

SECTION.0400 - RULES APPLICABLE TO CPAS PERFORMING ATTEST SERVICES

21 NCAC 08N .0401 PUBLIC RELIANCE

The rules in this Section apply to any CPA who engages in attest services as defined in 21 NCAC 08A .0301(b)(5).

History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);
Eff. April 1, 1994;
Amended Eff. January 1, 2006;
Readopted Eff. June 1, 2026; February 1, 2016.