



# North Carolina State Board of Certified Public Accountant Examiners

## Public Session Agenda

March 17, 2025

10:00 a.m.

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### I. Administrative Items

#### A. Call to Order

*Under North Carolina General Statute 138A-15(e), every Board member must avoid conflicts of interest and appearances of conflict. Does any Board member have a known conflict of interest or appearance of conflict with respect to any matter coming before the Board today? If so, please identify the conflict or appearance of conflict and refrain from participating in that matter.*

1. Conflict of Interest Checklist

2. Public Hearing: Case No. 2025008 – Stephen Len Walker

#### B. Welcome and Introduction of Guests

#### C. Approval of Agenda **(ACTION)**

#### D. Minutes **(ACTION)**

#### E. Financial/Budgetary Items

1. February 2025 Financial Statements **(ACTION)**

#### F. Election of 2025-2026 Officers **(ACTION)**

### II. Legislative & Rulemaking Items

#### A. Presentation of Draft Rules **(FYI)**

### III. National Organization Items

#### A. NASBA Committee Updates **(FYI)**

#### B. NASBA Executive Director and Legal Counsel Conferences **(FYI)**

#### C. Exposure Draft: Proposed Changes to the Uniform Accountancy Act **(FYI)**

### IV. State & Local Organization Items

#### A. Status of Legislation Update Related to Dual Pathways for Licensure **(FYI)**

#### B. Statements of Economic Interest – Due April 15, 2025 **(FYI)**

#### C. Summary to Legislative Authorities Regarding the Board's Response to the Natural Disasters in NC **(FYI)**

### V. Committee Reports

#### A. Professional Standards Committee **(ACTION)**

#### B. Professional Education and Applications Committee **(ACTION)**

#### C. Personnel Committee **(ACTION)**

### VI. Executive Staff and Legal Counsel Report

#### A. Operational Metrics **(FYI)**

#### B. Executive Staff Report **(FYI)**

#### C. Recognition of CPAs with 50 or More Years of NC CPA Licensure **(FYI)**

### VII. Public Comments

### VIII. Closed Session

### IX. Adjournment



## North Carolina State Board of Certified Public Accountant Examiners

### Public Hearing Agenda March 17, 2025

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- I. Administrative Items**
  - A. Call to Order
  
- II. Hearing Testimony**
  - A. Case No. 2025008 – Stephen Len Walker
  
- III. Adjournment**



## North Carolina State Board of Certified Public Accountant Examiners

January 23, 2025

Mr. Stephen Len Walker  
8830 Hadco Lane  
Matthews, North Carolina 28105

### NOTIFICATION OF PUBLIC HEARING

RE: Case #C2025008

Dear Mr. Walker:

We have received your request for modification of discipline. A Public Hearing has been scheduled for March 17, 2025, at 10:00 a.m. concerning the above-cited case matter. There may, however, be a number of hearings scheduled for this day. The hearings will be called in an order to be determined by the Board, and each hearing will be called as soon as possible after 10:00 a.m.

If you do not already have one, you may hire an attorney to represent you at the hearing. You also may bring witnesses to testify on your behalf.

In advance of the hearing, the Board staff may number and send copies of documents it plans to introduce as evidence to the Board members. You will also be provided with copies of any such documents. If you wish to have documents distributed to the Board members prior to the hearing, please forward to the Board office a copy of those documents, which must be received by the Board office on or before 5:00 p.m. on February 25, 2025. We request that you mark each document with "Exhibit," the letter "R," the document number, and the page number for each page of the document. Example: "Exhibit R-1-3", which would indicate that the document is Respondent's exhibit number 1, page number 3. If you provide those documents in a timely manner, then it is possible that the Board staff could stipulate to their admission.

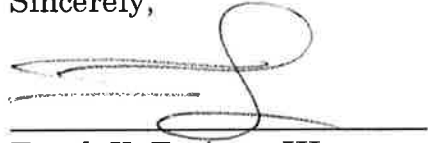
Both the Board staff and you may offer additional exhibits into evidence at the hearing. However, you would need to bring sixteen (16) copies of each document not previously provided to the Board that you plan to enter into evidence at the hearing, and mark each document as noted above.

Stephen Len Walker - 2

In lieu of exchanging exhibits, the parties may enter into stipulations admitting evidence and resolving other issues prior to the hearing. The Board staff will contact you with some proposed stipulations prior to the hearing.

If you have any questions regarding this hearing, please contact me at (919) 715-9185, or [fttrainor@nccpaboard.gov](mailto:fttrainor@nccpaboard.gov).

Sincerely,

A handwritten signature in black ink, appearing to read 'Frank X. Trainor, III', written over a horizontal line.

Frank X. Trainor, III  
Board Staff Attorney

Enclosure





## North Carolina State Board of Certified Public Accountant Examiners

### PUBLIC SESSION MINUTES February 17, 2025

**BOARD MEMBERS IN ATTENDANCE:** Gary R. Massey, CPA, President; Bernita W. Demery, CPA, Vice President; Jodi K. Kruse, CPA, Secretary-Treasurer; Maria M. Lynch, Esq.; D. Michael (Mickey) Payseur, CPA; Kecia Williams Smith, Ph.D., CPA; and Jennifer Van Zant, Esq.

**BOARD STAFF IN ATTENDANCE:** David R. Nance, CPA, Executive Director; S. Lynne Sanders, CPA, Deputy Director; and Frank Trainor, Esq., Staff Attorney.

**OTHERS IN ATTENDANCE:** Noel L. Allen, Esq. (by phone); Mark Soticheck, CPA, CEO, NCACPA; Robert Broome, NCACPA Director of Advocacy; Kelly Puryear, CPA, Chair-elect, NCACPA Board of Directors; Jason Poole, CPA, Member, ECU Board of Trustees; Dr. Cal Christian, CPA, Professor of Accounting and Accounting Department Chair; Accounting Department Faculty, and MSA students.

**CALL TO ORDER:** Mr. Massey called the meeting to order at 10:00 a.m.

**CONFLICT OF INTEREST:** No Board members reported a conflict of interest.

**APPROVAL OF AGENDA:** Ms. Demery moved, and Ms. Van Zant seconded the motion to approve the agenda as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

**MINUTES:** Dr. Smith moved, and Ms. Kruse seconded the motion to approve the January 22, 2025, meeting minutes as amended to state that Dr. Smith attended the meeting in person. The motion passed with seven (7) affirmative and zero (0) negative votes.

**FINANCIAL AND BUDGETARY ITEMS:** Mr. Payseur moved, and Ms. Lynch seconded the motion to approve the January 2025 financial statements as presented. The motion passed with seven (7) affirmative and zero (0) negative votes.

**LEGISLATIVE AND RULEMAKING ITEMS:** Mr. Nance informed the Board that the Office of Administrative Hearings approved the Board's schedule for completing the periodic review of rules, with the final deadline established as May 1, 2026.

**NATIONAL ORGANIZATION ITEMS:** Several Board members summarized the work of various NASBA committees on which they serve.

**STATE AND LOCAL ORGANIZATION ITEMS:** Mr. Massey provided an overview of the work undertaken by the Board/NCACPA Pathways Joint Task Force. He highlighted that the Joint Task Force intends to recommend the consideration of an alternative pathway to licensure. The pathway would allow a candidate with a bachelor's degree, the required accounting education, and two years of relevant experience to qualify for CPA licensure. Implementation of this

proposal will require legislative action, as current Board regulations stipulate the completion of 150 credit hours of education before licensure. Draft legislation is being prepared for review by the Joint Task Force.

**PROFESSIONAL STANDARDS COMMITTEE REPORT:** The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Kruse:

Case No. C2024198 - Chadwick Everitt Rollins - Approve the signed Consent Order (Appendix I).

Case Nos. C2024185-1 and C2024185-2 - Robert Harold Collis and Collis and Associates CPAs, PA - Approve the Notice of Public Hearing for 10:00 a.m. on May 19, 2025. (Appendix II)

Case Nos. C2024181-1 and C2024181- 2 - Rita Sims Brittain and Rita S. Brittain, CPA, PA - Approve the Notice of Public Hearing for 10:00 a.m. on June 23, 2025. (Appendix III)

Ms. Kruse stated that the Committee provided guidance to the staff on six (6) items.

**PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE REPORT:** The Board approved with seven (7) affirmative and zero (0) negative votes the following recommendations of the Committee as presented by Ms. Demery:

**Transfer of CPA Exam Scores** - Approve the following requests for the transfer of CPA Exam scores from another jurisdiction:

Andrew M. Hebeisen  
Olivia Lynne Sniatynski  
Katharine Paige Surratt

**Original CPA Certificate Applications** - Approve the following applications for original CPA certification:

Bibiche Mputu Bolobiongo  
Jack Crawford Brown  
Kimberly Littrell East  
Justin Glenn Gardner  
Andrew M. Hebeisen  
Ayden Edward Kelley  
Noah David Koenigsnecht  
Jordan Michael Kota  
Thomas Jeffery Landis  
Alexander John Madormo  
Katherine Anne Markow  
Abby Jo McMullen  
Nathan John Mescher

Carson Bennett Nance  
Matthew Galen Pierson  
Brooke Raziano  
Jacob Alan Richburg  
Claire Alexandria Sawyer  
Kyle Ericsson Smaw  
Olivia Lynne Sniatynski  
Abigail Hope Starnes  
Katharine Paige Surratt  
Sarah LeeAnn Vellines  
Zachary John Viola  
Caleb Ross Westbrook

**Temporary Permits** - Approve the following temporary permits approved by the Deputy Director:

Jeanne Reid T14904	Bennett Everett Strickland T14949
Yu Keun Min T14905	Lydia Arthur Elsey T14950
Tara Lynn Genstil T14906	Lisa A. Foy T14951
Ashley Marie Russell T14907	Suzanne Zanie Ghannam T14952
Kristin Giebe Bettorf T14908	Jennifer Strain Neale T14953
Paul Brandon Barringer III T14909	Catherine Renee Henderson T14954
Ashley Nicole Woodall T14910	Nickolas Mark Schlaline T14955
William Henry Piccione T14911	Justin A. Kemmerer T14956
Kathleen Bell Pinson T14912	Keyana Amira Langley T14957
Ethan Tichenor Bryant T14913	Rose Georges T14958
Kush Sharma T14914	Kirsten Anne Moore T14959
Daniel Anthony Von Behren T14915	Brianne Marie Tolani T14960
Taly Maya Russell T14916	Jennifer Lynn Bolton T14961
Steven John Johnson T14917	Casey Kirch Tyree T14962
Brendan Patrick Carberry T14918	Yannis Ammoura T14963
Matthew Robert Edwards Guinn T14919	Nadine Galvez T14964
Linda Marie Van Noy T14920	Gerald Patrick Campbell T14965
Jack Edwards Trent T14946	Rosemary K. Meyer T14966
Bradley A. Denzel T14947	Melissa Navarro T14967
Sheryl Ellis Thompson T14948	

**Reciprocal CPA Certificate Applications** - Approve the following applications for reciprocal CPA certification:

Ashley Reynolds Maher	Glenn Thomas Townsend
Jeffrey Earl Phillips	Sarah Jolie Vidulich

**Reinstatement of CPA Certificate** - Approve the following CPA certificate reinstatement applications:

Grace Marie Bishop, #41524  
Deborah Quinn Olander, #30401

**CPE Extension Requests** - Approve two (2) requests to complete the 2024 CPE requirement after December 31, 2024.**Uniform CPA Exam Applications** - Approve the following applications for the Uniform CPA Exam:

