



## OREGON BOARD OF ACCOUNTANCY

# FIRM REGISTRATION REINSTATEMENT INSTRUCTIONS

Please read these instructions before completing the reinstatement application. You may review the relevant administrative rules on the Board Web site: <http://oregon.gov/BOA/>.

You may also direct questions to the Board by phone, fax or e-mail: Phone (503) 378-4181; Fax (503) 378-3575; e-mail – [boa.info@boa.oregon.gov](mailto:boa.info@boa.oregon.gov)

### General Requirements

Public accounting firm registrations expire December 31 of odd-numbered years.

Firms are required to be registered in Oregon if:

- (1) The firm has an office located in Oregon and performs attestation or compilation services; or
- (2) The firm does not have an office located in Oregon and performs attestation services for clients located in Oregon.

### REMEMBER!

Requirement to Register with the Oregon Secretary of State [OAR 801-010-0345(4)(H)]

CPA firms that are required to be registered under the rules of the Oregon Secretary of State, Corporation Division, must attach a printout of the current registration to the Firm Renewal application. You may print a copy of the firm record from the Corporation Division Web site, <http://www.filinginoregon.com>, or call the Corporation Division for information at 503-986-2200.

If registration with the Corporation Division is not currently active, the public accounting firm registration will not be issued. The Board will not register a firm name that is different than the name registered with the Oregon Corporation Division.

### 1 Principal Place of Business

Indicate whether or not the firm's principal place of business is in Oregon. [OAR 801-010-0345(4)(c)(D)]

Indicate whether the firm is registered with the Secretary of State's Corporation Division.

List the physical address of each branch office in Oregon and the name, license number, and contact information for the person who is a license holder under ORS 673.153 who is responsible for managing the office, staff and services rendered to the public. If more than one address, please list on a separate sheet of paper and attach to this form. [OAR 801-010-0345(7)(c)]

## **2 Commissions, Referral Fees and Contingent Fees**

Indicate if the firm pays or receives compensation in the form of commissions, referral fees or contingent fees. State the name of the regulatory authority, if any, that requires a license for providing such services and the number of the license, if any, held by the firm such as insurance or securities broker/dealer licenses. [OAR 801-030-0005(3)]

## **3 Firm Litigation and Other Regulatory Enforcement Report**

All firms, whether located in Oregon or another jurisdiction, must disclose litigation actions that have not already been reported to the Board on the CPA Firm Renewal. If you are unsure about prior disclosures, check "yes" in the appropriate box and provide the information requested. For every "yes" response, attach factual documentation that includes the name of the court or regulatory body in which the action was filed, the date of filing, and description of the outcome.

Firms are required to provide notice to the Board as outlined below:

- (1) Firm must notify Board within 45-days of: resolution of any civil action against the firm or Oregon licensee affiliated with the firm that relates to professional services, business operations, or practices of the firm; initiation or resolution of any regulatory action against the firm or an Oregon licensee affiliated with the firm; an inquiry into the conduct of an Oregon firm by a professional organization; or resolution of an inquiry of an Oregon firm from a professional organization. [OAR 801-030-0020(3)]
- (2) Firm must notify Board within 10-days of: initiation of any criminal investigation against the firm or any Oregon licensee, Partner, or Owner of the firm; resolution of any criminal investigation against the firm. Reporting requirements are delineated in OAR 801-030-0020(3).

## **4 Firm Employee and Ownership Information**

Provide the name, license number and state of issuance for every licensed certified public accountant and public accountant who provides services on behalf of the firm for clients located in Oregon or Oregon licensees who perform services for clients located outside of Oregon. Please indicate the ownership interest in the firm, if any, held by each licensee. Provide the name, title and percentage of ownership for all non-licensee owners. [OAR 801-010-0345(4)(c)(B)-(C)]

## **5 Services Provided**

Please indicate the average number of engagements performed annually in Oregon or for Oregon clients since the firm was terminated.

## **6 Peer Review Reporting Requirements in Oregon**

(1) Firms are required to participate and provide the Oregon Board of Accountancy access to the most recent peer review report and the acceptance and/or completion letter from the Peer Review Program Sponsor to the Board of Accountancy within 45 days of receipt or with submission of the firm renewal application, whichever occurs first.

For the majority of firms, the acceptance letter and completion letter are one in the same. However, if a firm's peer review report is accepted with the understanding that the firm will complete a monitoring action such as obtaining CPE, submission of its next monitoring report, and a pre or post-issuance review, the firm will also receive a completion letter once all the items have been completed and accepted by the Peer Review Committee.

