

Title 30: Mississippi State Board of Public Accountancy

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

Foreword

The Board is charged with the duty of adopting and enforcing rules and regulations necessary to maintain the highest standard of proficiency in the practice of public accounting for the protection of the public interest. The Board's mission is to protect the public welfare of the citizens of the State of Mississippi, and therefore the State's commerce, through its oversight of certified public accountants and CPA firms. The State Board provides oversight of CPAs and CPA firms through its regulation, testing, certification, licensing, qualification and standards setting, monitoring and investigations as established by the Act and these regulations.

The Mississippi State Board of Public Accountancy adopts the *Rules and Regulations* under the authority of Title 73, Chapter 33 of the Mississippi Code of 1972, as amended. The purpose of the *Rules and Regulations* is to promote and protect the public interest, providing specific requirements necessary to properly administer the Mississippi accountancy statutes regulating certified public accountants.

The *Rules and Regulations* are binding upon every individual registering and holding a certificate as certified public accountant (CPA). Each CPA is charged with possessing knowledge and understanding of, and maintaining compliance with, the Mississippi accountancy statutes and the *Rules and Regulations*.

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Part 1 Chapter 1: Restrictions on Use of the Title Certified Public Accountant

Rule 1.1. Restrictions

Rule 1.1. The use of the title of certified public accountant (including any letters, abbreviations or words indicating such title) is restricted to persons who are licensed as referenced in §73-33-1 and have not had their licenses and/or registration of such license suspended, revoked, or canceled.

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

Part 1 Chapter 1: Restrictions on Use of the Title Certified Public Accountant

Rule 1.1. Restrictions

Rule 1.1. The use of the title of certified public accountant (including any letters, abbreviations or words indicating such title) is restricted to persons who: are licensed as referenced in §73-33-1 and

- ~~(a) Are Mississippi residents, or have a place for the regular transaction of business in Mississippi and have received from the Board a valid license; or~~
- ~~(b) Have received from the Board a valid reciprocal license in accordance with the act and regulations thereunder, or qualifies for a practice privilege pursuant to Section 73-33-17 of the Mississippi Code of 1972, as amended; and~~
- ~~(c) Have complied with all sections of the act and regulations thereunder; and~~
- ~~(d) H~~ave not had their licenses and/or registration of such license suspended, revoked, or canceled.

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Part 1 Chapter 2: Licenses and Practice Privileges

Rule 2.1. Requirements

Rule 2.1.3. The Board shall issue a license to applicants who have complied with all the Board's requirements, including education, examination, and experience.

(a) Experience Requirements: In satisfaction of experience requirements, the applicant must submit substantiating written statements, in such form as the Board shall require, from employers or others who have actual knowledge of such facts.

(1) Qualifying experience requirements as stated below shall be experience during the *three* years immediately preceding the date the application for the license is filed with the Board. If the candidate does not meet the experience requirement and make application for licensure within the three year period, all previous CPA examination credits earned will expire, and all parts of the CPA examination must be retaken under the requirements of Rule 2.2. CPA examination.

(2) Qualifying experience shall mean a minimum of 2,000 hours of experience gained by full or part-time employment under the supervision and direction of a CPA or the equivalent when considered by the Board in the aggregate.

(3) The practical experience of an applicant for licensure must be meaningful with respect to qualifying the applicant for the practice of public accounting. An applicant shall show that he or she provided one or more kinds of services involving the use of accounting or auditing skills, including but not limited to the issuance of reports on financial statements, or one or more kinds of management advisory, financial advisory, or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters, or the equivalent, all of which are under the direction of a CPA licensee, meeting requirements prescribed by the Board by rule.

(4) The Board reserves the option of reviewing the work papers, reports, and time records for work submitted for credit as qualifying experience. The

Board may require interviews with applicants.

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Rule 2.1. Requirements

Rule 2.1.3. The Board shall issue a license to applicants who have complied with all of the Board's requirements, including ~~experience, continuing professional education (CPE), and professional ethics education, examination, and experience.~~

(a) Experience Requirements: In satisfaction of experience requirements, the applicant must submit substantiating written statements, in such form as the Board shall require, from employers or others who have actual knowledge of such facts.

(1) Qualifying experience requirements as stated below shall be experience during the *three* years immediately preceding the date the application for the license is filed with the Board. If the candidate does not meet the experience requirement and make application for licensure within the three year period, all previous CPA examination credits earned will expire, and all parts of the CPA examination must be retaken under the requirements of Rule 2.2. CPA examination.

(2) Qualifying experience shall mean a minimum of ~~one year~~ 2,000 hours of experience gained by ~~full-time~~ or part-time employment under the supervision and direction of a CPA or the equivalent when considered by the Board in the aggregate.

(3) The practical experience of an applicant for licensure must be meaningful with respect to qualifying the applicant for the practice of public accounting. An applicant shall show that he or she provided one or more kinds of services involving the use of accounting or auditing skills, including but not limited to the issuance of reports on financial statements, or one or more kinds of management advisory, financial advisory, or consulting services, or the preparation of tax returns or the furnishing of advice on tax matters, or the equivalent, all of which are under the direction of a CPA licensee, meeting requirements prescribed by the Board by rule.

- (4) The Board reserves the option of reviewing the work papers, reports, and time records for work submitted for credit as qualifying experience. The Board may require interviews with applicants. ~~Inspections and interviews may be on a selective or a random basis.~~
- (5) ~~Experience submitted to the Board by an applicant not meeting the requirements set forth above, when evaluated by the State Board of Public Accountancy in the aggregate, may be considered equivalent to the requirements set out above.~~

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Rule 2.1. Requirements

Rule 2.1.4. Other Requirements

The Board reserves the right to require applicants for licensure to provide evidence of good moral character including, but not limited to, a Board initiated background and criminal check.

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Rule 2.1. Requirements

Rule 2.1.4. Other Requirements

~~(a) The Board reserves the right to require applicants for licensure to successfully complete a written examination, a Board approved ethics course of comprehensive study, and/or an examination of the *Rules and Regulations* promulgated by the Board.~~

(b) The Board reserves the right to require applicants for licensure to provide evidence of good moral character including, but not limited to, a Board initiated background and criminal check.

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Rule 2.2. CPA Examination

Rule 2.2.1. Examinee Qualifications: The CPA examination as required by the Public Accountancy Act is to determine minimum competency of an individual for licensure purposes. The CPA examination shall test the knowledge and skills required for performance as an entry-level certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the Board may require. In accordance with Rule 2.1. of these *Rules and Regulations*, an applicant for a CPA license must pass the CPA examination in addition to other licensure requirements. Candidates for the CPA examination must satisfy the following requirements to qualify to sit for the CPA examination as a Mississippi candidate:

(a) Educational Requirement: Candidates who first sit for the CPA examination on or after July 1, 2016, must have completed at least 120 semester hours of college education including a baccalaureate or higher degree conferred by an accredited four-year college or university or the equivalent acceptable to the Board, with an accounting concentration determined by Board rule to be appropriate.

(1) Accreditation acceptable to the Board shall be by one of the following accrediting agencies or its successor:

- a. For the accounting program or business school, accreditation by the Association to Advance Collegiate Schools of Business – International (AACSB), or
- b. For colleges or universities without AACSB accreditation, accreditation by one of the following regional accrediting agencies or its successor:
 - i. Middle States Association of Colleges and Schools; Middle States Commission on Higher Education
 - ii. The Commission on Institutions of Higher Education of The New England Association of Schools and Colleges
 - iii. North Central Association of Colleges Schools – The Higher Learning Commission
 - iv. Northwest Commission on Colleges and Universities

- v. Southern Association of Colleges and Schools Commission on Colleges
- vi. Western Association of Schools and Colleges Accrediting Commission for Senior Colleges and Universities

(2) Accounting Concentration: The candidate shall be determined to have the equivalent of an accounting concentration if he has at least 48 semester hours of upper division or graduate level accounting and business related courses as approved by the Board at an accredited four-year college or university with a minimum of 24 semester hours of accounting at the upper division or graduate level, including a minimum of 3 semester hours each in courses covering the following subjects:

- a. financial accounting
- b. auditing
- c. taxation
- d. accounting information systems

(3) The educational requirements must be completed before the candidate first applies to take the examination.