Brittany Adams	Rachel Blevins
Camden Adams	Sophia Bothof
Sandy Alvarez	Scott Bowen
Alexia Bethea	Sherry Boyd
Jameela Bibi	Kerri Brodie

Ethan Brunelli  
Sydney Buzard  
Lionel Cabrera  
Amanda Campbell  
Christopher Cardwell  
Jackson Caroway  
Elizabeth Chain  
Luke Chisholm  
Laura Citty  
Owen Cochran  
Kaitlin Coleman  
Thomas Cook  
Emma Coram  
Ruth Cox  
James Croom  
Kayla DeGrunchy  
Nicole Dickson  
Landon Dinkel  
Michael Dorio  
Olivia Dougherty  
Madeline Duggan  
Tatiana Dunston  
Nicholas Emken  
Maxwell Ephron  
Melissa Espitia  
Charlene Etters  
John Fassett  
Gerald Felix  
John Fisher  
Gavin Foley  
Kelsey Fontaine  
Holly Forsht  
Luke Foster  
Christopher Garnica Lopez  
Cathiana Germain  
Zinayida Golovin  
Rylan Gumphrey  
Adam Gutierrez  
William Hackley  
Virginia Hawkins  
John Hayes  
Emily Hedrick  
Elizabeth Helweg  
Justin Henson  
Adam Herdrich  
Jack Hospers

Marcus Hughes  
Ellis Hunter  
Bryan Jarvis  
Caleb Johnson  
Alicia Jones  
William Jurchak  
Finn Katz  
Amanda Keegan  
John Kelley  
Ryan Kennedy  
Michelle Kozloski  
Hannah Leskovec  
Evan Maitland  
Juanitha Makamwe  
Kenia Martinez Soto  
Joseph Massaquoi  
Sarah McCarthy  
Macy McCoy  
Erica McDermott  
Elyse McNeil  
Delaney McNew  
Sydney Meacham  
Carly Mixon  
Ashley Montanez  
Jerry Montgomery  
Carter Morgan  
Mazie Murphy  
Ashlyn Odom  
Alberto Pacheco  
Colette Pampu  
Gresham Parrish  
Chrissie Parsons  
Akash Patel  
Maxwell Paz  
Dakota Peters  
Izabella Pichardo-Leiva  
Madelyne Powell  
Addysen Rabb  
John Ramirez  
Vania Ramos Ponce  
Callin Randolph  
Sophia Reyes  
Abby Riddle  
Mark Ross  
Meagan Rowley  
Angela Russo

William Schaible  
McKenzie Shail  
William Sharp  
Darrius Shaw  
Katie Shimaura  
Keifer Shore  
Hunter Simpson  
Wendy Sims  
Diedre Smith  
Mattie Starnes  
Michael Steinginga  
Christopher Tandy  
Anthony Terenzetti  
Grace Turner  
Julia Turner

Erik Tveidt  
Michelle Van  
James Vassallo  
Daniel Wallace  
Joshua Warner  
Zachary Watford  
Matthew Watson  
Patrick Williams  
Terrell Williams  
Alison Wood  
Jaelyn Woods  
Basir Wright  
Kevin Wrought  
Xiaojuan Zhong

**EXECUTIVE STAFF AND LEGAL COUNSEL REPORT:** The Board reviewed the January 2025 operational metrics and the February 2025 Executive Staff Report.

**PUBLIC COMMENTS:** Dr. Christian highlighted the positive enrollment trends in ECU's MSA program. Two MSA students, Jordan Anderson and Ashley Jata, shared their experiences in ECU's program.

**ADJOURNMENT:** Ms. Demery moved, and Ms. Lynch seconded the motion to adjourn the meeting at 11:30 a.m. The motion passed with seven (7) affirmative and zero (0) negative votes.

Respectfully submitted:

Attested to by:

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David R. Nance, CPA  
Executive Director

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Gary R. Massey, CPA  
President

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #C2024198

IN THE MATTER OF:  
Chadwick Everitt Rollins, CPA, #44897  
Respondent

CONSENT ORDER

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners (“Board”) at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. § 150B-41, the Board and Respondent stipulate to the following:

1. Chadwick Everitt Rollins, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 44897 as a Certified Public Accountant.
2. The Respondent informed the Board on his 2023-2024 CPA certificate renewal that he had obtained the required CPE for calendar year 2022, but those credits were earned in 2023.
3. Based on the Respondent’s representation, the Board accepted his renewal, issued a letter of warning and placed the Respondent in the CPE audit pool.
4. The Respondent was subject to an audit of his 2022 and 2023 CPE.
5. In response to the Board’s audit, the Respondent provided 80 hours of CPE for 2022 and 2023. However, those CPE hours were taken in the latter half of 2023 and not eligible to count towards 2022.
6. The Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. The Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent’s actions as set out above constitute violations of 21 NCAC 08N.0202(b)(4) and .0203(b)(5).

3. Per N.C. Gen. Stat. § 93-12(9) and also by virtue of the Respondent's consent to this order, the Respondent is subject to the discipline set forth below.

BASED on the foregoing and in lieu of further proceedings, the Board and the Respondent agree to the following Order:

1. The Respondent's CPA certificate is subject to a one-year stayed suspension. Because the suspension is stayed, the Respondent's CPA certificate will remain active. If the Board finds that the Respondent has violated any other Board Rules of Professional Conduct during the one-year period, the stay will be lifted, and the Respondent's CPA certificate will be actively suspended.
2. The Respondent shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.

CONSENTED TO THIS THE 17 DAY OF January, 2025  
(Day) (Month) (Year)  
Chadwick E. Rollins  
Respondent

APPROVED BY THE BOARD THIS THE 17 DAY OF February, 2025  
(Day) (Month) (Year)

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: Gary Massey  
President

NC BOARD OF  
FEB - 3 2025  
CPA EXAMINERS

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s: C2024185-1/2

IN THE MATTER OF:  
Robert Harold Collis, CPA, #14921  
Collis and Associates CPAs, P.C.  
Respondents

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners (“Board”) has received evidence which if admitted at hearing would show that:

1. Robert Harold Collis, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 14921 as a Certified Public Accountant.
2. Collis and Associates CPAs, P.C. (hereinafter “Respondent Firm”) is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively known as the “Respondents.”
3. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein.
4. The Respondent is an owner of the Respondent Firm and has been designated as the Respondent Firm’s supervising CPA. As such, the Respondent is responsible for the conduct of the Respondent Firm’s employees.
5. Following a search of lien filings on the North Carolina Secretary of State’s website, the Board staff discovered that liens had been placed against the Respondent Firm by the Internal Revenue Service (hereinafter “IRS”). The liens were for non-payment of withholding taxes for five quarters beginning with the last quarter of 2022.
6. The earliest lien discovered by the Board staff was dated September 18, 2023.
7. On December 31, 2023, the Respondent Firm completed its annual online firm registration renewal. As part of that renewal, the Respondent Firm responded “yes” to the following question:  
  
Has your firm or any firm owner had any lien(s) filed by the Internal Revenue Service (IRS) or any state department of revenue regarding the failure to pay or apparent failure to pay for any amounts due for any tax matters since filing your firm's last renewal?
8. The Board staff mailed correspondence to the Respondents on September 25, 2024, requesting further information.
9. On October 28, 2024, the Respondent provided a response, citing a decline in business and inadequate tax flow as the reasons for his inability to meet his payroll tax obligations. He also stated that he would forward the IRS correspondence that had been requested by the Board staff.
10. On November 14, 2024, the Board sent the Respondent an email asking if the IRS correspondence was forthcoming. The Respondent did not respond.



Notice of Hearing - 2  
Robert Harold Collis, CPA  
Collis and Associates CPAs, P.C.

11. At the behest of the Board's Professional Standards Committee, on December 17, 2024, the Board staff mailed the Respondents a proposed resolution of the matter. The Respondent's response was due by January 7, 2025.
12. On January 7, 2025, the Respondent sent the Board staff a response email with an attached copy of the initial response that he had submitted on October 28, 2024.
13. On January 8, 2025, the Board staff sent an email reply to the Respondent, informing him that he needed to respond to the Professional Standards Committee's proposed resolution.
14. The Board staff received no further communication from the Respondent.
15. Once withheld from employee paychecks, the withheld payroll taxes are funds held in trust for the government. Utilizing those funds for any purpose other than paying them to the government constitutes a violation of that trust. As the supervising CPA for the Respondent Firm, the Respondent is responsible for the timely payment of the Respondent Firm's withholding taxes.
16. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondents' actions as set out above constitute violations of Rules 21 NCAC 08N .0201 (Integrity), .0202 (Deceptive Conduct), .0203 (Discreditable Conduct), .0207 (Violation of Tax Laws), and .0206 (Response to Board Inquiry).

The discipline which the Board may impose on the Respondents for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondents are entitled to a public hearing on this matter. This notice is to advise the Respondents that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on May 19, 2025, at 10:00 a.m. If the Respondents are not present, a decision may be reached in their absence, and the Respondents may be deemed to have waived their right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondents may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 17<sup>th</sup> day of February, 2025.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: \_\_\_\_\_

Jodi K. Keuse  
Chair, Professional Standards Committee

NORTH CAROLINA  
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF  
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS  
CASE #s: C2024181-1/2

IN THE MATTER OF:  
Rita Sims Brittain, CPA, #11766  
Rita S. Brittain, CPA, PA  
Respondents

NOTICE OF HEARING

The North Carolina State Board of Certified Public Accountant Examiners (“Board”) has received evidence which if admitted at hearing would show that:

1. Rita Sims Brittain, CPA (hereinafter “Respondent”) is the holder of North Carolina certificate number 11766 as a Certified Public Accountant.
2. Rita S. Brittain, CPA, PA (hereinafter “Respondent Firm”), is a registered certified public accounting firm in North Carolina. Hereinafter, the Respondent and the Respondent Firm are collectively known as the “Respondents.”
3. The Respondents are subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein.
4. The Respondent is an owner of the Respondent Firm and has been designated as the Respondent Firm’s supervising CPA. As such, the Respondent is responsible for the conduct of the Respondent Firm’s employees.
5. Following a search of the lien filings on the North Carolina Secretary of State’s website, the Board staff discovered that a lien had been placed against the Respondent Firm due to non-payment of withholding taxes for the latter two quarters of 2023.
6. The Board staff opened a case and requested that the Respondent provide further information. The Respondent responded that she was unaware that the withholding taxes had not been paid and that she took action upon finding out.
7. As of October 11, 2024, the Respondent Firm had paid all outstanding tax liabilities, and the lien had been released.
8. Once withheld from employee paychecks, the withheld payroll taxes are funds held in trust for the government. Utilizing those funds for any purpose other than paying them to the government constitutes a violation of that trust. As the supervising CPA for the Respondent Firm, the Respondent is responsible for the Respondent Firm’s failure to timely pay the withholding taxes.

Notice of Hearing - 2  
Rita Sims Brittain, CPA  
Rita S. Brittain, CPA, PA

9. If proven at a hearing pursuant to the North Carolina Administrative Procedure Act, Respondents' actions as set out above constitute violations of Rules 21 NCAC 08N .0201 (Integrity), .0203 (Discreditable Conduct), and .0207 (Violation of Tax Laws).

