

Title 30: Mississippi State Board of Public Accountancy

Part 1: Mississippi State Board of Public Accountancy Rules and Regulations

Part 1 Chapter 3: CPA Firm Permits

Rule 3.1. General Requirements

Rule 3.1.1. The practice of public accounting as defined per Mississippi Code of 1972, Section 73-33-2, and the Definitions section of these *Rules and Regulations* must be performed through a CPA firm meeting ownership and other requirements specified herein, including compliance with peer review as outlined in Chapter 5, and duly registered with the Board with a firm permit to practice public accounting. This rule also applies to offices located outside of Mississippi where such offices perform services described in Section 73-33-17 (4) for Mississippi clients. Each office of a firm with no Mississippi office that performs services described in Section 73-33-17 (4) must be registered with the Board with a firm permit.

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