

21 NCAC 08M .0107 ETHICAL DUTIES OF REVIEWER

- (a) A reviewer shall be independent with respect to the reviewed CPA firm and comply with the AICPA Standards for Performing and Reporting on Peer Reviews.
- (b) Information concerning the participating CPA firm or its clients or personnel that is obtained as a consequence of the review is confidential and shall not be disclosed to anyone not involved in the peer review process.

*History Note: Authority G.S. 93-12(7b); 93-12(8c);
Eff. January 1, 2004;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014;
Readopted Eff. June 1, 2026.*