(4) Credit for hours taken at accredited colleges and universities using the quarter system shall be counted as $\frac{2}{3}$ of a semester hour for each hour of credit received under the quarter system.

(b) Residency: The candidate must be a resident of the State of Mississippi. Residency shall be determined by the Board based on all of the facts and circumstances of each individual case. Factors normally considered by the Board in determining residency are as follows:

- (1) Place of registration as a voter
- (2) Vehicle registration and tags
- (3) Filing of Mississippi State Resident Income Tax Returns
- (4) Qualifying for Homestead Exemption in Mississippi and payment of real estate taxes to this state, and/or
- (5) Graduation from a Mississippi university or college

(c) Good Moral Character: As the passing of the CPA examination is the initial qualification to licensure, a candidate must be able to demonstrate that he possesses good moral character in order to qualify to sit for the examination.

In evaluating good moral character, the Board shall consider a candidate's criminal record including but not limited to felony convictions or pleas; discipline before state, local or federal jurisdictions; and other documents and/or records determined appropriate in the circumstance.

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 - i. Middle States Association of Colleges and Schools; Middle States Commission on Higher Education
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(2) Accounting Concentration: The candidate shall be determined to have the equivalent of an accounting concentration if he has at least 48 semester hours of upper division or graduate level accounting and business related courses as approved by the Board at an accredited four-year college or university with a minimum of 24 semester hours of accounting at the upper division or graduate level, including a minimum of 3 semester hours each in courses covering the following subjects:

- a. financial accounting
- b. auditing
- c. taxation
- ~~d. management/cost accounting~~
- ~~e. government/not for profit accounting~~
- d. accounting information systems

(3) The educational requirements must be completed before the candidate first applies to take the examination.

(4) Credit for hours taken at accredited colleges and universities using the quarter system shall be counted as $\frac{2}{3}$ of a semester hour for each hour of credit received under the quarter system.

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qualification to licensure, a candidate must be able to demonstrate that he possesses good moral character in order to qualify to sit for the examination. In evaluating good moral character, the Board shall consider a candidate's criminal record including but not limited to felony convictions or pleas; discipline before state, local or federal jurisdictions; and other documents and/or records determined appropriate in the circumstance.

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Rule 2.2. CPA Examination

Rule 2.2.10. Examination Grades, Conditioning, Reexamination:

- (a) The Board shall notify CPA examination candidates in writing of examination results. The passing grade for each test is 75.
- (b) The Board may use the Uniform CPA Examination and advisory grading service and may rely solely upon grades assigned to that examination by the administering entity.
- (c) A candidate may take the required test sections individually and in any order. Credit for passing any test section shall be valid for that test section for thirty (30) months from the date the passing score for such test section is released by NASBA to the candidate or the Board, as the case may be, regardless of the number of test sections taken or having to attain a minimum score on any failed section(s).
 - (1) A candidate shall pass all required test sections within a rolling thirty (30) month period. The rolling thirty (30) month period begins on the date the first passing score(s) are released by NASBA to the candidate or the Board, as the case may be. The rolling thirty (30) month period concludes on the date the candidate sits for the final test section passed, regardless of when the score is released by NASBA for the final test section.
 - (2) A candidate who earns initial credit on one or more test section(s) of the CPA examination must sit for and complete the remaining required test section(s) of the examination by midnight local time at the Board's main office on the last day of the thirty (30) month period.
 - (3) If all required test sections are not passed within this initial thirty (30) month period, credit for the first test section(s) passed shall expire and a new rolling thirty (30) month period shall begin on the date the second passing score(s) were released by NASBA to the candidate or the Board, as the case may be, and continue for thirty (30) months from that date. If

all required test section(s) are not passed within this next rolling thirty (30) month period, credit for the second test section(s) passed shall expire and a new rolling thirty (30) month period will begin on the date the next test section passing score, if any, was released by NASBA to the candidate or the Board, as the case may be, and this cycle of thirty (30) month rolling periods and test section credit expirations will continue until all test sections are passed within one thirty (30) month rolling period. Notwithstanding the foregoing, if a candidate stops testing for a thirty (30) month period, then all credit for previously passed test sections will expire.

- (d) A candidate shall not retake a failed test section until the candidate has been notified of the score for the most recent attempt of that failed test section.
- (e) A candidate shall be deemed to have passed the examination if the candidate obtains credit for passing all required test sections in one rolling thirty (30) month period.
- (f) A candidate shall retain credit for any and all required test sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in this State.
- (g) Notwithstanding subsection (c), (d), and (e) of this rule, the period of time in which to pass all required test sections of the examination may be extended by the Board upon a showing of:
 1. Individual hardship including, but not limited to, health; military service; a disruption at a local, regional, or national level impacting the candidate; or other circumstances beyond the candidate's control, or
 2. Recommendations of NASBA, AICPA, or other state regulatory authority for additional extensions of time.

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- (b) The Board may use the Uniform ~~Certified Public Accountant~~ CPA Examination and advisory grading service and may rely solely upon grades assigned to that examination papers by that administering entity-body.
- (c) A candidate may take the required test sections individually and in any order. Credit for passing any test section(s) passed shall be valid for that test section for eighteen months (six examination windows as described below) thirty (30) months from the ~~actual~~ date the passing score for candidate took that such test section is released by NASBA to the candidate or the Board, as the case may be, regardless of the number of test sections taken or, without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections.
 - (1) A candidates must shall pass all four required test sections of the Uniform CPA Examination within a rolling eighteen month thirty (30) month period, which begins on the date that the first test section(s) passed is taken. The rolling thirty (30) month period begins on the date the first passing score(s) are released by NASBA to the candidate or the Board, as the case may be. The rolling thirty (30) month period concludes on the date the candidate sits for the final test section passed, regardless of when the score is released by NASBA for the final test section.
 - (2) A candidate who earns initial credit on one or more test section(s) of the CPA examination must sit for and complete the remaining required test section(s) of the examination by midnight local time at the Board's main office on the last day of the thirty (30) month period. Reseinded.
 - (3) Ifn the event all four required test sections of the Uniform CPA

Examination are not passed within these rolling eighteen-month initial thirty (30) month period, credit for any the first test section(s) passed shall expire and a new rolling thirty (30) month period shall begin on the date the second passing score(s) were released by NASBA to the candidate or the Board, as the case may be, and continue for thirty (30) months from that date. If all required test section(s) are not passed within this next rolling thirty (30) month period, credit for the second test section(s) passed shall expire and a new rolling thirty (30) month period will begin on the date the next test section passing score, if any, was released by NASBA to the candidate or the Board, as the case may be, and this cycle of thirty (30) month rolling periods and test section credit expirations will continue until all test sections are passed within one thirty (30) month rolling period. Notwithstanding the foregoing, if a candidate stops testing for a thirty (30) month period, then all credit for previously passed test sections will expire. outside the eighteen-month period will expire and that test section(s) must be retaken.

- (d) The Board may, in particular cases, extend the term of conditional credit validity notwithstanding the requirements of subsections above, upon a showing that the credit was lost by reason of circumstances beyond the candidate's control. A candidate shall not retake a failed test section until the candidate has been notified of the score for the most recent attempt of that failed test section.
- (e) A candidate shall be deemed to have passed the Uniform CPA Examination once if the candidate obtains credit for passing all required test sections in one rolling thirty (30) month period holds at the same time valid credit for passing each of the four test sections of the examination. For purposes of this rule, credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.
- (f) A candidate shall retain credit for any and all required test sections of the examination passed as a candidate of another state if such credit would have been given under then applicable requirements in this State.
- (g) Notwithstanding subsection (c), (d), and (e) of this rule, the period of time in which to pass all required test sections of the examination may be extended by the Board upon a showing of:

1. Individual hardship including, but not limited to, health; military service; a disruption at a local, regional, or national level impacting the candidate; or other circumstances beyond the candidate's control, or
2. Recommendations of NASBA, AICPA, or other state regulatory authority for additional extensions of time.

