



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
STACEY E. PICKERING
AUDITOR**

Title 4: Auditor

Part 4: Administrative Procedure Regulating Inclusion of CPAs/CPA Firms on a Listing of CPAs/CPA Firms

Part 4 Chapter 1: CPAs/CPA Firms Interested in Offering Audit Services to State Agencies and Local Governmental Entities

Attachment 1, on pages 20-23, contains pertinent notes and the forms necessary to comply with this Chapter's procedure for listing individual CPAs and CPA firms.

Rule 1.1 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.

Source: *Miss. Code Ann.* § 7-7-211.

Rule 1.2 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.

Source: *Miss. Code Ann.* § 7-7-211.

Rule 1.3 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 met certain requirements of regulatory agencies and applicable auditing standards.

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:

- (a) CPAs/CPA firms must register annually with the OSA.
- (b) If a CPA firm has multiple offices, each office wishing to be included on the list must register.
- (c) 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.
- (d) Registration forms will not be processed by the OSA prior to November 1 preceding the calendar year of registration.
- (e) 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.
- (f) 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.
- (g) Multi-year contracts are not prohibited.
- (h) 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.
- (i) 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.

Source: *Miss. Code Ann.* § 7-7-211.

Rule 1.4 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:

- (a) non-submission of registration form
- (b) information on submitted registration form incomplete
- (c) information on submitted registration form inaccurate
- (d) required attachment to registration form not attached
- (e) receiving a failing PEER review

Source: *Miss. Code Ann.* § 7-7-211.

Rule 1.5 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.

Source: *Miss. Code Ann.* § 7-7-211.

MISSISSIPPI OFFICE of THE STATE AUDITOR
CPA/CPA Firm Registration Form – Attachment 1

NOTES:

1. CPAs/CPA firms must register annually with the Office of the State Auditor.
 2. If a CPA firm has multiple offices, each office wishing to be included on the list must register.
 3. To be included on the list of registered CPAs/CPA firms, all prior contract audits under the purview of the Office of the State Auditor must have been submitted within the contract requirements.
 4. Registration forms will not be processed by the Office of the State Auditor prior to November 1 preceding the calendar year of registration.
 5. Registration forms received by the Office of the State Auditor 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.
 6. Being placed on the Office of the State Auditor'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 government.
 7. The maintenance of a list of registered CPAs/CPA firms by the Office of the State Auditor in no way affects the method used by a state agency or local government to select an auditor.
-

I (We) desire to be included on the Office of the State Auditor's calendar year _____ list of CPAs/CPA firms offering audit services to state agencies and local governments of the State of Mississippi:

CPA/CPA Firm: _____

Contact Person: _____

Mailing Address: _____

Phone Number: _____

Fax Number: _____

E-mail Address: _____

OFFICE OF THE STATE AUDITOR USE ONLY

Date Received: _____ **Processed By:** _____

Approved:

Denied:

**Date of Approval
or Denial** _____

**Director of Financial &
Compliance Audit:** _____

MISSISSIPPI OFFICE of THE STATE AUDITOR
CPA/CPA Firm Registration Form - Attachment 1

1. If a CPA firm, does the firm have a CPA firm permit from the Mississippi State Board of Public Accountancy to practice in the State of Mississippi?
(Miss. Code Ann. Section 73-33-1 (1972)).

Yes No N/A

If yes, CPA Firm Permit Number: _____

2. Provide a list of employees who may be working on governmental audits during the year.

NAME	POSITION	TOTAL YEARS OF EXPERIENCE	YEARS OF GOVERNMENTAL AUDIT EXPERIENCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet if Necessary)

3. If applicable, are employees listed above in good standing with the Mississippi State Board of Public Accountancy and the American Institute of Certified Public Accountants?

Yes No

If No, please identify the employee and explain reason:

MISSISSIPPI OFFICE of THE STATE AUDITOR
CPA/CPA Firm Registration Form – Attachment 1

4. Have all employees listed above met the CPE requirements as required by *Government Auditing Standards*?

Yes No

If No, please identify the employee and explain reason why not met:

5. If a CPA firm, is the firm in good standing with the Mississippi State Board of Public Accountancy?

Yes No

If No, please explain reason:

6. Have you or the CPA firm, if applicable, been disciplined by any regulatory, federal or state Jurisdiction?

Yes No

If Yes, please provide name of jurisdiction, date, reason and resolution:

MISSISSIPPI OFFICE of THE STATE AUDITOR
CPA/CPA Firm Registration Form – Attachment 1

7. Have you had an external quality control review (peer review) conducted as required by *Government Auditing Standards* and the Mississippi State Board of Public Accountancy?

