

21 NCAC 08N .0309 PERSONAL FINANCIAL PLANNING SERVICES

(a) **Statement on Standards on Personal Financial Planning Services.** A CPA shall not render personal financial planning services unless the CPA has complied with the Statement on Standards on Personal Financial Planning Services.

(b) **Statement on Standards on Personal Financial Planning Services.** The Statement on Standards on Personal Financial Planning Services, including the definition of such services, issued by the AICPA are incorporated by reference, including subsequent amendments and editions. This document may be accessed at <https://aicpa.org/resources/download/statement-on-standards-in-personal-financial-planning-services> at no cost.

*History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);
Eff. February 1, 2016;
Amended Eff. September 1, 2023;
Readopted Eff. June 1, 2026.*