



**STATE OF MISSISSIPPI
OFFICE OF THE STATE AUDITOR
SHAD WHITE
AUDITOR**

OSA Circular No. 17

ANNUAL FINANCIAL REPORTING OF MUNICIPAL BOOKS

The following reporting requirements are established by the Office of the State Auditor to be followed when municipal governing authorities contract for the municipality's annual financial report, in accordance with Section 21-35-31 of the Mississippi Code 1972 Annotated. These regulations are effective July 1, 2022.

There are reporting options that municipal authorities may contract for that will be acceptable in accordance with Mississippi Code Section 21-35-31. The requirements of each option may be located in the Financial Reporting Section of the Municipal Accounting and Audit Guide which is located on the State Auditors website at www.osa.ms.gov.

Source: *Miss. Code Ann.* §21-35-31 (Rev. 2018).