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 3.1.4. Initial Registration (Application): All CPA firms domiciled in Mississippi must register with the Board as soon as possible, but no later than 30 days after opening a Mississippi office or beginning a new CPA firm, but in no case shall a CPA firm engage in the practice of public accounting without a firm permit.

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Part 1 Chapter 3: CPA Firm Permits

Rule 3.1. General Requirements

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Part 1 Chapter 3: CPA Firm Permits

Rule 3.1. General Requirements

Rule 3.1.5. Annual Registration: In accordance with Mississippi Code of 1972, Section 73-33-7(3), on or before January 1 of each year, each certified public accountant firm holding a permit to practice public accounting must register with the Board.

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Part 1 Chapter 3: CPA Firm Permits

Rule 3.1. General Requirements

Rule 3.1.5. Annual Registration: In accordance with Mississippi Code of 1972, Section 73-33-7(3), on or before January 1 of each year, each certified public accountant firm holding a permit to practice public accounting must register with the Board. ~~If any firm fails to register on or before January 1, notice of such default shall be sent to the firm by certified mail to the firm's last known address as shown by the records of the Board. The permit to practice of any firm who fails to register within ten (10) days after notice is given shall be automatically canceled, and the board shall enter the cancellation on its records.~~

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Part 1 Chapter 3: CPA Firm Permits

Rule 3.1. General Requirements

Rule 3.1.11. Firm Names.

- (a) A CPA firm may not use a CPA firm name unless that name has been registered with the Board.
- (b) It is prohibited for a CPA firm to use any name that is misleading. A misleading CPA firm name is one which:
 - (1) Implies the existence of a partnership or registered limited liability partnership or a professional corporation or professional limited liability company if the firm is not, in fact, one of those entities;
 - (2) Includes the name of an individual who is not a CPA if the words “certified public accountants” or “CPAs” are included in the firm name;
 - (3) Includes information about or indicates an association with persons who are not current or former members of the firm, unless the name is that of a firm network;
 - (4) Includes the terms “& Company”, “& Associates”, or “Group”, but the firm does not include, in addition to the named partner, shareholder, owner, or member, at least one other unnamed partner, shareholder, owner, member, or staff employee;
 - (5) Contains any representation that would be likely to cause a reasonable person to have a false or unjustified expectation of favorable results or capabilities, including names indicating qualitative superiority or pricing differences;
 - (6) Claims or implies the ability to influence a regulatory body or official;
 - (7) Includes the name of an owner whose license has been revoked for disciplinary reasons by the Board whereby the licensee has been prohibited from practicing public accountancy or prohibited from using the title CPA or holding themselves out as a Certified Public Accountant.
- (c) The following is a non-exhaustive list of types of CPA firm names that are not in and of themselves misleading and are permissible so long as they do not violate other firm name provisions:

- (1) A firm name that includes the names or initials of one or more former or current owners;
 - (2) A firm name that excludes the names of one or more former or current owners;
 - (3) A firm name that uses the “CPA” title as part of the firm name when all named individuals are owners of the firm who hold the CPA title or are former owners who held the CPA title at the time they ceased to be owners of the firm;
 - (4) A firm name that includes the name of a non-CPA owner if the words “certified public accountant” or “CPA” title are not a part of the firm name.
- (d) Any CPA firm registered in another jurisdiction that registers a Mississippi firm permit pursuant to MS Code Section 73-33-17(4), may register and practice under the name as registered with that jurisdiction provided that the name is not misleading. If required by Mississippi law, such firm will register to do business in Mississippi with the Secretary of State under the name registered with the Board.

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Rule 3.1. General Requirements

Rule 3.1.11. Firm Names.

- ~~(a) A firm licensed by the Board may not conduct business, perform or offer to perform services or provide products under a name other than the name in which the firm is registered and issued a CPA firm permit. No licensee or firm permit holder shall engage in the practice of public accountancy using a firm name which includes any fictitious name, that includes descriptive words relating to the quality of services offered, indicates specialization or is misleading as to the legal form of the firm, or about the persons who are partners, officers, or shareholders of the firm, or about any other matter. A firm also shall not place any specialty or restricted words sufficiently close to the firm name to confuse it as part of the firm name.~~
- ~~(b) A foreign firm must comply with the firm names as described herein and be so registered with the Secretary of State to do business under the acceptable name, if such registration is required by Mississippi law. As described in Rule 3.1.6, this documentation must be submitted as part of initial or annual registration with the Board.~~
- ~~(c) No firm will be permitted to register with the Board as a certified public accounting firm unless the firm name contains the personal name/names, initials and names, or initials of one or more individuals who are present or previous CPA owners of the firm. However, a firm name may contain the name or pertinent part thereof which identifies membership of that firm in an association or alliance of certified public accounting firms.~~
- ~~(d) The Board will not register two CPA firms under the same name unless there are different individuals involved with identical surnames.~~
- ~~(e) The name of a non licensee or non owner employee may not be used as part of a CPA firm name.~~
- ~~(f) The CPA firm may continue to use the name of a deceased CPA owner on its letterhead provided some indication is made which will show the individual is no longer living.~~
- ~~(g) The name of any former partner, member, or shareholder may not be used in a registered firm name during the period of sanction when the former partner~~

~~member, or shareholder has been prohibited from practicing public accountancy or prohibited from using the title “CPA”.~~

~~(h) Partnership.~~

~~(1) If a partner dies or withdraws from a firm and there is no change in the firm name, the partnership will not be required to again register with the Board until the next annual registration.~~

~~(2) If, for any reason, there is a change in the name of a partnership, it must file an amendment form prescribed by the Board in accordance with Rule 3.1.10.~~

~~(3) A partner surviving the death or withdrawal of all other partners may continue to practice under a partnership name for up to two years after becoming a sole practitioner.~~

(a) A CPA firm may not use a CPA firm name unless that name has been registered with the Board.

(b) It is prohibited for a CPA firm to use any name that is misleading. A misleading CPA firm name is one which:

(1) Implies the existence of a partnership or registered limited liability partnership or a professional corporation or professional limited liability company if the firm is not, in fact, one of those entities;

(2) Includes the name of an individual who is not a CPA if the words “certified public accountants” or “CPAs” are included in the firm name;

(3) Includes information about or indicates an association with persons who are not current or former members of the firm, unless the name is that of a firm network;

(4) Includes the terms “& Company”, “& Associates”, or “Group”, but the firm does not include, in addition to the named partner, shareholder, owner, or member, at least one other unnamed partner, shareholder, owner, member, or staff employee;

(5) Contains any representation that would be likely to cause a reasonable person to have a false or unjustified expectation of favorable results or capabilities, including names indicating qualitative superiority or pricing differences;

(6) Claims or implies the ability to influence a regulatory body or official;

(7) Includes the name of an owner whose license has been revoked for disciplinary reasons by the Board whereby the licensee has been prohibited from practicing public accountancy or prohibited from using the title CPA or holding themselves out as a Certified Public Accountant.

(c) The following is a non-exhaustive list of types of CPA firm names that are not in and of themselves misleading and are permissible so long as they do not violate other firm name provisions:

(1) A firm name that includes the names or initials of one or more former or current owners;

(2) A firm name that excludes the names of one or more former or current owners;

(3) A firm name that uses the “CPA” title as part of the firm name when all named individuals are owners of the firm who hold the CPA title or are former owners who held the CPA title at the time they ceased to be owners of the firm;

(4) A firm name that includes the name of a non-CPA owner if the words “certified public accountant” or “CPA” title are not a part of the firm name.

(d) Any CPA firm registered in another jurisdiction that registers a Mississippi firm permit pursuant to MS Code Section 73-33-17(4), may register and practice under the name as registered with that jurisdiction provided that the name is not misleading. If required by Mississippi law, such firm will register to do business in Mississippi with the Secretary of State under the name registered with the Board.

