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amendments and editions of the referenced material. Copies of this publication may be inspected at the office of the agency:

Campus Police Program
North Carolina Department of Justice
~~114 West Edenton Street~~ PO Drawer 179

~~Old Education Building~~
Raleigh, North Carolina 27602

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Raleigh, North Carolina 27602

- (e) the test conducted shall be not more than 60 days old, calculated from the time when the laboratory reports the results to the date of employment;
- (f) the laboratory conducting the test must be certified for federal workplace drug testing programs, and must adhere to applicable federal rules, regulations and guidelines pertaining to the handling, testing, storage and preservation of samples, except that individual agencies may specify other drugs to be tested for in addition to those drugs set out in Item (7)(c) of this Rule; and
- (g) every agency head shall be responsible for making adequate arrangements for the services of a Medical Review officer (MRO) for the purpose of review of drug tests reported by the laboratory and such officer shall be a licensed physician;
- (8) notify the Campus Police Administrator in writing of all criminal offenses for which the officer is arrested, pleads no contest, pleads guilty, or is found guilty of. This shall include all criminal offenses except minor traffic offenses and shall specifically include any offense of Driving Under the Influence (DUI) or Driving While Impaired (DWI). A minor traffic offense is defined, for purposes of this Item, as an offense where the maximum punishment allowable is 60 days or less. The notifications required must specify the nature of the offense, the court in which the case was handled and the date of the conviction if applicable. The notifications must be received by the Campus Police Administrator within ~~30~~ five days of the date of the case disposition. Applicants and officers required to notify the Campus Police Administrator under this Item shall also make the same notification to their Department Head within ~~20~~ five days of the date the case was disposed of in court.

- (9) However, the notification to the Campus Police Administrator does not excuse the officer from making an independent notification otherwise required by either the Criminal Justice Education and Training Standards Commission or the Sheriffs' Education and Training Standards Commission. The notifications required by this section shall be required while the application is pending as well as subsequent to a commission being issued; be of good moral character as referred to in G.S. 17C-10(c); and
- (10) not have committed or been convicted of a crime or crimes as specified in 12 NCAC 2J .0209(b), such that the applicant would be ineligible for commissioning as a Campus Police officer.

Authority G.S. 74G-4.

TITLE 21 - OCCUPATIONAL LICENSING BOARDS AND COMMISSIONS

CHAPTER 08 – BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

Notice is hereby given in accordance with G.S. 150B-21.2 that the Board of Certified Public Accountant Examiners intends to amend the rules cited as 21 NCAC 08F .0103, .0105, .0401, .0410; 08H .0101; 08M .0105; 08N .0205, .0209, .0211, .0215, .0304, .0305, .0307-.0309, .0403-.0406, .0409 and .0410.

Link to agency website pursuant to G.S. 150B-19.1(c): <https://nccpaboard.gov/>

Proposed Effective Date: September 1, 2023

Public Hearing:

Date: June 20, 2023

Time: 10:00 a.m.

Location: NC State Board of CPA Examiners, 1101 Oberlin Road, Suite 104, Raleigh, NC 27605

Reason for Proposed Action: Proposed amendments to the Rules are to align the rules for NC CPAs with changes occurring within the profession. Several amendments recognize more current operating processes for dealing with applicants and changes that are coming to the Uniform CPA Examination. Many of the amendments provide the internet location whereby persons can access the documentation for free versus previously being directed to hard copies for a standard fee. Clarifying language has been added to better assist CPAs in the performance of their work.

Comments may be submitted to: David R. Nance, 1101 Oberlin Rd, Raleigh, NC 27605; phone (919) 733-4215; email dnance@nccpaboard.gov

Comment period ends: June 20, 2023

Procedure for Subjecting a Proposed Rule to Legislative Review:

If an objection is not resolved prior to the adoption of the rule, a person may also submit written objections to the Rules Review Commission after the adoption of the Rule. If the Rules Review Commission receives written and signed objections after the adoption of the Rule in accordance with G.S. 150B-21.3(b2) from 10 or more persons clearly requesting review by the legislature and the Rules Review Commission approves the rule, the rule will become effective as provided in G.S. 150B-21.3(b1). The Commission will receive written objections until 5:00 p.m. on the day following the day the Commission approves the rule. The Commission will receive those objections by mail, delivery service, hand delivery, or facsimile transmission. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Fiscal impact. Does any rule or combination of rules in this notice create an economic impact? Check all that apply.

- State funds affected
Local funds affected
Substantial economic impact (>= \$1,000,000)
Approved by OSBM
No fiscal note required

SUBCHAPTER 08F - REQUIREMENTS FOR CERTIFIED PUBLIC ACCOUNTANT EXAMINATION AND CERTIFICATE APPLICANTS

SECTION .0100 - GENERAL PROVISIONS

21 NCAC 08F .0103 FILING OF EXAMINATION APPLICATIONS AND FEES

(a) All applications for CPA examinations shall be filed with the Board and accompanied by the examination fee. The Board sets the fee for each examination at the amount that enables the Board to recover its actual costs of examination services. If a check or credit card authorization fails to clear the bank, the application shall be deemed incomplete and returned. CPA Exam examination applications and fee information are on the Board's website at www.nccpaboard.gov nccpaboard.gov and may be requested from the Board.

(b) The initial application filed to take the examination shall include supporting documentation demonstrating that all legal requirements have been met, including:

- (1) minimum legal age;
(2) education; and
(3) good moral character.

(c) Any In addition, any person born outside the United States shall furnish to the Board office evidence of citizenship; evidence of resident alien status; or office:

- (1) evidence of citizenship; or
(2) evidence of resident alien status; or
(+) (3) other bona fide evidence that the applicant is legally allowed to remain in the United States; or

- (2)(4) a notarized affidavit of intention to become a U.S. citizen; or
(3)(5) evidence that the applicant is a citizen of a foreign jurisdiction that extends to citizens of this State like or similar privileges to be examined.

