

AVI BIOPHARMA INC
Form 8-K/A
May 31, 2002

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FORM 8-K/A
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

CURRENT REPORT
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of Report (Date of earliest event reported): **May 15, 2002**

AVI BioPharma, Inc.

(Exact name of registrant as specified in its charter)

Oregon
*(State or other jurisdiction of
incorporation or organization)*

0-22613
*(Commission
File Number)*
**One S.W. Columbia, Suite 1105
Portland, OR 97258**

(Address of principal executive offices)

93-0797222
*(IRS Employer
Identification Number)*

(503) 227-0554

Registrant's telephone number, including area code

ITEM 4. CHANGES IN REGISTRANTS' CERTIFYING ACCOUNTANT.

On May 15, 2002, AVI BioPharma, Inc. ("AVI") dismissed Arthur Andersen LLP as its independent public accountants. On May 21, 2002, AVI engaged KPMG LLP ("KPMG") as its new independent public accountants. AVI's Board of Directors ("Board") approved the dismissal. All members of the Board's Audit Committee, except one, participated in the decision to dismiss Arthur Andersen at AVI's May 15, 2002 Board meeting. The engagement of KPMG was approved by AVI's Board. The Audit Committee member not in attendance at that Board meeting was notified of the change following the meeting and ratified the change. Shareholder ratification of the change will be submitted to AVI's shareholders at the next AVI shareholder meeting.

None of Arthur Andersen's reports on AVI's consolidated financial statements for the fiscal years ended December 31, 2000 and 2001 contained an adverse opinion or disclaimer of opinion, nor was any such report qualified or modified as to uncertainty, audit scope or accounting principles.

During the fiscal years ended December 31, 2000 and 2001 and through the date of this Form 8-K, there were no disagreements between AVI and Arthur Andersen on any matter of accounting principles or practices, financial statement disclosure or auditing scope or procedures, which disagreements, if not resolved to Arthur Andersen's satisfaction, would have caused them to make reference to the subject matter of the disagreements in connection with their reports on AVI's consolidated financial statements for such years or such period, and there were no reportable events as set forth in Item 304(a)(1)(v) of Regulation S-K.

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