

**Certified Public Accountant
Form 6PR**

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of the Professions
State Board for Public Accountancy
518-474-3817 Ext. 160
cpabd@nysed.gov
www.op.nysed.gov

Peer Review, Competency, and Annual Statements

Federal Employer Identification: _____

Statement Filing Date: _____

Firm Number: _____

Firm Name: _____

Mailing Address:

(indicate changes
to the right)

Phone Number _____ **Email Address** _____

CPA responsible for peer review _____ **License ID** _____

Instructions - Complete Sections I, II, and III. Be sure to sign and date the affirmation and return the entire form, along with any required documentation, to the Office of the Professions at the address at the end of the form. If the firm is completing their triennial renewal, return the 6PR with CPA Forms 6T and 6C.

Section I, Peer Review Statement - Education Law Section 7410 and Regulations of the Commissioner Section 70.10

In accordance with the Mandatory Quality Review Program, a firm must participate in this program if it performs attest services, unless the firm meets the non-participation qualifications. A firm is not required to participate if it has 2 or fewer CPAs unless the firm "...performs attest services for any New York state or municipal department, board, bureau, division, commission, committee, public authority, public corporation, council, office, or other governmental entity performing a governmental or proprietary function for New York state or any one or more municipalities thereof, or performs attest services specifically required to be performed pursuant to New York state law, shall be required to undergo an external peer review in conformity with the requirements pursuant to the government auditing standards of the comptroller general of the United States." Education Law Section 7410(4).

Attest services include audits, reviews and examinations conducted under the following standards: Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements on Standards for Attestation Engagements, Government Auditing Standards, and audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

Complete A and B as appropriate.

A. Fill out this section if the firm is not required to participate in a quality review program.

The firm is not required to participate in a quality review program because (check one):

- The firm does not provide attest services as defined in Education Law Section 7401-a(1); or
 The firm provides attest services, has two or fewer accounting professionals and does not provide attest services for any entity listed in Education Law Section 7410(4) (see above).

B. If the firm is participating in a quality review program, provide the following:

Sponsoring Organization: _____ Peer Review Due Date _____

- AICPA Peer Review Program administered by NPRC
 AICPA Peer Review Program administered by NYSSCPA
 AICPA Peer Review Program administered by another entity _____

AICPA firm number _____

Is the firm registered with the PCAOB? Yes No

Section II, Competency Statement - Rules of the Board of Regents Section 29.10(a)(13)

Attest and Compilation Competency Rules: Any licensee who supervises attest services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for attest services must be in compliance with a, b, and c, and for compilation services be in compliance with b and c:

- a.
 - 1.) have at least 1,000 hours of experience within the previous five years in providing attest services or reporting on financial statements gained through employment in government, private industry, public practice or an educational institution satisfactory to the State Board for Public Accountancy; or
 - 2.) be employed by a firm registered with the Department pursuant to section 70.8 of the Regulations of the Commissioner of Education that has undergone a peer review satisfactory to the Department which indicates that the firm has received a rating of pass or pass with deficiencies; and
- b. have completed at least 40 hours of continuing education in the area of accounting, auditing or attest during the prior three calendar years or in the calendar year in which the service is performed; and
- c. have maintained the level of education, experience and professional conduct required by generally accepted professional standards, relating to the attest and/or compilations services performed.

Attest and Compilation Services Statement

Any licensee who supervises attest or compilation services still must meet the competency requirements as required under the Rules of the Board of Regents Section 29.10(a)(13), regardless of the firm's participation in the mandatory quality review program.

Does your firm provide attest or compilation services?

- Attest Yes No
- Compilations Yes No

If yes to either, indicate how the licensees meet the competency requirements. (check all that apply).

- paragraph a.1
- paragraph a.2 (Section 1, Item B must be completed)
- paragraph b
- paragraph c

Section III, Annual Statement - Education Law Section 7408(3)(e) and Regulations of the Commissioner Section 70.8

- 1. Has the firm formally dissolved and terminated operations? (Firms not formally dissolved must maintain a registration. If dissolved, attach proof of dissolution, including dissolution date.) Yes No
- 2. Has the firm been acquired by another firm? (If yes, include an explanation, including the name of the acquiring firm and the date acquired.) Yes No
- 3. Has there been any change in the firm's ownership in the last 12 months? Yes No
Note: If yes, complete, sign and attach a Certification of Ownership and Attest Competency (Form 6C).
- 4. Has the firm opened or closed any business locations? Yes No
If yes, attach a list of the physical address, and the mailing address if different, of each location and indicate if the change is an opening or closing.
- 5. Has the firm been subject to disciplinary action or been denied a registration, permit or license by another state or jurisdiction in the last 3 years? (If yes, attach an explanation.) Yes No

Affirmation

Under penalty of perjury, I affirm to the best of my knowledge that the statements made on this form are true and accurate, our firm is in compliance with the Mandatory Quality Review Program in accordance with the Education Law Section 7410, and that our licensees who supervise attest or compilation services meet the competency requirements of Rules of the Board of Regents Section 29.10(a)(13), regardless of whether our firm is required to participate in the Mandatory Quality Review Program.

Signature

Date

Printed Name

License ID

Each firm must notify the Department of its change in status within 30 days and provide the Department with evidence of enrollment in an acceptable quality review program within one year of either the date of the firm's initial registration or the firm's initial performance of services requiring a quality review under this program, and the firm shall have a quality review completed within 18 months of the date such services were first provided.

Mail this form to The New York State Education Department, Office of the Professions, New York State Board for Public Accountancy, 89 Washington Avenue, Albany, NY 12234.