(d) Official transcripts (originals, not photocopies) Education and degree requirements shall be proven by submission of either original official transcripts, not photocopies, signed by the college registrar and bearing the college seal are required to prove education and degree requirements, or by electronic delivery of official transcripts directly from the college registrar or through the institution's chosen provider. A letter from the college registrar of the school may be filed as documentation that the applicant has met the graduation requirements if the degree has not been awarded and posted to the transcript. No examination grades shall be released until an official transcript is filed with the Board confirming the education requirement as stated in the college registrar's letter.

(e) Applicants for re-examination shall not re-submit official transcripts, additional statements, or affidavits regarding education.

(f) To document good moral character as required by G.S. 93-12(5), three persons not related by blood or marriage to the applicant shall sign the application certifying the good moral character of the applicant and the Board shall conduct a background check of the applicant including a check of criminal records.

(g) An applicant shall include as part of any application for the CPA examination a statement of explanation and a certified copy of the final disposition if the applicant has been arrested, charged, convicted or found guilty of, received a prayer for judgment continued, or pleaded nolo contendere to any criminal offense. An applicant shall not be required to disclose any arrest, charge, or conviction that has been expunged by the court, a court.

(h) If an applicant has been denied any license by any state or federal agency, the applicant shall include as part of the application for the CPA examination a statement explaining such denial. An applicant shall include a statement of explanation and a certified copy of applicable license records if the applicant has been registered with or licensed by a state or federal agency and has been disciplined by that agency.

(i) Two identical photographs shall accompany An applicant shall submit one photograph or digital image as part of the application for the CPA examination. These photographs The photograph or digital image shall be of the applicant alone, 2x2 inches in size, front view, full face, taken in normal street attire without a hat or dark glasses, printed on paper with a plain light background background, and taken within the last six months. Photographs The photograph or digital image may be in black and white or in color. Retouched photographs or digital images shall not be accepted. If submitting a photograph, Applicants applicants shall write their names on the back of their photographs. photograph, with the photograph 2x2 inches in size.

(j) If an applicant's name has legally changed and is different from the name on any transcript or other document supplied to the Board, the applicant shall furnish copies of the documents legally authorizing the name change.

(k) Candidates shall file initial and re-exam applications to sit for the CPA ~~Examination~~ examination on forms provided by the Board.

(l) Examination fees are valid for a six-month period from the date of the applicant's notice to schedule for the examination from the examination vendor.

(m) No application for examination shall be considered while the applicant is serving a sentence for any criminal offense. Serving a sentence includes incarceration, probation (supervised or unsupervised), parole, or conditionally suspended sentence, any of which are imposed as a result of having been convicted or having pled to a criminal charge.

Authority G.S. 93-2; ~~93-9(12)~~; 93-10; 93-12(3); 93-12(4); 93-12(5); 93-12(7).

21 NCAC 08F .0105 CONDITIONING REQUIREMENTS

(a) Passing Grades. A candidate shall pass all sections of the examination with a grade of 75 or higher on each section.

(b) Military Service. A candidate who is on active military service shall not have the time on active military service counted against Subparagraph (c)(1) of this Rule unless the candidate applies to take the examination during the active military service, in which case each month a candidate sits shall be counted toward Subparagraph (c)(1) of this Rule.

(c) A candidate is subject to the following conditioning requirements:

- (1) a candidate shall ~~obtain~~ earn a passing grade on all sections of the examination within an 18-month period;
- (2) a candidate may sit for any section of the examination ~~individually~~; individually and in any order;
- (3) a candidate may retake the same section of the examination as many times during a one-year period as determined by the examination vendors but shall not retake a failed test section until the candidate has been notified of the score of the most recent attempt of that failed section; vendor(s); and
- (4) credit awarded by the Board for passage of a section of the examination ~~is~~ shall be valid for an 18-month period ~~beginning on the date the section is taken~~. from the date the passing scores are released by the examination vendors; the 18-month period begins on the date the first passing score is released to the candidate and concludes with the sit date of the final passed examination section, regardless of when the score is released by the examination vendors for the final passed section. A candidate, after earning credit for the initial passed section, must complete the remaining test sections of the examination by the last day of the 18-month period. If all four sections of the examination are not passed within the 18-month period, credit for any test section passed outside of the 18-month period shall expire; and

(6) notwithstanding Subparagraphs (c)(1), (c)(4), and (c)(5) of this Rule, the period of time in which to pass all test sections of the examination may be extended by the Board upon a showing that the credit was lost by reason of circumstances beyond the testing candidate's control.

Authority G.S. 93-12(3); 93-12(4); 93-12(5).

SECTION .0400 - EXPERIENCE

21 NCAC 08F .0401 WORK EXPERIENCE REQUIRED OF CANDIDATES FOR CPA CERTIFICATION

(a) ~~G.S. 93-12(5)~~ G.S. 93-12(5)(c) sets forth work experience alternatives, one of which is required of candidates applying for CPA certification. In connection with those requirements, the following provisions apply:

- (1) the work experience shall be acquired prior to the date a candidate applies for certification; and
- (2) all experience that is required ~~to be under the direct supervision of a CPA~~ shall be under the direct supervision of a licensed CPA on active status; status in one of the U.S. states or jurisdictions.

(b) The following provisions apply to all candidates seeking to meet the work experience requirement of ~~G.S. 93-12(5)~~ G.S. 93-12(5)(c)(3) by working in the field of accounting:

- (1) One year of work experience is 52 weeks of full-time employment. The candidate is employed full-time when the candidate is expected by the employer to work for the employer at least 30 hours each week. Any other work is working part-time.
- (2) All weeks of actual full-time employment are added to all full-time equivalent weeks in order to calculate how much work experience a candidate has acquired. Dividing that number by 52 results in the years of work experience the candidate has acquired.
- (3) Full-time-equivalent weeks are determined by the number of actual part-time hours the candidate has worked. Actual part-time hours do not include hours paid for sick leave, vacation leave, attending continuing education courses, or other time not spent directly performing accounting services. For each calendar week during which the candidate worked actual part-time hours of 30 hours or more, the candidate receives one full-time-equivalent week. The actual part-time hours worked in the remaining calendar weeks are added together and divided by 30. The resulting number is the additional number of full-time-equivalent weeks to which the candidate is entitled.

