

21 NCAC 08N .0406 ATTESTATION STANDARDS

(a) Standards for Attestation Services. A CPA shall not render attestation services unless the CPA has complied with the applicable attestation standards.

(b) Statements on Standards for Attestation Engagements. The Statements on Standards for Attestation Engagements issued by the AICPA are incorporated by reference, including subsequent amendments and editions, and shall be considered attestation standards for the purposes of Paragraph (a) of this Rule. This document may be accessed at <https://us.aicpa.org/research/standards/auditattest/ssae> 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;
Amended Eff. September 1, 2023.*