



FIRM REGISTRATION RENEWAL

JANUARY 1, 2014—DECEMBER 31, 2015

CURRENT REGISTRATION EXPIRES 12/31/13
RENEWAL FOR PERIOD ENDING 12/31/15

Oregon Board of Accountancy

3218 Pringle Rd SE #110, Salem, OR 97302

Phone: 503-378-2264 ~ Fax: 503-378-3575 ~ E-Mail: kristen.m.adamson@state.or.us ~ Web Site: www.oregon.gov/BOA

If the printed address is incorrect, cross out incorrect information and provide the correct information below. (If a PO Box, mail drop or pick-up service is used, you must also provide the physical address of the firm.)

		Phone:
		Fax:
Firm Name:		
Mailing Address:		
Physical Address:		
Contact Person for firm renewal:	Phone:	
	E-Mail:	
Firm E-Mail: (REQUIRED)	Website:	

1

PRINCIPAL PLACE OF BUSINESS

A) Is the firm's principal place of business in Oregon?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
---	---------------------------------	--------------------------------

B) Is your firm registered with the Secretary of State's Corporation Division?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
--	---------------------------------	--------------------------------

C) Branch Office(s) in Oregon List the physical address of each branch office in Oregon, the hours of the main branch and each branch office that is open to the public and the name and license number of licensee on duty during business hours. Attach a separate sheet of paper to this form if necessary.

Address	City	Hours	YES <input type="checkbox"/>	NO <input type="checkbox"/>
			License	

2

COMMISSIONS, REFERRAL FEES and CONTINGENT FEES

Indicate if the firm pays or receives any of the following forms of compensation for services:

COMMISSIONS

REFERRAL FEES

CONTINGENT FEES

If the firm is required to be licensed by any regulatory authority or organization to pay or receive commissions or fees reported in this section, provide the name of each agency that issues such licenses and the license numbers held by the firm.

3

FIRM LITIGATION REPORT (ATTACH FACTUAL DOCUMENTATION FOR YES ANSWERS)

Since the last firm registration renewal, (or if this is the first renewal, since the date of initial registration):

A) Has any licensed CPA/PA associated with the firm had any professional license suspended, revoked, or restricted?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
B) Has any lawsuit, settlement or arbitration involving fraud, dishonesty or misrepresentation relating to the professional services of the business organization or relating to the practice of public accounting been filed against the firm or against any owner or manager of the firm?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
C) Has any criminal action been filed against the firm or any owner or managing partner of the firm?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
D) Has any owner or employee of the firm been convicted ⁽¹⁾ of a felony or of any crime in which an essential element is dishonesty, fraud, or misrepresentation?	YES <input type="checkbox"/>	NO <input type="checkbox"/>

(1) "Conviction" includes verdict or finding of guilt, plea of no contest, plea agreement or pronouncement of sentence by a trial court, even though the conviction may not be final and the sentence may not actually be imposed until appeals are exhausted.

4

FIRM EMPLOYEE and OWNERSHIP INFORMATION

A) Provide the following information for **ALL** who are licensed accountants working in an Oregon office or serving Oregon clients. Attach additional pages if necessary.

Name	License Number	Issuing State	Ownership % (if any)

B) Licensee responsible for Oregon activities:	License Number	Issuing State

C) Non-CPA/Non-PA owner(s):	Name	Title	Ownership %

5

ATTESTATION and COMPILATION SERVICES

State the approximate number of engagements, on average, the firm performed in Oregon or for Oregon clients between January 1, 2011—December 31, 2013.

	AVERAGE PER YR		AVERAGE PER YR
Public company audits		Reports on internal control effectiveness	
Governmental audits (GAO)		Agreed upon procedures	
Municipal audits (non-GAO)		Financial forecasts and projections	
ERISA audits		Reviews	
Other audits (non-profit; private co.)		Management-use-only financial statements	
Depository institution audits		Compilations	
Prospective financial statements			

6

PEER REVIEW

Please check anticipated work to be performed 2014-2015

<input type="checkbox"/>	Public company audits	<input type="checkbox"/>	Reports on internal control effectiveness
<input type="checkbox"/>	Governmental audits (GAO)	<input type="checkbox"/>	Agreed upon procedures
<input type="checkbox"/>	Municipal audits (non-GAO)	<input type="checkbox"/>	Financial forecasts and projections
<input type="checkbox"/>	ERISA audits	<input type="checkbox"/>	Reviews
<input type="checkbox"/>	Other audits (non-profit; private co.)	<input type="checkbox"/>	Management-use-only financial statements
<input type="checkbox"/>	Depository institution audits	<input type="checkbox"/>	Compilations
<input type="checkbox"/>	Prospective financial statements		

