MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

PROCLAMATION

WHEREAS, by Proclamation dated March 14, 2020, issued by Tate Reeves, Governor of the State of Mississippi, a state of emergency was declared pursuant to Miss. Code Ann. Section 33-15-11, in order to address the high risk for an outbreak of the novel coronavirus, identified as COVID-19, in the state of Mississippi; and

WHEREAS, the CDC identifies the potential public health threat posed by COVID-19 both globally and in the United States as “very high”, and has advised that person-to-person spread of COVID-19 will continue to occur globally, including within the United States; and

WHEREAS, the Proclamation has invoked the emergency powers of the Governor pursuant to Miss. Code Ann. Section 33-15-11 (c)(1) to temporarily suspend or modify any rule or regulation of a state agency which would in any way prevent, hinder or delay necessary action in coping with the emergency; and

WHEREAS, the Mississippi State Board of Public Accountancy, an agency of the state of Mississippi, wishes to comply with the Governor’s proclamation and take steps necessary to address and modify rules/regulations which would significantly increase the risk of exposure and infection to Mississippi’s general public and create a health risk that may spread quickly;

NOW THEREFORE, until action is taken by the Governor of the State of Mississippi to lift the declared emergency the Mississippi State Board of Public Accountancy (“Board”) makes the following modifications to the Rules in a special called telephonic meeting on Thursday, March 26, 2020:

1. The Continuing Professional Education (CPE) compliance requirements in Rule 4.1 are modified for the compliance years ending June 30, 2020 and June 30, 2021 as follows:
   a. The June 30, 2020 CPE compliance period is modified to a sixteen (16) month compliance period ending October 31, 2020. All active CPAs licensed by the Board are required to obtain 40 CPE credit hours in such sixteen (16) month period.
   b. If more than 40 CPE credit hours are accumulated in the sixteen (16) month compliance period ending October 31, 2020, the excess hours up to a maximum of 40 CPE credit hours may be carried over and applied to the CPE requirement for the immediately following compliance period.
   c. The compliance period ending June 30, 2021 will be an eight (8) month compliance period in which 40 CPE credit hours are required, all of which may be carryover hours from the sixteen (16) month compliance period ended October 31, 2020.
2. The Continuing Professional Education (CPE) reporting requirement in Rule 4.2 is modified for the compliance period ending October 31, 2020 to require reporting of hours earned on the Board prescribed form by a due date of December 1, 2020.

FURTHER, except as specifically stated herein, all other regulations remain in full force and effect.

SO ORDERED AND APPROVED by the Mississippi State Board of Public Accountancy, this the 26th day of March 2020.

MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

By: __________________________

Executive Director