Yes No

If Yes, date of most recent review: _____

If No, when is the next review planned: _____

(NOTE: A copy of your most recent external quality control review (peer review), including the letter of comments and letter of response, must accompany this form.)

THE ABOVE INFORMATION IS ACCURATE, TO THE BEST OF MY KNOWLEDGE:
(Submission of incomplete or inaccurate information could result in the individual or firm being removed from the listing.)

Signature of CPA/CPA Firm's Representative: _____

Printed Name: _____

Date: _____

Please Submit:

1. Completed application
2. Copy of your most recent external quality control review (peer review), including the letter of comments and letter of response (if applicable)

To: Office of the State Auditor
Financial and Compliance Audit Division
P.O. Box 956
Jackson, MS 39205

Title 4: Auditor

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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:

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- (g) ~~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.~~
- (h) Multi-year contracts are not prohibited.
- (i) 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.
- (j) 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.

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CPA/CPA Firm: _____

Contact Person: _____

Mailing Address: _____

Phone Number: _____

Fax Number: _____

E-mail Address: _____

OFFICE OF THE STATE AUDITOR USE ONLY

Date Received: _____ **Processed By:** _____

Approved:

Denied:

**Date of Approval
or Denial** _____

**Director of Financial &
Compliance Audit:** _____

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3. If a CPA firm, does the firm have a CPA firm permit from the Mississippi State Board of Public Accountancy to practice in the State of Mississippi?
 (Miss. Code Ann. Section 73-33-1 (1972)).

Yes No N/A

If yes, CPA Firm Permit Number: _____

~~4. If a sole proprietor not registered as a CPA firm, do you have a CPA license from the Mississippi State Board of Public Accountancy to practice in the State of Mississippi?
 (Miss. Code Ann. Section 73-33-1 (1972)).~~

~~_____ Yes No N/A~~

~~If yes, CPA License Number: _____~~

5. Provide a list of employees who may be working on governmental audits during the year.

NAME	POSITION	TOTAL YEARS OF EXPERIENCE	YEARS OF GOVERNMENTAL AUDIT EXPERIENCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

(Attach Additional Sheet if Necessary)

4. If applicable, are employees listed above in good standing with the Mississippi State Board of Public Accountancy and the American Institute of Certified Public Accountants?

Yes No

If No, please identify the employee and explain reason:

MISSISSIPPI OFFICE of THE STATE AUDITOR
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5. Have all employees listed above met the CPE requirements as required by *Government Auditing Standards*?

Yes No

If No, please identify the employee and explain reason why not met:

6. If a CPA firm, is the firm in good standing with the Mississippi State Board of Public Accountancy?

Yes No

If No, please explain reason:

7. Have you or the CPA firm, if applicable, been disciplined by any regulatory, federal or state Jurisdiction?

Yes No

If Yes, please provide name of jurisdiction, date, reason and resolution:

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8. Have you had an external quality control review (peer review) conducted as required by *Government Auditing Standards* and the Mississippi State Board of Public Accountancy?

Yes No

If Yes, date of most recent review: _____

If No, when is the next review planned: _____

(NOTE: A copy of your most recent external quality control review (peer review), including the letter of comments and letter of response, must accompany this form.)

THE ABOVE INFORMATION IS ACCURATE, TO THE BEST OF MY KNOWLEDGE:
(Submission of incomplete or inaccurate information could result in the individual or firm being removed from the listing.)

Signature of CPA/CPA Firm's Representative: _____

Printed Name: _____

Date: _____

Please Submit:

1. Completed application
2. Copy of your most recent external quality control review (peer review), including the letter of comments and letter of response (if applicable)

To: Office of the State Auditor
Financial and Compliance Audit Division
P.O. Box 956
Jackson, MS 39205