The discipline which the Board may impose on the Respondents for violation of the aforementioned statutes and rules includes censure, revocation of license for a period of time, or permanent revocation. In addition, the Board may impose civil penalties of up to \$1,000 per infraction.

Pursuant to N. C. Gen. Stat. § 150B-38, the Respondents are entitled to a public hearing on this matter. This notice is to advise the Respondents that, unless this matter is resolved by consent, the Board will hear this matter in the Board offices at 1101 Oberlin Road in Raleigh on June 23, 2025. If the Respondents are not present, a decision may be reached in their absence, and the Respondents may be deemed to have waived their right to a hearing.

Pursuant to N. C. Gen. Stat. § 150B-40(d), the Respondents may not communicate regarding this matter, directly or indirectly, with any individual member of the Board.

This notice is issued the 17<sup>th</sup> day of February, 2025.

NORTH CAROLINA STATE BOARD OF CERTIFIED  
PUBLIC ACCOUNTANT EXAMINERS



BY: \_\_\_\_\_

*Jodi K. Kluse*

Chair, Professional Standards Committee

**Financial Highlights**  
**For the Eleven Month Period Ended February 28, 2025**  
**Compared to the Eleven Month Period Ended February 29, 2024**

	Budget Var.	Feb-25	Feb-24	Inc. (Dec.)
<b>Total Revenue</b>	\$ 169,247.32	\$ 3,016,366.32	\$ 3,111,749.79	\$ (95,383.47)
■ <b>Total Operating Revenue</b>	\$ 149,726.27	\$ 2,871,301.10	\$ 2,977,084.76	\$ (105,783.66)
❖ <b>Total Net Non Operating Revenue</b>	\$ 19,521.05	\$ 145,065.22	\$ 134,665.03	\$ 10,400.19
○ <b>Total Expenses</b>	\$ (66,364.29)	\$ 2,655,828.81	\$ 2,816,348.97	\$ (160,520.16)
<b>Increase(Dec.) Net Assets for Period</b>		\$ 360,537.51	\$ 295,400.82	\$ 65,136.69
<b>Total Checking and Savings</b>		\$ 1,652,265.63	\$ 1,664,944.59	\$ (12,678.96)
<b>Total Assets</b>		\$ 5,094,844.01	\$ 4,912,830.39	\$ 182,013.62
<b>Full-Time/Part-time Employees</b>		11/0	12/0	

**Budget:**

- Operating revenue was \$150,000 over budget. Exam fee revenue increased (+\$155k) while firm renewal fees are down by (-\$8k)
- ❖ Non-Operating revenue was over budget by \$19,000 due to increased gift card revenue (+\$1k) and increased interest earnings (+\$18k)
- Expenses were under budget by \$66,000. Key variances individually were increased exam costs (+\$19k); offset by decreased salary and fringe benefit costs (-\$56k), reduced legal expense (-\$19k), and reduced postage and printing costs (-\$16k)

**Actual:**

- Total operating revenue decreased from prior year by \$106,000. Certificate revenue increased by (+\$4K); while exam fee revenue decreased by (-\$113k)
- ❖ Total net non-operating revenue increased this period compared to prior by \$10,000 primarily due decreased gift card revenue (-\$4k) offset by slight increases in interest income (+\$13k) and rental income (+\$1k)
- Total expenses decreased from prior period by \$160,000. The decrease can be explained by lower exam fees (-\$136k), legal fees (-\$17k), and postage/printing (-\$40k); offset by increased depreciation expense (+\$9k), board travel and per diem (+\$18k), building expenses (+\$4k), and other general expense items

# North Carolina State Board of CPA Examiners

## Statement of Net Position

As of February 28, 2025

	TOTAL	
	AS OF FEB 28, 2025	AS OF FEB 29, 2024 (PY)
<b>ASSETS</b>		
Current Assets		
Checking/Savings		
1020 Truist Checking Acct	35,297.98	106,123.70
1021 Truist Savings Account	5,080.56	5,080.08
1030 Truist Payroll Acct	100.00	100.00
1076 Pinnacle - MMA	1,197,556.83	1,036,207.89
1078 Pinnacle - ICS	414,230.26	497,432.92
<b>Total Checking/Savings</b>	<b>\$1,652,265.63</b>	<b>\$1,644,944.59</b>
Other Current Assets		
1050 CD Investments - Current	350,000.00	250,000.00
1110 Accrued CD Interest	3,847.98	554.79
1126 Accts Rec Admin Cost	0.00	16,600.00
1130 Lease Receivable - Current	50,362.00	47,406.00
1160 Prepaid Expenses	10,404.71	10,062.58
<b>Total Other Current Assets</b>	<b>\$414,614.69</b>	<b>\$324,623.37</b>
<b>Total Current Assets</b>	<b>\$2,066,880.32</b>	<b>\$1,969,567.96</b>
Fixed Assets		
1300 Building	985,976.03	985,976.03
1305 Land	300,000.00	300,000.00
1310 Furniture	61,443.00	61,443.00
1320 Equipment	150,881.45	152,015.45
1325 Data Base Software	180,336.18	180,336.18
1330 Capital Improvements	163,679.96	163,679.96
1335 GL Software Subscription	279,684.00	279,684.00
1390 Accumulated Depreciation	-964,561.67	-902,146.62
1395 Amortization of GL Software	-197,369.00	-94,840.00
<b>Total Fixed Assets</b>	<b>\$960,069.95</b>	<b>\$1,126,148.00</b>
Other Assets		
1080 Wells Fargo Advisors Investment	1,632,978.00	1,448,979.00
1081 Raymond James Investment	430,623.74	313,481.43
1180 Lease Receivable - LT	4,292.00	54,654.00
<b>Total Other Assets</b>	<b>\$2,067,893.74</b>	<b>\$1,817,114.43</b>
<b>TOTAL ASSETS</b>	<b>\$5,094,844.01</b>	<b>\$4,912,830.39</b>

# North Carolina State Board of CPA Examiners

## Statement of Net Position

As of February 28, 2025

	TOTAL	
	AS OF FEB 28, 2025	AS OF FEB 29, 2024 (PY)
<b>LIABILITIES &amp; NET ASSETS</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	0.00	74,548.14
<b>Total Accounts Payable</b>	<b>\$0.00</b>	<b>\$74,548.14</b>
Other Current Liabilities		
2005 Due to Exam Vendors	250,364.41	196,800.34
2011 Accounts Payable Other	2,500.00	2,500.00
2013 GL Software Subscription Payable	82,315.00	184,844.00
2015 Accrued Vacation Current	4,329.17	4,132.17
<b>Total Other Current Liabilities</b>	<b>\$339,508.58</b>	<b>\$388,276.51</b>
<b>Total Current Liabilities</b>	<b>\$339,508.58</b>	<b>\$462,824.65</b>
Long-Term Liabilities		
2020 Accrued Vacation	86,615.27	84,737.27
2310 Deferred Inflow of Resources	54,654.00	102,060.00
<b>Total Long-Term Liabilities</b>	<b>\$141,269.27</b>	<b>\$186,797.27</b>
<b>Total Liabilities</b>	<b>\$480,777.85</b>	<b>\$649,621.92</b>
Net Assets		
3010 Net Assets Invest in Cap Assets	960,069.95	1,126,148.00
3020 Designated for Capital Assets	100,000.00	100,000.00
3031 Designated-Operating Expenses	300,000.00	300,000.00
3040 Designated for Litigation	1,000,000.00	1,000,000.00
3900 Net Assets Undesignated	1,893,458.70	1,441,659.65
Change in Net Assets	360,537.51	295,400.82
<b>Total Net Assets</b>	<b>\$4,614,066.16</b>	<b>\$4,263,208.47</b>
<b>TOTAL LIABILITIES &amp; NET ASSETS</b>	<b>\$5,094,844.01</b>	<b>\$4,912,830.39</b>

**North Carolina State Board of CPA Examiners**  
**Statement of Revenues and Expenses - Year-To-Date Comparison**  
 April 2024 - February 2025

	TOTAL	
	APR 2024 - FEB 2025	APR 2023 - FEB 2024 (PY)
<b>Income</b>		
Certificate Fees		
4110 Certificates - Initial	40,000.00	49,900.00
4120 Certificates - Reciprocal	30,801.00	28,300.00
4140 Certificates - Renewal Fees	1,339,440.00	1,326,600.00
4150 Certificates - Reinst/Revoked	1,000.00	1,500.00
4151 Certificates - Reinst/Surr	4,700.00	5,000.00
<b>Total Certificate Fees</b>	<b>1,415,941.00</b>	<b>1,411,300.00</b>
Exam Fee Revenue		
4001 Initial Adm Fees	174,570.00	195,730.00
4002 Re-Exam Adm Fees	156,375.00	172,050.00
4004 Exam Fees Revenue	1,067,218.74	1,137,108.76
4070 Transfer Exam Grade Credit	75.00	150.00
4072 Exam Scholarship Coupon	-34,529.64	-28,300.00
<b>Total Exam Fee Revenue</b>	<b>1,363,709.10</b>	<b>1,476,738.76</b>
Misc		
4970 Duplicate Certificates	650.00	525.00
4990 Miscellaneous	2,411.00	1,461.00
4999 Board Training	150.00	
<b>Total Misc</b>	<b>3,211.00</b>	<b>1,986.00</b>
Partnership Fees		
4260 Partnership Registration Fees	100.00	30.00
4261 Partnership Renewal Fees	41,140.00	40,280.00
<b>Total Partnership Fees</b>	<b>41,240.00</b>	<b>40,310.00</b>
Professional Corporation Fees		
4250 PC Registration Fees	5,250.00	4,200.00
4251 PC Renewal Fees	41,950.00	42,500.00
4252 PC Renewal Fees W/Penalties		50.00
<b>Total Professional Corporation Fees</b>	<b>47,200.00</b>	<b>46,750.00</b>
<b>Total Income</b>	<b>\$2,871,301.10</b>	<b>\$2,977,084.76</b>
<b>Expenses</b>		
5920 Funded Depreciation	52,250.00	43,750.00
6690 Over & Short	0.40	-199.50

**North Carolina State Board of CPA Examiners**  
**Statement of Revenues and Expenses - Year-To-Date Comparison**  
April 2024 - February 2025

	TOTAL	
	APR 2024 - FEB 2025	APR 2023 - FEB 2024 (PY)
Board Travel		
5120 Board Travel - Board Meetings	19,465.22	19,521.05
5121 Board Travel - Prof Meetings		195.54
5122 Board Travel - NASBA Annual	16,436.65	9,455.25
5123 Board Travel - NASBA Regional	10,589.16	11,830.79
5127 Board Travel - NCACPA/Board		56.04
5129 Miscellaneous Board Costs	1,751.06	666.26
5131 Board Travel - Outside Legal	4,310.64	1,639.00
<b>Total Board Travel</b>	<b>52,552.73</b>	<b>43,363.93</b>
Building Expenses		
5800 Building Maintenance	1,877.94	863.50
5801 Electricity	13,341.29	11,101.51
5802 Grounds Maintenance	5,546.58	11,221.94
5803 Heat & Air Maintenance	2,292.00	2,424.95
5804 Improvements		169.73
5805 Insurance	8,293.00	6,665.00
5807 Janitorial Maintenance	15,420.00	14,135.00
5808 Pest Control Service	450.00	450.00
5809 Security & Fire Alarm	2,509.62	2,204.93
5810 Trash Collection	2,974.87	-167.58
5811 Water & Sewer	1,439.34	1,242.12
<b>Total Building Expenses</b>	<b>54,144.64</b>	<b>50,311.10</b>
Continuing Education -Staff		
5050 Continuing Education - Staff	2,547.94	3,768.99
<b>Total Continuing Education -Staff</b>	<b>2,547.94</b>	<b>3,768.99</b>
Exam Postage		
5531 Exam Postage	480.00	480.00
<b>Total Exam Postage</b>	<b>480.00</b>	<b>480.00</b>
Exam Sitting and Grading		
5538 Exam Vendor Expense	866,070.43	997,393.41
5539 Exam Vendor Accommodations	1,452.00	6,098.81
<b>Total Exam Sitting and Grading</b>	<b>867,522.43</b>	<b>1,003,492.22</b>
Fringe Benefits		
5031 Retirement - NCLB Contribution	54,975.59	55,026.96
5033 Retirement - NCLB Administr	3,632.12	3,786.48
5035 Health Ins. Premiums	120,123.42	116,077.88
5036 Medical Reim Plan	28,104.19	31,647.71
<b>Total Fringe Benefits</b>	<b>206,835.32</b>	<b>206,539.03</b>



