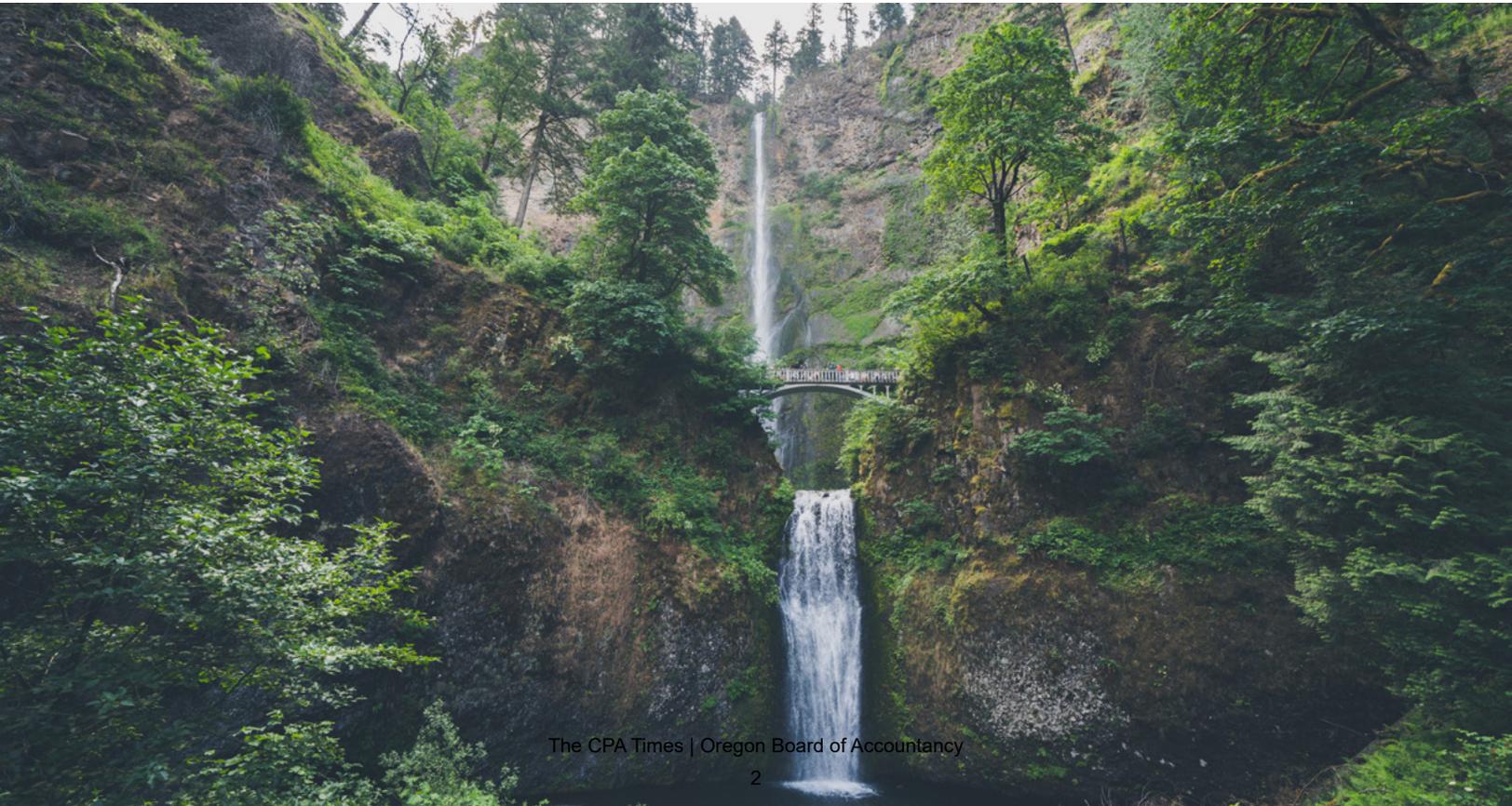


The CPA Times

Q1 2026

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MESSAGE FROM THE EXECUTIVE DIRECTOR

Dear Oregon licensees past, present and future,

Please join me and celebrate the restart of the Oregon Board of Accountancy's newsletter! A fun and informative way to not only highlight our services and accomplishments but also the most important things; you and how we can help you!

With our 2025 legislative accomplishments (new licensure pathways and updated Board structure in SB 797) and scholarship authorization (SB 796) and \$1m funding (HB5001) in place and implemented, and both our Board Chair and I serving on the NASBA Board, last year proved exceptionally busy. Our budget for 2025-27 also included a staff restructuring, creating within our existing resources a new Deputy Director position, and we were lucky to bring Shelley Ostrem on board in August as a result. This is key for me stepping into a more external, public outreach focused role, in accordance with the Board's 2025-2026 Strategic Plan.

The upcoming year is shaping up to be just as involved and we want you to be there with us every step of the way. We are proud that with both SB 797 and 796 we made significant improvements in the CPA pipeline here in Oregon, recognizing that economically struggling students needed an alternative to a fifth year of required schooling. Re-investing in our CPA pipeline through scholarships was icing on the cake.

But we are not stopping. Teaching in accounting classes about the profession at the University of Oregon and Oregon State University was exceptionally fun, and more in that realm is now to come. Connecting with our phenomenal students always gives me enormous hope for the future of the profession, especially at a time when its fundamental principle of independence is under debate for potential revisions.

Nationally and locally, the emergence of private equity ownership of CPA firms through alternative practice structures as well ensuring CPA mobility and reciprocity run as smoothly as possible are hot-button topics I am focusing on, including through my role representing all U.S. jurisdiction Executive Directors on the NASBA Board currently. The Board and I are grateful for the opportunity that both our Board Chair, Haley Lyons and I

can bring a voice to the national conversation at this uniquely challenging time.