(4) The candidate shall submit experience affidavits on a form provided by the Board from all of the relevant employers; provided that when such experience was not acquired while employed with a CPA firm, the candidate shall also submit details of the work experience and supervision on a form provided by the Board. Experience affidavits for part-time work shall contain a record of the actual part-time hours the candidate has worked for each week of part-time employment. Both the experience affidavit and the form for additional detail shall be certified by the employer's office supervisor or an owner of the firm who is a certificate holder.

(c) Rule .0409 of this Section applies to teaching experience acquired pursuant to ~~G.S. 93-12(5)e-2 and 4.~~ G.S. 93-12(5)(c)(2) and (4).

Authority G.S. 93-12(3); 93-12(5).

21 NCAC 08F .0410 EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION

(a) ~~G.S. 93-12(5)a~~ G.S. 93-12(5)(a) sets forth the education required of candidates applying for CPA certification. The 150 semester hours required ~~include~~ include:

- (1) a concentration in accounting, as defined by 21 NCAC 08A .0309; and
- ~~(b)(2)~~ (2) 24 semester hours of coursework that ~~include~~ includes one three semester hour course from at least eight of the following 10 fields of study:
 - ~~(1)(A)~~ (A) communications;
 - ~~(2)(B)~~ (B) computer technology;
 - ~~(3)(C)~~ (C) economics;
 - ~~(4)(D)~~ (D) ethics;
 - ~~(5)(E)~~ (E) finance;
 - ~~(6)(F)~~ (F) humanities or social science;
 - ~~(7)(G)~~ (G) international environment;
 - ~~(8)(H)~~ (H) law;
 - ~~(9)(I)~~ (I) management; or
 - ~~(10)(J)~~ (J) statistics.

~~(e)(b)~~ Anyone applying for CPA certification who holds a Master's or more advanced degree in accounting, tax law, economics, finance, business administration, or a law degree from an accredited college or university is in compliance with ~~Paragraph (b)~~ Subparagraph (a)(2) of this Rule.

Authority G.S. 93-12(5).

SUBCHAPTER 08H – RECIPROCITY

21 NCAC 08H .0101 RECIPROCAL CERTIFICATES

(a) A person having a CPA certificate from another jurisdiction who desires to utilize the CPA title in this State or offer or render professional services as a CPA to his or her employer or a client in this State shall meet all the requirements imposed on an applicant under G.S. 93-12(5) or the requirements of G.S. 93-12(6); obtain a reciprocal North Carolina CPA certificate.

(b) The fee for a reciprocal certificate shall be the maximum amount allowed by G.S. 93-12(7a).

(c) An applicant for a reciprocal certificate shall meet the following requirements:

- (1) The applicant has the legal authority to use the CPA title and to practice public accountancy in a ~~jurisdiction.~~ United States jurisdiction; and
- (2) The applicant has received a passing score on each ~~part~~ section of the Uniform CPA Examination.

Authority G.S. 93-12(6); 93-12(7a).

SUBCHAPTER 08M - STATE QUALITY REVIEW PROGRAM

21 NCAC 08M .0105 PEER REVIEW REQUIREMENTS

(a) A CPA or CPA firm providing any of the following services to the public shall participate in a peer review program:

- (1) audits;
- (2) reviews of financial statements;
- (3) compilations of financial statements; or
- (4) any engagement to be performed in accordance with the Statements on Standards for Attestation Engagements.

(b) A CPA or CPA firm not providing any of the services listed in Paragraph (a) of this Rule is exempt from peer review until the issuance of the first report provided to a client. A CPA or CPA firm shall register with the peer review program as listed in Paragraph (d) of this Rule within 30 days of the issuance of the first report provided to a client.

(c) A CPA, a new CPA firm, or a CPA firm exempt from peer review that starts providing any of the services in Paragraph (a) of this Rule shall furnish to the peer review program selected financial statements, corresponding work papers, and any additional information or documentation required for the peer review program within 18 months of the issuance of the first report provided to a client.

(d) Participation in and completion of the AICPA Peer Review ~~Program~~ Program, or a program that substantially complies with the AICPA Standards for Performing and Reporting on Peer Reviews, shall be required. The AICPA Standards for Performing and Reporting on Peer Reviews are incorporated by reference, including subsequent amendments and editions. This document may be accessed at <https://us.aicpa.org/research/standards/peerreview> at no cost.

(e) CPA firms shall not rearrange their structure or act in any manner with the intent to avoid participation in peer review.

(f) A CPA firm that does not have offices in North Carolina and that has provided any services as listed in G.S. 93-10(c)(3) to North Carolina clients shall participate in a peer review program.

(g) Subsequent peer reviews of a CPA firm are due three years and six months from the year end of the 12-month period of the first peer review, unless granted an extension by the peer review program.

(h) All CPA firms enrolled in the AICPA Peer Review Program shall also participate in the AICPA Facilitated State Board Access process.

Authority ~~G.S. 93-12(3); G.S. 93-10(c); 93-12(8c).~~

SUBCHAPTER 08N – PROFESSIONAL ETHICS AND CONDUCT

SECTION .0200 - RULES APPLICABLE TO ALL CPAS

21 NCAC 08N .0205 CONFIDENTIALITY

(a) Nondisclosure. A CPA shall not disclose any confidential information obtained in the course of employment or a professional engagement except with the consent of the employer or client.

