

Analysis
Oregon Board of Accountancy
Fee Ratification

Analyst: Kim To / Krista Dauenhauer

Request: The Oregon Board of Accountancy (OBOA) requests the ratification of fees adopted through administrative rule.

Recommendation: Approve the request.

Analysis: ORS 291.055(1)(e) mandates that all new state agency fees or fee increases adopted between regular sessions of the Legislative Assembly are rescinded upon adjournment of the next regular session unless authorized by enabling legislation setting forth the approved fees.

Driven primarily by a no-growth licensee base against a backdrop of rising costs, OBOA has been working since Fall 2014 with the Oregon Society of Certified Public Accountants, the Oregon Association of Independent Accounts (OAIA), and its Board to negotiate fee increases in statute and rule that will help the Board maintain an adequate cash flow and ending fund balance. The primary outcome of these negotiations resulted in passage of fee increases in statute in the OSCPA-requested Senate Bill 581 (2015). The secondary outcome of the negotiations resulted in a new fee schedule OBOA adopted through administrative rule on October 1, 2015:

(1) Initial Certified Public Accountant (CPA) Examination Application	\$ 150
(2) CPA or Public Accountant (PA) License Application.....	\$ 225
(3) Municipal Auditor Roster Application	\$ 150
(4) Reinstatement Application.....	\$ 225
(5) Initial CPA or PA License	\$ 255
(6) Municipal Auditor Renewal	\$ 150
(7) Retired CPA or Retired PA License Renewal.....	\$ 50
(8) Late Renewal Penalty for Active CPA or Active PA License	\$ 255
(9) Late Renewal Penalty for Firm Registration	\$ 265
(10) Late Renewal Penalty for Retired CPA or Retired PA License	\$ 50

These fees are anticipated to generate approximately \$486,980 Other Funds revenue during the 2015-17 biennium, and approximately \$553,200 Other Funds revenue during the 2017-19 biennium.

The Legislative Fiscal Office recommends approval of these fees as part of the 2016 fee ratification bill (Senate Bill 5702).