

21 NCAC 08N .0408 PEER REVIEW STANDARDS

A CPA who is engaged to perform a peer review shall not violate the rules or standards as set in 21 NCAC 08M of the peer review program under which the review is made or the engagement contract connected with that peer review.

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.