Before I conclude, it is critical for me to thank the Board, my staff as well as our accounting industry partners OAI and OS-CPA, and our higher education partners, for their exemplary work collaborating and supporting the initiatives of the Board in 2025.

All of us, not just the Board and I, will need the same level of exemplary partnership during this upcoming year. I am deeply honored to play my small part in building and maintaining these relationships during the year ahead.

Thank you as well for the exemplary work of the Peer Review Oversight Committee under Chair Brenda Bartlett, the fantastic work of BOACC under its former BOACC Chair Tonya Moffitt (now our newest Board member), as well as the truly heroic work of our former Laws and Rules Committee Chair Jason Orme, now Board member." The Board's Pipeline Committee under Chair Dr. Elizabeth Almer envisioned and implemented the new need-based scholarship program with enormous dedication, class, and record time.

I could not be prouder to serve with all of you. Please enjoy our first edition of The Oregon CPA Times.

Finally, thank you to you, the reader. We honor your hard work in the accounting profession and hope to make you proud through our work because without you, there would be no us. I wish you all the best this coming year!



**Board of Accountancy
Executive Director Martin Pittioni**

BOARD OF ACCOUNTANCY STAFF AND BOARD MEMBERS

Board of Accountancy Staff

Martin Pittioni / (503) 569-7686 / Martin.Pittioni@boa.oregon.gov / Executive Director

Shelley Ostrem / 971-458-2793 / shelley.ostrem@boa.oregon.gov / Deputy Director

Andrew Barlow / (503) 378-2270 / Andrew.barlow@boa.Oregon.gov / Licensing Coordinator

Marylynn Varner/ (503) [378-2264](tel:378-2264)/marylynn.d.varner@boa.Oregon.gov / Licensing Specialist

Erika Guzman/ (503) 379-2268/ Erika.guzman@boa.Oregon.gov / Licensing Specialist

Jeremiah Leppert/ (503) 378-5041/ Jeremiah.leppert@boa.Oregon.gov / CPA Investigator

Quinn Stoddard/ (503) 378-2262/ quinn.stoddard@boa.Oregon.gov / Compliance and Communications Specialist

BOARD MEMBERS

Haley Lyons / (Chair) / hlypon@kernuttstokes.com

Raul Valdivia / (Vice Chair) / valdiviafinacial@myvfi.net

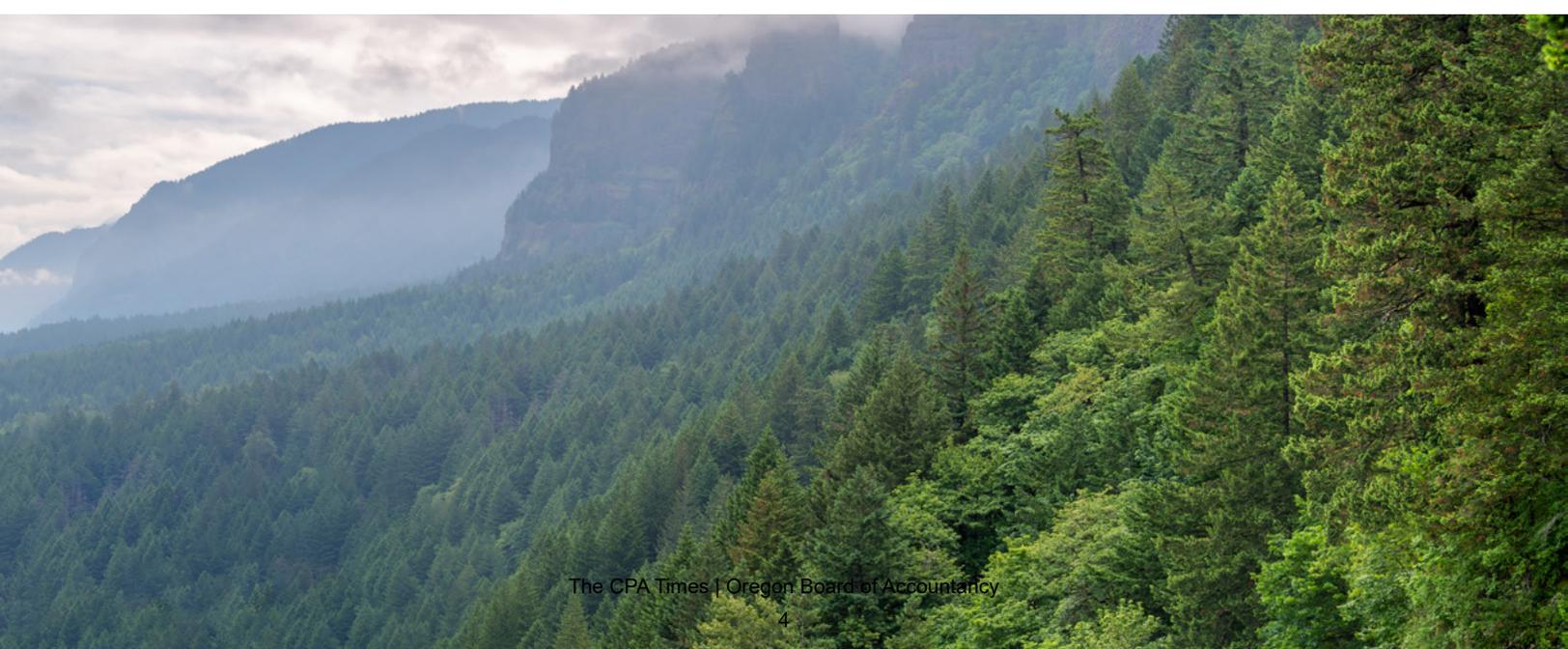
Jason Robinson / (Treasurer) / jason.j.robinson@doc.oregon.gov

Meghann Hartley / mehartley@deloitte.com

Tonya Moffitt / tmoffitt@merina.com

Logan Steele / logan.steele@oregonstate.edu

Angela Hunt (Board Legal Counsel) / angela.hunt@doj.or.us



A WORD FROM THE CHAIR

Dear Licensees, Candidates, and Stakeholders,

I am writing to introduce myself as the 2025 and 2026 Board Chair of the Oregon Board of Accountancy. It is a privilege to serve in this role and a profession that plays such a vital role in protecting the public interest and supporting Oregon's economic health.

