

Mississippi Secretary of State
700 North Street P. O. Box 136, Jackson, MS 39205-0136

ADMINISTRATIVE PROCEDURES NOTICE FILING

AGENCY NAME Mississippi State Board of Public Accountancy		CONTACT PERSON Ransom C. Jones, Executive Director		TELEPHONE NUMBER 601-354-7320	
ADDRESS 5 Old River Place, Suite 104		CITY Jackson		STATE MS	ZIP 39202
EMAIL executivedirector@msbpa.ms.gov	SUBMIT DATE 10/09/2014	Name or number of rule(s): Board of Public Accountancy Title 30, Part 1, Chapter 1, <i>Violations, 1.2.2.</i>			

Short explanation of rule/amendment/repeal and reason(s) for proposing rule/amendment/repeal: Amendment to current Rule 1.2. *Violations*, adding language to make it clear that the use by non-licensees of AICPA (SSARS) language for compilations of financial statements is a violation of the Public Accountancy Act. The Amendment also provides Safe-harbor language for non-licensees to use on such reports. Specific legal authority authorizing the promulgation of rule: Mississippi Code Annotated § 73-33-1.(1), § 73-33-5.(f), § 73-33-13, § 73-33-15(1), and § 73-33-18.

List all rules repealed, amended, or suspended by the proposed rule: Board of Public Accountancy Title 30, Part 1, Amendment to current Rule 1.2. *Violations.*

ORAL PROCEEDING:

- An oral proceeding is scheduled for this rule on Date: _____ Time: _____ Place: _____
- Presently, an oral proceeding is not scheduled on this rule.

If an oral proceeding is not scheduled, an oral proceeding must be held if a written request for an oral proceeding is submitted by a political subdivision, an agency or ten (10) or more persons. The written request should be submitted to the agency contact person at the above address within twenty (20) days after the filing of this notice of proposed rule adoption and should include the name, address, email address, and telephone number of the person(s) making the request; and, if you are an agent or attorney, the name, address, email address, and telephone number of the party or parties you represent. At any time within the twenty-five (25) day public comment period, written submissions including arguments, data, and views on the proposed rule/amendment/repeal may be submitted to the filing agency.

ECONOMIC IMPACT STATEMENT:

- Economic impact statement not required for this rule. Concise summary of economic impact statement attached.

TEMPORARY RULES	PROPOSED ACTION ON RULES	FINAL ACTION ON RULES
<input type="checkbox"/> Original filing <input type="checkbox"/> Renewal of effectiveness To be in effect in _____ days Effective date: <input type="checkbox"/> Immediately upon filing <input type="checkbox"/> Other (specify): _____	Action proposed: <input type="checkbox"/> New rule(s) <input checked="" type="checkbox"/> Amendment to existing rule(s) <input type="checkbox"/> Repeal of existing rule(s) <input type="checkbox"/> Adoption by reference Proposed final effective date: <input type="checkbox"/> 30 days after filing <input checked="" type="checkbox"/> Other (specify): <u>January 1, 2015</u>	Date Proposed Rule Filed: _____ Action taken: <input type="checkbox"/> Adopted with no changes in text <input type="checkbox"/> Adopted with changes <input type="checkbox"/> Adopted by reference <input type="checkbox"/> Withdrawn <input type="checkbox"/> Repeal adopted as proposed Effective date: <input type="checkbox"/> 30 days after filing <input type="checkbox"/> Other (specify): _____

Printed name and Title of person authorized to file rules: Ransom C. Jones, Executive Director

Signature of person authorized to file rules: *Ransom C. Jones*

OFFICIAL FILING STAMP	DO NOT WRITE BELOW THIS LINE OFFICIAL FILING STAMP	OFFICIAL FILING STAMP
		
Accepted for filing by	Accepted for filing by <u>#20810 <i>[Signature]</i></u>	Accepted for filing by

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