



## PERMANENT ADMINISTRATIVE ORDER

**BOA 2-2025**

CHAPTER 801

**OREGON BOARD OF ACCOUNTANCY**

**FILED**

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FILING CAPTION: Establishes rules for the Board of Accountancy scholarship program.

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### RULES:

801-060-0010, 801-060-0020, 801-060-0030, 801-060-0040, 801-060-0050, 801-060-0060, 801-060-0070, 801-060-0080

ADOPT: 801-060-0010

RULE TITLE: Definitions

NOTICE FILED DATE: 09/26/2025

RULE SUMMARY: Creates definitions for the Board of Accountancy Pipeline Scholarship Grant Program.

### RULE TEXT:

- (1) "Eligible Student" means an individual who meets the scholarship grant program eligibility requirements under OAR 801-60-0030, is currently enrolled at an eligible institution, and meets all other eligibility criteria established by rule or under the grant agreement.
- (2) "Cost of attendance" means the sum of tuition and standard fees for the number of credit hours per academic term and the cost of required course materials necessary to complete the course.
- (3) "Degree program" means a program that leads to an associate, baccalaureate, master's degree or professional certificate.
- (4) "Eligible institution" means a post-secondary education institution, as defined in Oregon Laws 2025, chapter 370.
- (5) "Good standing" means the eligible student is maintaining satisfactory academic progress as defined by the eligible institution in accordance with Federal Title IV regulations and guidelines.
- (6) "Grant agreement" means an agreement entered into between the Board of Accountancy and a nonprofit organization to administer the scholarship grant program.
- (7) "Grantee" means a nonprofit organization that agrees to administer a scholarship program to provide need-based scholarships to eligible students pursuing degrees or certifications in accounting at eligible institutions.
- (8) "Tuition" means the amount charged to an eligible student for a course as part of a degree program.
- (9) "The Oregon Board of Accountancy Pipeline Scholarship Grant Program" or "Scholarship Grant Program" means the program authorized under Oregon Laws 2025, chapter 370 and OAR 801-60-0010 to 801-60-0080.

STATUTORY/OTHER AUTHORITY: SB 796 (2025)



ADOPT: 801-060-0020

RULE TITLE: Grant Requirements

NOTICE FILED DATE: 09/26/2025

RULE SUMMARY: Establishes grant requirements for the Board of Accountancy's Pipeline Scholarship Grant Program.

RULE TEXT:

- (1) The Board of Accountancy may make grants up to the amount approved in its legislatively approved budget for making grants under the Oregon Board of Accountancy Pipeline Scholarship Grant Program to one or more nonprofit entities to be used to provide need-based scholarships to eligible students seeking higher education in accounting at eligible institutions.
- (2) The grantee and the board may enter into a grant agreement specifying the amount of the grant and other terms, including any administrative costs that may be retained by the grantee along with other requirements specified by the board.
- (3) Grantees must disburse funds to eligible students within a time schedule specified by the board.
- (4) Grantees may not disburse scholarship funds except pursuant to the grant terms and these administrative rules. If a grantee disburses scholarship funds to an ineligible student or otherwise uses the funds in a manner not authorized by the grant agreement or these rules, the grantee must reimburse the board the full amount of those funds.
- (5) Grantees must return any unused funds to the board within the time specified in any grant agreement.
- (6) Each grantee must maintain sufficient records to document its activities related to the scholarship grant program. Additional recordkeeping requirements may be specified by the board in the grant agreement.
- (7) Upon request of the board, each grantee must make its academic and financial records related to the scholarship grant program available for review by the board or its designee and must retain those records for each award for not less than three years after the scholarship funds are awarded to a student.

STATUTORY/OTHER AUTHORITY: SB 796 (2025)

STATUTES/OTHER IMPLEMENTED: Chapter 370, OL

ADOPT: 801-060-0030

RULE TITLE: Eligible Students

NOTICE FILED DATE: 09/26/2025

RULE SUMMARY: Establishes student eligibility requirements for the Board of Accountancy's Pipeline Scholarship Grant Program.

RULE TEXT:

An eligible student is one enrolled at an eligible institution who:

- (1) Is currently enrolled in classes totaling at least six (6) quarter or semester credit hours per term;
- (2) Demonstrates financial need under the same standard as is required for federal Pell Grant eligibility, Oregon Opportunity Grant eligibility, or as otherwise required under the scholarship award agreement entered into by the student and the grantee;
- (3) Is pursuing classes as part of a degree program toward a degree or certification in accounting, with an intent to obtain professional accounting licensure in Oregon; and
- (4) Is in good standing at the eligible institution and maintains at least a 2.5 grade point average, or a higher required average as determined by the grantee, in all accounting and business courses.

STATUTORY/OTHER AUTHORITY: SB 796 (2025)

STATUTES/OTHER IMPLEMENTED: Chapter 370, OL

ADOPT: 801-060-0040

RULE TITLE: Residency Requirements

NOTICE FILED DATE: 09/26/2025

RULE SUMMARY: Establishes residency requirements for the Board of Accountancy's Pipeline Scholarship Grant Program.

