

RULE 4.8.00: TITLE 4 -- OFFICE OF THE STATE AUDITOR'S ADMINISTRATIVE PROCEDURE REGULATING INCLUSION OF CPAs/CPA FIRMS ON A LISTING OF CPAs/CPA FIRMS INTERESTED IN OFFERING AUDIT SERVICES TO STATE AGENCIES AND LOCAL GOVERNMENTAL ENTITIES

1. AUTHORITY

Section 7-7-211 (j) of the Mississippi Code of 1972, Annotated, states the Office of the State Auditor (OSA) shall be in compliance with its statutory requirements to audit certain local governmental entities when the audit is made from the report of any audit certified by a certified public accountant and prepared by or under the supervision of such certified public accountant.

Section 7-7-211 (k) of the Mississippi Code of 1972, Annotated, states qualified public accounting firms may be contracted with to perform selected audits if funds are available from the governmental entity.

2. SCOPE

To better assist state agencies and local governmental entities, the OSA will maintain a list of CPAs/CPA firms that are interested in offering audit services to state agencies and local governmental entities. This list will be maintained on a calendar year basis and posted to the OSA website to allow easy access by state agencies and local governmental entities.

3. POLICY

A list of CPAs/CPA firms that are interested in offering audit services to state agencies and local governmental entities will be maintained on a calendar year basis and posted to the OSA website to allow easy access by state agencies and local governmental entities. The listing is a mechanism to notify state agencies and local governmental entities of CPAs/CPA firms that are interested in offering audit services and have certified to the OSA that they have meet certain requirements of regulator agencies and applicable auditing standards. A state agency or local governmental entity may select a CPA/CPA firm that is not included on the OSA listing. If a state agency or local governmental entity elects to enter into a contract with a CPA/CPA firm not included on the OSA list, the OSA recommends that the state agency or local governmental entity ask for this same type information.

To be included on this list CPAs/CPA firms must complete a registration form and return it along with the required attachment to the OSA. The following list applies to the registration process:

- CPAs/CPA firms must register annually with the OSA.
- If a CPA firm has multiple offices, each office wishing to be included on the list must register.
- To be included on the list of registered CPAs/CPA firms, all prior contract audits under the purview of the OSA must have been submitted within the contract requirements.
- Registration forms will not be processed by the OSA prior to November 1 preceding the calendar year of registration.

- Registration forms received by the OSA during a calendar year will be processed within 15 days of receipt and the CPA/CPA firm will be placed on the list of registered CPAs/CPA firms if warranted.
- Being placed on the OSA's list of registered CPAs/CPA firms in no way assures a CPA/CPA firm of being awarded a contract by a state agency or local governmental entity.
- The maintenance of a list of registered CPAs/CPA firms by the OSA in no way affects the method used by a state agency or local governmental entity to select an auditor.
- Multi-year contracts are not prohibited.
- While the registration form submitted by the CPA/CPA firm will be subject to the public information statutes, the only information that will be posted to the OSA website will be the CPA/CPA firm name, contact person, mailing address, phone number, fax number and e-mail address.
- Being included on the OSA list of registered CPAs/CPA firms does not signify any level of assurance of the quality of work of the CPA/CPA firm by the OSA.

4. CIRCUMSTANCES IN WHICH A CPA/CPA FIRM WILL NOT BE INCLUDED ON THE OSA LISTING

The OSA may, for good cause, not list a CPA/CPA firm on its list of CPAs/CPA firms interested in offering audit services to state agencies and local governmental entities. The circumstances leading to this decision include, but are not limited to:

- non-submission of registration form
- information on submitted registration form incomplete
- information on submitted registration form inaccurate
- required attachment to registration form not attached

5. WHERE TO SUBMIT THE CPA/CPA FIRM REGISTRATION FORM

All requests must be mailed, delivered or transmitted via facsimile to the OSA. They may also be submitted electronically via e-mail.