(2) Firms are required to participate in the AICPA Facilitated State Board Access (FSBA) program. Firms must provide access to the following documents for its most recent Peer Review, to the Board office through PRIMA. [OAR 801-050-0040(3)]

- Peer review report issued;
- Letter, if any, from the RAB (Report Acceptance Body which is the Peer Review Committee) prescribing corrective actions;
- Firm's response letter, if any;
- A letter from the firm to the Board describing corrective actions taken by the firm that relate to requirements of the RAB; and
- Other information the firm deems important for the Board's understanding of the information submitted.
- Other information the Board deems important for the understanding of the information submitted.

If you have peer review questions regarding peer review enrollment, please call the Oregon Society of Certified Public Accountants (OSCPA) at (503) 641-7200. For all other questions regarding Peer Review compliance, please contact the Board office at 503-378-2268.

### **Exemption from Peer Review**

A firm that has not performed attestation or compilation services is not required to enroll in Peer Review. If the firm accepts any engagements for attestation or compilation services, written notice must be provided to the Board and the firm must enroll in Peer Review. Firms must provide the letter confirming enrollment in a peer review program. [OAR 801-050-0020(3)]

## **7 PCAOB Registration**

### **PCAOB Rule 2100. Registration Requirements for Public Accounting Firms.**

Effective October 22, 2003 (or, for foreign public accounting firms, July 19, 2004), each public accounting firm that:

- a) prepares or issues any audit report with respect to any issuer; or
- b) performs a substantial role in the preparation or furnishing of an audit report with respect to any issuer must be registered with the Board.

Indicate whether a) a firm is required to be registered with the PCAOB and b) whether any PCAOB inspection resulted in a disciplinary order.

## 8 Certification

An owner, or managing partner who holds an active CPA or PA license must complete and sign the firm certification.

## 9 Method of Payment

**For your protection, email submissions will not be accepted.**

If paying by **CHECK**, please make payable to Oregon Board of Accountancy and mail to:

Oregon Board of Accountancy  
Unit 05  
PO Box 4395  
Portland, OR 97208-4395

If paying by **CREDIT CARD**, please complete the application prior to submitting online payment and save it to your computer. The completed application must be uploaded at the time of submission. Credit card payments may be made using VISA, MasterCard, or Discover.

The link for submitting online using a credit card is <https://appengine.egov.com/apps/or/boa>



# OREGON BOARD OF ACCOUNTANCY

## FIRM REINSTATEMENT

**FEES:** \$265 REGISTRATION / \$500 PENALTY

200 Hawthorne Ave SE Ste D450, Salem, OR 97301

Phone: 503-378-4181 ~ [boa.info@boa.oregon.gov](mailto:boa.info@boa.oregon.gov) ~ Website: [www.oregon.gov/BOA](http://www.oregon.gov/BOA)

**1**

### GENERAL INFORMATION

If a PO Box, mail drop or pick-up service is used, you must also provide the physical address of the firm.

Firm Name:	Firm #:
Mailing Address: (including City/St/Zip)	
Physical Address: (including City/St/Zip)	
Managing Partner:	Phone:
E-Mail:	EIN#
Firm Phone:	Firm Fax:
Firm E-Mail: (REQUIRED)	Website:

**2**

### PRINCIPAL PLACE OF BUSINESS / BRANCH OFFICES

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) <b>Branch Office(s) in Oregon</b> 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.	YES <input type="checkbox"/>	NO <input type="checkbox"/>

Address	City	Hours	Licensee

**3**

### TYPE OF BUSINESS ORGANIZATION

<input type="checkbox"/> Sole Proprietor	<input type="checkbox"/> Assumed Business Name	<input type="checkbox"/> Partnership
<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Limited Liability Partnership	<input type="checkbox"/> Professional Corporation
<input type="checkbox"/> Business Corporation		

For Board Use Only:			
CLERK	DATE PROCESSED	BATCH #	CHECK #

## REQUIRED INFORMATION

Since termination of your firm, did you maintain your firm's enrollment in peer review if required?

YES

NO

☐
☐

Since termination of your firm, did the firm issue any attestation or compilation reports or file taxes on behalf of clients?

YES

NO

☐
☐

4

### FIRM LITIGATION REPORT (ATTACH FACTUAL DOCUMENTATION FOR YES ANSWERS)

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 that was not previously reported to the Board?

YES

NO

☐
☐

2) Has any regulatory action occurred against the firm that relates to professional services, business operations or practices of the firm that was not previously reported to the Board?

YES

NO

☐
☐

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 that was not previously reported to the Board?

YES

NO

☐
☐

4) Has any criminal action occurred against the firm that was not previously reported to the Board?

YES

NO

☐
☐

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 that was not previously reported to the Board?

YES

NO

☐
☐

6) Has any regulatory action occurred against any Oregon Licensee affiliated with the the firm firm that relates to professional services, business operations or practices of the firm that was not previously reported to the Board?