RULE TEXT:

For a student to be eligible for a scholarship under the scholarship grant program the student must:

- (1) Be a U.S. Citizen, or an eligible non-citizen as defined by federal regulations under Title IV, part B of the Higher Education Act of 1965 as amended; and
- (2) Be a resident of the State of Oregon.

STATUTORY/OTHER AUTHORITY: SB 796 (2025)

STATUTES/OTHER IMPLEMENTED: Chapter 370, OL

ADOPT: 801-060-0050

RULE TITLE: Application/Selection Procedures

NOTICE FILED DATE: 09/26/2025

RULE SUMMARY: Establishes application/selection procedures for the Board of Accountancy's Pipeline Scholarship Grant Program.

RULE TEXT:

- (1) Applicants for a scholarship under the scholarship grant program must complete and submit the Free Application for Federal Student Aid or its equivalent.
- (2) Applicants must submit a scholarship application form, as specified by the grantee, that includes a statement that the eligible student intends to obtain professional accounting licensure in Oregon.
- (3) Applications must be filed during the timeframe established by the grantee.
- (4) Selection of scholarship recipients must be needs-based and include consideration of any criteria included in the grant agreement.

STATUTORY/OTHER AUTHORITY: SB 796 (2025)

STATUTES/OTHER IMPLEMENTED: Chapter 370, OL

ADOPT: 801-060-0060

RULE TITLE: Scholarship Amounts

NOTICE FILED DATE: 09/26/2025

RULE SUMMARY: Establishes scholarship amounts for the Board of Accountancy's Pipeline Scholarship Grant Program.

RULE TEXT:

Scholarships awarded to eligible students may be an amount up to the cost of attendance at the eligible institution but no more than \$5,000 per student, per academic year for attendance at a university, and no more than \$3,000 per student, per academic year for attendance at a community college.

STATUTORY/OTHER AUTHORITY: SB 796 (2025)

STATUTES/OTHER IMPLEMENTED: Chapter 370,OL

ADOPT: 801-060-0070

RULE TITLE: Conditions of Award

NOTICE FILED DATE: 09/26/2025

RULE SUMMARY: Establishes conditions of award for the Board of Accountancy's Pipeline Scholarship Grant Program.

RULE TEXT:

(1) Except as provided in section (2) below, the maximum period of scholarship eligibility for eligible students may not exceed six (6) academic years of undergraduate or graduate level study.

(2) Students who need to exceed the time limitations in section (1) of this rule or to attend school for less than six (6) quarter or semester credit hours per term may be eligible to receive a scholarship, if the grantee determines that the student's need is legitimate and funds are available.

(3) A scholarship award may not be made to any student failing to maintain the required average GPA required under OAR 801-60-0030(4) or who fails to maintain good standing at the eligible institution.

(4) An eligible student may apply for renewal of a scholarship on an annual basis until the student has received funding for the maximum period of scholarship eligibility described in section (1) of this rule.

STATUTORY/OTHER AUTHORITY: SB 796 (2025)

STATUTES/OTHER IMPLEMENTED: Chapter 370, OL

ADOPT: 801-060-0080

RULE TITLE: Grantee Reporting Requirements

NOTICE FILED DATE: 09/26/2025

RULE SUMMARY: Establishes grantee reporting requirements for the Board of Accountancy's Pipeline Scholarship Grant Program.

RULE TEXT:

(1) Grantees receiving a scholarship grant program grant must collect data and other information specified by the Board of Accountancy related to the scholarship grant program and report that information to the board annually or as otherwise specified in the grant agreement.

(2) Grantees must collect and report to the board scholarship recipient information, including where reasonably possible and to the extent allowable by law, the following aggregated, program-wide information, categorized by college or university, regarding the Scholarship Program, applicants, and awardees. Aggregated information should be reported only for colleges or universities where there are at least three or more applicants or scholarship awardees whose information is being aggregated. The information below must be reported unless it is not feasible to provide the information and Recipient receives written approval from the board:

(a) Total number of applicants to the scholarship program.

(b) Total number of scholarships awarded during the year and total number renewed;

(c) Methods used to determine financial need;

(d) Total scholarship funds awarded and the average award amount across all students;

(e) Average GPA of awardees in all accounting and business courses, and range of GPAs (lowest-highest);

(f) Aggregate count of awardees by academic level (e.g., freshman, sophomore, junior, senior, graduate);

(g) For renewal applications, total number of awardees in good standing and, if applicable, total not in good standing;

(h) Total number of awardees with enrollment or completion changes (e.g., revised completion dates, changes in status, leaves of absence);

(i) Aggregate demographic responses (reported in totals only) to voluntary questions per BOA guidance, including age, gender, veteran status and disability (defined as "an individual who is eligible to receive or is receiving federal Social Security benefits due to disability or blindness").

(j) Summary of any barriers to administering the Oregon Board of Accountancy Pipeline Scholarship Program and how these were addressed;

(k) Aggregate follow-up information, to the extent reasonably possible, from students after participation in the scholarship program, including degrees or certifications obtained by awardees (total counts) and number of awardees who became licensed in Oregon as professional accountants.

STATUTORY/OTHER AUTHORITY: SB 796 (2025)

STATUTES/OTHER IMPLEMENTED: Chapter 370, OL