EXEMPTION FROM PEER REVIEW REQUIREMENT

I represent to the Oregon Board of Accountancy that firm # _____ has not performed attestation or compilation services (except management-use-only financial statements) since January 1, 2012, and that the firm does not intend to perform such services January 1, 2014 through December 31, 2015. Should that change, and the firm accepts any engagements for attestation or compilation services, written notice will be provided to the Board within 21 days of accepting an engagement. (OAR 801-050-0040(1)(c)).

Signature of licensed owner/managing partner

License #

Date

A) Is the firm *required* to participate in a peer review program?

YES

NO*

*See Exemption Above

B) Select one:

AICPA PEER REVIEW ADMINISTERED BY:

NATIONAL PEER REVIEW COMMITTEE

NON-AICPA PEER REVIEW ADMINISTERED BY:

C) Are the firm's peer review results posted on the AICPA Facilitated State Board Access website (FSBA)?

YES

NO

D) Are your firm's peer review results posted on any other website? If yes, which one?

YES

NO

E) What was the result of the firm's most recent peer review?

PASS

PASS WITH DEFICIENCIES

FAIL

7

PCAOB REGISTRATION

A) Is the firm required to be registered with the PCAOB? If not, skip to section 8.

YES

NO

B) Has any PCAOB inspection resulted in a disciplinary order?

YES

NO

I affirm to the truth and accuracy of all statements, answers and representations in this application.

I further affirm that:

- A) Every person who performs public accounting services in Oregon or for Oregon clients on behalf of the firm:
- 1) Holds an active Oregon permit issued under ORS 673.150 if principal place of business is in Oregon or,
 - 2) Holds a valid permit from another jurisdiction and is substantially equivalent pursuant to ORS 673.153, if principal place of business is not in Oregon.
- B) The following individuals associated with the Firm who do not have a principal place of business in Oregon or hold an active permit issued under ORS 673.150 or qualify under substantial equivalency pursuant to ORS 673.153:
- Licensees responsible for management and registration of the firm,
Licensees responsible for supervision of attest or compilation services, and
Licensees who authorize the signature for reports on financial statements issued on behalf of the firm.
- C) A simple majority of the ownership of the firm is held by individuals who hold an active CPA license in any jurisdiction, or public accountants licensed under ORS 673.100.
- D) The firm is in compliance with the requirements of ORS 673.160, ORS 673.320, OAR 801-010-0345 and OAR 801-030-0020(6). Information is available on page 4 of 5 of the firm registration renewal instructions as well as the Boards website: <http://www.oregon.gov/boa/Pages/adminrules.aspx>.



If you do not intend to renew, or are not required to renew, please check here. You are still required to complete and submit the form and provide a signature below.



Signature of licensed owner/managing partner

License Number

Date

Printed name of licensee

License Number

Issuing State

RENEWAL FEE: \$175

LATE FEE: \$175

A late fee will be assessed if a renewal form is postmarked after December 31, 2013.

~BOA USE ONLY~

CLERK

DATE PROCESSED

SEQUENCE

AUTH #

AMOUNT

~MUST ACCOMPANY FIRM RENEWAL APPLICATION~

I authorize the Oregon Board of Accountancy to charge my credit/debit card listed below, and if necessary, to initiate adjustments for any transactions credited or debited in error.

Name

Signature

Date
CARDHOLDER'S INFORMATION: (Please **PRINT** and provide **ALL** information.)

Charge Amount:

VISA OR MasterCard

Expiration Date:

Card Number:

Cardholder Name (as it appears on the card):

Cardholder Billing Address:

*Street/ Apartment #**City**State**Zip Code**Daytime Phone Number*

Cardholder's Signature

Date

If paying by **Check**, make check payable to:
Oregon Board of Accountancy

MAIL TO:

Oregon Board of Accountancy
3218 Pringle Rd SE #110
Salem, OR 97302

If paying by **Credit Card**, you may mail or fax to:
Oregon Board of Accountancy

FAX: 503-378-3575**DO NOT SEPARATE THIS SHEET FROM YOUR APPLICATION FORM.**