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

Part 1 Chapter 4: Continuing Professional Education

Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.1. To annually renew a CPA license, an individual must complete and report at a minimum, the 40 CPE credit hours required under this rule accrued during the applicable compliance & reporting period and on forms prescribed by the Board by August 1.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.1. To ~~receive a CPA license and to~~ annually renew a CPA license, an individual must complete and report at a minimum, the 40 CPE credit hours required under this rule accrued during the applicable compliance & reporting period and on forms prescribed by the Board by August 1.

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

Part 1 Chapter 4: Continuing Professional Education

Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.2. All licensees must report a minimum of 40 CPE credit hours within each one year (twelve month) compliance period ending June 30. Only 20 of the 40 hours may be from carry-over hours as referred to in Rule 4.1.4.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.2. All licensees must ~~participate in~~ report a minimum of 40 CPE credit hours within each one year (twelve month) compliance period ending June 30. Only 20 of the 40 hours may be from carry-over hours as referred to in Rule 4.1.4.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.3. A minimum of three (3) CPE credit hours must be earned in a Board approved Ethics and Professional Conduct course(s) every three years. Also, a minimum of one (1) CPE credit hour must be earned in a Mississippi Public Accountancy Law and Regulations course every three years. No carry-over may be used to satisfy this requirement.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.3. ~~Effective with the triennial period beginning July 1, 2007,~~ a A minimum of three (3) CPE credit hours must be earned in a Board approved Ethics and Professional Conduct course(s) every three years. Also, ~~effective with the triennial period beginning July 1, 2007,~~ a minimum of one (1) CPE credit hour must be earned in a Mississippi Public Accountancy Law and Regulations course every three years. No carry-over may be used to satisfy this requirement.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.4. If more than 40 CPE credit hours are accumulated in a one year compliance period, the excess hours up to a maximum of 20 CPE credit hours may be carried over and applied to the CPE requirement for the immediately following one year compliance period.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.4. ~~Effective with the CPE compliance year beginning July 1, 2017, I~~ If more than 40 CPE credit hours are accumulated in a one year compliance period, the excess hours up to a maximum of 20 CPE credit hours may be carried over and applied to the CPE requirement for the immediately following one year compliance period. ~~Existing CPE credit carry over will be limited to 20 hours beginning July 1, 2017.~~

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Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.5. An initial applicant for a license shall be exempt from earning CPE credit hours during the compliance period in which he obtains a license and exempt from the Ethics, Professional Conduct, and Mississippi Public Accountancy Law and Regulations CPE requirement for the remainder of that triennial compliance period. There is no provision for carry-over from a compliance period in which CPE was not required.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.5. An initial applicant for a license shall be exempt from earning CPE credit hours during the compliance period in which he ~~completes the examination~~ obtains a license and exempt from the Ethics, Professional Conduct, and Mississippi Public Accountancy Law and Regulations CPE requirement for the ~~remaining~~ remainder of that triennial compliance period. There is no provision for carry-over from a compliance period in which CPE was not required. ~~However, any CPE hours earned during that time may be carried forward subject to Rule 4.1.4. In addition, the individual must satisfy the reporting requirements described in Rule 4.2. even if the CPE credit hours is zero.~~

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Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.8. Rescinded.

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Rule 4.1. Compliance Requirements and Reporting

Rule 4.1.8. ~~A former licensee whose license registration has been canceled for failure to register or canceled voluntarily who makes application for reinstatement must pay the required fees and penalties and must accrue the minimum CPE credit hours missed as a result of not being registered, subject to a maximum of 200 CPE credit hours including the Ethics, Professional Conduct, Public Accountancy Law and Regulations CPE requirement applicable to the compliance period(s), in lieu of resitting for the CPA examination, and in accordance with Rule 2.4., *Reinstatement of a License*. A former licensee whose license has been revoked or suspended may make application for reinstatement in accordance with the provision of the Trial Board order and shall pay the required fees and penalties and shall accrue the minimum CPE credit hours missed unless otherwise provided per the order. Rescinded.~~

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.2. Records

Rule 4.2.1. Maintenance of Records and Control: Each licensee is responsible and must maintain records of all CPE in which he has participated showing:

- (a) Sponsoring organization
- (b) Location of course
- (c) Title, description of content, and outline (or equivalent)
- (d) Instructor(s) with qualifications
- (e) Date(s) attended
- (f) Contact hours (actual time) by category
- (g) Number of credit hours claimed

Credit will be allowed in the compliance period in which the course is completed.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.2. Records and Reporting

Rule 4.2.1. Maintenance of Records and Control: Each licensee is ~~individually~~ responsible and must maintain records of all CPE in which he has participated showing:

- (a) Sponsoring organization
- (b) Location of course
- (c) Title, description of content, and outline (or equivalent)
- (d) Instructor(s) with qualifications
- (e) Date(s) attended
- (f) Contact hours (actual time) by category
- (g) Number of credit hours claimed

Credit will be allowed in the ~~renewal~~ compliance period in which the course is completed.

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Rule 4.2. Records

Rule 4.2.5. Rescinded.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.2. Records

Rule 4.2.5. ~~A licensee who fails to complete and return the CPE reporting form and fails to report the minimum required CPE credit hours for the applicable reporting period will be subject to disciplinary action under Rule 4.5. (relating to Disciplinary Actions Relating to CPE).~~ Rescinded.

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.3. Qualifying Programs

Rule 4.3.6. A qualifying program may be a group live program which permits a participant to learn a given subject through interaction with an instructor and other participants either in a conference or classroom setting. However, subject to the condition that the subject matter meets the requirements of this rule and the activities maintain or improve the individual licensee's professional competence, the following programs also may qualify for CPE credit hours:

- (a) Formal correspondence, other individual self-study programs, and internet based programs. The Board will only accept the aforementioned programs from CPE sponsors that are approved by the Quality Assurance Services (QAS) program of the National Association of State Boards of Accountancy (NASBA). A licensee claiming credit hours for such courses will be required to obtain evidence of satisfactory completion of the course from the sponsor. Credit will be allowed in a compliance period in which the course is completed with a successful final examination. Independent study is not allowed. Such as, quizzers or programs requiring only the reading of reference materials, professional literature, or publications whether or not followed by a test are not allowable as CPE credit. Studying for examinations not established as formal programs of study and meeting these requirements are not allowable as CPE credit.
- (b) Published articles and books. CPE credit hours may be claimed for published articles and books authored directly by the licensee provided they contribute to the professional competence of the licensee. The request should be accompanied by a copy of the article(s) or book(s) and an explanation of the circumstances and the number of hours requested. The amount of credit so awarded will be determined by the Board. Editing or reviewing another's publication is not allowable as CPE credit.
- (c) University or college credit courses. Each semester hour credit shall equal fifteen (15) CPE credit hours toward the requirement. Each quarter hour credit shall equal ten (10) CPE credit hours.
- (d) University or college non-credit short courses. Each classroom hour will equal one qualifying hour.

- (e) Formal organized in-firm education programs. Portions of such meetings devoted to administrative and firm matters cannot be included.
- (f) Programs sponsored by recognized professional organizations such as government agencies, NASBA, and state societies of CPA's. Also qualifying are technical sessions at meetings of such organizations and their chapters. Additional approved sponsors are those included on the NASBA National Registry of CPE Sponsors.
- (g) Lecturer, instructor or discussion leader. The credit to be granted for service as a lecturer, instructor or discussion leader of an acceptable formal program will be equal to the licensee's preparation time up to twice the number of actual classroom hours of the lecture or session. However, no additional credit will be allowed for repetition of the same program. For repeat presentations, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed and such change required significant additional study or research.
- (h) Continuing legal education. A CPA who has a current license to practice as an attorney and is practicing as an attorney, not in public accounting, may include toward the Board's annual CPE requirement programs qualified and earned for CLE (continuing legal education).

