

**SECTION.0400 - RULES APPLICABLE TO CPAS PERFORMING ATTEST SERVICES**

**21 NCAC 08N .0401 PUBLIC RELIANCE**

The rules in this Section apply to any CPA who engages in attest services as defined in 21 NCAC 08A .0301(b).

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