(b) Exceptions. This Rule shall not be construed:

- (1) to relieve a CPA of any reporting obligations pertaining to Section .0400 of this Subchapter;
- (2) to affect in any way the CPA's compliance with an order of a court or a validly issued subpoena by this Board;
- (3) to preclude the CPA from responding to any inquiry made by the AICPA Ethics Division or Trial Board, by a duly constituted investigative or disciplinary body of a state CPA society, or under state statutes;
- (4) to preclude the disclosure of confidential client information necessary for the peer review ~~process or for any quality review program;~~ process;
- (5) to preclude the CPA from assisting the Board in enforcing the accountancy statutes and rules;
- (6) to affect a CPA's disclosure of confidential information to state or federal authorities when the CPA concludes in good faith based upon professional judgment that a crime is being or is likely to be committed; ~~or~~
- (7) to affect a CPA's disclosure of confidential information when such disclosure is required by state or federal laws or ~~regulations;~~ regulations; ~~or~~
- (8) to prohibit a CPA from revealing information:
 - (A) in order to establish a claim or defense on behalf of the CPA in a controversy between the CPA and a client;
 - (B) to establish a defense to a criminal charge or civil claim against the CPA based upon conduct in which the client was involved; or
 - (C) to respond to allegations in any proceeding concerning the CPA's professional services to the client.

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

21 NCAC 08N .0209 ACCOUNTING PRINCIPLES

(a) Generally Accepted Accounting Principles. A CPA shall not express an opinion that financial statements are presented in conformity with generally accepted accounting principles if such statements contain any departure from an accounting principle that has a material effect on the statements taken as a whole, unless the CPA can demonstrate that due to unusual

circumstances the financial statements would otherwise have been misleading. In such cases the CPA's report shall describe the departure, the approximate effects thereof, if practicable, and the reasons why compliance with the principle would result in a misleading statement.

(b) Financial Accounting Standards Board Accounting Standards Codification. ~~The Financial Accounting Standards Board Accounting Standards. Codification, including subsequent amendments and editions, are hereby adopted by reference, as provided by G.S. 150B-21.6, and shall be considered generally accepted accounting principles for the purposes of Paragraph (a) of this Rule.~~

~~(c) Copies of Standards. Copies of the Financial Accounting Standards Board Accounting Standards Codification may be inspected in the offices of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the FASB, Post Office Box 5116, Norwalk, CT 06856 as part of the "FASB Accounting Standards." They are available at cost, which is two hundred fifteen dollars (\$215.00) in paperback form. Codification is incorporated by reference, including subsequent amendments and editions and shall be considered generally accepted accounting principles for the purposes of Paragraph (a) of this Rule. This document may be accessed at <https://asc.fasb.org> at no cost.~~

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

21 NCAC 08N .0211 RESPONSIBILITIES IN TAX PRACTICE

(a) Standards for Tax Services. A CPA shall not render services in the area of taxation unless the CPA has complied with both the standards for tax services. Statements on Standards for Tax Services and the Treasury Department Circular 230 as defined in this Section. In the event that there is a conflict between the Statements on Standards for Tax Services and Treasury Department Circular 230, the CPA shall comply with Treasury Department Circular 230.

(b) Statements on Standards for Tax Services. The Statements on Standards for Tax Services issued by the AICPA, ~~including subsequent amendments and editions, are hereby incorporated by reference, as provided by G.S. 150B-21.6, and shall be considered as the standards for tax services for the purposes of Paragraph (a) of this Rule. Departures from the statements listed in this Paragraph shall be justified by those who do not follow them as set out in the statements.~~ AICPA are incorporated by reference, including subsequent amendments and editions. This document may be accessed at <https://www.aicpa.org/resources/toolkit/statements-on-standards-for-tax-services> at no cost.

~~(c) Copies of Standards. Copies of the Statements on Standards for Tax Services may be inspected in the offices of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the AICPA, 220 Leigh Farm Road, Durham, NC, 27707 as part of the "AICPA Professional Standards." They are available at cost, which is one hundred ninety four dollars (\$194.00) in paperback form or one hundred sixty nine dollars (\$169.00) in online subscription form. Treasury Department Circular 230. The Treasury Department Circular 230 is incorporated by reference, including subsequent amendments and editions. This document~~

may be accessed at <https://www.irs.gov/pub/irs-pdf/pcir230.pdf> at no cost.

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

21 NCAC 08N .0215 INTERNATIONAL FINANCIAL ACCOUNTING STANDARDS

(a) International Financial Accounting Standards. A CPA shall not express an opinion that financial statements are presented in accordance with international financial accounting standards if such statements contain any departure from an accounting standard that has a material effect on the statements, taken as a whole, unless the CPA can demonstrate that due to unusual circumstances the financial statements would otherwise have been misleading. In such cases, the CPA's report shall describe the departure, the approximate effect thereof if practicable, and the reason(s) why compliance with the standard would result in a misleading statement.

(b) International Financial Accounting Standards consist of the following:

- (1) International Financial Reporting Standards (IFRS) issued after 2001; 2003;
- (2) International Accounting Standards (IAS) issued before 2001; 2004;
- (3) Interpretations originated from the International Financial Reporting Interpretations Committee (IFRIC) issued after 2001; 2003; and
- (4) Standing Interpretations Committee (SIC) issued before 2001; 2003.

(c) Copies of Standards. Copies of International Financial Accounting Standards may be inspected in the office of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the International Accounting Standards Board, IASC Foundation Publications Department, 30 Cannon Street, London, EC4M6XH, United Kingdom. They are available at cost, which is approximately one hundred two dollars (\$102.00) in paperback form or four hundred thirty two dollars (\$432.00) in loose-leaf subscription form. issued by IFRS are incorporated by reference, including subsequent amendments and editions. The documents may be accessed at <https://www.ifrs.org/issued-standards/list-of-standards/> at no cost.

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

SECTION .0300 - RULES APPLICABLE TO ALL CPAS WHO USE THE CPA TITLE IN OFFERING OR RENDERING PRODUCTS OR SERVICES TO CLIENTS

21 NCAC 08N .0304 CONSULTING SERVICES STANDARDS

(a) Standards for Consulting Services. A CPA shall not render consulting services unless the CPA has complied with the standards for consulting services. Statements on Standards for Consulting Services.

