21 NCAC 08N .0403 AUDITING STANDARDS

(a) Standards for Auditing Services. A CPA shall not render auditing services unless the CPA has complied with the applicable generally accepted auditing standards.

(b) Statements on Auditing Standards. The Statements on Auditing Standards issued by the AICPA are incorporated by reference, including subsequent amendments and editions, and shall be considered generally accepted auditing standards for the purposes of Paragraph (a) of this Rule. This document may be accessed at https://us.aicpa.org/research/standards/auditattest/clarifiedsas.html at no cost.

History Note: *Authority G.S. 55B-12; 57D-2-02; 93-12(9);*
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