# North Carolina State Board of CPA Examiners

## Statement of Revenues and Expenses - Year-To-Date Comparison

April 2024 - February 2025

	TOTAL	
	APR 2024 - FEB 2025	APR 2023 - FEB 2024 (PY)
Investigation & Hearing Costs		
5222 Investigation Materials	3,376.25	3,254.75
5230 Hearing Costs	2,899.00	2,706.43
5231 Rule-Making Hearing Costs		693.00
5232 Legal Advertising	514.76	
5250 Administrative Cost Assessed	-2,000.00	-17,200.00
5260 Civil Penalties Assessed	-14,000.00	-41,000.00
5261 Civil Penalties Remitted	9,961.60	34,710.50
<b>Total Investigation &amp; Hearing Costs</b>	<b>751.61</b>	<b>-16,835.32</b>
Legal Expense		
5140 Legal Counsel - Administrative	53,309.10	51,657.30
5211 Legal Counsel - Litigation		19,040.00
<b>Total Legal Expense</b>	<b>53,309.10</b>	<b>70,697.30</b>
Misc Personnel		
5090 Flowers, Gifts, Etc.		77.25
5092 Misc. Personnel Costs	4,239.39	2,624.01
<b>Total Misc Personnel</b>	<b>4,239.39</b>	<b>2,701.26</b>
Office Expense		
5320 Payroll Service	1,877.24	1,856.58
5360 Telephone	8,593.65	6,081.88
5361 Internet & Website	3,593.70	3,593.70
5390 Clipping Service	388.96	1,091.16
5400 Computer Prog/Assistance	400.00	425.00
5405 Computer Software Maintenance	161,496.14	158,567.03
5410 Dues	9,115.00	8,331.00
5420 Insurance	17,515.08	17,705.04
5430 Audit Fees	16,000.00	15,000.00
5435 Consulting Services		10,620.00
5440 Misc Office Expense	825.00	945.00
5445 Banking Fees	2,013.09	3,503.55
5450 Credit Card Fees	70,142.00	67,715.39
<b>Total Office Expense</b>	<b>291,959.86</b>	<b>295,435.33</b>
Per Diem - Board		
5110 Per Diem - Board Meetings	12,050.00	10,550.00
5111 Per Diem - Prof Meetings		300.00
5112 Per Diem - NASBA Annual	2,000.00	1,200.00
5113 Per Diem - NASBA Regional	1,550.00	1,700.00
5114 Per Diem - NASBA Committees	2,000.00	1,200.00
5117 Per Diem - NCACPA/Board		50.00
<b>Total Per Diem - Board</b>	<b>17,600.00</b>	<b>15,000.00</b>

**North Carolina State Board of CPA Examiners**  
**Statement of Revenues and Expenses - Year-To-Date Comparison**  
April 2024 - February 2025

	TOTAL	
	APR 2024 - FEB 2025	APR 2023 - FEB 2024 (PY)
Postage		
5340 Postage - Other	2,172.03	2,200.00
5341 Postage - Newsletter		5,650.00
5342 Postage - Business Reply	1,398.00	1,064.00
5343 Postage - Renewal	720.00	1,403.00
5345 Postage - UPS	14,000.00	20,000.00
<b>Total Postage</b>	<b>18,290.03</b>	<b>30,317.00</b>
Printing		
5330 Printing - Other	3,562.92	4,169.63
5331 Printing - Newsletter		27,834.16
5332 Printing - Certificates	2,711.30	2,480.75
<b>Total Printing</b>	<b>6,274.22</b>	<b>34,484.54</b>
Repairs & Maintenance		
5381 Maintenance - Copiers	2,421.27	2,331.58
5383 Maintenance - Postage	2,285.00	624.00
<b>Total Repairs &amp; Maintenance</b>	<b>4,706.27</b>	<b>2,955.58</b>
Salaries & Payroll Taxes		
5010 Staff Salaries	911,044.71	917,120.12
5030 FICA Taxes	69,785.77	69,342.98
<b>Total Salaries &amp; Payroll Taxes</b>	<b>980,830.48</b>	<b>986,463.10</b>
Staff Travel		
5061 Staff Travel - Prof Mtgs	1,169.96	2,759.34
5070 Staff Travel - NASBA Annual	6,358.66	7,607.75
5071 Staff Travel - NASBA Regional	7,464.28	6,328.08
5072 Staff Travel - NASBA ED/Legal	5,325.23	6,354.00
5073 Staff Travel - NASBA Committee		180.65
5075 Staff Travel - NCACPA Meetings	731.38	356.61
<b>Total Staff Travel</b>	<b>21,049.51</b>	<b>23,586.43</b>
Subscriptions/References		
5370 Subscriptions/References	12,185.49	9,617.14
<b>Total Subscriptions/References</b>	<b>12,185.49</b>	<b>9,617.14</b>
Supplies		
5350 Supplies - Office	5,845.49	5,908.89
5351 Supplies - Copier	202.70	
5352 Supplies - Computer	1,574.70	1,796.22
5355 Expendable Equipment	676.50	2,715.73
<b>Total Supplies</b>	<b>8,299.39</b>	<b>10,420.84</b>
<b>Total Expenses</b>	<b>\$2,655,828.81</b>	<b>\$2,816,348.97</b>
<b>NET ORDINARY INCOME</b>	<b>\$215,472.29</b>	<b>\$160,735.79</b>

**North Carolina State Board of CPA Examiners**  
**Statement of Revenues and Expenses - Year-To-Date Comparison**  
 April 2024 - February 2025

	TOTAL	
	APR 2024 - FEB 2025	APR 2023 - FEB 2024 (PY)
Other Income		
8200 Rental Income	47,028.85	45,659.13
8250 Gift Card Revenue	11,000.00	15,000.00
Interest Income		
8500 Interest Income - MMAs	58,277.60	54,082.77
8510 Interest Income - CDs	28,758.77	19,923.13
<b>Total Interest Income</b>	<b>87,036.37</b>	<b>74,005.90</b>
<b>Total Other Income</b>	<b>\$145,065.22</b>	<b>\$134,665.03</b>
NET OTHER INCOME	<b>\$145,065.22</b>	<b>\$134,665.03</b>
CHANGE IN NET ASSETS	<b>\$360,537.51</b>	<b>\$295,400.82</b>

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2024 - February 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
<b>Income</b>			
Certificate Fees			
4110 Certificates - Initial	40,000.00	47,509.10	-7,509.10
4120 Certificates - Reciprocal	30,801.00	29,400.00	1,401.00
4140 Certificates - Renewal Fees	1,339,440.00	1,341,000.00	-1,560.00
4150 Certificates - Reinst/Revoked	1,000.00	1,609.10	-609.10
4151 Certificates - Reinst/Surr	4,700.00	4,818.20	-118.20
<b>Total Certificate Fees</b>	<b>1,415,941.00</b>	<b>1,424,336.40</b>	<b>-8,395.40</b>
Exam Fee Revenue			
4001 Initial Adm Fees	174,570.00	173,691.80	878.20
4002 Re-Exam Adm Fees	156,375.00	151,125.00	5,250.00
4004 Exam Fees Revenue	1,067,218.74	917,244.50	149,974.24
4070 Transfer Exam Grade Credit	75.00	0.00	75.00
4072 Exam Scholarship Coupon	-34,529.64	-33,589.50	-940.14
<b>Total Exam Fee Revenue</b>	<b>1,363,709.10</b>	<b>1,208,471.80</b>	<b>155,237.30</b>
Misc			
4970 Duplicate Certificates	650.00	0.00	650.00
4990 Miscellaneous	2,411.00	916.63	1,494.37
4999 Board Training	150.00	0.00	150.00
<b>Total Misc</b>	<b>3,211.00</b>	<b>916.63</b>	<b>2,294.37</b>
Partnership Fees			
4260 Partnership Registration Fees	100.00	2,000.00	-1,900.00
4261 Partnership Renewal Fees	41,140.00	40,000.00	1,140.00
<b>Total Partnership Fees</b>	<b>41,240.00</b>	<b>42,000.00</b>	<b>-760.00</b>
Professional Corporation Fees			
4250 PC Registration Fees	5,250.00	3,850.00	1,400.00
4251 PC Renewal Fees	41,950.00	42,000.00	-50.00
<b>Total Professional Corporation Fees</b>	<b>47,200.00</b>	<b>45,850.00</b>	<b>1,350.00</b>
<b>Total Income</b>	<b>\$2,871,301.10</b>	<b>\$2,721,574.83</b>	<b>\$149,726.27</b>
<b>Expenses</b>			
5920 Funded Depreciation	52,250.00	55,000.00	-2,750.00
6690 Over & Short	0.40	0.00	0.40
Board Travel			
5120 Board Travel - Board Meetings	19,465.22	22,990.00	-3,524.78
5121 Board Travel - Prof Meetings		1,500.00	-1,500.00
5122 Board Travel - NASBA Annual	16,436.65	13,650.00	2,786.65
5123 Board Travel - NASBA Regional	10,589.16	9,400.00	1,189.16
5125 Board Travel - AICPA Council		850.00	-850.00
5129 Miscellaneous Board Costs	1,751.06	0.00	1,751.06
5131 Board Travel - Outside Legal	4,310.64	2,666.66	1,643.98
<b>Total Board Travel</b>	<b>52,552.73</b>	<b>51,056.66</b>	<b>1,496.07</b>