(b) Statements on Standards for Consulting Services. The Statements on Standards for Consulting Services (including the definition of such services) including the definition of such services issued by the AICPA, including subsequent amendments

and editions, are hereby adopted by reference, as provided by G.S. 150B-21.6, and shall be considered as the approved standards for consulting services for the purposes of Paragraph (a) of this Rule. Departures from the statements listed in this Paragraph shall be justified by those who do not follow them as set out in the statements.

(c) Copies of Statements. Copies of the Statements on Standards for Consulting Services may be inspected in the offices of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the AICPA, 220 Leigh Farm Road, Durham, NC 27707 as part of the "AICPA Professional Standards." They are available at cost, which is one hundred ninety four dollars (\$194.00) in paperback form or one hundred sixty nine dollars (\$169.00) in on-line subscription form. AICPA are incorporated by reference, including subsequent amendments and editions. This document may be accessed at <https://www.aicpa.org/resources/download/statement-on-standards-for-consulting-services-no-1> at no cost.

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

21 NCAC 08N .0305 RETENTION OF CLIENT RECORDS

(a) A CPA shall return client-provided records in the CPA's custody or control to the client at the client's request. Client-provided records are accounting or other records, including hardcopy and electronic reproductions of such records, belonging to the client that were provided to the CPA by, or on behalf of, the client.

(b) Unless a CPA and the client have agreed to the contrary, when a client makes a request for CPA prepared records or a CPA's work products that are in the CPA's custody or control that have not previously been provided to the client, the CPA shall respond to the client's request as follows:

- (1) The CPA shall provide CPA prepared records relating to a completed and issued work product to the client, except that such records may be withheld if fees are due to the CPA for that specific work product; and
- (2) ~~CPA's~~ The CPA's work products shall be provided to the client, except that such work products may be withheld:
 - (A) if fees are due to the CPA for the specific work product;
 - (B) if the work product is incomplete;
 - (C) if for purpose of complying with professional standards ~~(for example, withholding an audit report due to outstanding audit issues);~~ standards. For example, withholding an audit report due to outstanding audit issues; or
 - (D) if threatened or outstanding litigation exists concerning the engagement or CPA's work.

(c) CPA prepared records are accounting or other records that the CPA was not specifically engaged to prepare and that are not in the client's books and records or are otherwise not available to the client, thus rendering the client's financial information

incomplete. Examples include adjusting, closing, combining, or consolidating journal entries ~~(including computations supporting such entries)~~ including computations supporting such entries and supporting schedules and documents that the CPA proposed or prepared as part of an engagement, ~~(for an example, an audit)~~ an audit being an example. CPA's work products are deliverables set forth in the terms of the engagement, such as tax returns.

(d) Once a CPA has complied with ~~these requirements~~, the requirements described in Paragraphs (a) and (b) of this Rule, he or she shall not be under any further ethical obligation to:

- (1) comply with any subsequent requests to again provide records or copies of records described in Paragraphs (a) and (b) of this Rule. If subsequent to complying with a request, a client experiences a loss of records due to a natural disaster, the CPA shall comply with an additional request to provide such ~~records~~; records that are in possession of the CPA; and
- (2) retain records for periods that exceed applicable professional standards, state and federal statutes and regulations, and contractual agreements relating to the service performed.

(e) A CPA who has provided records to an individual designated or held out as the client's representative, such as the general partner, or majority shareholder, ~~or spouse~~, shall not be obligated to provide such records to other individuals associated with the client. However, in the case of joint individual tax returns, each named taxpayer on that return shall be entitled to a copy of the tax returns and supporting schedules from the CPA.

(f) Work papers shall be the CPA's property, and the CPA is not required to provide such information to the client. However, state and federal statutes and regulations and contractual agreements may impose additional requirements on the CPA.

(g) In fulfilling a request for client provided records, CPA prepared records, or a CPA's work products, the CPA may:

- (1) charge the client a fee for the time and expense incurred to retrieve and copy such records and require that the client pay the fee before the CPA provides the records to the client;
- (2) provide the requested records in any format usable by the client. The CPA is not required to convert records that are not in electronic format to electronic format. If the client requests records in a specific format and the records are available in such format within the CPA's custody and control, the client's request ~~should~~ shall be honored. In addition, the CPA is not required to provide the client with formulas, unless the formulas support the client's underlying accounting or other records or the CPA was engaged to provide such formulas as part of a completed work ~~product~~; and product. The CPA is not required to provide electronic data files to a client if they were created with tax preparation software owned or licensed by the CPA; and
- (3) make and retain copies of any records that the CPA returned or provided to the client.

(h) A CPA who is required to return or provide records to the client shall comply with the client's request as soon as practicable, but no later than 45 days after the request is made.

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

21 NCAC 08N .0307 CPA FIRM NAMES

~~(a) Deceptive Names Prohibited. A CPA or CPA firm shall not trade upon the CPA title through use of any name that would have the capacity or tendency to deceive. The name or initials of one or more members of a new CPA firm, as defined in 21 NCAC 08A .0301, shall be included in the CPA firm name. The name of former members and the initials of former members that are currently in the CPA firm name and the name of current members and the initials of current members may be included in a new CPA firm name. The name, the portion of the name, the initials of the name or the acronym derived from the name of a firm network that includes names that were not previous CPA members or are not current CPA members of the CPA firm may be included in the CPA firm name. The name or initials of a non-CPA member in a CPA firm name may be included in the CPA firm name if certified public accountant or CPA is not included in or with the CPA firm name.~~ Registration of Firm Names. A business may not use a CPA firm name unless that name has been registered with the Board.

