



Oregon Board of Accountancy FIRM REGISTRATION RENEWAL

JANUARY 1, 2024 - DECEMBER 31, 2025

Current Registration Expires December 31, 2023

Renewal for Period Ending December 31, 2025

\$265 Firm Renewal Fee

\$265 Firm Late Fee*

*Late fee required for renewals
postmarked or faxed
January 1 - January 31, 2024.

Phone: 503-378-4181 ~ E-Mail: boa.info@boa.oregon.gov ~ Website: www.Oregon.gov/boa

Firm Name: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Physical Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person for Renewal: _____ Email: _____

Managing Partner: _____ Email: _____

EIN#: _____ Website: _____ Phone: _____

PRINCIPAL PLACE OF BUSINESS

- | | | |
|---|-----|----|
| A) Is the firm's principal place of business in Oregon? | YES | NO |
| B) Is your firm registered with the Oregon Secretary of State's Corporation Division? | YES | NO |
| C) Is this firm registered in any other State/Jurisdiction? If yes, please provide a list of states. | YES | NO |
| D) Does the firm have any branch offices? If so, 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(s) on duty during business hours on a separate sheet of paper. | YES | NO |

FIRM EMPLOYEE & OWNERSHIP INFORMATION

Provide the following information for **ALL** licensed accountants **working in an Oregon office or serving Oregon clients** as of the date of this renewal application. Attach additional pages as necessary.

Name	License #	Issuing State	Ownership % (this must total 100%)
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Licensee responsible for Oregon activities:	Name	Lic #	Issuing State
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Non-CPA/Non-PA Owner(s):	Name	Title	Ownership % (no more than 49%)
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FIRM REPORTING

For any “yes” answers provided below, the firm is required to attach factual documentation including:

- Name of the regulatory agency, court or professional society;
- Title of the matter;
- Docket number if applicable;
- Copies of relevant documents, including but not limited to, regulatory notice, civil complaint, criminal charging document or copies of legal documents indicating your compliance with any requirements imposed upon the firm; and
- If a settlement was reached, please provide the settlement agreement along with the final order.
- Date of occurrence of the event;
- Name of any legal representative involved;
- A statement of the facts;

Since the submission of the firm’s last renewal, or if this is the first renewal, since the date of initial registration:

1) Has any civil action occurred against the firm that relates to professional services, business operations or practices of the firm involving any Oregon licensee or Oregon clients?	YES	NO
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2) Has any regulatory action occurred against the firm that relates to professional services, business operations or practices of the firm?	YES	NO
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3) Has any action occurred against the firm by any agency or entity that has issued the firm a professional certification, license or other credential?	YES	NO
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4) Has any criminal action occurred against the firm?	YES	NO
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5) Has any civil action occurred against any Oregon Licensee affiliated with the firm that relates to professional services, business operations or practices of the registered firm?	YES	NO
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6) Has any regulatory action occurred against any Oregon Licensee affiliated with the firm that relates to professional services, business operations or practices of the firm?	YES	NO
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7) Has any action occurred against any Oregon Licensee affiliated with the firm by any agency or entity that has issued the Oregon Licensee a professional certification, license or other credential?	YES	NO
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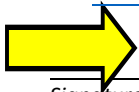
8) Has any criminal action occurred against an Oregon Licensee, Oregon Partner, Oregon Owner, Oregon Professional Employee or Oregon Agent affiliated with the firm?	YES	NO
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Reporting requirements for the questions above are not limited to responses in this application. If you are reporting an ongoing matter, the firm must also report to the Board within 45 days of the conclusion of any civil or regulatory matter and within 10 days of the conclusion of any criminal matter OAR 801-030-0020(3).

CERTIFICATION

I affirm to the truth and accuracy of all statements, answers and representations on this renewal application. I further affirm that:

- Every person who performs public accounting services in Oregon or for Oregon clients on behalf of the firm:
 - Holds an active Oregon license/permit issued under ORS 673.150 if their principal place of business is located in Oregon, or
 - Holds a valid permit/license from another jurisdiction and is substantially equivalent pursuant to ORS 673.153, if principal place of business is not in Oregon.
- 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
- The firm is in compliance with requirements of ORS 673.160, ORS 673.320 and OAR 801-010-0345 and OAR 801-030-0020(6). Information is available in the firm renewal instructions as well as the Board’s website, www.oregon.gov/boa



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

Date

Printed Name

License #

Issuing State

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 on a separate sheet of paper.