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2024 - February 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
<b>Building Expenses</b>			
5800 Building Maintenance	1,877.94	1,500.00	377.94
5801 Electricity	13,341.29	12,833.37	507.92
5802 Grounds Maintenance	5,546.58	11,000.00	-5,453.42
5803 Heat & Air Maintenance	2,292.00	2,625.00	-333.00
5804 Improvements		1,500.00	-1,500.00
5805 Insurance	8,293.00	3,500.00	4,793.00
5807 Janitorial Maintenance	15,420.00	14,666.63	753.37
5808 Pest Control Service	450.00	600.00	-150.00
5809 Security & Fire Alarm	2,509.62	2,291.63	217.99
5810 Trash Collection	2,974.87	1,833.37	1,141.50
5811 Water & Sewer	1,439.34	1,466.63	-27.29
<b>Total Building Expenses</b>	<b>54,144.64</b>	<b>53,816.63</b>	<b>328.01</b>
<b>Continuing Education -Staff</b>			
5050 Continuing Education - Staff	2,547.94	2,750.00	-202.06
<b>Total Continuing Education -Staff</b>	<b>2,547.94</b>	<b>2,750.00</b>	<b>-202.06</b>
<b>Exam Postage</b>			
5531 Exam Postage	480.00	916.63	-436.63
<b>Total Exam Postage</b>	<b>480.00</b>	<b>916.63</b>	<b>-436.63</b>
<b>Exam Sitting and Grading</b>			
5538 Exam Vendor Expense	866,070.43	848,127.54	17,942.89
5539 Exam Vendor Accommodations	1,452.00	0.00	1,452.00
<b>Total Exam Sitting and Grading</b>	<b>867,522.43</b>	<b>848,127.54</b>	<b>19,394.89</b>
<b>Fringe Benefits</b>			
5031 Retirement - NCLB Contribution	54,975.59	57,420.68	-2,445.09
5033 Retirement - NCLB Administr	3,632.12	4,000.00	-367.88
5035 Health Ins. Premiums	120,123.42	119,207.86	915.56
5036 Medical Reim Plan	28,104.19	33,016.91	-4,912.72
<b>Total Fringe Benefits</b>	<b>206,835.32</b>	<b>213,645.45</b>	<b>-6,810.13</b>
<b>Investigation &amp; Hearing Costs</b>			
5222 Investigation Materials	3,376.25	3,208.37	167.88
5230 Hearing Costs	2,899.00	4,583.37	-1,684.37
5232 Legal Advertising	514.76	0.00	514.76
5250 Administrative Cost Assessed	-2,000.00	-2,291.63	291.63
5260 Civil Penalties Assessed	-14,000.00	-6,875.00	-7,125.00
5261 Civil Penalties Remitted	9,961.60	0.00	9,961.60
<b>Total Investigation &amp; Hearing Costs</b>	<b>751.61</b>	<b>-1,374.89</b>	<b>2,126.50</b>
<b>Legal Expense</b>			
5140 Legal Counsel - Administrative	53,309.10	58,666.63	-5,357.53
5211 Legal Counsel - Litigation		13,750.00	-13,750.00
<b>Total Legal Expense</b>	<b>53,309.10</b>	<b>72,416.63</b>	<b>-19,107.53</b>
<b>Misc Personnel</b>			

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2024 - February 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
5092 Misc. Personnel Costs	4,239.39	3,666.63	572.76
<b>Total Misc Personnel</b>	<b>4,239.39</b>	<b>3,666.63</b>	<b>572.76</b>
Office Expense			
5301 Equipment Rent		150.00	-150.00
5310 Decorations		200.00	-200.00
5320 Payroll Service	1,877.24	1,925.00	-47.76
5360 Telephone	8,593.65	7,333.37	1,260.28
5361 Internet & Website	3,593.70	3,666.63	-72.93
5390 Clipping Service	388.96	1,375.00	-986.04
5400 Computer Prog/Assistance	400.00	916.63	-516.63
5405 Computer Software Maintenance	161,496.14	145,750.00	15,746.14
5410 Dues	9,115.00	10,312.50	-1,197.50
5420 Insurance	17,515.08	20,000.00	-2,484.92
5430 Audit Fees	16,000.00	16,000.00	0.00
5435 Consulting Services		2,291.63	-2,291.63
5440 Misc Office Expense	825.00	0.00	825.00
5445 Banking Fees	2,013.09	3,666.63	-1,653.54
5448 Interest Expense - GL Software		6,416.63	-6,416.63
5450 Credit Card Fees	70,142.00	70,000.00	142.00
<b>Total Office Expense</b>	<b>291,959.86</b>	<b>290,004.02</b>	<b>1,955.84</b>
Per Diem - Board			
5110 Per Diem - Board Meetings	12,050.00	11,687.50	362.50
5111 Per Diem - Prof Meetings		3,208.37	-3,208.37
5112 Per Diem - NASBA Annual	2,000.00	2,400.00	-400.00
5113 Per Diem - NASBA Regional	1,550.00	1,600.00	-50.00
5114 Per Diem - NASBA Committees	2,000.00	0.00	2,000.00
5116 Per Diem - NCACPA Annual		950.00	-950.00
5117 Per Diem - NCACPA/Board		350.00	-350.00
5119 Per Diem - Miscellaneous		350.00	-350.00
<b>Total Per Diem - Board</b>	<b>17,600.00</b>	<b>20,545.87</b>	<b>-2,945.87</b>
Postage			
5340 Postage - Other	2,172.03	2,750.00	-577.97
5341 Postage - Newsletter		916.63	-916.63
5342 Postage - Business Reply	1,398.00	1,375.00	23.00
5343 Postage - Renewal	720.00	1,833.37	-1,113.37
5345 Postage - UPS	14,000.00	25,666.63	-11,666.63
<b>Total Postage</b>	<b>18,290.03</b>	<b>32,541.63</b>	<b>-14,251.60</b>
Printing			
5330 Printing - Other	3,562.92	4,125.00	-562.08
5331 Printing - Newsletter		916.63	-916.63
5332 Printing - Certificates	2,711.30	3,208.37	-497.07
<b>Total Printing</b>	<b>6,274.22</b>	<b>8,250.00</b>	<b>-1,975.78</b>

# North Carolina State Board of CPA Examiners

## Statement of Revenues & Expenses - Budget vs Actual

April 2024 - February 2025

	TOTAL		
	ACTUAL	BUDGET	OVER BUDGET
<b>Repairs &amp; Maintenance</b>			
5381 Maintenance - Copiers	2,421.27	1,833.37	587.90
5383 Maintenance - Postage	2,285.00	1,833.37	451.63
<b>Total Repairs &amp; Maintenance</b>	<b>4,706.27</b>	<b>3,666.74</b>	<b>1,039.53</b>
<b>Salaries &amp; Payroll Taxes</b>			
5010 Staff Salaries	911,044.71	956,648.09	-45,603.38
5030 FICA Taxes	69,785.77	73,206.99	-3,421.22
<b>Total Salaries &amp; Payroll Taxes</b>	<b>980,830.48</b>	<b>1,029,855.08</b>	<b>-49,024.60</b>
<b>Staff Travel</b>			
5061 Staff Travel - Prof Mtgs	1,169.96	1,000.00	169.96
5070 Staff Travel - NASBA Annual	6,358.66	6,825.00	-466.34
5071 Staff Travel - NASBA Regional	7,464.28	7,275.00	189.28
5072 Staff Travel - NASBA ED/Legal	5,325.23	0.00	5,325.23
5075 Staff Travel - NCACPA Meetings	731.38	1,000.00	-268.62
5076 Staff Travel - NCACPA/Board		1,000.00	-1,000.00
<b>Total Staff Travel</b>	<b>21,049.51</b>	<b>17,100.00</b>	<b>3,949.51</b>
<b>Subscriptions/References</b>			
5370 Subscriptions/References	12,185.49	8,750.00	3,435.49
<b>Total Subscriptions/References</b>	<b>12,185.49</b>	<b>8,750.00</b>	<b>3,435.49</b>
<b>Supplies</b>			
5350 Supplies - Office	5,845.49	6,508.37	-662.88
5351 Supplies - Copier	202.70	870.87	-668.17
5352 Supplies - Computer	1,574.70	870.87	703.83
5355 Expendable Equipment	676.50	3,208.37	-2,531.87
<b>Total Supplies</b>	<b>8,299.39</b>	<b>11,458.48</b>	<b>-3,159.09</b>
<b>Total Expenses</b>	<b>\$2,655,828.81</b>	<b>\$2,722,193.10</b>	<b>\$ -66,364.29</b>
<b>NET OPERATING INCOME</b>	<b>\$215,472.29</b>	<b>\$ -618.27</b>	<b>\$216,090.56</b>
<b>Other Income</b>			
8200 Rental Income	47,028.85	47,141.95	-113.10
8250 Gift Card Revenue	11,000.00	10,000.00	1,000.00
<b>Interest Income</b>			
8500 Interest Income - MMAs	58,277.60	34,227.22	24,050.38
8510 Interest Income - CDs	28,758.77	34,175.00	-5,416.23
<b>Total Interest Income</b>	<b>87,036.37</b>	<b>68,402.22</b>	<b>18,634.15</b>
<b>Total Other Income</b>	<b>\$145,065.22</b>	<b>\$125,544.17</b>	<b>\$19,521.05</b>
<b>NET OTHER INCOME</b>	<b>\$145,065.22</b>	<b>\$125,544.17</b>	<b>\$19,521.05</b>
<b>CHANGE IN NET ASSETS</b>	<b>\$360,537.51</b>	<b>\$124,925.90</b>	<b>\$235,611.61</b>



## NOTICE OF TEXT

### [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice **with** a scheduled hearing
- Notice without a scheduled hearing
- Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
 Previous publication of text was published in Volume:                      Issue:

**1. Rule-Making Agency:** North Carolina State Board of Certified Public Accountant Examiners

---

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

---

**3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:**

**ADOPTION:**

**AMENDMENT:**

**REPEAL:**

**READOPTION with substantive changes:**

**READOPTION without substantive changes:** 21 NCAC 08A .0101 Formal Name

**REPEAL through READOPTION:**

---

**4. Proposed effective date:** May 1, 2026

---

**5. Is a public hearing planned?**  Yes     No

**If yes: Public Hearing date:** December 15, 2025  
**Public Hearing time:** 10:00 a.m.  
**Public Hearing location:** 1101 Oberlin Road, Raleigh, NC 27605

---

**6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:**



**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)**
- Approved by OSBM**
- No fiscal note required**

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08A .0101 is proposed for readoption as follows:

2

3 **21 NCAC 08A .0101 FORMAL NAME**

4 The formal name for the agency is the State Board of Certified Public Accountant Examiners. The informal and  
5 acceptable title of the Board is the Board of CPA Examiners.

6

7 *History Note: Authority G.S. 93-12;*

8 *Eff. February 1, 1976;*

9 *Readopted Eff. September 26, 1977;*

10 *Amended Eff. July 1, 1987;*

11 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
12 *~~2014. 2014;~~*

13 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

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Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners

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

3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:

ADOPTION:

AMENDMENT:

REPEAL:

READOPTION **with** substantive changes: 21 NCAC 08A .0102 Address and Phone Number

READOPTION **without** substantive changes:

REPEAL through READOPTION:

4. Proposed effective date: May 1, 2026

5. Is a public hearing planned?  Yes  No

If yes: Public Hearing date: December 15, 2025

Public Hearing time: 10:00 a.m.

Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The Board's website location was added to the rule and the rule name was updated to reflect the change.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08A .0102 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08A .0102**  ~~ADDRESS AND PHONE NUMBER~~  ADDRESS, PHONE NUMBER, AND  
4  WEBSITE

5 The Board's physical address is Suite 104, 1101 Oberlin Road, Raleigh, North Carolina 27605. The mailing address  
6 is Post Office Box 12827, Raleigh, North Carolina 27605-2827. The telephone number is (919) 733-4222. The  
7 Board's website is <https://nccpaboard.gov>.

