

21 NCAC 08N .0410 INTERNATIONAL STANDARDS ON AUDITING

(a) **International Standards on Auditing.** A CPA shall not render auditing services that report to comply with international standards unless the CPA has complied with the applicable international standards on auditing.

(b) **Statement on International Standards on Auditing.** The Statement on International Standards on Auditing issued by the International Auditing and Assurance Standards Board are incorporated by reference, including subsequent amendments and editions, and shall be considered International Standards on Auditing for the purpose of Paragraph (a) of this Rule. This document may be accessed at <https://www.iaasb.org/standards-pronouncements> 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.*