

Title 30: Mississippi State Board of Public Accountancy

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

Part 1 Chapter 10: Definitions

Attest – means providing the following services:

- (1) Any audit or other engagement to be performed in accordance with the Statements on Auditing Standards (SAS);
- (2) any review of a financial statement to be performed in accordance with the Statements on Standards for Accounting and Review Services (SSARS);
- (3) any examination of prospective financial information to be performed in accordance with the Statements on Standards for Attestation Engagements (SSAE);
- (4) any engagement to be performed in accordance with the Auditing Standards of the Public Company Accounting Oversight Board (PCAOB); and
- (5) any examination, review or agreed upon procedures engagement to be performed in accordance with the SSAE, other than an examination described in number (3) above.

Source: Miss. Code Ann. § 73- 33-5 (f)