

**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](http://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](http://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.**