Picking up where the last Board Chair, Joseph Sullivan, left off my priorities are clear: to ensure the Board remains accessible, transparent, and responsive to the evolving needs of licensees, candidates, and the public we serve. The accounting profession is changing, and our regulatory approach must continue to be thoughtful, modern, and supportive—while upholding the high standards that define the CPA and PA professions.

I am happy to take this journey with you as we roll out and implement our new legislative achievements, SB 797 (new licensure pathways) and 796 (accounting scholarships), alongside the routine license renewals and public outreach. Outreach will remain an important goal for myself, the Board members as well as the Board staff. I was privileged to discuss these issues and present the Board's vision at the November OSCP/OAIA/Board Joint Town Hall.

In the months ahead, you can expect a continued focus on clear public communication, streamlining licensing processes where possible, and continuing meaningful engagement with our community. We are committed to supporting individuals at every stage of the licensure pathway, from students and candidates to experienced professionals.

I look forward to listening, learning, and working collaboratively with you. Thank you for your dedication to the profession and for the important work you do every day.

All the best,

Haley Lyons

Board Chair

Oregon Board of Accountancy



Board of Accountancy Chair Haley Lyons attends the OSCP Circle of Excellence Awards on May 15, 2025.



THE LEGISLATIVE PROCESS FOR SB 796/797

The Oregon Board of Accountancy is proud to announce that Gov. Kotek has signed Senate Bill 797 into law. The primary feature of this bill is to expand the pathway options available to those wishing to become CPAs while protecting CPA mobility. Under SB 797, three pathways will be available by January 1, 2026: A Bachelor’s degree plus two years of experience, a master’s degree plus one year of experience and the current 150-semester hour with a bachelor’s degree and one year of experience pathway. All options require passage of the CPA exam.

The Oregon Board built an exceptionally strong coalition behind SB 797 with our societies, the OSCP and OAIA. It was this level of unity that drove unanimous votes at all stages of the legislative process. Oregon now becomes the 21st state to pass such legislation, joining a national movement to update CPA licensure: <https://www.cfodive.com/news/south-carolina-oregon-join-states-removing-150-hour-cpa-hurdle/748287/>

With the passage of SB 797, the Oregon Board makes its own contribution to improving the CPA workforce pipeline emphasizing improvement of the economics and feasibility of completing licensure requirements without reducing standards. Reversing the negative impact of the profession nationally adding 30 semester hours of education and a single 150 semester hour pathway, especially on the economically disadvantaged portion of the pipeline, has been a top priority of the Board: <https://www.cfodive.com/news/new-minority-cpas-drop-26-150-hour-rule-mit/707174/>

The Oregon Board of Accountancy is also working on Senate Bill 796, which would authorize the Board to fund

need-based accounting scholarships to help accounting students complete their degree and invest in our pipeline. This proposal does not provide the Board authority to run its own scholarship program. Instead, the proposed measure leverages existing private sector scholarship programs to accomplish this objective, avoiding unnecessary overhead and creating a new program.

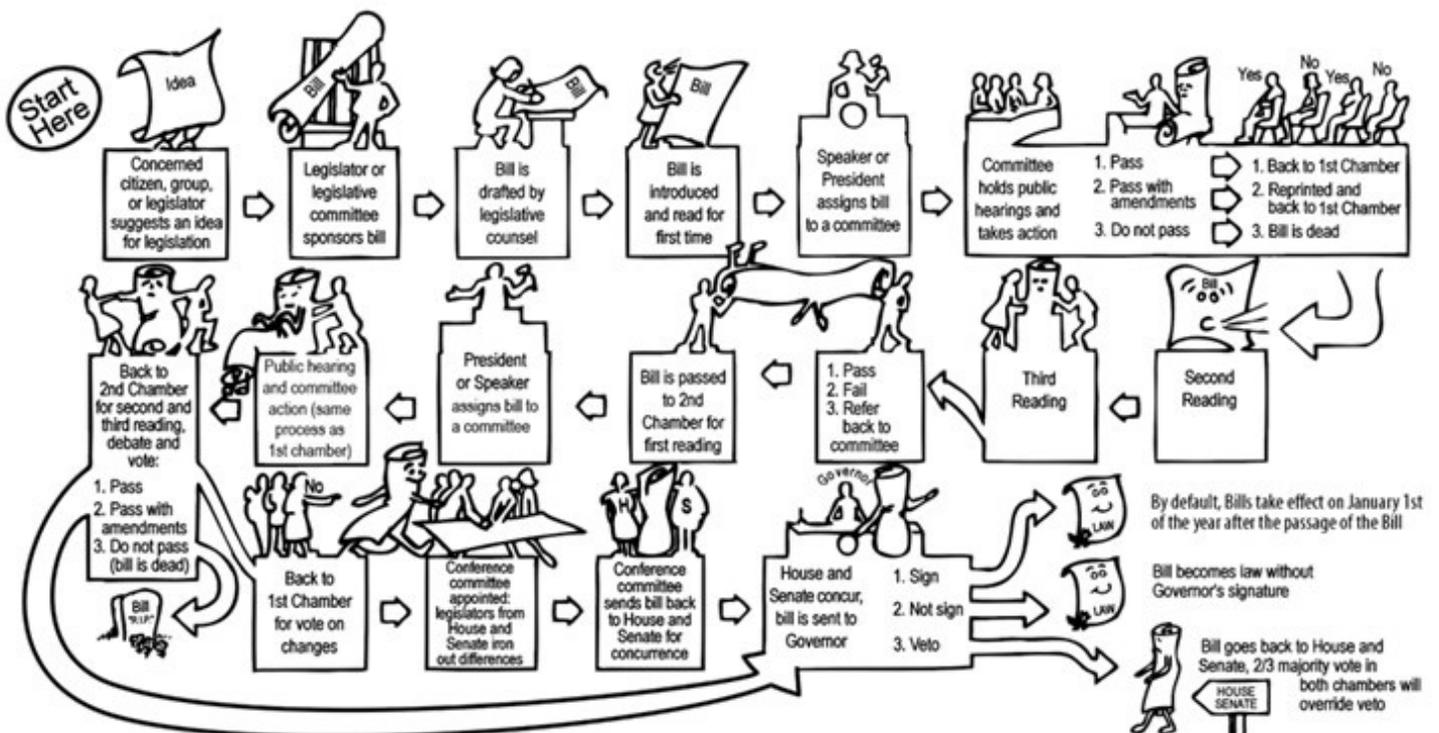
The 2025-27 budget proposal for the Board contains a \$1 million expenditure authorization request should this measure become law. The Board’s budget bill, HB 5001, appropriated \$1 million from the Board’s reserves for this purpose. HB 5001 and SB 796 were approved by the Governor in the 2025-27 budget cycle. This means the Board entered into a grant agreement in the Fall of 2025 as the OSCP Educational Foundation administered the appropriation. These scholarships will be awarded starting in March 2026.

