

## INSTRUCTIONS FOR INITIAL FIRM REGISTRATION

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1. “Business Organization” means any form of business organization authorized by law, including but not limited to a proprietorship, partnership, corporation, limited liability company, limited liability partnership and professional corporation (ORS 673.010; OAR 801-005-0010). Business Organizations required to be registered by the Board of Accountancy are referred to as “Firm” in these instructions and application.
2. Every firm of CPAs and PAs is required to register as a public accounting firm if the business organization meets any of the following conditions:
  - a. Uses the terms “certified public accountant” or “public accountant,” or their abbreviations,
  - b. Holds out to clients or the public in Oregon that the firm is engaged in the practice of public accountancy, or
  - c. Performs attest or compilation services in Oregon or for Oregon clients. A public accounting firm that only performs SSARS 8 compilations in Oregon or for Oregon clients is not required to register as a public accounting firm.
3. A permit holder doing business as a sole proprietor is required to register as a public accounting firm if the permit holder meets either of the following conditions:
  - a. Holds out to clients or the public in Oregon as a firm composed of more than one licensee, or
  - b. Performs attest or compilation services in Oregon or for Oregon clients. If the licensee only performs SSARS 8 compilations in Oregon or for Oregon clients, registration as a public accounting firm is not required.
4. Firms that perform public accounting services in Oregon or for Oregon clients, and licensees providing public accounting services in Oregon or for Oregon clients under an assumed business name are required to register with the Oregon Corporation Division of the Office of the Secretary of State (503-986-2200). If the firm is required to be registered with the Corporation Division of the Office of the Secretary of State, submit a copy of the Oregon Corporation Division registration filing with this application. Copies of the firm’s corporate record may be printed from the Corporation Division website <http://www.sos.state.or.us/corporation/> or call the Corporation Division at 503-986-2200.
5. Firm names must comply with the requirements of OAR 801-030-0020. Firms with non-CPA/PA ownership must comply with the requirements of ORS 673.160 and OAR 801-010-0340. Applicants for firm registration may not offer or provide public accounting services under the firm name or hold out to the public as a registered public accounting firm until the firm registration is approved and confirmation is received from the Board.
6. If any owner of the firm was subject to peer review in the last three years, provide the name and address of such licensee’s employer during that period.
7. Notice of any change in the information required by a registered firm must be provided to the Board of Accountancy in writing within 30 days of such change.
8. Firm registrations expire December 31 of odd-numbered years.

**APPLICATION  
 INITIAL REGISTRATION FOR PUBLIC ACCOUNTING FIRM**

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

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*Name of Business Organization (Firm Name)*

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*Mailing Address*

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*Physical Address*

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*Person to contact regarding application*

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*Phone* \_\_\_\_\_ *FAX* \_\_\_\_\_ *e-mail (optional)* \_\_\_\_\_

**2. Principal Place of Business and Branch Offices**  
 Is the firm's principal place of business in Oregon? Yes \_\_\_\_\_ No \_\_\_\_\_

\_\_\_\_\_ *Provide name and license number of Oregon licensed CPA or PA who is responsible for management and registration of Oregon firm*

**Branch Offices** List the 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.

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**3. Check all that apply to the Business Organization**

|                                |                                     |
|--------------------------------|-------------------------------------|
| _____ Sole Proprietor          | _____ Partnership                   |
| _____ Assumed Business Name    | _____ Limited Liability Partnership |
| _____ Professional Corporation | _____ Limited Liability Company     |
| _____ Business Corporation     |                                     |

|  |  |                                     |
|--|--|-------------------------------------|
| <p><b>4. Paying by check?</b><br/>                 Mail Application and Fee to:<br/>                 Oregon Board of Accountancy<br/>                 Unit 05<br/>                 PO Box 4395<br/>                 Portland OR 97208-4395</p> | <p><b>Paying by VISA or Mastercard?</b><br/>                 Complete credit card information below<br/>                 Mail to:<br/>                 Oregon Board of Accountancy<br/>                 3218 Pringle Rd SE #110<br/>                 Salem OR 97302-6307</p> | <p><b>Application fee \$175</b></p> |
| _____ <i>Account number</i>  | _____ <i>3-digit Code</i>  | _____ <i>Expiration Date</i>        |
| _____ <i>Billing Address</i>   |  | <b><u>\$175.00</u></b>              |
| _____ <i>Signature</i>   | _____ <i>Date</i>  |                                     |

**Application fees are not refundable.**

**5. Firm Litigation Report** Attach factual documentation for each "Yes" answer.

- a. Has any Oregon licensee associated with the firm been revoked, suspended or denied the right to practice public accountancy in any jurisdiction or the right to perform services licensed under another regulatory authority? YES \_\_\_\_\_ NO \_\_\_\_\_
- b. Has any lawsuit involving fraud, dishonesty or misrepresentation in the practice of public accounting been filed against the firm or against any owner or manager of the firm? YES \_\_\_\_\_ NO \_\_\_\_\_
- c. Has any criminal action been filed against the firm or against any owner or manager of the firm? YES \_\_\_\_\_ NO \_\_\_\_\_
- d. Has the firm or any owner or manager of the firm been convicted of a felony or of any crime for which an essential element is dishonesty, fraud or misrepresentation under the laws of any jurisdiction? ("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.) YES \_\_\_\_\_ NO \_\_\_\_\_

