



OREGON BOARD OF ACCOUNTANCY

INITIAL FIRM REGISTRATION INSTRUCTIONS

GENERAL REQUIREMENTS

Public accounting firm registrations expire December 31st 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.
- (3) Uses the terms 'certified public accountant,' 'CPA,' 'public accountant,' or 'PA,' or any derivation of such terms, unless you are a sole practitioner who does not perform attestation or compilation services.

PRINCIPAL PLACE OF BUSINESS

Indicate whether or not the firm's principal place of business is in Oregon. [OAR 801-010-0345(3)]

Indicate whether the firm is registered with the Secretary of State's Corporation Division. [OAR 801-010-0345(8)(d)(B)]

List the physical address of each branch office in Oregon, the hours the branch is open to the public and the name and license number of licensee on duty during business hours. If more than one address, please list on a separate sheet of paper and attach to this form. [OAR 801-010-0345(4)(c)(D)]

FIRM LITIGATION AND OTHER REGULATORY ENFORCEMENT REPORT

All firms, whether located in Oregon or another jurisdiction, must disclose litigation actions to the Board on the Firm Registration Application. 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:

- (1) Disclose on each application whether any jurisdiction has denied, suspended or revoked the public accounting license of any person associated with the firm licensed in Oregon or serving Oregon clients [OAR 801-010-0345(4)(c)(F)].
- (2) Provide written notice to the Board of any lawsuit, settlement or arbitration relating to the professional services of the firm if an essential element of such lawsuit involved fraud, dishonesty or misrepresentation affecting Oregon clients or Oregon licensees. Notice must be submitted within **45** days of the filing of such action and also with the next renewal application [OAR 801-010-0345(4)(c)(F)].
- (3) Disclose on application the filing of any criminal actions in which the firm, or any partner, owner, shareholder, manager or professional staff member of the firm was a named defendant, whether or not such action is final and whether any jurisdiction has denied, suspended or revoked the public accounting license of any person associated with the firm licensed in Oregon or affecting Oregon clients [OAR 801-010-0345(4)(c)(F)].
- (4) Disclose on application any investigations against the firm or any owner or managing partner of the firm which have brought by an other Board of Accountancy, PCAOB (Public Company Accounting Oversight Board) or regulatory agency (IRS, SEC, DOL, etc.)

COMMISSIONS, REFERRAL FEES and CONTINGENT FEES

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

FIRM EMPLOYEE and OWNERSHIP INFORMATION

Provide the name, license number and state of issuance for every licensed certified public accountant and/or 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. Indicate the ownership interest in the firm, if any, held by each licensee and the name, title and percentage of ownership for all non-licensee owners. [OAR 801-010-0345(4)(c)(C)]

ATTESTATION AND COMPILATION SERVICES

Please indicate if you anticipate future work requiring peer review to be performed in Oregon or for Oregon clients in the service categories listed on page 3 of the application.

PEER REVIEW

Every firm that performs attest or compilations as defined OAR 801-005-0010(6) and (18) in Oregon or for Oregon clients is required to participate in an approved peer review program. Firms are also required to provide the Oregon Board of Accountancy the letter of enrollment with the date the first peer review is due. In addition, firms are required to provide all documents via a secured website, such as the AICPA Facilitated State Board Access (FSBA) program and must choose to opt in for Oregon to receive all peer review documents. The firm must satisfy the document reporting requirements by allowing the sponsoring organization to provide the Board access to the documents via a secure website.

Documents Required: The documents provided via a secured website, such as the AICPA FSBA website, must be provided within the time periods indicated below and include:

- The peer review report accepted by the sponsoring organization, within **30** days of acceptance
- The firm's letter of response accepted by the sponsoring organization, if applicable, within **30** days of acceptance
- The acceptance letter from the sponsoring organization, within **30** days of acceptance
- Letter(s) accepting the documents signed by the firm with the understanding that the firm agrees to take any and all action required by the sponsoring organization, if applicable, within **30** days of the firm's execution of the letter
- Letter signed by the sponsoring organization notifying the firm that all required action has been appropriately completed, if applicable, within **30** days of the date of the letter indicating that all the required action has been completed

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.

PCAOB REGISTRATION

PCAOB Rule 2100 - Registration Requirements for Public Accounting Firms.

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

- prepares or issues any audit report with respect to any issuer; or
- plays 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.

CERTIFICATION

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

SOLE PRACTITIONERS

Effective January 1, 2020, sole practitioners are required to safeguard client records and funds in the event that the licensee is incapacitated, disappears or dies. Sole Practitioners shall provide for continuing services to clients and must report the designated point of contact to the Board on their firm registration renewal, if applicable, or their individual renewal if they do not have a registered firm with the Board.

METHOD OF PAYMENT

If the registration fee is being paid by check, please mail to the address indicated. If the registration fee is being paid by Visa or MasterCard, you may use the [Online Payment and Application Submission](#) feature on the Board's website, www.oregon.gov/BOA .

Please DO NOT EMAIL applications to the Board of Accountancy.

