

21 NCAC 08N .0203 DISCREDITABLE CONDUCT PROHIBITED

(a) A CPA shall not engage in conduct discreditable to the accounting profession.

(b) Prohibited discreditable conduct includes:

- (1) acts that reflect adversely on the CPA's honesty, integrity, trustworthiness, good moral character, or fitness as a CPA;
- (2) stating or implying an ability to improperly influence a governmental agency or official;
- (3) failing to comply with any order issued by the Board;
- (4) failing to fulfill the terms of a peer review engagement contract;
- (5) misrepresentation in reporting CPE credits;
- (6) entering into any settlement or other resolution of a dispute that purports to keep its contents confidential from the Board;
- (7) failing to participate in a peer review program pursuant to 21 NCAC 08M .0105; or
- (8) failing to execute an experience affidavit as set forth in 21 NCAC 08F .0401(b)(4) following a determination by the Board that the license applicant meets the Board's criteria to execute that affidavit.

History Note: *Authority G.S. 55B-12; 57D-2-02; 93-12(3); 93-12(9);
Eff. April 1, 1994;
Amended Eff. January 1, 2014; January 1, 2004; August 1, 1995;
Readopted Eff. February 1, 2016;
Amended Eff. May 1, 2017;
Readopted Eff. June 1, 2026.*