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Part 1 Chapter 4: Continuing Professional Education

Rule 4.3. Qualifying Programs

Rule 4.3.6. A qualifying program may be a group live program which permits a participant to learn a given subject through interaction with an instructor and other participants either in a conference or classroom setting. However, subject to the condition that the subject matter meets the requirements of this rule and the activities maintain or improve the individual licensee's professional competence, the following programs also may qualify for CPE credit hours:

- (a) Formal correspondence, other individual self-study programs, and internet based programs. The Board will only accept the aforementioned programs from CPE sponsors that are approved by the Quality Assurance Services (QAS) program of the National Association of State Boards of Accountancy (NASBA). A licensee claiming credit hours for such courses will be required to obtain evidence of satisfactory completion of the course from the sponsor. Credit will be allowed in a compliance period in which the course is completed with a successful final examination. Independent study is not allowed. Such as, quizzers or programs requiring only the reading of reference materials, professional literature, or publications whether or not followed by a test are not allowable as CPE credit. Studying for examinations not established as formal programs of study and meeting these requirements are not allowable as CPE credit.
- (b) Published articles and books. CPE credit hours may be claimed for published articles and books authored directly by the licensee provided they contribute to the professional competence of the licensee. The request should be accompanied by a copy of the article(s) or book(s) and an explanation of the circumstances and the number of hours requested. The amount of credit so awarded will be determined by the Board. Editing or reviewing another's publication is not allowable as CPE credit.
- (c) University or college credit courses. Each semester hour credit shall equal fifteen (15) CPE credit hours toward the requirement. Each quarter hour credit shall equal ten (10) CPE credit hours.
- (d) University or college non-credit short courses. Each classroom hour will equal one qualifying hour.

- (e) Formal organized in-firm education programs. Portions of such meetings devoted to administrative and firm matters cannot be included.
- (f) Programs sponsored by recognized professional organizations such as government agencies, NASBA, and state societies of CPA's. Also qualifying are technical sessions at meetings of such organizations and their chapters. Additional approved sponsors are those included on the NASBA National Registry of CPE Sponsors.
- (g) Lecturer, instructor or discussion leader. The credit to be granted for service as a lecturer, instructor or discussion leader of an acceptable formal program will be equal to the licensee's preparation time up to twice the number of actual classroom hours of the lecture or session. However, no additional credit will be allowed for repetition of the same program. For repeat presentations, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed and such change required significant additional study or research.
- (h) Continuing legal education. A CPA who has a current license to practice as an attorney and is practicing as an attorney, not in public accounting, may include toward the Board's annual CPE requirement programs qualified and earned for CLE (continuing legal education).

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Part 1 Chapter 5: Quality Review/Peer Review

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Part 1 Chapter 5: ~~Compliance Assurance Program~~ Quality Review/Peer Review

Title 30: Mississippi State Board of Public Accountancy

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

Part 1 Chapter 5: Quality Review/Peer Review

Rule 5.2. Definitions

The following words and phrases, when used in this chapter and the peer review program, shall have the following meanings:

- (a) “Administering Entity (AE)” means an entity approved by a Board-approved sponsoring organization to administer the Board-approved peer review program.
- (b) “Enrollment in a peer review program” means a firm is required to follow all requirements of the peer review process, cooperate with those performing and administering the peer review, comply with the peer review standards and inform Administering Entities when firm changes occur.
- (c) “Peer Review Program” means the sponsoring organization’s entire peer review process, including but not limited to the standards for administering, performing, and reporting on peer reviews, oversight procedures, training, and related guidance materials.
- (d) “Peer Review Oversight Committee” (“PROC”) means a Board-appointed committee for monitoring the Board-approved peer review program, including sponsoring organizations’ Administering Entities, to provide reasonable assurance that Administering Entities and respective Peer Review Committee and Report Acceptance Bodies are functioning in a manner that effectively enforces the performance and reporting of peer review in accordance with peer review standards.
- (e) “Peer Review Standards” means the Board-approved professional standards and guidance for administering, performing and reporting on peer reviews.
- (f) “Peer Reviewer/Reviewing Firm” means a certified public accountant/accounting firm responsible for conducting the peer review, holding a valid and active license to practice public accounting in good standing issued by this state or some other state, and meeting the peer reviewer qualifications to perform peer reviews established in the Board-approved peer review standards.
- (g) “Practice Unit” means a CPA firm as defined by the definitions of these regulations and required to be Board registered with a firm permit for the

purpose of the practice of public accountancy including a sole proprietor, and licensees aggregated by the Board into a practice unit.

- (h) “Sponsoring Organization” means a Board-approved professional association, society, or other organization responsible for the facilitation and administration of peer reviews directly or through its Administering Entities and responsible for the oversight of the Administering Entities pursuant to the sponsoring organization’s peer review standards.

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Part 1 Chapter 5: ~~Compliance Assurance Program~~ Quality Review/Peer Review

Rule 5.2. Definitions

~~The following words and phrases, when used in this chapter and the sponsoring organization peer review program, shall have the following meanings:~~

- ~~(a) Compliance Assurance Program (CAP) — the Board's oversight program to monitor peer review or equivalent programs through sponsoring organizations required to be registered with the Board and to monitor practice units' mandatory participation in peer review programs.~~
- ~~(b) Deficiency — one or more findings that the peer reviewer has concluded that due to the nature, causes, pattern, or pervasiveness, including the relative importance of the finding to the reviewed firm's system of quality control taken as a whole, could create a situation in which the firm would not have reasonable assurance of performing and/or reporting in conformity with applicable professional standards in one or more important respects. It is not a significant deficiency if the peer reviewer has concluded that except for the deficiency or deficiencies, the reviewed firm has reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.~~
- ~~(c) Deficient report — any report which is pass with deficiencies or fail.~~
- ~~(d) Fail on a system review (audit is highest level of service) — there are significant deficiencies in the design of the firm's system of quality control, pervasive instances of noncompliance with the system as a whole, or both, resulting in several material failures to adhere to professional standards on engagements. Fail on an engagement review means the engagements submitted for review were not performed and/or reported in conformity with applicable professional standards in all material respects.~~
- ~~(e) Pass on a system review — the reviewed firm's system of quality control has been designed to meet the requirements of the quality control standards for an accounting and auditing practice and the system was being complied with during the peer review year to provide the firm with reasonable assurance of complying with professional standards in all material respects. Pass on an engagement review means nothing came to the reviewer's attention that the engagements submitted for review were not performed and reported in conformity with applicable professional standards in all material respects.~~
- ~~(f) Pass with deficiencies on a system review — the design of the firm's system of~~

~~quality control created a condition in which the firm did not have reasonable assurance of complying with professional standards or that the firm's degree of compliance with its quality control policies and procedures did not provide it with reasonable assurance of complying with professional standards in all material respects with the exception of a certain deficiency or deficiencies that are described in the report. A pass with deficiencies report issued due to scope limitations specifically related to compilations would not be considered deficient for the purposes pursuant to these rules. Pass with deficiencies on an engagement review means that nothing came to the attention of the reviewer that caused him/her to believe on the engagements submitted for review that the firm did not comply with professional standards except for the deficiencies that are described in the report.~~

- ~~(g) Peer review due date—a date within six (6) months after the peer review year end, plus any extensions granted by the sponsoring organization or the Board.~~
- ~~(h) Peer review year end—the year end as determined by the firm and its reviewer.~~
- ~~(i) Performance of services—is deemed to start when an engagement letter is signed or agreement reached.~~
- ~~(j) Practice unit—a CPA firm as defined by the definitions of these regulations and required to be Board registered with a firm permit for the purpose of the practice of public accountancy including a sole proprietor, and licensees aggregated by the Board into a practice unit.~~
- ~~(k) Review program—the peer review conducted under the peer review program.~~
- ~~(l) Review year—the peer review covers a one year (twelve month) period. Engagements selected for peer review normally would have periods ending during the year under peer review.~~
- ~~(m) Significant deficiency—one or more deficiencies that the peer reviewer has concluded results from a condition in the reviewed firm's system of quality control or compliance with it such that the reviewed firm's system of quality control taken as a whole does not provide the reviewed firm with reasonable assurance of performing and/or reporting in conformity with applicable professional standards in all material respects.~~
- ~~(n) Sponsoring organization—An entity that has met, and at all relevant times continues to meet, the standards specified by the board for administering the peer reviews or equivalent programs. Qualified sponsoring organizations shall be registered with and approved by the Board concerning their adherence to the peer review minimum standards. The board shall periodically publish a list of sponsoring organizations which have applied for and received approval~~