SERVICES PROVIDED / PEER REVIEW

State the approximate number of engagements, on average, the firm performed per year in Oregon or for Oregon clients between **January 1, 2022 – December 31, 2023**

	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 (AR-C- Section 90)
	Compilations (AR-C Sec 80)		Other Audits (non-profit; private co)
	Depository Institution Audits. FDICIA		Prospective Financial Statements *
	Preparation Engagements (AR-C Sec 70) *		Carrying Broker - Dealer

* does not require Peer Review

Please check **anticipated** work to be performed from **January 1, 2024 – December 31, 2025**

	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 (AR-C- Section 90)
	Compilations (AR-C Sec 80)		Other Audits (non-profit; private co)
	Depository Institution Audits. FDICIA		Prospective Financial Statements
	Preparation Engagements (AR-C Sec 70)		Carrying Broker - Dealer

Has your firm accepted any of these engagements to be performed in 2024 - 2025?

YES NO

Has your firm issued any reports for Oregon clients?

YES NO

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

YES NO

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

Pass

Pass with Deficiencies

Fail

EXEMPTION FROM PEER REVIEW REQUIREMENT

I represent to the Oregon Board of Accountancy that firm # _____ has not performed any attestation, compilation or review services since January 1, 2022.
and/or

The firm does not intend to perform such services from January 1, 2024 – December 31, 2025. Should that change, and the firm accepts any engagement for attestation, compilation or review services, written notice will be provided to the Board within 21-days of accepting the engagement and a copy of the proof of enrollment in peer review will be submitted to the Board office.

Signature of licensed owner/managing partner

License #

Date

PCAOB REGISTRATION

Is the firm required to be registered with the PCAOB?	YES	NO
Has any PCAOB inspection resulted in a disciplinary report?	YES	NO

SOLE PRACTITIONERS

Below is the name of the designated point of contact who will be responsible for notifying clients and assuming responsibility for client files in the event I am incapacitated, disappear, die, or cannot otherwise continue services to clients (OAR 801-030-0040(2)).

Name: _____ ☐ I will report to the Board by 12/31/2023


Mailing Address: _____

Telephone #: _____ Email: _____

FIRMS NOT INTENDING TO RENEW

If the firm does not intend to renew, or is not required to renew, please sign this section. By signing below, the firm also agrees that they are not permitted to perform any attest, review or compilation services in Oregon or for Oregon clients until the firm has been reinstated.

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

Date

Printed Name

License #'s

Issuing State

PAYMENT INFORMATION

Online submissions with credit card payment must be made by 11:59 pm on December 31, 2023 to be considered timely. Online submissions made between January 1, 2024 and January 31, 2024 must include a late payment fee of \$265 in addition to the \$265 renewal fee.

All firm renewal submissions paid with a **check** must be received in the Board office or postmarked by USPS or other commercial carrier on or before December 31, 2023 to avoid a late fee. All firm renewal applications received in the Board office or postmarked between January 1, 2024 and January 31, 2024 will be considered late and will be required to pay the \$265 late fee in addition to the \$265 renewal fee. Applications received without the late fee included will not be processed until the late fee is received.

Firm renewal applications will not be accepted after January 31, 2024. Firms that have not renewed their registration will be terminated. For security reasons, email submissions will not be accepted.

The Board accepts VISA, MASTERCARD, or Discover only for credit card payments

Please make payment and submit your application using **ONE** of the following options (*please select only ONE*):

Payment by **CREDIT CARD or ACH**

The PAYMENT LINK will be available on the Board website from November 09, 2023 to January 31, 2024.

Click to access site - <https://appengine.egov.com/apps/or/boa>

You will be required to upload a copy of your completed renewal application at the time of payment. **This fillable PDF renewal form is recommended.** The Board accepts electronic signatures.

Payment by **CHECK**

Mail completed application and check to the Board office at:

**Oregon Board of Accountancy
200 Hawthorne Ave SE Ste D450
Salem, Oregon 97301-5289**

RECEIPTS FOR CREDIT CARD PAYMENT:

Upon completion of the online application submission and payment process, you will receive confirmation that your payment was made successfully and a receipt can be printed before closing the web browser. An automated email notification with receipt will also be sent to the address entered for the payment. ***Please retain receipt for online payment with your renewal records for verification.***

RECEIPTS FOR CHECK PAYMENT:

Your cancelled check is your receipt. If you need a more detailed receipt, you may make the request by email to boa.info@boa.oregon.gov. The Board will email a receipt to you on or after January 5, 2024.