

**21 NCAC 08N .0404 ACCOUNTING AND REVIEW SERVICES STANDARDS**

(a) Standards for Accounting and Review Services. A CPA shall not render accounting and review services unless the CPA has complied with the standards for accounting and review services.

(b) Statements on Standards for Accounting and Review Services. The Statements on Standards for Accounting and Review Services issued by the AICPA are incorporated by reference, including subsequent amendments and editions, and shall be considered as the standards for accounting and review services for the purposes of Paragraph (a) of this Rule. This document may be accessed at <https://us.aicpa.org/research/standards/compilationreview.html> 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; February 1, 2006;  
Readopted Eff. February 1, 2016;  
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