

**21 NCAC 08N .0212      COMPETENCE**

A CPA shall perform professional services competently and shall:

- (1) undertake only those engagements that the CPA or CPA's firm can expect to complete with professional competence;
- (2) exercise due professional care in the performance of an engagement;
- (3) adequately plan and supervise an engagement; and
- (4) obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations in relation to an engagement.

*History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);  
Eff. April 1, 1994;  
Readopted Eff. February 1, 2016.*