



Financial Compliance Section
Cannabis Regulatory Agency
P.O. Box 30205 Lansing, MI 48909
Telephone: (517) 284-8599
CRA-AFS@michigan.gov

CERTIFIED PUBLIC ACCOUNTANT (CPA) ATTESTATION OF PRACTICE AUTHORITY
CONSOLIDATED ANNUAL FINANCIAL STATEMENT (AFS)

(Terms used in this form as defined by 1980 PA 299, MCL 339.720 – 339.736)

CRA Licensee Information			
Licensee Legal Name	AFS Reporting Period	AFS Fiscal Year (FY)	Licensee FCR Record Number (e.g., FCR-000000)

CPA and CPA Firm Information			
CPA Name		CPA Firm Name	
CPA License #	Licensing State	CPA Firm License #	Licensing State
Principal Place of Business Address		City	State Zip Code

Check the applicable box as it applies to your authority to practice in the state of Michigan and your peer review registration:

I attest that I am a certified public accountant who is qualified by education, examination, and experience to engage or offer to engage in the practice of public accounting as evidenced by the issuance of a certificate as a certified public accountant under section 725 or 726 and a license or registration issued under section 727.

OR

I attest that I am a certified public accountant whose principal place of business is not in this state and who satisfies the requirements set forth in section 727a.

AND

I attest that the firm or solo-practitioner issuing this AFS report is registered in the AICPA peer-review program. AICPA peer-review is registered under firm number: _____

Signature & Declaration	
I attest the information I provided on this form is true and accurate and that I am an independent CPA in accordance with the independence requirements in the American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct. I understand that falsified or fraudulent information submitted on this form may be reported to my licensing jurisdiction and could subject me to licensing disciplinary action as provided in law and associated rules.	
Signature:	Date:

Printed Name:

Notary		
Subscribed and sworn to by _____ before me on _____.	(CPA Name) (Date)	
_____	(Notary Public Signature) (Notary Public Printed Name)	
State of _____, County of _____.	Acting in the county of _____, _____.	(County) (State)
My commission expires: _____.		

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INSTRUCTION SHEET

The following form must be completed in its entirety. If any area is left blank, the form will be sent back as a deficiency. Please note: An error on the contact authorization form, will necessitate submission of a new form with newly notarized signatures.

CRA Licensee Information

Licensee Legal Name	Enter the licensee’s full official business name. Do NOT enter the licensee’s assumed name or d.b.a.
AFS Reporting Period	Enter the reporting period the AFS report is required to cover.
AFS Fiscal Year (FY)	Enter the fiscal year the AFS report is due. This is identified in the Notice of AFS Requirement email.
Licensee FCR Record Number	Enter the licensee’s FCR Record Number found in the licensee’s ACA. For further instructions on how to find it: AFS FY23 Submission Instructions

CPA and CPA Firm Information

CPA Name	Enter the CPA’s full name (first and last).
CPA Firm Name	Enter CPA Firm name. Please include the full name of the firm.
CPA License #	Enter the CPA’s license #.
Licensing State	Enter the state in which the CPA is licensed.
CPA Firm License #	Enter the CPA’s firm license #.
Licensing State	Enter the state in which the CPA Firm is licensed.
Principal Place of Business Address	Enter the CPA Firm’s place of business.
City, State, Zip Code	Enter the city, state, and zip code of the CPA Firm.

Authority to practice in the State of Michigan and Peer Review Registration

Check the boxes to verify the CPA’s authority to practice. Either the first and second box must be checked, depending on the CPA state of practice. The third box must be checked, as peer review is required.

Signature & Declaration, and Notary

The signature, date, and printed name of the authorized entity contact must be completed for this form to be accepted. **Do not sign this form until in the presence of a notary.**

The individual who is authorized to sign documents on behalf of the main applicant entity (licensee) should sign this form in the presence of an active notary, providing their name, signature, and date in the spaces provided. The individual who is authorized to sign on behalf of the licensee signature date and the notary signature date must match.

If the notary signature is invalid and/or the dates do not match, a Notice of Deficiency (NOD) will be sent.

Again, an error on the contact authorization form, will necessitate submission of a new form with newly notarized signatures.