8

9 *History Note: Authority G.S. 93-12(3);*

10 *Eff. February 1, 1976;*

11 *Readopted Eff. September 26, 1977;*

12 *Amended Eff. May 1, 1989; April 1, 1987; October 1, 1984; April 1, 1982;*

13 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
14 *~~2014.~~ 2014;*

15 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

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- Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08A .0103 Office Hours  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. A reference to 150B-11(1) within the history note was not consider necessary and was removed from the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08A .0103 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08A .0103 OFFICE HOURS**

4 The office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday. The office is closed on recognized state holidays.

5

6 *History Note: Authority G.S. 93-12(3); ~~150B-11(1)~~;*

7 *Eff. February 1, 1976;*

8 *Readopted Eff. September 26, 1977;*

9 *Amended Eff. May 1, 1989; October 1, 1984;*

10 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*

11 *~~2014. 2014;~~*

12 *Readopted Eff. May 1, 2026.*





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08A .0201 Election of Officers  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. A reference to G.S. 93-12 was updated to G.S. 93-12(1) within the history note.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08A .0103 is proposed for re adoption with substantive changes as follows:

2

3 **21 NCAC 08A .0201 ELECTION OF OFFICERS**

4 The Board shall annually, prior to March 31 of each year, elect a President, Vice-President and Secretary-Treasurer.

5

6 *History Note:* Authority ~~G.S. 93-12;~~ G.S. 93-12(1);

7 *Eff. February 1, 1976;*

8 *Readopted Eff. September 26, 1977;*

9 *Amended Eff. April 1, 2003; May 1, 1989; June 1, 1985; October 1, 1984;*

10 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
11 *~~2014; 2014;~~*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary and must be readopted Eff. August 28, 2024;*

13 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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VOLUME:

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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08A .0203 Quorum  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08A .0203 is proposed for readoption as follows:

2

3 **21 NCAC 08A .0203 QUORUM**

4 Four members of the Board shall constitute a quorum to transact all business.

5

6 *History Note:* Authority G.S. 93-12;  
7 Eff. February 1, 1976;  
8 Readopted Eff. September 26, 1977;  
9 Amended Eff. October 1, 1984; August 24, 1981;  
10 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,  
11 2014.  
12 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

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Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08A .0301 Definitions  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  <b>If yes:    Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to the definitions identified in section (b) to address the following:

- The newly added status of CPA-retired was added to (1) to further define Active
- Language was cleaned up for clarity in (11)
- The definition of firm in (14) was updated to refer to the specific language defining a CPA firm found later in the rules
- The definition for Trade name found at (35) was deleted as it is not referenced anywhere in the rules and renumbering occurred to address the deletion for previous items (36) and (37)
- The definition for “Work product” was deleted as it is referenced only in Rule 08N .0305, where it is already defined

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08A .0301 is proposed for readoption with substantive changes as follows:  
2

3 **21 NCAC 08A .0301 DEFINITIONS**

4 (a) The definitions set out in G.S. 93-1(a) apply when those defined terms are used in this Chapter.

5 (b) In addition to the definitions set out in G.S. 93-1(a), the following definitions apply when these terms are used in  
6 this Chapter:

- 7 (1) "Active," when used to refer to the status of a person, describes a person who possesses a North  
8 Carolina certificate of qualification and who has not otherwise been granted inactive or CPA-retired  
9 status;
- 10 (2) "Agreed-upon procedures" means a professional service whereby a CPA is engaged to issue a report  
11 of findings based on specific procedures performed on identified subject matter;
- 12 (3) "AICPA" means the American Institute of Certified Public Accountants;
- 13 (4) "Applicant" means a person who has applied to take the CPA examination or applied for a certificate  
14 of qualification;
- 15 (5) "Attest service" means a professional service whereby a CPA in the practice of public accounting is  
16 engaged to issue or does issue:
- 17 (A) any audit or engagement to be performed in accordance with the Statements on Auditing  
18 Standards, Statements on Generally Accepted Governmental Auditing Standards, Public  
19 Company Accounting Oversight Board Auditing Standards, and International Standards on  
20 Auditing;
- 21 (B) any review engagement to be performed in accordance with the Statements on Standards  
22 for Accounting and Review Services;
- 23 (C) any compilation engagement to be performed in accordance with the Statements on  
24 Standards for Accounting and Review Services; or
- 25 (D) any engagement to be performed in accordance with the Statements on Standards for  
26 Attestation Engagements;
- 27 (6) "Audit" means a professional service whereby a CPA is engaged to examine financial statements,  
28 items, accounts, or elements of a financial statement prepared by management, in order to express  
29 an opinion on whether the financial statements, items, accounts, or elements of a financial statement  
30 are presented in conformity with an applicable reporting framework, that enhances the degree of  
31 confidence that intended users can place on the financial statements, items, accounts, or elements of  
32 a financial statement;
- 33 (7) "Calendar year" means the 12 months beginning January 1 and ending December 31;
- 34 (8) "Candidate" means a person whose application to take the CPA examination has been accepted by  
35 the Board and who may sit for the CPA examination;
- 36 (9) "Client" means a person or an entity who orally or in writing agrees with a licensee to receive any  
37 professional services performed or delivered;

- 1 (10) "Commission" means compensation, except a referral fee, for recommending or referring any  
2 product or service to be supplied by another person;
- 3 (11) "Compilation" means a professional service whereby a CPA is engaged to present, in the form of  
4 financial statements, information that is the representation of management without ~~undertaking to~~  
5 ~~express~~ expressing any assurance on the statements;
- 6 (12) "Contingent fee" means a fee established for the performance of any service pursuant to an  
7 arrangement in which no fee will be charged unless a specified finding or result is attained, or in  
8 which the amount of the fee is otherwise dependent upon the finding or result of such service;
- 9 (13) "CPA" means certified public accountant;
- 10 (14) "CPA firm" means ~~a sole proprietorship, a partnership, a professional corporation, a professional~~  
11 ~~limited liability company, or a registered limited liability partnership that uses certified public~~  
12 ~~accountant(s) or CPA(s) in or with its name or offers to or renders any attest services in the public~~  
13 ~~practice of accountancy; an entity that is registered with the Board pursuant to Rule 08J .0108 of~~  
14 this Chapter or practices in the State by exercising the practice privilege as set forth by G.S. 93-10;
- 15 (15) "CPE" means continuing professional education;
- 16 (16) "Disciplinary action" means revocation, suspension of, or refusal to grant a certificate, or the  
17 imposition of a reprimand, probation, constructive comment, or any other penalty or condition;
- 18 (17) "FASB" means the Financial Accounting Standards Board;
- 19 (18) "Firm network" means an association of entities that includes one or more firms that cooperate for  
20 the purpose of enhancing the firms' capabilities to provide professional services and share one or  
21 more of the following characteristics:
- 22 (A) the use of a common brand name, including initials, as part of the firm name;
- 23 (B) common control among the firms through ownership, management, or other means;
- 24 (C) profits or costs, excluding costs of operating the association; costs of developing audit  
25 methodologies, manuals, and training courses; and other costs that are immaterial to the  
26 firm;
- 27 (D) common business strategy that involves ongoing collaboration amongst the firms whereby  
28 the firms are responsible for implementing the association's strategy and are accountable  
29 for performance pursuant to that strategy;
- 30 (E) significant part of professional resources; or
- 31 (F) common quality control policies and procedures that firms are required to implement and  
32 that are monitored by the association;
- 33 (19) "GASB" means the Governmental Accounting Standards Board;
- 34 (20) "Inactive," when used to refer to the status of a person, describes a person who has requested inactive  
35 status and has been approved by the Board and who does not use the title certified public accountant,  
36 nor does he or she allow anyone to refer to him or her as a certified public accountant, and neither

1 he nor she nor anyone else refers to him or her in any representation as described in Rule .0308(b)  
2 of this Section;

- 3 (21) "IRS" means the Internal Revenue Service;
- 4 (22) "Jurisdiction" means any state or territory of the United States or the District of Columbia;
- 5 (23) "License year" means the 12 months beginning July 1 and ending June 30;
- 6 (24) "Member of a CPA firm" means any CPA who has an equity ownership interest in a CPA firm;
- 7 (25) "NASBA" means the National Association of State Boards of Accountancy;
- 8 (26) "NCACPA" means the North Carolina Association of Certified Public Accountants;
- 9 (27) "North Carolina office" means any office physically located in North Carolina;
- 10 (28) "Person" means any natural person, corporation, partnership, professional limited liability company,  
11 registered limited liability partnership, unincorporated association, or other entity;
- 12 (29) "Professional" means arising out of or related to the particular knowledge or skills associated with  
13 CPAs;
- 14 (30) "Referral fee" means compensation for recommending or referring any service of a CPA to any  
15 person;
- 16 (31) "Revenue Department" means the North Carolina Department of Revenue;
- 17 (32) "Review" means a professional service whereby a CPA is engaged to perform procedures, limited  
18 to analytical procedures and inquiries, to obtain a reasonable basis for expressing limited assurance  
19 on whether any material modifications should be made to the financial statements for them to be in  
20 conformity with generally accepted accounting principles or other comprehensive basis of  
21 accounting;
- 22 (33) "Reviewer" means a member of a review team including the review team captain;
- 23 (34) "Suspension" means a revocation of a certificate for a specified period of time. A CPA may be  
24 reinstated after a specific period of time if the CPA has met all conditions imposed by the Board at  
25 the time of suspension;
- 26 ~~(35) "Trade name" means a name used to designate a business enterprise;~~
- 27 (36)(35) "Work papers" mean the CPA's records of the procedures applied, the tests performed, the  
28 information obtained, and the conclusions reached in attest services, tax services, consulting  
29 services, special report services, or other engagements. Work papers include programs used to  
30 perform professional services, analyses, memoranda, letters of confirmation and representation,  
31 checklists, copies or abstracts of company documents, and schedules of commentaries prepared or  
32 obtained by the CPA. The forms include handwritten, typed, printed, word processed, photocopied,  
33 photographed, and computerized data, or in any other form of letters, words, pictures, sounds, or  
34 symbols; and
- 35 ~~(37) "Work product" means the end result of the engagement for the client that may include a tax return,  
36 attest or assurance report, consulting report, or financial plan. The forms include handwritten, typed,~~

1 printed, word processed, photocopied, photographed, and computerized data, or in any other form  
2 of letters, words, pictures, sounds, or symbols.

3 (c) Any requirement to comply by a specific date to the Board that falls on a weekend or federal holiday shall be  
4 received as in compliance if postmarked by U.S. Postal Service cancellation by that date, if received by a private  
5 delivery service by that date, or received in the Board office on the next business day.

6  
7 *History Note: Authority G.S. 93-1; 93-12; 93-12(3);*

8 *Eff. February 1, 1976;*

9 *Readopted Eff. September 26, 1977;*

10 *Amended Eff. January 1, 2014; February 1, 2011; January 1, 2006; January 1, 2004; April 1, 1999;*

11 *August 1, 1998; February 1, 1996; April 1, 1994; September 1, 1992;*

12 *Readopted Eff. February 1, 2016;*

13 *Amended Eff. May 1, 2017, 2017;*

14 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

OAH USE ONLY

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing
- Notice without a scheduled hearing
- Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08A .0307 Public Practice of Accountancy or Accounting  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>If yes:</b> <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to correct pronoun usage and to correct the history note general statute reference. In addition, accounting education was removed from the definition of the public practice of accountancy.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08A .0307 is proposed for reoption with substantive changes as follows:

2  
3 **21 NCAC 08A .0307 PUBLIC PRACTICE OF ACCOUNTANCY OR ACCOUNTING**

4 (a) A person is engaged in the "public practice of accountancy" who:

- 5 (1) holds ~~himself or herself~~ out to the public as a certified public accountant or an accountant; and  
6 (2) in consideration of compensation received or to be received, offers to perform or does perform for  
7 other persons services that involve:  
8 (A) preparing, auditing, or verifying financial transactions, books, accounts, or records;  
9 (B) preparing, verifying or certifying financial, accounting, and related statements intended for  
10 publication, including preparing tax returns;  
11 (C) rendering professional services or assistance in or about any and all matters of principle or  
12 detail relating to accounting procedure and systems; or  
13 (D) recording, presenting or certifying, and interpreting such service (including tax, consulting  
14 or management advisory services) through statements and reports.