Links to language of the bill:

<https://olis.oregonlegislature.gov/liz/2025R1/Downloads/MeasureDocument/SB0797/Introduced> - SB 797 description

<https://olis.oregonlegislature.gov/liz/2025R1/Downloads/MeasureDocument/SB0796/Introduced> - SB 796 description

<https://olis.oregonlegislature.gov/liz/2025R1/Downloads/MeasureDocument/HB5001/Introduced> - HB 5001 description



SB 797 PATHWAY IMPLEMENTATION FAQs

WHEN: Apply any time using the regular licensure application on the Board's web site. Oregon Board of Accountancy (OBOA) staff will automatically determine if any active applications toward initial licensure qualify under any of the pathway options available.

ISSUANCE TIMELINES:

1. Until December 31, 2025, only applications for initial licensure that qualify under the existing, 150 semester hours plus minimum one year of qualifying experience and passage of the CPA exam can be approved and issued by OBOA licensing staff.
2. Any application for initial licensure pending with OBOA on or after January 1, 2026, will be automatically evaluated if it qualifies for any of the pathways toward CPA licensure available under Senate Bill 797.
3. Regardless of licensure pathway, unless an application for initial CPA licensure was approved and issued on or before December 31, 2025, new initial individual CPA licenses have been issued with adoption of permanent rules effective February 1, 2026.

THERE ARE THREE CPA LICENSURE PATHWAYS AVAILABLE IN OREGON AS OF JANUARY 1, 2026:

150-SEMESTER HOUR PATHWAY:

This is the traditional pathway requiring a degree and 150 semester hours, plus one year of supervised experience and passage of the CPA exam. This is the old pathway that **REMAINS IN PLACE** for three reasons. First, keeping this pathway in place is helpful to ensure Oregon CPAs retain full mobility privileges allowing them to practice in all other U.S. jurisdictions. Second, those that come to accounting late and have degrees in other disciplines still benefit from this pathway. Third, we have accountants who want to pursue a Master's-level education who then benefit from the shorter experience requirement.

MASTER'S DEGREE PATHWAY.

This is essentially the same pathway as item 1, but removes the 150-semester hour specificity to allow our licensing system to adopt to evolution in the higher education system that may award a Master's degree without meeting a 150-semester hour threshold.

BACHELOR'S DEGREE PATHWAY:

This is the much talked about new pathway that requires a Bachelor's degree (NOT 120 semester hours specifically, although that is typical for most Bachelor's degree

programs) plus longer supervised experience (2 years / 24 months / 4000 hours minimum) plus passage of the CPA exam.

NOTE: REGARDLESS OF PATHWAY, ALL SPECIFIC EDUCATION REQUIREMENTS FOR ACCOUNTING-SPECIFIC AND ACCOUNTING-RELATED COURSES CONTINUE TO APPLY - SEE BELOW.

DO THE REQUIREMENTS TO SIT FOR THE CPA EXAM AS AN OREGON CANDIDATE CHANGE ON JANUARY 1, 2026, WHEN SENATE BILL 797 TAKES EFFECT? YES.

In alignment with the changes to the new pathway (option 3 above, which removed the 120-semester hour specific criterion and simply requires a bachelor's degree) the 120-semester specific requirement is being removed for Oregon candidates to sit for the CPA exam effective January 1, 2026, and replaced with a bachelor's degree requirement.

The accounting education requirements for accounting-specific and accounting-related education continue to apply unchanged to Oregon applicants to sit for the CPA exam.

SUPERVISED EXPERIENCE: Oregon remains a jurisdiction that embraces competency-based supervision requirements toward licensure. This does not change under Senate Bill 797 (2025). Effectively that means that the exact same requirements of who qualifies as a supervisor toward licensure, and what the competencies toward licensure are, are not proposed to change in any way, except solely with respect to the minimum length of supervision depending on the pathway chosen. (Bachelor's only pathway – minimum of 2 years; Master's degree or 150 semester hour pathway - minimum of one year.)

Can qualifying supervision toward licensure obtained prior to January 1, 2026, be counted toward the new Bachelor's-only pathway toward CPA licensure pathway? **YES.**

Can qualifying supervision toward licensure be obtained if I am combining different employers and different experience pathways (audit/tax/private industry)? **YES.**

Note: Please be sure to use separate forms if you have different supervisors sign off on different portions of your supervised experience. This also means only using the supervision form for the attest pathway only for attest experience and only using the supervision forms for tax and private industry for experience signoffs in those areas.