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

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



Oregon Board of Accountancy

INITIAL FIRM REGISTRATION

FEE \$265

200 Hawthorne Ave SE Ste D450, Salem, OR 97301

Phone: 503-378-4181 ~ Fax: 503-378-3575 ~ E-Mail: boa.info@boa.oregon.gov ~ Website: 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: | | | |
| Mailing Address: (Required) | City | State | Zip Code |
| Physical Address: (if applicable) | City | State | Zip Code |
| Managing Partner: | Phone: | | |
| Contact E-Mail: | EIN# REQUIRED | | |
| Firm Phone: | Firm Fax: | | |
| Firm E-Mail: (REQUIRED) | Website: | | |

2 PRINCIPAL PLACE OF BUSINESS / BRANCH OFFICES

| | YES | NO |
|---|--------------------------|--------------------------|
| A) Is the firm's principal place of business in Oregon? | <input type="checkbox"/> | <input type="checkbox"/> |
| B) Is your firm registered with the Oregon Secretary of State's Corporation Division? | <input type="checkbox"/> | <input type="checkbox"/> |
| C) Is your firm registered in any other State/Jurisdiction? <u>If yes, please indicate which states?</u> | <input type="checkbox"/> | <input type="checkbox"/> |
| D) Branch Office(s) in Oregon? List the <u>physical address of each branch office in Oregon</u> , 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. | <input type="checkbox"/> | <input type="checkbox"/> |

| Oregon Address | City | Zip Code | Phone | Licensee responsible |
|----------------|------|----------|-------|----------------------|
| | | | | |

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 | | ...continued on page 2 |

- | | | |
|--|--------------------------|--------------------------|
| | YES | NO |
| A) Has this firm, or a version of this firm, been previously registered with the Board? If yes, what was the previous firm name? | <input type="checkbox"/> | <input type="checkbox"/> |
| B) Is this an entity change? | <input type="checkbox"/> | <input type="checkbox"/> |
| C) Will your new firm maintain the Peer Review from the previous firm? | <input type="checkbox"/> | <input type="checkbox"/> |

4 FIRM LITIGATION AND OTHER REGULATORY ENFORCEMENT REPORT

- | | | |
|---|--------------------------|--------------------------|
| | 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.) | <input type="checkbox"/> | <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? | <input type="checkbox"/> | <input type="checkbox"/> |
| C) Has any criminal action been filed against the firm or any owner or managing partner of the firm? | <input type="checkbox"/> | <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? | <input type="checkbox"/> | <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.

If you provide a "YES" response to any of the questions in section 4, please provide a written explanation of the event, identify the event by the name of the agency or court, the title of the matter, the docket number, and the date of occurrence of the event, and supporting documentation. Please also identify any Oregon licensee(s), firm(s), or Oregon client(s) that were involved.

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 a complete list of ALL firm ownership: (Attach additional pages or spreadsheet if necessary)

| | | | |
|-------------|-----------------------|----------------------|--------------------|
| <u>Name</u> | <u>License Number</u> | <u>Issuing State</u> | <u>Ownership %</u> |
|-------------|-----------------------|----------------------|--------------------|

Must total 100% 0.00

B) Indicate all Non-CPA/Non-PA owner(s) here:

| | | |
|-------------|--------------|----------------------------------|
| <u>Name</u> | <u>Title</u> | <u>Ownership % (maximum 49%)</u> |
|-------------|--------------|----------------------------------|

C) Provide a complete list of all licensed CPA employees (non-owners) who will be working in an Oregon office or serving Oregon clients: (Attach additional pages or spreadsheet if necessary)

| | | |
|-------------|-----------------------|----------------------|
| <u>Name</u> | <u>License Number</u> | <u>Issuing State</u> |
|-------------|-----------------------|----------------------|

| | | |
|---|-----------------------|----------------------|
| D) <u>Licensee responsible for Oregon activities:</u> | <u>License Number</u> | <u>Issuing State</u> |
|---|-----------------------|----------------------|

7

ATTESTATION and COMPILATION SERVICES / PEER REVIEW

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 Sec 90) |
| <input type="checkbox"/> | Other audits (non-profit; private co.) | <input type="checkbox"/> | Compilations (AR-C Sec 90) |
| <input type="checkbox"/> | Depository institution audits. FDICIA | <input type="checkbox"/> | Preparation Engagements (AR-C Sec 70) |
| <input type="checkbox"/> | Prospective financial statements | <input type="checkbox"/> | Carrying Broker - Dealer |

Has your firm accepted any of these engagements?

YES

NO

Has your firm issued any reports for Oregon clients?

YES

NO

EXEMPTION FROM PEER REVIEW REQUIREMENT

I represent to the Oregon Board of Accountancy that the firm has not performed attestation or compilation services and that the firm does not intend to perform such services. 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:

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?

YES

NO

If yes, which one?

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

ENROLLED ONLY

PASS

PASS WITH DEFICIENCIES

FAIL

* Please provide the last two peer review report & acceptance letter with your registration application.

8

PCAOB REGISTRATION

- A) Is the firm required to be registered with the PCAOB? YES NO
- B) Has any PCAOB inspection resulted in a disciplinary order? YES NO

9

SOLE PRACTITIONERS *(if applicable)*

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: _____ License # : _____ Issuing State: _____
(if applicable) *(if applicable)*

Mailing Address: _____

City: _____ State: _____ Zipcode: _____

Phone: _____ Email: _____

10

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:
- Licensees responsible for management and registration of the firm
 - Licensees responsible for supervision of attest or compilation services
 - 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 the Board's website: <http://www.oregon.gov/boa/Pages/adminrules.aspx>.

Signature of licensed owner/managing partner

Date:

Printed name of owner/managing partner

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 on line 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 and 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. The Board will email a receipt within two weeks of the request.