

**Certified Public Accountant
Form 6RA**

The University of the State of New York
THE STATE EDUCATION DEPARTMENT
Office of the Professions
NYS Board for Public Accountancy
Albany, NY 12234
cpabd@mail.nysed.gov

**Public Accounting Firm Annual Report Form
(Registered Firms MUST Complete This Form Annually)**

Instructions: This form **must** be completed by the CPA or PA who accepts responsibility for this firm. Each Item must be completed. Incomplete forms cannot be accepted. Complete both pages of this form. Be sure to sign and date the certification and return the entire form with any required documentation to the address at the end of the form.

Part I - Identify the Firm

Firm Name: _____

Address: _____

New York State firm registration number: _____ E-mail for correspondence: _____

Part II - Information Concerning Firm Ownership and Locations

1. Has the firm terminated operations? Yes No
If yes, include proof of dissolution as provided by the NYS Department of State, if applicable.
2. Has the firm been acquired by another firm? Yes No
If yes, provide acquiring firm's name: _____
3. Have there been any change in the firm's ownership in the last 12 months? Yes No
If yes, complete and submit a Certification of Ownership and Attest Competency for Firm Registration. The form is available at www.op.nysed.gov/prof/cpa/cpafirmregistrationcert.pdf.
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.

Part III - Professional Conduct (Disciplinary Action)

1. Has the firm been subject to disciplinary action or been denied a registration, permit or license to practice public accountancy by any government or other regulatory agency? Yes No
If yes, indicate what document is attached giving a complete and detailed explanation.
Documentation Attached: _____
Additionally, the firm may be required to notify the NYS Department of State.

Part IV - Attest Services and Accounting Professionals

Attest services and accounting professional are defined in Education Law, Article 149, Section 7401-a and the Regulations of the Commissioner, Part 70, Section 70.10, respectively. The Law and Regulations are available on our Web site at www.op.nysed.gov/prof/cpa/cpalaw.htm. (Note: There must be a yes answer to **either** question 3 or 4.)

1. Has the firm provided attest services in the last 12 months? Yes No
2. Has the firm provided governmental attest services as defined in Section 7410.4 of Article 149 in the last 12 months? Yes No
3. Does the firm have one owner and register with the NYS Education Department (NYSED) as a sole proprietorship? Yes No
4. Does the firm have one or more owners and register with NYSED as a partnership, LLP, LLC or PC? Yes No
5. Does the firm have three or more accounting professionals (CPAs/NYS PAs), including owners and staff? Yes No

6. Is the firm subject to inspections conducted by the Public Company Accounting Oversight Board (PCAOB) as required by the Sarbanes-Oxley Act of 2002? Yes No
7. Has the firm adopted a system of quality control in accordance with the provisions of the AICPA Statements on Quality Control Standards? Yes No
8. Has the firm undergone a quality review of their quality control system in accordance with the provisions of the AICPA Statements on Quality Control Standards within the past 3 years? Yes No

Part V - Mandatory Quality Review Program (MQRP)

1. Is the firm required to participate in the Mandatory Quality Review Program pursuant to NYS law? Yes No

A firm is required to participate if it has:
 An affirmative response to Part IV 2 or 6.
 An affirmative response to Part IV 1, 4 and 5.

A firm may claim an exemption from the Mandatory Quality Review Program if it has:
 A negative response to Part IV 1, 2 and 6.
 An affirmative response to Part IV 3, while having a negative response to 2 and 6.
 An affirmative response to Part IV 4, while having a negative response to 2, 5 and 6.

2. If the firm is exempt from mandatory participation in the Mandatory Quality Review Program, will the firm participate in the program on a voluntary basis? Yes No

Part VI - Firm Certification

This Form must be signed on behalf of the firm by an authorized partner or officer of the firm.

I, the undersigned, affirm under penalties of perjury that I am a certified public accountant licensed or otherwise authorized to practice public accountancy in New York State, my office and principal place of business being located at _____; that, to the best of my knowledge, all statements made in this application regarding the said firm are true; that said firm has complied with all provisions of the laws of this State applicable thereto including but not limited to the provisions of Article 149 of the NYS Education Law, and all applicable provisions of the Rules of the Board of Regents and Regulations of the Commissioner of Education; that the sole proprietor or each partner, member, or shareholder in such firm is in good standing as a certified public accountant of one or more of the States or political subdivisions of the United States or a public accountant licensed in this State; that no state or political subdivisions of the United States has revoked the certificate of the sole proprietor or any partner, member, or shareholder of said firm; and that the sole proprietor or each partner, member, or shareholder of said firm engaged within this State in the practice of public accountancy, is a certified public accountant or public accountant of this State in good standing and is registered by the New York State Education Department or is otherwise authorized to practice in this State and is in good standing as a certified public accountant in his or her state of principal place of business.

 Signature of sole proprietor, partner, member or shareholder Date

 Print name

 CPA, PA or Temporary Practice Permit License or Permit Number and Issuing State

 Telephone Fax E-mail address

Return this completed form and any attached documentation to: The New York State Education Department, Office of the Professions, New York State Board for Public Accountancy, 89 Washington Avenue, Albany, NY 12234-1000.