

# Certification of Ownership and Attest Competency (COAC)

This form is to be completed and submitted with a public accounting firm's initial registration (Form 6R or 6R-PC) and each subsequent triennial registration form. It should also be completed and submitted with a public accounting firm's Annual Report Form (Form CPA 6RA) **IF** there have been any changes in firm ownership during the 12 months of the annual reporting period. In all cases, attach additional sheets if necessary.

**When submitted for initial firm registration along with a Form 6R, or 6R-PC, complete the form as follows.**

1. Provide a **complete** listing of ALL current New York State owners\* of the firm. These are the owners that should be included in the fee calculation, as set forth on the Form 6R or 6R-PC.
2. Do not put anything in the column titled "Date and reason for change." This column will be used to report changes of ownership in subsequent filings.
3. Place a check mark in the column titled "Supervises or signs attest and/or compilation engagements" for any New York State owner of the firm who supervises or signs attest and/or compilation engagements.
4. Complete remaining columns for each owner listed.
5. Sign the affirmation at the end of the form.

**When submitted with a triennial firm registration form, complete the form as follows.**

1. Provide a **complete** listing that includes ALL current New York State owners\* of the firm and any New York State owner who ceased being a New York State owner within the last 12 months.
2. Place a reason for the change and the effective date of the change in the column titled "Date and reason for change," for any owner who became or ceased to be a New York State owner within the last 12 months.
3. Place a check mark in the column titled "Supervises or signs attest and/or compilation engagements" for any New York State owner of the firm who supervises or signs attest and/or compilation engagements.
4. Complete remaining columns for each owner listed.
5. Sign the affirmation at the end of the form.

**When submitted with a Public Accounting Firm Annual Report Form, complete the form as follows.**

1. If there have been any changes in firm ownership within the last 12 months, please provide information for any new New York State owners\* or New York State owners\* who have ceased to be New York State owners within the 12 months of the annual reporting period.
2. Place a reason for the change and the effective date of the change in the column titled "Date and Reason for Change,"
3. Place a check mark in the column titled "Supervises or signs attest and/or compilation engagements" for any of the New York State owners listed who supervises or signs attest and/or compilation engagements.
4. Complete remaining columns for each owner listed.

*\*A New York State owner is any partner of a partnership or LLP, member of an LLC, shareholder of a PC or sole proprietor who:*

1. *Has a principal place of business in NYS; or*
2. *Has a principal place of business outside of NYS, but supervises or signs off on New York State attest engagements.*

Firm Name: \_\_\_\_\_

New York State firm registration number: \_\_\_\_\_

Name	Date and Reason for Change *	Supervises or signs attest and/or compilation engagements (✓)	Residence Address	Office Address	State of Principal Place of Business	State(s) in Which Licensed	License/Cert Number(s)

\* Reason for Change - Reason for change should be listed as: admitted or terminated or resigned or retired or deceased

**Affirmation**

Under penalty of perjury, I affirm to the best of my knowledge that the licensees listed above as supervising or signing attest and/or compilation engagements are all of the firm's licensees who are responsible for supervising attest or compilation services or signing or authorizing someone to sign the accountant's report on financial statements on behalf of the firm and that these licensees so identified have at least 1,000 hours of experience within the last 5 years in the preparation or review of financial statements or reports on financial statements gained through employment in government, private industry, public practice or an educational institution; have completed at least 40 hours of continuing professional education in the area(s) of attest, auditing and/or accounting within the 3 years immediately prior to provision of such services; and maintain the level of education, experience and professional conduct set forth in professional standards governing the attest or compilation services performed.

Signature of sole proprietor, partner, member or shareholder \_\_\_\_\_ Date \_\_\_\_\_

Print Name \_\_\_\_\_ CPA License Number \_\_\_\_\_

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 12234-1000**