15 (b) Services, as described in Subparagraph (a)(2) of this Rule, may be performed on a full-time, part-time or temporary  
16 basis in the various accounting fields, including public accounting, governmental or other not-for-profit accounting,  
17 industrial, commercial or financial accounting, taxation and tax-related ~~matters, or accounting education.~~ matters.

18  
19 *History Note: Authority ~~G.S. 93-1~~; G.S. 93-1(a)(5); 93-12;*  
20 *Eff. October 1, 1984;*  
21 *Amended Eff. April 1, 1994; March 1, 1990;*  
22 *Readopted Eff. February 1, ~~2016~~. 2016;*  
23 *Readopted Eff. May 1, 2026.*



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice **with** a scheduled hearing  
 Notice without a scheduled hearing  
 **Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.**  
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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08A .0308 Holding Out to the Public  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  <b>If yes:</b> <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>



**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08A .0308 is proposed for readoption as follows:  
2

3 **21 NCAC 08A .0308 HOLDING OUT TO THE PUBLIC**

4 (a) The phrase "holds himself out to the public as a certified public accountant," as used in defining "public practice  
5 of accountancy" in G.S. 93-1(a)(5) and in these rules, means any representation that a person holds a certificate of  
6 qualification, if that representation is made in connection with an offer to perform or the performance of accountancy  
7 services for the public, regardless of whether that representation is made by the person, someone associated with that  
8 person, or someone serving as that person's agent. Any such representation is presumed to invite the public to rely  
9 upon the professional skills implied by the certificate in connection with the professional services offered to be  
10 performed or performed by the person.

11 (b) For purposes of this Rule, a "representation" shall be deemed to include any oral, electronic, or written  
12 communication indicating that the person holds a certificate, including without limitation, the use of titles or legends  
13 on letterheads, reports, business cards, brochures, resumes, office signs, telephone directories, websites, the Internet,  
14 or any other advertisements, news articles, publications, listings, tax return signatures, signatures on experience or  
15 character affidavits for exam or certificate applicants, displayed membership in CPA associations, displayed CPA  
16 licenses from this or any other jurisdiction, and displayed certificates or licenses from other organizations which have  
17 the designation "CPA" or "Certified Public Accountant" by the person's name.

18  
19 *History Note: Authority G.S. 93-1(a)(5); 93-12;*  
20 *Eff. September 1, 1988;*  
21 *Amended Eff. January 1, 2006; April 1, 1999; April 1, 1994; May 1, 1989;*  
22 *Readopted Eff. February 1, 2016.*  
23 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
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 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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
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- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08A .0309 is proposed for readoption as follows:  
2

3 **21 NCAC 08A .0309 CONCENTRATION IN ACCOUNTING**

4 (a) A concentration in accounting includes:

- 5 (1) at least 30 semester hours, or the equivalent in quarter hours, of undergraduate accountancy courses  
6 that shall include no more than six semester hours of accounting principles and no more than three  
7 semester hours of business law; or  
8 (2) at least 20 semester hours or the equivalent in quarter hours, of graduate accounting courses that are  
9 open exclusively to graduate students; or  
10 (3) a combination of undergraduate and graduate courses that would be equivalent to Subparagraph (1)  
11 or (2).

12 (b) In recognition of differences in the level of graduate and undergraduate courses, one semester (or quarter) hour of  
13 graduate study in accounting is considered the equivalent of one and one-half semester (or quarter) hours of  
14 undergraduate study in accounting.

15 (c) Up to four semester hours, or the equivalent in quarter hours, of graduate income tax courses completed in law  
16 schools may count towards the semester hour requirement of Paragraph (a) of this Rule.

17 (d) When, in the Board's determination, an accounting course duplicates another course previously taken, only the  
18 semester (or quarter) hours of one of the courses shall be counted in determining if the applicant has a concentration  
19 in accounting.

20 (e) Accounting courses include such courses as principles courses at the elementary, intermediate and advanced levels;  
21 managerial accounting; business law; cost accounting; fund accounting; auditing; and taxation. There are many college  
22 courses offered that would be helpful in the practice of accountancy, but are not included in the definition of a  
23 concentration in accounting. Such courses include business finance, business management, computer science,  
24 economics, writing skills, accounting internships, and CPA exam review.

25  
26 *History Note: Authority G.S. 93-12(5);*

27 *Eff. May 1, 1989;*

28 *Amended Eff. February 1, 2011; January 1, 2001; April 1, 1994;*

29 *Readopted Eff. February 1, 2016.*

30 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice **with** a scheduled hearing  
 Notice **without** a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners

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

3. Proposed Action – Check the appropriate box(es) and list rule citation(s) beside proposed action:

- ADOPTION:
- AMENDMENT:
- REPEAL:
- READOPTION **with** substantive changes:
- READOPTION **without** substantive changes: 21 NCAC 08A .0310 Direct Supervision Defined
- REPEAL through READOPTION:

4. Proposed effective date: May 1, 2026

5. Is a public hearing planned?  Yes  No

If yes: Public Hearing date: December 15, 2025  
Public Hearing time: 10:00 a.m.  
Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08A .0310 is proposed for readoption as follows:

2

3 **21 NCAC 08A .0310 DIRECT SUPERVISION DEFINED**

4 "Direct supervision" means:

5 (1) having jurisdiction and oversight authority over the process of planning, coordinating, guiding,  
6 inspecting, controlling, and evaluating on a continuing basis the activities and accomplishments of  
7 the employees under one's command;

8 (2) having the power of direction and decision in implementing activities to meet the objectives of one's  
9 stewardship;

10 (3) having authority delegated by higher management to hire, transfer, suspend, recall, promote, assign,  
11 or discharge an employee under one's charge or to recommend such action through the proper  
12 administrative chain of command;

13 (4) having authority to supervise the employee in the usual line of authority unrestricted by multiple  
14 positions of influence; and

15 (5) having authority to verify the employee's experience in a notarized experience affidavit.

16

17 *History Note: Authority G.S. 93-12(5);*

18 *Eff. May 1, 1989;*

19 *Amended Eff. April 1, 1999;*

20 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
21 *2014.*

22 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*





**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing**  
 **Notice without a scheduled hearing**  
 **Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.**  
Previous publication of text was published in Volume:                      Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08B .0101 Petitions  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  <b>If yes:    Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to correct rule and statute cites in both the rule and the history note.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0101 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08B .0101 PETITIONS**

4 Any person wishing to submit a petition requesting the adoption, amendment or repeal of a rule by the Board shall  
5 address a petition to the Board's Executive Director, as at the address as set forth in ~~21 NCAC 8A .0102.~~ 21 NCAC  
6 08A .0102.

7

8 *History Note: Authority G.S. 93-12; ~~150B-11(1); 150B-16; 150B-20;~~*

9 *Eff. February 1, 1976;*

10 *Readopted Eff. September 26, 1977;*

11 *Amended Eff. May 1, 1989; July 1, 1987; October 1, 1984; April 1, 1982;*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
13 *~~2014.~~ 2014;*

14 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action – Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08B .0102 Contents of Petition for New Rule  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to correct statute cite in the history note.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0102 is proposed for re adoption with substantive changes as follows:

2

3 **21 NCAC 08B .0102 CONTENTS OF PETITION FOR NEW RULE**

4 A petition requesting the adoption of a rule should contain the following information:

- 5 (1) either a draft of the proposed rule or a summary of the contents of the proposed rule;
- 6 (2) reason for the proposal;
- 7 (3) effect of the new rule on existing rules;
- 8 (4) data supporting the rule proposal;
- 9 (5) effects of the rule on existing practices in the area involved; and
- 10 (6) name, address and phone number of each petitioner.

11

12 *History Note: Authority G.S. 93-12; ~~150B-11(1)~~; ~~150B-16~~; 150B-20;*

13 *Eff. February 1, 1976;*

14 *Readopted Eff. September 26, 1977;*

15 *Amended Eff. May 1, 1989;*

16 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
17 *~~2014.~~ 2014;*

18 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice **with** a scheduled hearing  
 Notice **without** a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <b>with</b> substantive changes: 21 NCAC 08B .0104 Contents of Petition for Rule Amendment or Repeal  <input type="checkbox"/> READOPTION <b>without</b> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to add petitioner phone number to item (6) and to correct statute cite in the history note.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08B .0104 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08B .0104 CONTENTS OF PETITIONS FOR RULE AMENDMENT OR REPEAL**

4 A petition requesting the amendment or repeal of a rule should contain the following information:

- 5 (1) rule affected;
- 6 (2) reasons for change;
- 7 (3) either a draft of the proposed amendment or a summary of the proposed amendment, if the petition  
8 is to amend the rule;
- 9 (4) data supporting the rule proposal;
- 10 (5) effect of the proposed change on existing practices in the area involved; and
- 11 (6) ~~name and address of each petitioner.~~ name, address and phone number of each petitioner.

12

13 *History Note:* Authority G.S. 93-12; ~~150B-11(1); 150B-16; 150B-20;~~

14 Eff. February 1, 1976;

15 Readopted Eff. September 26, 1977;

16 Amended Eff. May 1, 1989;

17 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,  
18 2014. 2014;

19 Pursuant to G.S. 150B-21.3A, rule is necessary and must be readopted Eff. August 28, 2024;

20 Readopted Eff. May 1, 2026.



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice **with** a scheduled hearing  
 Notice **without** a scheduled hearing  
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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08B .0105 Granting or Denying Petitions  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to correct statute cite in the history note.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0105 is proposed for reoption with substantive changes as follows:

2

3 **21 NCAC 08B .0105 GRANTING OR DENYING PETITIONS**

4 The Executive Director of the Board shall make a recommendation to a committee of the Board and the committee  
5 shall recommend to the full Board, based on a study of the facts stated in the petition, whether the public interest will  
6 be better served by granting or denying the petition. The Board will consider all the contents of the submitted petition  
7 plus any additional information deemed relevant.

8

9 *History Note:* Authority G.S. 93-12; ~~150B-11(1); 150B-16;~~ 150B-20;

10 *Eff. February 1, 1976;*

11 *Readopted Eff. September 26, 1977;*

12 *Amended Eff. May 1, 1989; July 1, 1987; June 1, 1985;*

13 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
14 *~~2014.~~ 2014;*

15 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice **with** a scheduled hearing  
 Notice **without** a scheduled hearing  
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1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners

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

3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:

ADOPTION:

AMENDMENT:

REPEAL:

READOPTION **with** substantive changes: 21 NCAC 08B .0202 Mailing List

READOPTION **without** substantive changes:

REPEAL through READOPTION:

4. Proposed effective date: May 1, 2026

5. Is a public hearing planned?  Yes  No

If yes: Public Hearing date: December 15, 2025

Public Hearing time: 10:00 a.m.

Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to correct rule in item (a) of the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0202 is proposed for reoption with substantive changes as follows:

2

3 **21 NCAC 08B .0202 MAILING LIST**

4 (a) Persons or agencies desiring to be placed on the mailing list for the Board's rule-making notices issued pursuant  
5 to G.S. 150B-21.2 may file a request in writing, furnishing their name and mailing address to the Executive Director  
6 of the Board, at the address set forth in ~~21 NCAC 8A .0102~~ 21 NCAC 08A. 0102.