~~from the board.~~

The following words and phrases, when used in this chapter and the peer review program, shall have the following meanings:

- (a) “Administering Entity (AE)” means an entity approved by a Board-approved sponsoring organization to administer the Board-approved peer review program.
- (b) “Enrollment in a peer review program” means a firm is required to follow all requirements of the peer review process, cooperate with those performing and administering the peer review, comply with the peer review standards and inform Administering Entities when firm changes occur.
- (c) “Peer Review Program” means the sponsoring organization’s entire peer review process, including but not limited to the standards for administering, performing, and reporting on peer reviews, oversight procedures, training, and related guidance materials.
- (d) “Peer Review Oversight Committee” (“PROC”) means a Board-appointed committee for monitoring the Board-approved peer review program, including sponsoring organizations’ Administering Entities, to provide reasonable assurance that Administering Entities and respective Peer Review Committee and Report Acceptance Bodies are functioning in a manner that effectively enforces the performance and reporting of peer review in accordance with peer review standards.
- (e) “Peer Review Standards” means the Board-approved professional standards and guidance for administering, performing and reporting on peer reviews.
- (f) “Peer Reviewer/Reviewing Firm” means a certified public accountant/accounting firm responsible for conducting the peer review, holding a valid and active license to practice public accounting in good standing issued by this state or some other state, and meeting the peer reviewer qualifications to perform peer reviews established in the Board-approved peer review standards.
- (g) “Practice Unit” means a CPA firm as defined by the definitions of these regulations and required to be Board registered with a firm permit for the purpose of the practice of public accountancy including a sole proprietor, and licensees aggregated by the Board into a practice unit.

(h) “Sponsoring Organization” means a Board-approved professional association, society, or other organization responsible for the facilitation and administration of peer reviews directly or through its Administering Entities and responsible for the oversight of the Administering Entities pursuant to the sponsoring organization’s peer review standards.

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

Part 1 Chapter 5: Quality Review/Peer Review

Rule 5.3. Enrollment in Board-Approved Peer Review Program

Rule 5.3.1. A practice unit which has not performed any engagement as defined in paragraph 1 of this rule during the 12 months prior to registration per Chapter 3 shall be exempt from enrollment in a peer review program but not from registering with the Board.

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Part 1 Chapter 5: ~~Compliance Assurance Program~~ Quality Review/Peer Review

Rule 5.3. ~~Compliance Assurance~~ Enrollment in Board-Approved Peer Review Program

Rule 5.3.1. A practice unit which has not performed any engagement as defined in paragraph 1 of this rule during the 12 months prior to registration per Chapter 3 shall be exempt from ~~the mandatory peer review,~~ enrollment in a peer review program but not from registering with the Board.

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Rule 5.3. Enrollment in Board-Approved Peer Review Program

Rule 5.3.3. Unless exempt under Rule 5.3.1., each new practice unit shall enroll in the program of an approved sponsoring organization within one year from its initial permitting date or the performance of accounting and/or auditing services that require a review. The practice unit shall adopt the review date assigned by the sponsoring organization and must notify the board of the date within 30 days of its assignment.

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Part 1 Chapter 5: ~~Compliance Assurance Program~~ Quality Review/Peer Review

Rule 5.3. Enrollment in Board-Approved Peer Review Program

Rule 5.3.3. Unless exempt under Rule 5.3.1., each new practice unit shall enroll in the program of an approved sponsoring organization ~~in accordance with paragraph 5.6. of this rule~~ within one year from its initial permitting date or the performance of accounting and/or auditing services that require a review. The practice unit shall adopt the review date assigned by the sponsoring organization and must notify the board of the date within 30 days of its assignment.

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Rule 5.3. Enrollment in Board-Approved Peer Review Program

Rule 5.3.4. The Board may accept an extension, not to exceed 180 days, as granted by the sponsoring organization to conduct a review, provided the board is notified by the practice unit within 30 days of the date of such an extension.

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Part 1 Chapter 5: ~~Compliance Assurance Program~~ Quality Review/Peer Review

Rule 5.3. Enrollment in Board-Approved Peer Review Program

Rule 5.3.4. The Board may accept an extension, not to exceed 180 days, as granted by the sponsoring organization to conduct a review, provided the board is notified by the practice unit within ~~20~~ 30 days of the date of such an extension.

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Rule 5.3. Enrollment in Board-Approved Peer Review Program

Rule 5.3.7. In the event a practice unit is sold, dissolved, or merged with the practice of one or more other practice units, determination of successor or predecessor practice unit(s), peer review year-end(s) and the peer review due date(s) will be made in accordance with the sponsoring organization's guidance.

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Rule 5.3. Enrollment in Board-Approved Peer Review Program

Rule 5.3.7. In the event a practice unit is sold, dissolved, or merged with the practice of one or more other practice units, determination of successor or predecessor practice unit(s), peer review year-end(s) and the peer review due date(s) will be made in accordance with the sponsoring organization's guidance.

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Part 1 Chapter 5: Quality Review/Peer Review

Rule 5.6. Approved Peer Review Sponsoring Organizations, Programs and Peer Review Standards

- (a) The Board shall approve peer review sponsoring organizations, program(s) and standards.
- (b) The Board finds that because the American Institute of Certified Public Accountants (AICPA) has decades of experience as a sponsoring organization and has developed universally respected peer review standards, the Board recognizes the AICPA as an approved sponsoring organization, along with its peer review program and standards; this approval also applies to any Administering Entity of the AICPA Peer Review Program. These organizations are not required to submit an application for approval to the Board. As a condition of this approval, a sponsoring organization is required to:
 - (1) administer peer reviews for nonmember licensees whose firms' principal places of business are located in the state(s) where it administers peer reviews, provided that such nonmembers comply with the applicable peer review standards, and
 - (2) provide advance notice to the Board and an opportunity for discussion if any Administering Entity is to be discontinued.
- (c) The Board may terminate its approval of a sponsoring organization for cause following notice and opportunity for hearing. For purposes of this paragraph, "cause" includes but is not limited to a substantive change in the Peer Review Program that adversely affects licensees or the public firms or impairs the Board's ability to protect the public in this State or failure to maintain an ongoing compliance with the requirements of this chapter.
- (d) The Board may approve other peer review sponsoring organizations and programs. For an organization not specifically identified in these Rules as Board-approved, to receive Board approval for its peer review program and standards, the organization must submit evidence to the satisfaction of the Board. The evidence shall include but is not limited to the standards, procedures, guidelines, oversight process, training materials and related documents used to administer, perform, and accept peer reviews. The Board has the authority to request any other documents/information from an organization about its peer review program in determining whether to grant approval.

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Part 1 Chapter 5: ~~Compliance Assurance Program~~ Quality Review/Peer Review

Rule 5.6. Requirements of Sponsoring Organizations' Peer Review Programs Approved Peer Review Sponsoring Organizations, Programs and Peer Review Standards

~~Rule 5.6.1. Minimum standards: The board hereby adopts "Standards for Performing and Reporting on Peer Reviews" and "Peer Review Standards Interpretations" promulgated by the American Institute of Certified Public Accountants, Inc., as its minimum standards for review of practice units.~~

~~Rule 5.6.2. A sponsoring organization is subject to review by an independent Board Oversight Committee as set forth in Rule.~~

~~Rule 5.6.3. To qualify as a sponsoring organization, an entity must submit an administration plan to the Board for review and approval. The plan of administration must:~~

- ~~(a) establish a peer review committee (PRC) and subcommittees as needed, and provide professional staff as needed for the operation of the review program;~~
- ~~(b) establish and document a program to communicate to practice units participating in the program the latest developments in peer review standards and the most common findings in the reviews conducted by the sponsoring organization;~~
- ~~(c) establish and document procedures for resolving any disagreement which may arise out of the performance of a review;~~
- ~~(d) establish procedures to resolve matters which may lead to the dismissal of a practice unit from the peer review program, and conduct hearings pursuant to those procedures;~~
- ~~(e) establish procedures to evaluate and document the performance of each reviewer, and conduct hearings which may lead to the disqualification of a reviewer who does not meet the AICPA standards;~~
- ~~(f) require the maintenance of records of reviews conducted under the program in accordance with the records retention rules of the AICPA; and~~
- ~~(g) provide for periodical examinations and reports to the Board's Oversight Committee on the results of the program.~~

