

21 NCAC 08N .0214 OUTSOURCING TO THIRD-PARTY PROVIDERS

- (a) A CPA shall provide a written disclosure in advance of the outsourcing to the client that he or she is using a third-party provider to assist the CPA in providing any professional services to the client.
- (b) A CPA outsourcing professional services to a third-party provider shall be responsible for ensuring a third-party provider is in compliance with all rules of Professional of Conduct and Ethics in this Subchapter.

History Note: *Authority G.S. 55B-12; 57D-2-02; 93-12(9);*
 Eff. January 1, 2006;
 Amended Eff. July 1, 2010;
 Readopted Eff. June 1, 2026; February 1, 2016.