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SB 797 PATHWAY IMPLEMENTATION FAQs (CONTINUED)

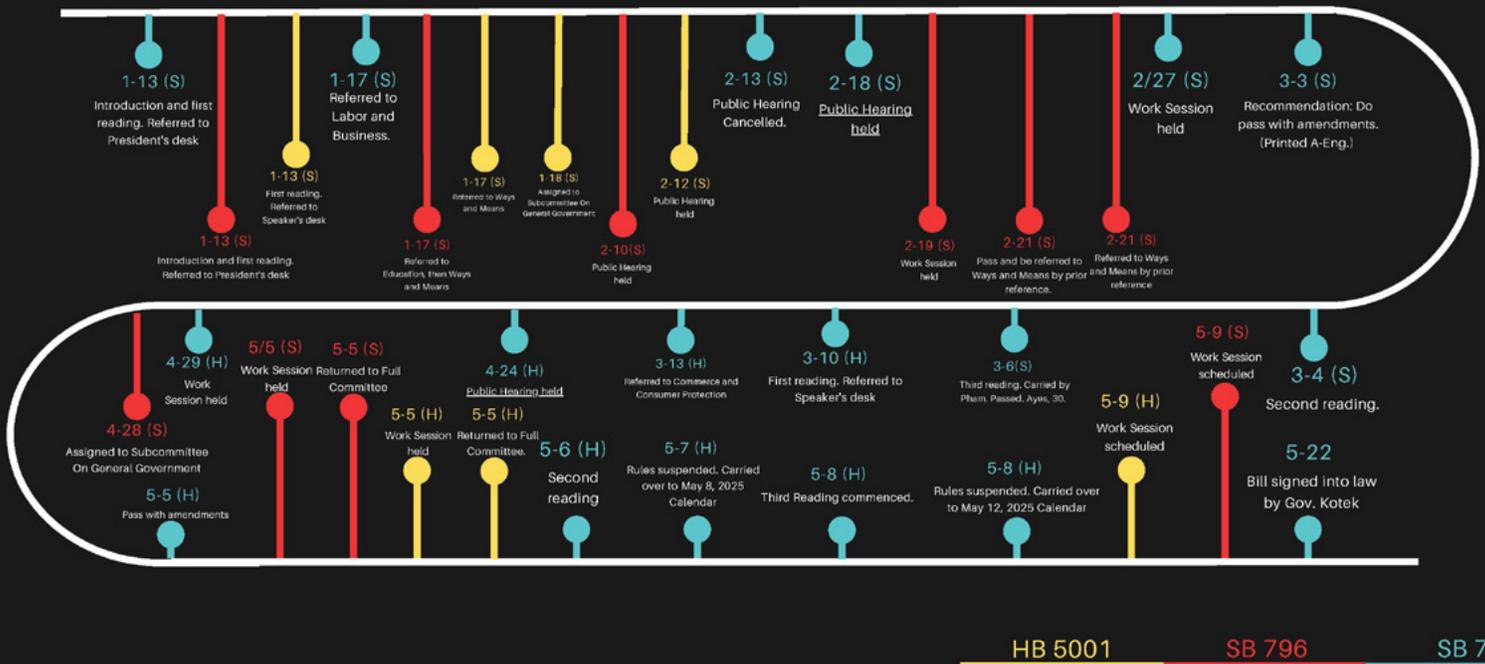
Are the accounting specific education requirements (a.K.A. Buckets) changing with the implementation of the new pathways? **NO.**

1. Rules to be exposed will propose no changes to our education requirement buckets regardless of the pathway under which an applicant for initial licensure qualifies.
2. OBOA is proposing to retain the same approach to the accounting-specific bucket (24 sem./36 qtr. hrs of *upper-division* accounting courses while allowing up to 4 sem. hours of accounting upper division internship credits). OBOA is also proposing no changes to the 24 sem./36 qtr. hours of accounting-related coursework.

DO ANY OF THE PATHWAYS TOWARD CPA LICENSURE IN OREGON AVAILABLE ON OR AFTER JANUARY 1, 2026, ELIMINATE A DEGREE REQUIREMENT? **NO. Either a Bachelor's degree or Master's degree is still required for CPA licensure.**

The Board of Accountancy 's Excellent Legislative Adventure

This timeline denotes the pathway BOA bills took during the 2025 legislative session



BOARD OF ACCOUNTANCY FAQ HIGHLIGHTS

How do I know if I am eligible to sit for the CPA exam?

To determine your eligibility, please review the **educational requirements** outlined in [OAR 801-010-0050](#) for the CPA exam.

If you have any questions regarding specific courses or credit hours, the Oregon Board of Accountancy is happy to assist you. Please contact us at:

Email: BOA.info@BOA.Oregon.gov

Phone: 503-378-4181

How do the annual minimum requirements for CPE work?

The CPA license renewal cycle spans two years, beginning July 1st of the first year and ending on June 30th of the second year. Within this cycle, there is a minimum annual CPE requirement of **20** hours per year.

Example Scenario:

If you are licensed on July 1, 2025, and your license number is odd, your next renewal deadline would be June 30, 2027. By this deadline, you must complete a total of **80** CPE hours. You must also meet the annual minimums, which means:

- At least **20** hours of CPE must be completed between July 1, 2025 – June 30, 2026.
- At least **20** additional hours of CPE must be completed between July 1, 2026 – June 30, 2027.