~~(b) Style of Practice. It is misleading if a CPA firm practices under a name or style that would tend to imply the existence of a partnership or registered limited liability partnership or a professional corporation or professional limited liability company of more than one CPA shareholder or CPA member or an association when in fact there is no partnership nor is there more than one CPA shareholder or CPA member of a CPA firm. For example, no CPA firm having just one CPA member may have as a part of its name the words "associates," "group," "firm," or "company" or their abbreviations. It is also misleading if a CPA renders non-attest professional services through a non-CPA firm using a name that implies any non-licensees are CPAs.~~ Misleading Names Prohibited. A CPA firm shall not trade upon the CPA title through use of any name that is misleading. A misleading CPA firm name is one which:

- (1) Implies the existence of a partnership or registered limited liability partnership or a professional corporation or professional limited liability company if the firm is not, in fact, one of those entities;
- (2) Includes the name of an individual who is not a CPA if the words "certified public accountants" or "CPAs" are included in the firm name;
- (3) Includes information about or indicates an association with persons who are not current or former members of the firm, unless the name is that of a firm network;
- (4) Includes the terms "& Company", "& Associates", or "Group", but the firm does not include, in addition to the named partner, shareholder, owner, or member, at least one other unnamed partner, shareholder, owner, member, or staff employee;
- (5) Contains any representation that would be likely to cause a reasonable person to have a

false or unjustified expectation of favorable results or capabilities, including names indicating qualitative superiority or pricing differences;

- (6) Claims or implies the ability to influence a regulatory body or official; or
- (7) Includes the name of an owner whose license has been revoked for disciplinary reasons by the Board, whereby the licensee has been prohibited from practicing public accountancy or prohibited from using the title CPA or holding themselves out as a Certified Public Accountant.

(c) ~~Any CPA firm that has continuously used an assumed name approved by the Board prior to April 1, 1999, may continue to use the assumed name. A CPA firm (or a successor firm by sale, merger, or operation of law) using the name, or a portion of a name, or the initials of the name, or the acronym derived from the name of a firm association or firm network that was approved by the Board prior to April 1, 1999 may continue to use that name so long as that use is not deceptive. A CPA firm (or a successor firm by sale, merger, or operation of law) may continue to use the surname of a retired or deceased partner or shareholder in the CPA firm's name so long as that use is not deceptive. Permissible Firm Names: The following is a non-exhaustive list of types of CPA firm names that are not in and of themselves misleading and are permissible so long as they do not violate other firm name provisions:~~

- (1) A firm name that includes the names or initials of one or more former or current owners;
- (2) A firm name that excludes the names of one or more former or current owners;
- (3) A firm name that uses the "CPA" title as part of the firm name when all named individuals are owners of the firm who hold the CPA title or are former owners who held the CPA title at the time they ceased to be owners of the firm; or
- (4) A firm name that includes the name of a non-CPA owner if the words "certified public accountant" or "CPA" title are not a part of the firm name.

(d) Any CPA firm registered in another jurisdiction that provides notification of intent to practice pursuant to G.S. 93-10(c)(3) may practice under the name as registered with that jurisdiction.

Authority G.S. 55B-12; G.S. 55B-5; 55B-12; 57D-2-02; 93-12(9).

21 NCAC 08N .0308 VALUATION SERVICES STANDARDS

(a) Standards for Valuation Services. A CPA shall not render valuation services of a business, a business ownership interest, security, or intangible asset unless the CPA has complied with the ~~standards for valuation services. Statements on Standards for Valuation Services.~~

(b) Statements on Standards for Valuation Services. The Statements on Standards for Valuation ~~Services, Services (including the definition of such services) including the definition of such services, issued by the AICPA, including amendments and editions, are hereby adopted by reference, as provided by G.S.~~

~~150B-21.6, and shall be considered as the approved standards for valuation services for the purposes of Paragraph (a) of this Rule. Departures from the standards listed in this Paragraph shall be justified by those who do not follow them as set out in the statements.~~

~~(c) Copies of Statements. Copies of the statements on standards for valuation services may be inspected in the offices of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the AICPA, 220 Leigh Farm Road, Durham, NC 27707 as part of the "AICPA Professional Standards." They are available at cost, which is one hundred ninety four dollars (\$194.00) in paperback form or one hundred sixty nine dollars (\$169.00) in on-line subscription form. AICPA are incorporated by reference, including subsequent amendments and editions. This document may be accessed at~~

~~<https://www.aicpa.org/resources/download/statement-on-standards-for-valuation-services-vs-section-100> at no cost.~~

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

21 NCAC 08N .0309 PERSONAL FINANCIAL PLANNING SERVICES

(a) Statement on Standards on Personal Financial Planning Services. A CPA shall not render personal financial planning services unless the CPA has complied with the ~~applicable standards for personal financial planning services. Statement on Standards on Personal Financial Planning Services.~~

(b) Statement on Standards on Personal Financial Planning Services. The Statement on Standards on Personal Financial Planning ~~Services, Services (including the definition of such services) including the definition of such services, issued by the AICPA, including subsequent amendments and editions, is hereby adopted by reference, as provided by G.S. 150B-21.6, and shall be considered as the approved standards for personal financial planning services for the purpose of Paragraph (a) of this Rule. Departures from the statements listed in this Paragraph shall be justified by those who do not follow them as set out in the statements.~~

~~(c) Copies of Statements. Copies of the Statement on Standards on Personal Financial Planning Services may be inspected in the office of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the AICPA, 220 Leigh Farm Road, Durham, NC 27707 as part of the "AICPA Professional Standards." They are available at cost, which is one hundred sixty nine dollars (\$169.00) in paperback form or four hundred eighty six dollars (\$486.00) in online subscription form. AICPA are incorporated by reference, including subsequent amendments and editions. This document may be accessed at <https://aicpa.org/resources/download/statement-on-standards-in-personal-financial-planning-services> at no cost.~~

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

SECTION.0400 - RULES APPLICABLE TO CPAS PERFORMING ATTEST SERVICES

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, including subsequent amendments and editions, are hereby adopted by reference, as provided by G.S. 150B-21.6; 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. ~~Departures from the statements listed in this Paragraph shall be justified by those who do not follow them as set out in the statements.~~

~~(c) Copies of Statements. Copies of the Statements on Auditing Standards may be inspected in the offices of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the AICPA, 220 Leigh Farm Road, Durham, NC 27707 as part of the "AICPA Professional Standards." They are available at cost, which is one hundred ninety four dollars (\$194.00) in paperback form or one hundred sixty nine dollars (\$169.00) in on-line subscription form. This document may be accessed at <https://us.aicpa.org/research/standards/auditattest/clarifiedsas.html> at no cost.~~

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

21 NCAC 08N .0404 ACCOUNTING AND REVIEW SERVICES STANDARDS

(a) Standards for Accounting and Review Services. A CPA shall not render accounting and review services unless the CPA has complied with the standards for accounting and review services.

