

(a) **Standards for Attestation Services.** A CPA shall not render attestation services unless the CPA has complied with the applicable attestation standards.

*History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);
Eff. April 1, 1994;
Amended Eff. July 1, 2010; February 1, 2006;
Readopted Eff. February 1, 2016;
Amended Eff. September 1, 2023;
Readopted Eff. June 1, 2026.*