**6. 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  
 YES                                      YES                                      YES

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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**7. Firm Membership** Provide the following information for all licensed accountants working in an Oregon office or serving Oregon clients. Attach additional page if necessary.

| Name  | License number | Issuing state | % of ownership |
|-------|----------------|---------------|----------------|
| _____ | _____          | _____         | _____          |
| _____ | _____          | _____         | _____          |

**Non-CPA/PA owner(s) working in Oregon:**

| Name  | Title | % of ownership |
|-------|-------|----------------|
| _____ | _____ | _____          |
| _____ | _____ | _____          |

**8. Exemption from Peer Review Requirement**

I represent to the Oregon Board of Accountancy that the firm does not intend to perform attestation or compilation services (except SSARS 8 reports) in the renewal period covered by this application. In the event that the firm accepts any engagements for attestation or compilation services, written notice will be provided to the Board within 21 days of the engagement as required by OAR 801-050-0040.

\_\_\_\_\_  
*Signature of firm owner or manager*                                      *Oregon license #*                                      *Date*

**9. Attestation and Compilation Services Performed**

Place a checkmark to the left of each of the following services that the firm performs in Oregon or for Oregon clients, and state the approximate number of engagements per year after each item checked.

|  | <u>Number</u> |   | <u>Number</u> |
|--|---------------|---|---------------|
| _____ Governmental Audits (GAO)              | _____         | _____ Reports on Internal Control Effectiveness | _____         |
| _____ Municipal Audits (Non-GAO)             | _____         | _____ Prospective Financial Statements          | _____         |
| _____ ERISA audits                           | _____         | _____ Agreed Upon Procedures                    | _____         |
| _____ Public company audits                  | _____         | _____ Financial forecasts and projections       | _____         |
| _____ Other audits (non-profit; private co.) | _____         | _____ Compilations                              | _____         |
| _____ Depository Institution audits          | _____         | _____ SSARS 8 compilations                      | _____         |
| _____ Reviews                                | _____         |   |               |

If the firm performs SSARS 8 compilations and no other attest or compilation services, peer review is not required. If the firm does not now perform attest or compilation services, but accepts engagements to perform such services during the renewal period covered by this application, the firm is required to enroll in an approved peer review program and notify the Board within 21 days of acceptance of such engagement.

**10. Peer Review Enrollment**

Is the firm enrolled in a peer review program? YES \_\_\_\_\_ NO \_\_\_\_\_

State the Period covered by the firm's most recent peer review \_\_\_\_\_

Is the firm required to undergo firm inspection by PCAOB? YES \_\_\_\_\_ NO \_\_\_\_\_

Indicate below the organization(s) that administers the firm's peer review:

Name of state society administering AICPA review \_\_\_\_\_

AICPA-CPCAF (Center for Public Company Audit Firms) \_\_\_\_\_

**11. Peer Review Reporting Requirement**

a. Firms are required to submit copies of the documents listed below within 45 days of receiving any peer review report described in this section. If such documents were not submitted to the Board within 45 days of the peer review report, the firm is required to submit such documents with the next renewal application. OAR 801-050-0040 (3)(g)

1. Peer review report
2. Letter, if any, from the RAB prescribing corrective actions
3. Firm's response letter
4. Firm letter to the Board describing corrective action taken in response to peer review report

**12. Firm Owners previously subject to Peer Review requirements.**

Provide the following information for any firm owner who was subject to peer review requirements before becoming affiliated with this firm:

|                          |   |
|--------------------------|---|
| Licensee Name and Number | Employer for whom licensee performed attest services described in #9. |
|--------------------------|---|

**13. Independent Contractors**

If the firm uses independent contractors to provide professional services in Oregon or to Oregon clients, indicate the type of services provided by independent contractors with a check mark.

|                 |       |     |        |                  |
|-----------------|-------|-----|--------|------------------|
| Municipal Audit | Audit | Tax | Attest | Other (Describe) |
|-----------------|-------|-----|--------|------------------|

**14. Certification**

To be completed by firm owner or manager who holds an Oregon CPA or PA license.

I certify to the truth and accuracy of all statements, answers and representations in this application, including all supplementary statements. I further certify that:

- a. Every person who performs public accounting services in Oregon or for Oregon clients on behalf of the firm holds an active permit issued under ORS 673.150, or under Substantial Equivalency ORS 673.153;
- b. All of the following individuals associated with this firm hold an active permit issued under ORS 673.150:  
 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 are licensed certified public accountants in any jurisdiction, or public accountants licensed under ORS 673.100;
- d. The firm has a current, active registration with the Oregon Corporation Division, Office of the Secretary of State, if such registration is required by the Corporation Division;
- e. The firm is in compliance with the requirements of ORS 673.160, ORS 673.320 and OAR 801-010-0345.

\_\_\_\_\_  
*Signature of owner or manager of firm who holds an active Oregon license*

\_\_\_\_\_  
*Date*

\_\_\_\_\_  
*Printed Name of licensee signing above*

If you have questions, please call (503) 378-2264

Any misrepresentation or false statement on this application is cause for denial of this registration application and revocation of licensee permit under ORS 673.170(2)