YES

NO

☐
☐

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 that was not previously reported to the Board?

YES

NO

☐
☐

Has any criminal action occurred against an Oregon Licensee, Oregon Partner, Oregon Owner, Oregon Professional Employee or Oregon Agent affiliated with the firm that was not previously reported to the Board?

YES

NO

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☐

k

follow the reporting requirements for civil, regulatory and criminal matters as outlined in OAR

801-030-0020(3).

5

### 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.

6

### FIRM EMPLOYEE and OWNERSHIP INFORMATION

A) Provide the following information for **ALL** licensed accountants working for the firm. Please indicate who are working in an Oregon office or serving Oregon clients. Also include a list of all owners, including name, license number (if applicable), and ownership percentage, totaling 100%. Attach additional pages if necessary.

Name	License Number	Issuing State	Ownership % (must total 100%)
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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 % (may not total more than 49%)
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State the approximate number of engagements, on average, the firm performed in Oregon or for Oregon clients since the effective date of termination.

Please check anticipated work to be performed.

<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 (AR-C- Section 90)
<input type="checkbox"/>	Compilations (AR-C Sec 80)	<input type="checkbox"/>	Other Audits (non-profit; private co)
<input type="checkbox"/>	Depository Institution Audits. FDICIA	<input type="checkbox"/>	Prospective Financial Statements *
<input type="checkbox"/>	Preparation Engagements (AR-C Sec 70) *	<input type="checkbox"/>	Carrying Broker - Dealer

\* does not require Peer Review

Has your firm accepted any of these engagements?

YES

NO

Has your firm issued any reports for Oregon clients?

YES

NO

Please check anticipated work to be performed.

<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 (AR-C- Section 90)
<input type="checkbox"/>	Compilations (AR-C Sec 80)	<input type="checkbox"/>	Other Audits (non-profit; private co)
<input type="checkbox"/>	Depository Institution Audits. FDICIA	<input type="checkbox"/>	Prospective Financial Statements *
<input type="checkbox"/>	Preparation Engagements (AR-C Sec 70) *	<input type="checkbox"/>	Carrying Broker - Dealer

\* does not require Peer Review

## EXEMPTION FROM PEER REVIEW REQUIREMENT

I represent to the Oregon Board of Accountancy that firm # \_\_\_\_\_ has not performed attestation or compilation services (except preparation engagements) since the termination of the firm. 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\*

☐
☐

B) Select one:

\*See Exemption Above



AICPA PEER REVIEW  
ADMINISTERED BY:



NATIONAL PEER  
REVIEW COMMITTEE



NON-AICPA PEER REVIEW  
ADMINISTERED BY:

**(Peer Review Continued)**

C) Are the firm's peer review results posted on the AICPA Facilitated State Board Access website (FSBA)?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
D) Are your firm's peer review results posted on any other website? If yes, which one? _____	YES <input type="checkbox"/>	NO <input type="checkbox"/>
E) What was the result of the firm's most recent peer review?		
<input type="checkbox"/> PASS	<input type="checkbox"/> PASS WITH DEFICIENCIES	<input type="checkbox"/> FAIL

**8**

**PCAOB REGISTRATION**

A) Is the firm required to be registered with the PCAOB?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
B) Has any PCAOB inspection resulted in a disciplinary order?	YES <input type="checkbox"/>	NO <input type="checkbox"/>

**9**

**CERTIFICATION**

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:
- May not be the licensees responsible for management and registration of the firm,
  - May not be the licensees responsible for supervision of attest or compilation services, and
  - May not be the 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. 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>.

Signature of licensed owner/managing partner

License Number

Date

Printed name of licensee

License Number

Issuing State



## PAYMENT INFORMATION

Payment may be made by credit card (VISA, MasterCard, or Discover) or by check. Payments by credit card may be made online at <https://appengine.egov.com/apps/or/boa>. A complete application must be uploaded at the time of payment.

All applications paid with a check must be received with a completed application in the Board office at 200 Hawthorne Ave SE Ste D450, Salem, Oregon 97301-5289.

For your protection, **email submissions will not be accepted.**

### VISA, MASTERCARD, or Discover only for credit card payments

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

#### Payment by CREDIT CARD or ACH

To pay by credit card (VISA, MasterCard, or Discover) or using ACH (requires your bank routing and account number), you may submit payment and completed application online. The PAYMENT LINK for applications is <https://appengine.egov.com/apps/or/boa>.

You will be required to upload a copy of your completed application at the time of payment. **This fillable PDF form is recommended.** You may upload supplemental documents as a PDF, Word, Excel, JPG, or GIF document only. Electronic signatures are accepted.

#### 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 or ACH PAYMENTS:

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 email address you 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](mailto:boa.info@boa.oregon.gov). The Board will email a receipt within two weeks of the request.