~~Rule 5.6.4.—A peer review committee (PRC) is comprised of CPAs practicing public accountancy and formed by a sponsoring organization for the purpose of accepting review reports submitted by practice units on review engagements.~~

~~(a) Each member of a PRC must be active in the practice of public accountancy at a supervisory level in the accounting or auditing function while serving on the committee. The member's practice unit must be enrolled in an approved practice monitoring program and have received an unqualified report on its most recent review. A majority of the committee members must satisfy the qualifications required of onsite peer review team captains as established and reported in the AICPA Standards for Performing and Reporting and Peer Reviews, paragraph 76.~~

~~(b) Each member of the PRC must be approved for appointment by the governing body of the sponsoring organization.~~

~~(c) In determining the size of the PRC, the requirement for broad industry experience, and the likelihood of some members needing to recuse themselves during the consideration of some reviews a result of the members' close association to the practice unit or having performed the review, shall be considered.~~

~~(d) No more than one PRC member may be from the same practice unit.~~

~~(e) A PRC member may not concurrently serve as a member of his:~~

- ~~(1) state's board of public accountancy; or~~
- ~~(2) state's CPA society's ethics committee~~

~~(f) A PRC member may not participate in any discussion or have any vote with respect to a reviewed practice unit when the committee member lacks independence as defined in Rule 6.2. of the board's Rules of Professional Conduct (relating to Independence) or has a conflict of interest. Examples of conflicts of interest include, but are not limited to:~~

- ~~(1) the member's practice unit has performed the most recent review of the reviewed practice unit's accounting and auditing practice;~~
- ~~(2) the member served on the review team which performed the current or the immediately preceding review of the enrolled practice unit;~~
- ~~(3) the member serves on the state board of accountancy or state society ethics committee of any state in which any office of the practice unit is located; and~~
- ~~(4) the member believes he cannot be impartial or objective.~~

- (g) Each PRC member must comply with the confidentiality requirements of Mississippi Code of 1972, Section 73-33-12. The sponsoring organization may annually require its PRC members to sign a statement acknowledging their appointments and the responsibilities and obligations of their appointments.

~~Rule 5.6.5.—Responsibilities of the Peer Review Committee.~~

- ~~(a) The PRC shall establish and administer the sponsoring organization's review program in accordance with the AICPA Standards for Performing and Reporting on Peer Reviews.~~
- ~~(b) The PRC shall, when necessary in reviewing reports on peer reviews, prescribe actions designed to assure correction of the deficiencies in the reviewed practice unit's system of quality control policies and procedures.~~
- ~~(c) The PRC shall monitor the prescribed remedial and corrective actions to determine compliance by the reviewed practice unit.~~
- ~~(d) The PRC shall resolve instances in which there is a lack of cooperation and disagreement between the committee and review teams or reviewed practice units in accordance with the sponsoring organization's adjudication process.~~
- ~~(e) The PRC shall resolve instances in which there is a lack of cooperation and disagreement between the committee and review teams or reviewed practice units in accordance with the sponsoring organization's adjudication process.~~
- ~~(f) The PRC may appoint members to subcommittees and task forces as necessary to carry out its functions.~~
- ~~(g) The PRC shall establish and perform procedures for insuring that reviews are performed and reported on in accordance with the AICPA Standards for Performing and Reporting on Peer Reviews.~~
- ~~(h) The PRC shall establish a report acceptance process which facilitates the exchange of viewpoints among committee members.~~
- ~~(i) The PRC shall communicate to the governing body of the sponsoring organization on a recurring basis:
 - ~~(1) problems experienced by the enrolled practice units in their systems of quality control as noted in the reviews conducted by the sponsoring organization;~~
 - ~~(2) problems experienced in the implementation of the review program; and~~~~

~~(3) a summary of the historical results of the review program.~~

- (a) The Board shall approve peer review sponsoring organizations, program(s) and standards.
- (b) The Board finds that because the American Institute of Certified Public Accountants (AICPA) has decades of experience as a sponsoring organization and has developed universally respected peer review standards, the Board recognizes the AICPA as an approved sponsoring organization, along with its peer review program and standards; this approval also applies to any Administering Entity of the AICPA Peer Review Program. These organizations are not required to submit an application for approval to the Board. As a condition of this approval, a sponsoring organization is required to:
- (1) administer peer reviews for nonmember licensees whose firms' principal places of business are located in the state(s) where it administers peer reviews, provided that such nonmembers comply with the applicable peer review standards, and
 - (2) provide advance notice to the Board and an opportunity for discussion if any Administering Entity is to be discontinued.
- (c) The Board may terminate its approval of a sponsoring organization for cause following notice and opportunity for hearing. For purposes of this paragraph, "cause" includes but is not limited to a substantive change in the Peer Review Program that adversely affects licensees or the public firms or impairs the Board's ability to protect the public in this State or failure to maintain an ongoing compliance with the requirements of this chapter.
- (d) The Board may approve other peer review sponsoring organizations and programs. For an organization not specifically identified in these Rules as Board-approved, to receive Board approval for its peer review program and standards, the organization must submit evidence to the satisfaction of the Board. The evidence shall include but is not limited to the standards, procedures, guidelines, oversight process, training materials and related documents used to administer, perform, and accept peer reviews. The Board has the authority to request any other documents/information from an organization about its peer review program in determining whether to grant approval.

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Part 1 Chapter 5: Quality Review/Peer Review

Rule 5.7. Peer Review Oversight Committee

- (a) A Peer Review Oversight Committee (PROC) may be appointed or adopted by the Board to monitor the Board-approved peer review program, including sponsoring organizations' administering entities. The PROC or the Board's designee shall report to the Board, at least annually, on the conclusions and recommendations reached as a result of the PROC's activities.
- (b) PROC members shall:
 - (1) Not include individuals who have a conflict of interest under applicable law, Board Rule, or sponsoring organization standards.
 - (2) Be subject to removal or replacement by the Board at its discretion.
 - (3) Be required to sign a confidentiality agreement indicating they will not divulge any information to the Board that would identify any firm, licensee, or peer reviewer/reviewing firm as a result of their monitoring of the peer review process.
 - (4) Perform procedures which may consist of but are not limited to the following activities:
 - (i) Visiting the Administering Entities of the approved peer review program;
 - (ii) Reviewing sponsoring organization procedures for administering the program;
 - (iii) Meeting with an Administering Entity's Report Acceptance Body during consideration of the peer review documents;
 - (iv) Reviewing the Administering Entity's compliance with its program.
- (c) The Board shall establish procedures and take all action necessary to ensure that the above materials remain confidential to the extent required by applicable statutes and rules.

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

Part 1 Chapter 5: ~~Compliance Assurance Program~~ Quality Review/Peer Review

Rule 5.7. ~~Board Oversight~~ Peer Review Oversight Committee

~~Rule 5.7.1. The Board shall appoint a Board Oversight Committee (BOC) whose function shall be the oversight and monitoring of sponsoring organizations for compliance and implementation of the minimum standards for peer review performance and reporting on reviews. Oversight procedures to be followed by the BOC shall be provided for by rules promulgated by the board. Information concerning a specific practice unit or reviewer obtained by the BOC during oversight activities shall be confidential, and the practice unit's or reviewer's identity shall not be reported to the board. The BOC shall consist of three members, none of whom are current members of the board. The Board shall designate and have control over who sits on the committee within the following guidelines:~~

- ~~(a) No member of the Board Oversight Committee shall be a current member of the Board, an employee of the Board, the sponsoring organization, or the ethics committees of the AICPA or CPA Society.~~
- ~~(b) Members of the Board Oversight Committee shall be appointed by the Board to serve terms of service no less than three years and no more than five years.~~
- ~~(c) All members of the Board Oversight Committee shall be licensees in the State of Mississippi, with extensive experience in accounting and auditing, currently in practice at the partner (or equivalent) level, and shall be members of the Society or the AICPA. The member's practice unit must have received an unqualified opinion from its last peer review.~~

Rule 5.7.2.—Operation and Function.

