

**21 NCAC 08N .0304 CONSULTING SERVICES STANDARDS**

(a) Standards for Consulting Services. A CPA shall not render consulting services unless the CPA has complied with the Statements on Standards for Consulting Services.

(b) Statements on Standards for Consulting Services. The Statements on Standards for Consulting Services including the definition of such services issued by the AICPA are incorporated by reference, including subsequent amendments and editions. This document may be accessed at <https://www.aicpa.org/resources/download/statement-on-standards-for-consulting-services-no-1> at no cost.

*History Note:* Authority G.S. 55B-12; 57D-2-02; 93-12(9);  
Eff. April 1, 1994;  
Amended Eff. July 1, 2010; January 1, 2006;  
Readopted Eff. February 1, 2016;  
Amended Eff. September 1, 2023.