What are the requirements for registering for a public accounting firm in Oregon? (firms)

For Business Organizations Located in Oregon:

A firm must register with the Board if it:

- Uses terms like “CPA,” “PA,” or “Certified Public Accountant”
- Provides public accountancy services in Oregon
- Claims to be composed of more than one licensee
- Performs attestation or compilation services (as defined in [OAR 801-005-0010 \(6\)](#) and [\(18\)](#))

For Sole Proprietors:

A sole proprietorship, professional corporations, or limited liability company owned by a single license holder must register as a firm if it engages in attestation or compilation work (as defined in [OAR 801-005-0010 \(6\)](#) and [\(18\)](#)).

For Out-of-State Firms:

Out-of-state firms serving Oregon clients must register if they:

- Perform attestation engagements
- Conduct engagements subject to PCAOB auditing standards

Out of state firms that are required to register under the conditions listed above must provide the Board with the name, license number, and contact information of the license holder responsible overseeing attestation services. This individual must be a license holder under [ORS 673.150](#) or meet substantial equivalency requirements under [ORS 673.153](#) and must supervise and authorize the signing of financial statement reports on behalf of the firm.

Continued on the following page.

FAQ HIGHLIGHTS (CONTINUED)

I am a CPA, but I do not hold an Oregon CPA license, can I perform taxes for an Oregon client?

Yes, as a CPA whose principal place of business is outside Oregon, you can prepare and file taxes for Oregon clients under the state's CPA substantial equivalency provisions ([ORS 673.153](#)). If you hold an active CPA license in good standing from another state that meets substantial equivalency standards, you are authorized to practice public accountancy in Oregon without obtaining an Oregon CPA license.

There are no additional licensing or examination requirements through the Oregon Board of Accountancy or the Oregon Board of Tax Practitioners for providing tax preparation or advisory services. However, you must comply with Oregon's accounting laws and regulations, and your license must remain valid in your home state.

Restrictions: If you plan to perform audits, examinations of prospective financial statements, or PCAOB engagements, your firm must be registered with the Oregon Board of Accountancy.

Out of State CPA Practice Privileges in Oregon:

Eligibility: A CPA whose principal place of business is not in Oregon, holds an active license in good standing from another jurisdiction, and meets substantial equivalency standards (as defined in [ORS 673.010 \(21\)](#) and [OAR 801-005-0010 \(73\)](#)) may practice public accountancy in Oregon without obtaining an Oregon CPA license.

Substantial Equivalency Criteria ([OAR 801-005-0010 \(73\)](#)):

- A CPA must have:
 - Completed at least **150** semester hours of college education and earned a bachelor's or higher degree.
 - Passed the Uniform CPA Examination.
 - Acquired at least one year of relevant professional experience (public practice, government, industry, or academia).
- If a CPA's licensing state lacks these standards, the CPA can still qualify by demonstrating they have met these requirements separately.

Practice Authority ([ORS 673.153](#)):

- A CPA with substantially equivalent licensure may practice in Oregon without obtaining an Oregon CPA license
- The CPA is subject to Oregon Board of Accountancy jurisdiction and must comply with Oregon's accounting laws and regulations

- No requirement to notify the Board, pay a fee, or submit additional paperwork before practicing in Oregon
- The CPA must immediately cease practicing in Oregon if their home state license becomes invalid
- Restrictions:
 - A CPA practicing under this mobility rule may not perform:
 - Audits (SAS engagements)
 - Examinations of prospective financial information (SSAE engagements)
 - PCAOB engagements (audits of public companies), **unless** their business organization is registered with the Oregon Board of Accountancy.

Out of State Firm Practice Privileges in Oregon:

- Registration Requirement ([ORS 673.160](#)):
 - An out-of-state accounting firm must register with the Oregon Board of Accountancy if it:
 - Has an office in Oregon and performs attestation or compilation services (as defined in [OAR 801-005-0010 \(6\)](#) and [\(18\)](#))
 - Holds itself out as an accounting firm in Oregon
 - Performs attestation services for an Oregon client (even if the firm has no Oregon office)
- Exemptions from Registration ([ORS 673.160\(3\)](#)):
 - An out-of-state firm without an Oregon office does not need to register if it:
 - Performs reviews or compilations for Oregon clients
 - Uses "Certified Public Accountants" or similar terms
 - Conducts its work through a CPA who meets Oregon's substantial equivalency standards ([ORS 673.153](#))

To find more helpful information, check out our FAQ page: <https://www.oregon.gov/BOA/Pages/Frequently%20Asked%20Questions.aspx>

BOARD OF ACCOUNTANCY OUTREACH

In May of 2025, undergraduate and master's accounting students at the University of Oregon had the unique opportunity to engage directly with leaders from the Oregon Board of Accountancy (BOA) during UO's ACTG 425 course on Professional Ethics for Accountants.

BOA Executive Director Martin Pittioni led a presentation offering practical insights into the role of the profession's regulators and societies, taken from his eight years of experience regulating CPAs in Oregon. Visits like his help bridge the gap between academic ethics instruction and how individual CPAs and firms through regulatory boards and professional societies navigate, shape and enforce ethical principles in practice.

Joining the class at a later session was BOA Chair Haley Lyons, who focused on a specific case example involving her firm to demonstrate how the profession's principles safeguard the public.

Chair Lyons spoke to Camilla Mortenson, Editor of the Eugene Weekly newspaper about the embezzlement that took

place there. Mortenson discussed the timeline of events and the emotional toll. They also discussed how it was done and how it could have been prevented.