(b) Statements on Standards for Accounting and Review Services. The Statements on Standards for Accounting and Review Services issued by the ~~AICPA, including subsequent amendments and editions, are hereby adopted by reference, as provided by G.S. 150B-21.6; AICPA are incorporated by reference, including subsequent amendments and editions,~~ and shall be considered as the approved standards for accounting and review services for the purposes of Paragraph (a) of this Rule. ~~Departures from the statements listed in this Paragraph shall be justified by those who do not follow them as set out in the statements.~~

~~(c) Copies of Statements. Copies may be obtained from the AICPA, 220 Leigh Farm Road, Durham, NC 27707 as part of the "AICPA Professional Standards." They are available at cost, which is one hundred ninety four dollars (\$194.00) in paperback form or one hundred sixty nine dollars (\$169.00) in on-line subscription form. This document may be accessed at <https://us.aicpa.org/research/standards/compilationreview.html> at no cost.~~

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

21 NCAC 08N .0405 GOVERNMENTAL ACCOUNTING STANDARDS

(a) Standards for Governmental Accounting. A CPA shall not permit the CPA's name to be associated with governmental financial statements for a client unless the CPA has complied with the standards for governmental accounting.

(b) Statements on Governmental Accounting and Financial Reporting Services. The Statements on Governmental Accounting and Financial Reporting Services issued by the ~~GASB, including subsequent amendments and editions, are hereby adopted by reference, as provided by G.S. 150B-21.6; GASB are incorporated by reference, including subsequent amendments and editions,~~ and shall be considered as the approved standards for governmental accounting for the purposes of Paragraph (a) of this Rule. ~~Departures from the statements listed in this Paragraph shall be justified by those who do not follow them as set out in the statements.~~

~~(c) Copies of Statements. Copies of the Statements on Governmental Accounting and Financial Reporting Standards, including technical bulletins and interpretations, may be inspected in the offices of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the GASB, Post Office Box 30784, Stamford, CT 06150. They are available at cost, which is one hundred eighty four dollars (\$184.00). In addition to the basic set, an updating subscription service is available for two hundred twenty five dollars (\$225.00) annually. This document may be accessed at <https://www.gasb.org/standards> at no cost.~~

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

21 NCAC 08N .0406 ATTESTATION STANDARDS

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

(b) Statements on Standards for Attestation Engagements. The Statements on Standards for Attestation Engagements issued by the ~~AICPA, including subsequent amendments and editions, are hereby adopted by reference, as provided by G.S. 150B-21.6; AICPA are incorporated by reference, including subsequent amendments and editions,~~ and shall be considered attestation standards for the purposes of Paragraph (a) of this Rule. ~~Departures from the statements listed in this Paragraph shall be justified by those who do not follow them as set out in the statements.~~

~~(c) Copies of Statements. Copies of the Statements on Standards for Attestation Engagements may be inspected in the offices of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the AICPA, 220 Leigh Farm Road, Durham, NC 27707 as part of the "AICPA Professional Standards." They are available at cost, which is one hundred ninety four dollars (\$194.00) in paperback form or one hundred sixty nine dollars (\$169.00) in on-line subscription form. This document may be accessed at <https://us.aicpa.org/research/standards/auditattest/ssae> at no cost.~~

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

21 NCAC 08N .0409 GOVERNMENT AUDITING STANDARDS

(a) Standards for Government Audits. A CPA shall not render audit services to a government entity or entity that receives government awards and is required to receive an audit in accordance with Government Auditing Standards unless the CPA has complied with the applicable Generally Accepted Government Auditing Standards.

(b) Government Auditing Standards. The Government Auditing Standards issued by the United States Government Accountability Office, including subsequent amendments and additions, are hereby incorporated by reference, as provided by G.S. 150B-21.6. Office are incorporated by reference, including subsequent amendments and editions, and shall be considered Generally Accepted Government Auditing Standards for the purpose of Paragraph (a) of this Rule. Departures from the standards listed in this Paragraph shall be justified by those who do not follow them as set out in the standards.

(c) Copies of Standards. Copies of the Government Auditing Standards may be inspected in the offices of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the Government Printing Office, Washington, D.C. 20402-0001. They are available at a cost, which is sixteen dollars (\$16.00) in paperback form. This document may be accessed at <https://www.gao.gov/yellowbook> at no cost.

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

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 Board, including subsequent amendments and additions, are hereby incorporated by reference, as provided by G.S. 150B-21.6. 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. Departures from the standards listed in this Paragraph shall be justified by those who do not follow them as set out in the standards.

(c) Copies of the Standards. Copies of the International Standards on Auditing may be inspected in the offices of the Board, as described in 21 NCAC 08A .0102. Copies may be obtained from the International Auditing and Assurance Board at 529 5th Avenue, 6th Floor, New York, NY 10017. They are available at a cost, which is one hundred sixty dollars (\$160.00) in paperback form. This document may be accessed at <https://www.iaasb.org/standards-pronouncements> at no cost.

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

Notice is hereby given in accordance with G.S. 150B-21.2 that the Board of Certified Public Accountant Examiners intends to adopt the rules cited as 21 NCAC 08J .0112; 08N .0411 and .0412.

Link to agency website pursuant to G.S. 150B-19.1(c): <https://nccpaboard.gov/>

Proposed Effective Date: September 1, 2023

Public Hearing:

Date: June 20, 2023

Time: 10:00 a.m.

