



FIRM REGISTRATION RENEWAL

JANUARY 1, 2016—DECEMBER 31, 2017

CURRENT REGISTRATION EXPIRES 12/31/15
RENEWAL FOR PERIOD ENDING 12/31/17

Oregon Board of Accountancy

3218 Pringle Rd SE #110, Salem, OR 97302

Phone: 503-378-2268 ~ Fax: 503-378-3575 ~ E-Mail: Kimberly.fast@oregon.gov ~ Website: 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:
EIN # REQUIRED	Website:

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PRINCIPAL PLACE OF BUSINESS

A) Is the firm's principal place of business in Oregon?	YES	NO
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B) Is this firm registered in any other State/Jurisdiction? If yes, please provide a list of states.

C) Is your firm registered with the Secretary of State's Corporation Division?

D) 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	License

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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.

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FIRM LITIGATION AND OTHER REGULATORY ENFORCEMENT REPORT

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

	YES*	NO
A) Has any licensed CPA/PA associated with the firm in Oregon or performing services for Oregon clients, had any professional license suspended, revoked, or restricted, or been the subject of any regulatory investigation or action? (IRS, SEC, DOL etc.)		
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?		
C) Has any criminal action been filed against the firm or any owner or managing partner of the firm?		
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?		

(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.

* attach factual documentation for yes answers

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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 as of the date of this renewal application. Attach additional pages if necessary.

Name	License Number	Issuing State	Ownership % (if any)
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B) Licensee responsible for Oregon activities:	License Number	Issuing State
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C) Non-CPA/Non-PA owner(s):

Name	Title	Ownership %
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ATTESTATION and COMPILATION SERVICES

State the approximate number of engagements, on average, the firm performed per year in Oregon or for Oregon clients between January 1, 2014—December 31, 2015.

	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 *required selection for PR		Reviews	
Other audits (non-profit; private co.)		Compilations	
Depository institution audits		SSARS 21 Financial Stmts/Preparation engagements	
Prospective financial statements		Management-use-only financial statements	

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PEER REVIEW

Please check work anticipated work to be performed January 1, 2016—December 31, 2017

Public company audits	Reports on internal control effectiveness
Governmental audits (GAO)	Agreed upon procedures
Municipal audits (non-GAO)	Financial forecasts and projections
ERISA audits *required selection for PR	Reviews
Other audits (non-profit; private co.)	Compilations
Depository institution audits	SSARS 21 Financial Stmts/Preparation engagements
Prospective financial statements	Management-use-only financial statements

EXEMPTION FROM PEER REVIEW REQUIREMENT

I represent to the Oregon Board of Accountancy that firm # _____ has not performed attestation or compilation services since January 1, 2014, and that the firm does not intend to perform such services January 1, 2016 through December 31, 2017. 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)? (Board is considering a rule change to end the option of opting out)

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

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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 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. Information is available on page 4 of 5 of the firm registration renewal instructions as well as the Board's website: <http://www.oregon.gov/boa/Pages/adminrules.aspx>.



If the firm does not intend to renew, or is not required to renew, please check here. The firm is still required to complete and submit this form and affirm to the truth and accuracy of the above statements by the owner/managing partner providing a signature below.

Signature(s) of partner/owner responsible for Oregon operations

License Number(s)

Date

Printed name of licensee(s)

License Number

Issuing State

RENEWAL FEE: \$265

LATE FEE: \$265

Late fees must be included with applications postmarked, or electronically stamped by fax **January 1, 2016** or later. The postmark must be provided by a USPS or other commercial mail delivery. Mailing date stamped by private postage meter will not be accepted to establish timely renewal.

~BOA USE ONLY~

CLERK

DATE PROCESSED

SEQUENCE

AUTH #

AMOUNT

LAST 4

~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: _____

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
Unit 05
PO Box 4395
Portland, OR 97208

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

Mail to:

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

or FAX: 503-378-3575

DO NOT SEPARATE THIS SHEET FROM YOUR APPLICATION FORM.