

NOTICE OF RULE ADOPTION—FINAL RULE

STATE OF MISSISSIPPI  
OFFICE OF THE STATE AUDITOR

FILED  
DEC 05 2006  
MISSISSIPPI  
SECRETARY OF STATE

Office of the State Auditor  
c/o Melissa C. Patterson, Special Assistant  
Attorney General  
501 North West Street, Suite 801  
Post Office Box 956  
Jackson, Mississippi 39205  
601-576-2800  
Melissa@osa.state.ms.us  
Date Rule Proposed: {Insert Date}

Specific Legal Authority authorizing the promulgation of  
Rule: Mississippi Code Annotated § 7-7-211 (j) & (k)  
Reference to Rules repealed, amended or suspended by the  
Proposed Rule : NONE

**Explanation of the Purpose of the Proposed Rule and the reason(s) for proposing the rule:**

Title 4, Rule 4.8.00: The rule requires qualified CPAs or CPA firms which desire to be included on a list maintained by the Office of the State Auditor of CPA/CPA firms interested in offering audit services to state agencies and local governmental entities to submit certain information annually. This "informational only" list will be maintained by the Office of the State Auditor and published on the Office of the State Auditor's website.

The Agency Rule Making Record for this rule including any written comments received during the comment period and the record of any oral proceeding is available for public inspection by contacting the Agency at the above address.

An oral proceeding was held on this rule:

Date: {Insert Date}  
Time: {Insert Time}  
Place: {Insert Place}

An oral proceeding was not held on this rule.

The Agency has considered the written comments and the presentations made in any oral proceedings, and

This rule as adopted is without variance from the proposed rule.

This rule as adopted differs from the proposed rule as there are minor editorial changes which affect the form rather than the substance of the rule.

The rule as adopted differs from the proposed rule. The differences however are:  
Within the scope of the matters in the Notice of Proposed Rule Adoption, the logical outgrowth of the contents of the Notice of Proposed Rule Adoption and the comments submitted in response thereto, and  
The Notice of Proposed Rule Adoption provided fair warning that the outcome of the proposed rule adoption could be the rule in question.

The entire text of the Proposed Rule including the text of any rule being amended or changed is attached.

Effective Date of Rule: December 31, 2006

Rodney D. Zeagler / Deputy Auditor  
Signature and Title of Person Submitting Rule for Filing