Location: NC State Board of CPA Examiners, 1101 Oberlin Road, Suite 104, Raleigh, NC 27605

Reason for Proposed Action: Proposed rules are to create a new CPA-retired status to allow NC CPAs to continue to be recognized as a CPA after they cease performing professional services. The Board currently only has Active and Inactive designations and the new CPA-retired status mirrors similar statuses granted by other jurisdictions around the country and aligns with the Uniform Accountancy Act model rules. In addition, the Board is proposing rules related to services performed under the federal single audit act and newly created forensic audit standards to ensure NC CPAs perform such services in accordance with the proper professional standards.

Comments may be submitted to: David R. Nance, 1101 Oberlin Rd, Raleigh, NC 27605; phone (919) 733-4215; email dnance@nccpaboard.gov

Comment period ends: June 20, 2023

Procedure for Subjecting a Proposed Rule to Legislative Review:

If an objection is not resolved prior to the adoption of the rule, a person may also submit written objections to the Rules Review Commission after the adoption of the Rule. If the Rules Review Commission receives written and signed objections after the adoption of the Rule in accordance with G.S. 150B-21.3(b2) from 10 or more persons clearly requesting review by the legislature and the Rules Review Commission approves the rule, the rule will become effective as provided in G.S. 150B-21.3(b1). The Commission will receive written objections until 5:00 p.m. on the day following the day the Commission approves the rule. The Commission will receive those objections by mail, delivery service, hand delivery, or facsimile transmission. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Fiscal impact. Does any rule or combination of rules in this notice create an economic impact? Check all that apply.

- State funds affected
- Local funds affected
- Substantial economic impact (>= \$1,000,000)
- Approved by OSBM
- No fiscal note required

SECTION .0100 -RENEWALS AND REGISTRATIONS

21 NCAC 08J .0112 RETIRED STATUS - CHANGE OF STATUS

(a) A CPA on active or inactive status may apply to the Board for a change to CPA-retired status if that CPA completes an application provided by the Board confirming the following:

- (1) they will not perform any of the services listed in 21 NCAC 08A .0307(2) except that:

- (A) they may prepare tax returns for themselves and their immediate family members without compensation. Immediate family is defined as spouse, domestic partner, parent, child, sibling, stepparent, parent-in-law, stepchild, child-in-law, grandparent, grandchild, sibling-in-law, or legal dependent; and
- (B) they may prepare tax returns through public service programs without compensation, such as the Volunteer Income Tax Assistance program.
- (2) they will not hold themselves out to the public as a certified public accountant while they remain on CPA-retired status except that they may use the designation "CPA-retired".
- (3) they consent to the continued regulatory authority of the Board.

(b) Individuals on CPA-retired status may receive compensation for any services that are not listed in 21 NCAC 08A .0307(2).

(c) Individuals on CPA-retired status must renew their certificate annually as set forth in 21 NCAC 08J .0101. However, individuals on CPA-retired status are exempt from the Board's annual CPE requirements.

(d) An individual on inactive status may change to CPA-retired status by submitting an application consistent with 21 NCAC 08F .0502. However, they are not required to provide the Board with an experience affidavit or three certificates of good moral character.

(e) An individual on CPA-retired status may change to active status by:

- (1) furnishing the Board with evidence of satisfactory completion of 40 hours of CPE courses during the 12-month period immediately preceding the application for change of status. Eight of the required hours shall be credits derived from a course or examination in North Carolina accountancy statutes and rules (including the Code of Professional Ethics and Conduct as set forth in 21 NCAC 08N contained therein) as set forth in 21 NCAC 08F .0504; and
- (2) submitting three certificates of good moral character completed by CPAs on active status.

Authority G.S. 93-12(3); 93-12(8); 93-12(8b).

SUBCHAPTER 08N – PROFESSIONAL ETHICS AND CONDUCT

SECTION .0400 - RULES APPLICABLE TO CPAS PERFORMING ATTEST SERVICES

21 NCAC 08N .0411 AUDITS SUBJECT TO THE SINGLE AUDIT ACT

A CPA rendering audit services to a state or local government entity, non-profit organization, or other entity that is subject to the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act

Amendments of 1996, P.L. 104-156, must comply with the Single Audit Act amendments as implemented through Subpart F - Audit Requirements of Title 2 of C.F.R., Chapter II, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR part 200).

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

21 NCAC 08N .0412 FORENSIC SERVICES

(a) Statement on Standards for Forensic Services. A CPA shall not render forensic services unless the CPA has complied with the Statement on Standards for Forensic Services.

(b) Statement on Standards for Forensic Services. The Statement for Forensic Services, including the definition of such services, issued by the AICPA are incorporated by reference, including subsequent amendments and editions. This document may be accessed at

<https://www.aicpa.org/resources/download/statement-on-standards-for-forensic-services> at no cost.

Authority G.S. 55B-12; 57-D-02; 93-12(9).

CHAPTER 42 – BOARD OF EXAMINERS IN OPTOMETRY

Notice is hereby given in accordance with G.S. 150B-21.2 that the Board of Examiners in Optometry intends to amend the rule cited as 21 NCAC 42B .0304.

Link to agency website pursuant to G.S. 150B-19.1(c): <https://www.ncoptometry.org/proposed-rules>

Proposed Effective Date: August 1, 2023

Instructions on How to Demand a Public Hearing: *(must be requested in writing within 15 days of notice): Contact the Board at (910) 285-3160 or janice@ncoptometry.org*

Reason for Proposed Action: *All renewals are done online; update required information*

Comments may be submitted to: *Janice K. Peterson, 521 Yopp Rd., Suite 214 #444, Jacksonville, NC 28540; phone (910) 285-3160; fax (910) 285-4546; email janice@ncoptometry.org*

Comment period ends: June 16, 2023

Procedure for Subjecting a Proposed Rule to Legislative Review: If an objection is not resolved prior to the adoption of the rule, a person may also submit written objections to the Rules Review Commission after the adoption of the Rule. If the Rules Review Commission receives written and signed objections after the adoption of the Rule in accordance with G.S. 150B-21.3(b2) from 10 or more persons clearly requesting review by the legislature and the Rules Review Commission approves the rule, the rule will become effective as provided in G.S. 150B-21.3(b1). The Commission will receive written objections until 5:00 p.m.