



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.

PRINCIPAL PLACE OF BUSINESS

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

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

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(3)(a)(C)]

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. [OAR 801-010-0345(3)(a)(D)]
- (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. Notice must be submitted within 45 days of the filing of such action *OAR 801-010-0345(5)(d)*, and also with the next renewal application. [OAR 801-010-0345(3)(a)(e)]
- (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. [OAR 801-010-0345(3)(a)(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. 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)]

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(3)(a)(B)]

ATTESTATION AND COMPIIATION SERVICES

Please show the average number of engagements that are anticipated to be performed annually in Oregon or for Oregon clients on an annual basis in the service categories indicated.

PEER REVIEW

Firms are required to submit a copy of the most recent 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.

Firms are strongly encouraged to participate in the AICPA Facilitated State Board Access (FSBA) program. Firms must provide copies of the following documents for its most recent Peer Review, to the Board office if not previously provided or the firm has opted out of posting the peer review results on the FSBA:

- ◆ 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.

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 (or, for foreign public accounting firms, July 19, 2004), 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.

METHOD OF PAYMENT

If the renewal fee is being paid by check, please mail to the address indicated. If the renewal fee is being paid by Visa or MasterCard, provide the requested information and authorized signature. Please **DO NOT EMAIL** applications with credit card data to the Board of Accountancy.

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

If paying by **CREDIT CARD**, please complete the payment sheet and mail or fax to:

Oregon Board of Accountancy

3218 Pringle Rd SE #110

Salem, OR 97302 FAX: 503-378-3575



OREGON BOARD OF ACCOUNTANCY INITIAL FIRM REGISTRATION

FEE \$265

3218 Pringle Rd SE #110, Salem, OR

Phone: 503-378-2264 ~ Fax: 503-378-3575 ~ E-Mail: angel.m.legler@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:	
Physical Address:	
Managing Partner:	Phone:
E-Mail:	EIN# <small>REQUIRED</small>
Firm Phone:	Firm Fax:
Firm E-Mail: <small>(REQUIRED)</small>	Website:

2 PRINCIPAL PLACE OF BUSINESS / BRANCH OFFICES

	YES	NO
A) Is the firm's principal place of business in Oregon?		
B) Is your firm registered with the Secretary of State's Corporation Division?		
C) Is your firm registered in any other State/Jurisdiction? If yes, please provide a list of states.		
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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3 TYPE OF BUSINESS ORGANIZATION

Sole Proprietor	Assumed Business Name	Partnership
Limited Liability Company	Limited Liability Partnership	Professional Corporation
Business Corporation		

Clerk: _____ Date Processed: _____ SEQ #: _____ Batch#: _____ Last 4: _____

Has this firm, or a version of this firm, been previously registered with the Board? If yes, what was the previous firm name? _____

Is this an entity change?

Is this firm registered in any other State/Jurisdiction? If yes, please provide list on separate page

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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.)

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.

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** who are licensed accountants working in an Oregon office or serving Oregon clients. Attach additional pages if necessary.

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

<i>Name</i>	<i>Title</i>	<i>Ownership %</i>
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Please check **anticipated** work to be performed.

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.)	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 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?

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)?

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

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

PASS

PASS WITH DEFICIENCIES

FAIL

9**PCAOB REGISTRATION**

- A) Is the firm required to be registered with the PCAOB?
- B) Has any PCAOB inspection resulted in a disciplinary order?

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, 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 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

~MUST ACCOMPANY FIRM REGISTRATION 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.

DO NOT SEPARATE THIS SHEET FROM YOUR APPLICATION FORM.

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:



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 97208-4395

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 EMAIL THE APPLICATION FORM OR PAYMENT SHEET.