

21 NCAC 08J .0111 COMPLIANCE WITH CPA FIRM REGISTRATION

If a CPA firm fails to comply with any part of Rule .0108 or Rule .0110 of this Section, and continues to offer or render services, the Board may take disciplinary action against the CPA firm's members. The disciplinary action may include:

- (1) one hundred dollars (\$100.00) civil penalty for non-compliance of less than 60 days;
- (2) two hundred dollars (\$200.00) civil penalty for non-compliance in excess of 60 days but not more than 120 days; or
- (3) five hundred dollars (\$500.00) civil penalty for each member for non-compliance in excess of 120 days.

History Note: *Authority G.S. 55B-12; 57D-2-02; 59-84.2; 93-12(8c); 93-12(9);*
 Eff. April 1, 1994;
 Amended Eff. February 1, 2011; January 1, 2004; April 1, 1999;
 Readopted Eff. June 1, 2026; February 1, 2016.