

21 NCAC 08N .0102 APPLICABILITY AND ORGANIZATION OF RULES

These Rules are applicable to all certificate holders. Rules in Section .0200 of this Subchapter relate to CPAs whether or not employed in the public practice of accountancy. Rules in Section .0300 of this Subchapter pertain to CPAs using the CPA title in connection with providing products or services to clients. Rules in Section .0400 of this Subchapter pertain to CPAs whenever engaged in attest services.

History Note: *Authority G.S. 55B-12; 57D-2-02; 93-12(9);*
 Eff. April 1, 1994;
 Readopted Eff. June 1, 2026; February 1, 2016.