- ~~(a) At least one member of the BOC may attend all meetings of the Society Peer Review Committee. Attendance is integral to the oversight of the program because of the necessity to hear the deliberations and considerations made by the Peer Review Committee. Certain Peer Review Committee meetings may be conducted by telephone. In those instances, the oversight committee may join the conference call.~~
- ~~(b) The Board shall be responsible for the travel cost of the BOC member attending the PRC meetings.~~
- ~~(c) The BOC shall meet at its discretion to compile an annual report to the Board as to the continued reliance on the sponsoring organization review reports as grounds for excluding CPAs from undergoing Board initiated reviews. However, in no case shall the BOC report any matters to the Board that could divulge the identity of a practice unit or a CPA.~~
- ~~(d) The sponsoring organization PRC will address all items of feedback from the oversight committee.~~
- ~~(e) In order for the BOC to function appropriately, the sponsoring organization will make available to the BOC the following:
 - ~~(1) Standards, procedures, guidelines, training materials and similar documents prepared for the use of reviewers, reviewed practice units, and administering entities.~~
 - ~~(2) Information concerning the extent to which the PRC has reviewed the quality of reviewers' working papers in connection with the acceptance of reviews.~~
 - ~~(3) Statistical data concerning the results of reviews including number and type of corrective actions required and the number, nature and extent of the monitoring procedures applied.~~~~

~~(4) The following documents on a reasonable sample of reviews that have been accepted by the PRC:~~

- ~~a. The report and letter of comments, if any, on the review and the practice unit's letter of response.~~
- ~~b. The firm wide summary review memorandum.~~
- ~~c. The team captain checklist.~~
- ~~d. Any working papers, notes, or other documentation, including reviewer working papers prepared or reviewed by the Peer Review Committee in connection with the scheduling, performance, or acceptance of the review.~~
- ~~e. Correspondence or other documentation concerning acceptance of the review, the imposition of required corrective actions, the monitoring procedures applied, and the results thereof.~~
- ~~f. The Oversight Committee shall predetermine the number of reviews to be selected each year and shall select the specific reviews using random sampling.~~

~~(5) The sponsoring organizations' PRC meetings and all minutes of such meetings, including meetings during which peer review reports are considered.~~

~~(f) BOC members shall not take part in the discussion of a peer review by the PRC nor offer any evidentiary matters related to a particular practice unit.~~

~~Rule 5.7.3. Confidentiality: Members of the State BOC shall sign an agreement to appraise all information to which they have access as confidential. This is consistent with the responsibilities assumed by PRC members. The BOC shall not communicate to the Board information, or any of its staff, that would divulge the identity of a licensee or a practice unit.~~

~~Rule 5.7.4.—Reporting: Annually and no later than ninety days after the end of its June 30 fiscal year, the sponsoring organization’s Executive Director or equivalent shall provide the Board’s Executive Director a listing of CPAs names that participated in the sponsoring organization’s peer review program within the prior fiscal year. The list shall present no confidential information related to the program; however, shall present only dates for the last peer review and next scheduled review for each. In addition, the PRC agrees to notify the Board in writing the name of any practice unit discontinued from its program and the known reasons for discontinuance.~~

~~Rule 5.7.5.—Funding: The expenses of the State BOC will be paid by the Mississippi State Board of Public Accountancy after Committee members complete necessary forms as prescribed by the Board and as agreed to by the applicable parties.~~

(a) A Peer Review Oversight Committee (PROC) may be appointed or adopted by the Board to monitor the Board-approved peer review program, including sponsoring organizations’ administering entities. The PROC or the Board’s designee shall report to the Board, at least annually, on the conclusions and recommendations reached as a result of the PROC’s activities.

(b) PROC members shall:

(1) Not include individuals who have a conflict of interest under applicable law, Board Rule, or sponsoring organization standards.

(2) Be subject to removal or replacement by the Board at its discretion.

(3) Be required to sign a confidentiality agreement indicating they will not divulge any information to the Board that would identify any firm, licensee, or peer reviewer/reviewing firm as a result of their monitoring of the peer review process.

(4) Perform procedures which may consist of but are not limited to the following activities:

(i) Visiting the Administering Entities of the approved peer review program;

(ii) Reviewing sponsoring organization procedures for administering the program;

(iii) Meeting with an Administering Entity’s Report Acceptance Body during consideration of the peer review documents;

(iv) Reviewing the Administering Entity’s compliance with its program.

(c) The Board shall establish procedures and take all action necessary to ensure that the above materials remain confidential to the extent required by applicable statutes and rules.

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Part 1 Chapter 5: Quality Review/Peer Review

Rule 5.8. Investigations

Nothing in this rule should be construed to prohibit the Board from initiating an investigation involving complaint(s) of alleged violations of statute or *Rules and Regulations* against a practice unit or CPA.

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Rule 5.8. Investigations

Nothing in this rule should be construed to prohibit the Board from initiating an investigation involving complaint(s) of alleged violations of statute or *Rules and Regulations* against a practice unit or CPA.

Title 30: Mississippi State Board of Public Accountancy

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

Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.1. Appointments

Rule 8.1.1. Rescinded.

Title 30: Mississippi State Board of Public Accountancy

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

Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.1. Appointments

Rule 8.1.1. ~~The Board shall consist of seven members, duly appointed by the Governor of the State of Mississippi.~~ Rescinded.

Title 30: Mississippi State Board of Public Accountancy

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

Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.2. Meetings, Organization, and Duties

Rule 8.2.1. Meetings of the Board shall be conducted in accordance with Robert's Rules of Order insofar as such rules are compatible with the laws of the State governing the Board or its own resolutions as to its conduct. No Board action shall be invalidated by reasons of failure to comply with those rules.

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Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.2. Meetings, Organization, and Duties

Rule 8.2.1. Meetings of the Board shall be conducted in accordance with Robert's Rules of Order insofar as such rules are compatible with the laws of the State governing the Board or its own resolutions as to its conduct. No Board action shall be invalidated by reasons of failure to comply with those rules. ~~All meetings will be open to the public.~~

Title 30: Mississippi State Board of Public Accountancy

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

Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.2. Meetings, Organization, and Duties

Rule 8.2.3. The Board shall elect from its members, a Chair, Vice Chair and Secretary of the Board for calendar year terms. Such election shall be held during the first regularly scheduled Board meetings of the calendar year, normally convened in January of each year.

Title 30: Mississippi State Board of Public Accountancy

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Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.2. Meetings, Organization, and Duties

Rule 8.2.3. The Board shall elect from its members, a Chair, Vice Chair and Secretary of the Board for calendar year terms. Such election shall be held during the first regularly scheduled Board meetings of the calendar year, normally convened in January of each year. ~~Any member missing three (3) consecutive meetings for reasons other than illness shall be subject to removal on majority vote of the Board members.~~

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Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.2. Meetings, Organization, and Duties

Rule 8.2.4. Rescinded.

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

Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.2. Meetings, Organization, and Duties

Rule 8.2.4. ~~A majority of the members appointed and serving on the Board shall constitute a quorum and no business shall be transacted by the Board in the absence of a quorum.~~ Rescinded.

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Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.2. Meetings, Organization, and Duties

Rule 8.2.14. Rescinded.

Title 30: Mississippi State Board of Public Accountancy

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

Part 1 Chapter 8: State Board of Public Accountancy

Rule 8.2. Meetings, Organization, and Duties

Rule 8.2.14. ~~The Board is charged with the duty of adopting and enforcing rules and regulations necessary to maintain the highest standard of proficiency in the practice of public accounting for the protection of the public interest. The Board's mission is to protect the public welfare of the citizens of the State of Mississippi, and therefore the State's commerce, through its oversight of certified public accountants and CPA firms. The State Board provides oversight of CPAs and CPA firms through its regulation, testing, certification, licensing, qualification and standards setting, monitoring and investigations as established by the Act and these regulations. Rescinded.~~