

## Certified Public Accountant Form 6PR Peer Review, Competency, and Annual Statements

**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.

**Federal Employer Identification** \_\_\_\_\_ **Print Date** \_\_\_\_\_

**Statement Filing Date** \_\_\_\_\_

**Firm Number** \_\_\_\_\_

**Firm Name** \_\_\_\_\_

**Mailing Address**  
(Indicate changes  
to the right)

**Telephone Number** \_\_\_\_\_ **E-mail Address** \_\_\_\_\_

**CPA responsible for peer review** \_\_\_\_\_ **License ID** \_\_\_\_\_

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

In accordance with the Mandatory Peer Review Program, a firm must participate in this program if it performs attest services.

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, B and C as appropriate.

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

The firm is not required to participate in a peer review program because the firm does not provide any attest services as defined in Education Law Section 7401-a(1).

B.  Initial peer review. The firm has enrolled into the peer review; however, has not had a peer review conducted.

Date initial peer review needs to be completed by (18 months from when the initial services were performed) \_\_\_\_\_

Provide a copy of your enrollment letter. If your firm will provide attest services, the firm will be required to provide evidence of enrollment in an acceptable peer review program within 30 days and you must complete the peer review within 18 months of the date such services were first provided.

C. The firm is participating in the peer review program. For firms that have already had a completed peer review.

AICPA firm number \_\_\_\_\_

Last Peer Review Period \_\_\_\_\_ If over three years, provide a letter of explanation for the overdue peer review.

Next Peer Review Due Date (from former acceptance letter) \_\_\_\_\_

Last Peer Review Rating  Pass  Pass with Deficiencies  Fail (Must complete item C of the Competency Statement Section below)

Sponsoring Organization (Administering Organization)

AICPA Peer Review Program administered by NPRC

AICPA Peer Review Program administered by PICPA

AICPA Peer Review Program administered by \_\_\_\_\_

Is the firm registered with the PCAOB?  Yes  No

Did you provide access for your peer review to New York State Board in PRIMA on the AICPA website?  Yes  No

If yes, no further action is required.

If no, it is required that the firm provide access to these documents in PRIMA as per the Regulations of the Commissioner.

## Section II, Competency Statement

### Attest and Compilation Services Statement

This section needs to be completed even if the firm is exempt from the mandatory peer review program.

A. Does your firm provide attest or compilation services?

Attest  Yes  No

Compilations  Yes  No

If no to both, go to Section III. If yes to either, complete items B and C.

Any licensee who supervises attest or compilation services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for 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).

B. 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 or compilation services must:

- a. 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 services is performed; and
- b. 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.

Have the licensees met the competency requirements as outlined above?  Yes  No

C. Failed Peer Review Rating: If the firm has a failed peer review rating, it must meet additional competency requirements.

Have the licensees had 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?

Yes  No  Not Applicable

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

1. Does the firm have one or more offices in New York State? (If not listed above, provide a list of the physical address of each office location in New York and the name of the responsible individual in charge of that office.)  Yes  No
2. Has the firm applied for or does it hold a registration, permit, or license as a public accounting firm in another state? (If yes, provide a list of any additional state(s), including the firm registration number and the status of any pending application.)  Yes  No
3. 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
4. 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
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 Peer Review Program in accordance with the Education Law Section 7410, and that our licensees who supervise attest or compilation services meet the competency requirements.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Find the status of your corporation by checking our online license verifications service on the Office of the Professions' website at:  
[www.op.nysed.gov/opsearches.htm](http://www.op.nysed.gov/opsearches.htm)

Reminder: 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 peer review program. A change of status is either the date of the firm's initial registration or the firm's initial performance of services requiring a peer review under this program. The firm shall have a peer review completed within 18 months of the firm's initial registration or performance of services.

**Mail this form to:** New York State Education Department, Office of the Professions, New York State Board for Public Accountancy, 89 Washington Avenue, Albany, NY 12234-1000.