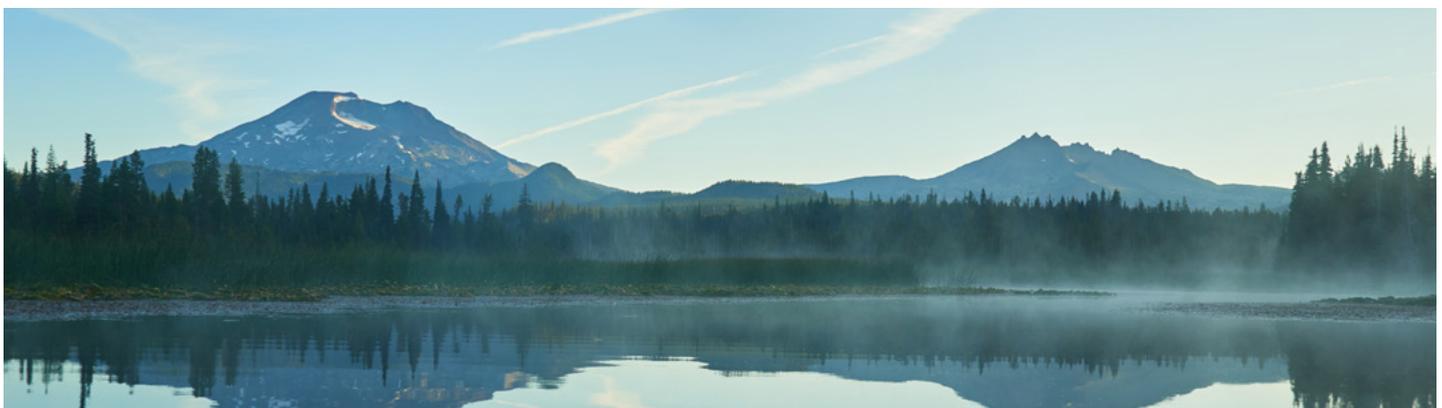
For many students, it was their first direct interaction with BOA leadership and an invaluable insight into how the profession operates in practice, how it will impact them, and what opportunities there are for them to engage with these entities.

The guest lectures were made possible through collaboration with University of Oregon Accounting Professor Mary Savage. She recognized the value of connecting students with influential professionals in the field and the effect that stories of the profession, good and bad, can have on encouraging the next generation.

"My students greatly benefit from insights on licensure, ethical responsibilities, and the evolving landscape of accounting. Your perspective provides invaluable real-world context to their studies and future careers," said Savage.



Would you like to have a member of the Board of Board staff come to you? Reach out to quinn.stoddard@boa.Oregon.gov for more information!



OREGON Q4 CPA EXAM STATISTICS

Oregon CPA Exam Overall Results and Ranking

Oregon

2024 CPA Examination: All Test Results

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	521	442	193	225	290	203	23	26	84
Sections	966	674	292	269	324	228	27	28	90
% Pass	50.3%	55.9%	37.3%	44.6%	40.4%	63.2%	18.5%	50.0%	80.0%
Avg. Score	71.0	71.7	69.3	70.3	65.5	76.2	60.9	74.3	81.5
Avg. Age	31.2	30.2	33.4	31.1	30.9	30.7	31.9	34.5	32.7

Jurisdiction Ranking

19	17
Overall Pass Rate	Overall Avg. Score
27	9
Core Pass Rate	Discipline Pass Rate

Oregon CPA Exam Takers Degrees Held

Degree Type*

Highest degree listed for a candidate

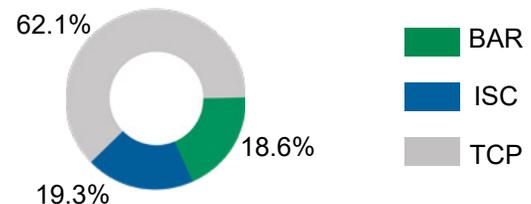
	Candidates	%Total
Bachelor's Degree	411	78.9%
Advanced Degree	67	12.9%
Enrolled/Other	43	8.3%

*Degree Type and Disciplines data includes both FT and RE candidates.

Discipline Breakdown of Oregon CPA Exam Takers

Disciplines*

Breakdown of what percentage of candidates are taking which disciplines



Oregon Exam Taker Demographics

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	256	239	26	461	54	6	215	146	51	42	5	103	85	68	55	232
Sections	460	463	43	855	102	9	365	285	118	88	9	190	128	107	96	434
% Pass	46.3%	52.7%	67.4%	49.2%	47.8%	66.7%	56.2%	55.1%	39.0%	39.8%	55.6%	63.2%	44.5%	55.1%	40.6%	47.0%
Avg. Score	69.6	72.0	74.5	70.8	72.2	76.9	71.1	72.8	69.0	69.6	67.8	73.8	69.4	72.5	69.1	70.3
Avg. Age	32.9	29.5	31.6	31.1	31.7	37.1	27.6	32.2	33.3	33.4	21.0	22.6	24.4	26.6	28.4	39.1

CPA Exam Quick Facts

For Oregonians, the overall pass rate ranked 19th, alongside a strong overall average score of 17. A significant portion of candidates took the TCP discipline exam, reflecting high participation in that area. In addition, many exam takers held a bachelor's degree—78.9%—which aligns with the intent and impact of SB 797 in supporting multiple pathways to CPA licensure.

2024 Q4 NATIONAL STATISTICS

Overall Pass Rate by Section

Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q4	47.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%

Overall Pass Rate by Section

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	35,309	25,295	11,627	10,055	13,498	8,758	2,663	2,235	3,330
Sections	40,540	27,968	12,572	10,055	13,499	8,758	2,663	2,235	3,330
% Pass	47.3%	51.0%	39.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
Avg. Score	69.6	70.1	68.5%	69.9	63.8	73.8	66.9	75.4	78.8
Avg. Age	29.0	28.2	30.7	28.7	28.8	28.9	30.5	28.2	29.9

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Exam ination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



Highest Degree Listed and Breakdown of Disciplines Candidates Are Taking

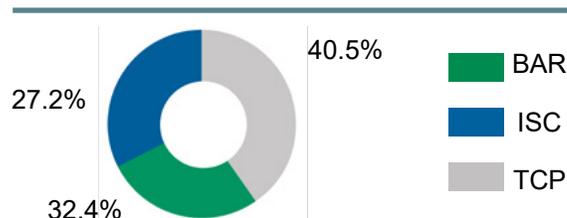
Degree Type

Highest degree listed for a candidate

	Candidates	%Total
Bachelor's Degree	21,917	62.1%
Advanced Degree	6,641	18.8%
Enrolled/Other	6,751	19.1%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



CPA EXAM Quick Facts

Nationally, candidate pass rates varied by age at the time of examination, with the highest success seen among candidates under 22 (64.1%), followed by those ages 22–23 (53.7%). Pass rates for other age groups were more consistent, ranging from 45.7% to 46.9% for candidates ages 24–29, and 43.5% for candidates age 30 and older. Among jurisdictions with 15 or more candidates, the highest pass rates were reported in Nebraska (62.5%), Utah (57.8%), and Montana (56.1%); however, it is important to note that 30 or more candidates are the cutoff used for the annual performance report. Historical data and trend comparisons are available in prior editions of the *NASBA Report on the Candidate Performance on the Uniform CPA Examination*, available for purchase at [nasbareport.com](https://www.nasbareport.com).

2026



Board Meetings & Work Sessions

- Wednesday, April 29
- Thursday, June 04
- Thursday, September 24
- Thursday, December 03

Additional Meeting Dates TBD

Peer Review Oversight Committee

- Tuesday, May 12
- Tuesday, August 18
- Tuesday, November 03

Laws and Rules Committee

- Thursday, January 9
- Tuesday, January 20
- Tuesday, April 28
- Tuesday June 02
- Tuesday June 22

Complaints Committee

- Thursday, January 13
- Thursday, April 30
- Tuesday, August 11
- Monday, November 02

Pipeline Committee

Meeting dates TBD

Holidays

- Monday, May 25 - Memorial Day
- Friday, June 19 - Juneteenth
- Friday, July 3- Independence Day
- Monday, September 7 - Labor Day
- Wednesday, Nov. 11- Veteran's Day
- Thursday, November 26- Thanksgiving
- Friday, November 27 - Thanksgiving
- Friday, December 25 - Christmas Day

Other Events

- NASBA Exec. Dir., Staff & Legal Counsel Conference March 24-26 (Austin, TX)
- OSCP A Circle of Excellence May 5-7
- OSCP A Gov Acct & Audit Conf. May 19-26
- OSCP A Strategic Leadership May 27-29
- NASBA West. Regionals 6/23-25 (Park City, UT)
- Oct 25-28 NASBA Annual Meeting (Litchfield Park, AZ)
- OSCP A Professional Issues Update Dec 9

HOW THE BOARD OF ACCOUNTANCY ENFORCES ITS RULES AND REGULATIONS

Complaints, what goes into them, what is the complaint process.

The Board of Accountancy protects the public by regulating the practice and performance of services provided by licensed accountants. The effective investigation and resolution of complaints is an essential element of the Board's desire to fulfill its mission. Accordingly, the Board welcomes active participation by affected licensees in negotiating the appropriate final outcomes of disciplinary action. The Oregon Board of Accountancy responds to all written complaints submitted to the Board. Complaints can originate from the public, another accountant, a client, a previous client, or anyone at all. The Board may also initiate an investigation based on information received, such as a notice in the newspaper. For information about disciplinary history of a licensed accountant or public accounting firm, contact the Board's Compliance Specialist, Quinn Stoddard at 503-378-2262 or email at quinn.stoddard@boa.oregon.gov.

Your complaint will be referred to the Board investigator, [Jeremiah Leppert](#). The investigator will prepare a report that will be presented to the Complaints Committee for consideration. The Complaints Committee is composed of Certified Public Accountants and Public Accountants who are appointed by the Board. The Committee, which meets at least once each fiscal quarter, will make a recommendation on each case to the Board. A copy of your complaint will be sent to the licensee so that their side of the story may be presented. If the answer raises additional questions, you may be asked to submit additional comments.

What typically qualifies as a complaint?

Complaints can cover a variety of issues, however, all complaints taken up by the Board of Accountancy must have something to do with a CPA or the practice of accountancy specifically. The BOA does not have jurisdiction over matters outside of the scope of public accounting.

Timelines for complaints

You should receive acknowledgment of your complaint within **five (5)** business days after it is received. The length of time required to investigate a complaint varies depending on the nature of the complaint, whether the facts of the case are in dispute and the cooperativeness of the individuals involved in the case. A complaint involving a complex financial matter will take more time to investigate than a complaint that a licensee failed to return client's records. Your complaint will be handled as quickly as possible and you will be notified of the outcome. Both parties to the complaint will be notified of the following events: Notice that the complaint is opened, during the investigation the investigator may contact either party for additional information or notice of the Board's decision.

Where can investigation results be found: <https://www.oregon.gov/BOA/Pages/Disciplinary-Action-Report.aspx>

Link to complaint form: <https://www.oregon.gov/BOA/Documents/Complaint%20Form%202025%20-%20Blank.pdf>

Allegation	Number of Complaints	Percent of Total
Due Professional Care	99	12.89%
Professional misconduct	86	11.19%
Improperly done tax filing/return	72	9.37%
Holding out as a CPA improperly	66	8.60%
Practicing without a license or an improper one	58	7.55%
Practicing with a lapsed license	57	7.42%

STAY CONNECTED

Important links in website, social media, etc.



Board of Accountancy Homepage



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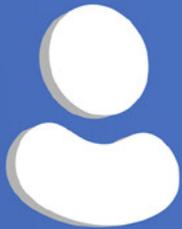
X.com



YouTube



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Contributor list

Martin Pittioni, Jeremiah Leppert, Haley Lyons, Quinn Stoddard, Shelley Ostrem

The BOA website has undergone some construction. Check out our new directory for an easier time navigating: <https://www.oregon.gov/BOA/Pages/Site-Map.aspx>

Want to continue receiving a newsletter? Subscribe here: <https://www.surveymonkey.com/r/ZBHTL2>