7 (b) The request shall state the subject areas within the authority of the agency for which notice is requested.

8

9 *History Note: Authority G.S. 93-12; 150B-21.2;*

10 *Eff. February 1, 1976;*

11 *Readopted Eff. September 26, 1977;*

12 *Amended Eff. April 1, 1994; May 1, 1989; April 1, 1987; October 1, 1984;*

13 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
14 *~~2014~~ 2014;*

15 *Readopted Eff. May 1, 2026.*



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing**  
 **Notice without a scheduled hearing**  
 **Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.**  
Previous publication of text was published in Volume:                      Issue:

**1. Rule-Making Agency:** North Carolina State Board of Certified Public Accountant Examiners

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

**3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:**

**ADOPTION:**

**AMENDMENT:**

**REPEAL:**

**READOPTION with substantive changes:** 21 NCAC 08B .0304 Oral Presentation

**READOPTION without substantive changes:**

**REPEAL through READOPTION:**

**4. Proposed effective date:** May 1, 2026

**5. Is a public hearing planned?**  **Yes**     **No**

**If yes: Public Hearing date:** December 15, 2025

**Public Hearing time:** 10:00 a.m.

**Public Hearing location:** 1101 Oberlin Road, Raleigh, NC 27605

**6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:**



**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to correct statute cite in the history notes.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0304 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08B .0304 ORAL PRESENTATION**

4 Upon receipt of a request to make an oral presentation at a rule-making hearing, the Executive Director will  
5 acknowledge receipt of the request and inform the person making the request of any limitations deemed necessary to  
6 achieve a full and effective public hearing on the proposed rule.

7

8 *History Note: Authority G.S. 93-12; ~~150B-11(1)~~; ~~150B-12(e)~~; ~~150B-16~~; 150B-21.2;*

9 *Eff. February 1, 1976;*

10 *Readopted Eff. September 26, 1977;*

11 *Amended Eff. May 1, 1989; June 1, 1985;*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
13 *~~2014~~. 2014;*

14 *Pursuant to G.S. 150B-21.3A, rule is necessary and must be readopted Eff. August 28, 2024;*

15 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice **with** a scheduled hearing  
 Notice **without** a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08B .0307 Control of Rule-Making Hearings  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to correct statute cite in the history notes.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0307 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08B .0307 CONTROL OF RULE-MAKING HEARINGS**

4 (a) The presiding officer of a rule-making hearing shall have complete control of the proceedings including the  
5 following:

- 6 (1) extension of any deadlines,
- 7 (2) rescheduling a hearing time, as announced at the published hearing, and continuation of any hearing,
- 8 (3) limitations for individual presentations,
- 9 (4) recognition of speakers, and
- 10 (5) direction of the flow of discussion and the management of the hearing.

11 (b) The presiding officer at all times shall take care that each person participating in the hearing is given a fair  
12 opportunity to present views, data and comments.

13

14 *History Note:* Authority G.S. 93-12; ~~150B-11(1); 150B-12(d); 150B-21.2;~~

15 *Eff. February 1, 1976;*

16 *Readopted Eff. September 26, 1977;*

17 *Amended Eff. May 1, 1989;*

18 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
19 *~~2014. 2014;~~*

20 *Readopted Eff. May 1, 2026.*



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice **with** a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08B .0501 Request for Declaratory Ruling  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to correct rule and statute cite in the rule and the history notes.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0501 is proposed for re adoption with substantive changes as follows:

2

3 **21 NCAC 08B .0501 REQUEST FOR DECLARATORY RULING**

4 Any person aggrieved, as defined in G.S. 150B-2(6), by a statute administered or rule promulgated by the Board may  
5 request a declaratory ruling as to how the statute or rule applies to a given factual situation or whether a particular  
6 Board rule is valid. All requests for declaratory rulings shall be in writing and mailed to the Board ~~at its address, as~~  
7 at the address as set forth in ~~21 NCAC 8A .0102~~; 21 NCAC 08A .0102.

8

9 *History Note:* Authority G.S. 93-12; ~~150B-17~~; 150B-4;

10 *Eff. February 1, 1976;*

11 *Readopted Eff. September 26, 1977;*

12 *Amended Eff. May 1, 1989; October 1, 1984; April 1, 1982;*

13 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
14 *~~2014~~. 2014;*

15 *Readopted Eff. May 1, 2026.*





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(e): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08B .0502 Contents of Request  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to add phone number to the information provided in item (1).

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0502 is proposed for reoption with substantive changes as follows:

2

3 **21 NCAC 08B .0502 CONTENTS OF REQUEST**

4 All requests for a declaratory ruling must include the following information:

- 5 (1) ~~name and address of petitioner;~~ name, address, and phone number of each petitioner;
- 6 (2) statute or rule to which the petition relates;
- 7 (3) concise statement of the manner in which the petitioner is aggrieved, as defined in G.S. 150B-2(6),  
8 or thinks that he or she may be injured by the rule or statute and its application to him or her; and
- 9 (4) statement of whether an oral hearing is desired and if so the reasons for such an oral hearing.

10

11 *History Note: Authority G.S. 93-12; 150B-4;*  
12 *Eff. February 1, 1976;*  
13 *Readopted Eff. September 26, 1977;*  
14 *Amended Eff. April 1, 1994; June 1, 1985;*  
15 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
16 *~~2014. 2014;~~*  
17 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

OAH USE ONLY

VOLUME:

ISSUE:

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing
- Notice without a scheduled hearing
- Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08B .0503 Refusal to Issue Declaratory Ruling  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to update the statute reference in the history note.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0503 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08B .0503 REFUSAL TO ISSUE DECLARATORY RULING**

4 Whenever the Board believes for good reason that issuing a declaratory ruling is undesirable, it may refuse to do so.

5 The Board will notify the petitioner in writing of its reasons for refusing to issue a declaratory ruling.

6

7 *History Note:* Authority G.S. 93-12; ~~150B-11(1); 150B-17;~~ 150B-4;

8 *Eff. February 1, 1976;*

9 *Readopted Eff. September 26, 1977;*

10 *Amended Eff. May 1, 1989;*

11 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
12 *~~2014.~~ 2014;*

13 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08B .0507 Circumstances  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to update the statute reference in the history note.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)**
- Approved by OSBM**
- No fiscal note required**

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08B .0507 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08B .0507 CIRCUMSTANCES**

4 As a general rule the Board will issue a declaratory ruling except:

- 5 (1) when the subject of a requested declaratory ruling is also the subject of a lawsuit pending in a court
- 6 of this state or a federal court;
- 7 (2) when the facts presented in the request were considered at a rule-making hearing; or
- 8 (3) in other special circumstances.

9

10 *History Note: Authority G.S. 93-12; ~~150B-17~~; 150B-4;*  
11 *Eff. February 1, 1976;*  
12 *Readopted Eff. September 26, 1977;*  
13 *Amended Eff. May 1, 1989;*  
14 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
15 *~~2014~~. 2014;*  
16 *Readopted Eff. May 1, 2026.*



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

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- Notice **with** a scheduled hearing  
 Notice **without** a scheduled hearing  
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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08B .0508 Requests for Informal Opinions  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)**
- Approved by OSBM**
- No fiscal note required**

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08B .0508 is proposed for readoption as follows:

2

3 **21 NCAC 08B .0508 REQUESTS FOR INFORMAL OPINIONS**

4 Requests to Board employees or legal counsel, or requests to Board members not in accordance with Rule .0501 of  
5 this Section, for opinions concerning the application of the Board's rules or any statutes are discouraged. If ever an  
6 opinion is given, it shall not be binding on the Board. Applicants, licensees, and any other persons who act in reliance  
7 on such opinions do so at their own risk.

8

9 *History Note:* Authority G.S. 93-12(3); 93-12(9); 150B-17;

10 Eff. December 1, 1987

11 Amended Eff. May 1, 1989;

12 Readopted Eff. February 1, 2016.

13 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

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CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08C .0103 Additional Information on Notices of Hearings  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0103 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0103      ADDITIONAL INFORMATION ON NOTICES OF HEARINGS**

4 In addition to the items required by G.S. 150B-38 to be included in a notice of hearing for a contested case before the  
5 Board, such a notice shall include the following information:

- 6           (1)      the name, title, address and phone number of Board personnel to contact for further information or  
7                      discussion; and  
8           (2)      the date and place for any pre-hearing conference.

9

10 *History Note:*      *Authority G.S. 93-12; 150B-38;*  
11                      *Eff. May 1, 1989;*  
12                      *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
13                      *2014.*  
14                      *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08C .0104 Written Petition for Intervention  <input type="checkbox"/> READOPTION <u>without</u> substantive changes: c  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:



**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to correct language related to the Board's address and the rule cite in the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

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**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0104 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08C .0104 WRITTEN PETITION FOR INTERVENTION**

4 A person desiring to intervene in a contested case must file a written petition with the Board ~~at its address set at the~~  
5 address as set forth in ~~21 NCAC 8A .0102.~~ 21 NCAC 08A .0102. A petition to intervene shall be filed in accordance  
6 with G.S. 1A-1, Rule 24.

7

8 *History Note: Authority G.S. 93-12; 150B-38;*

9 *Eff. May 1, 1989;*

10 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
11 *~~2014.~~ 2014;*

12 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08C .0105 Notice of Allowance or Denial of Petition to Intervene  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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- Substantial economic impact ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

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**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0105 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0105 NOTICE OF ALLOWANCE OR DENIAL OF PETITION TO INTERVENE**

4 (a) If a petition for intervention is one of right, or if a petition for permissive intervention is allowed by the Board,  
5 the Board will promptly send written notice of the intervention to all parties, including the intervenor. In cases of  
6 permissive intervention, such notification will also include a statement of any limitations of time, subject matter,  
7 evidence or any other matters the Board thereby imposes upon the intervenor.

8 (b) If the Board denies a petition for permissive intervention, it will promptly send written notice of such denial to  
9 the petitioner and all parties setting forth its reasons for denying the petition.

10

11 *History Note:* Authority G.S. 93-12; 150B-38;

12 Eff. May 1, 1989;

13 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,  
14 2014.

15 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

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**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

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\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0107 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0107 DISQUALIFICATION OF BOARD MEMBER**

4 (a) A Board member shall be disqualified from participating in the hearing of any contested case or performing any  
5 duties related to a contested case if personal bias or other factors would keep the member from being able to participate  
6 in the hearing or to perform any duty related to the contested case or hearing in an impartial manner.

7 (b) If a party to a hearing or any other interested person has a reasonable good faith belief that a Board member should  
8 be disqualified, that person shall submit an affidavit of disqualification to the Board.

9

10 *History Note: Authority G.S. 93-12; 150B-40;*

11 *Eff. May 1, 1989;*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
13 *2014.*

14 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <b>with</b> substantive changes:  <input checked="" type="checkbox"/> READOPTION <b>without</b> substantive changes: 21 NCAC 08C .0108 Affidavit of Disqualification  <input type="checkbox"/> REPEAL through READOPTION:
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)**
- Approved by OSBM**
- No fiscal note required**

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0108 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0108 AFFIDAVIT OF DISQUALIFICATION**

4 An affidavit of disqualification must state all the facts the affiant deems relevant to the disqualification of the Board  
5 member.

6

7 *History Note: Authority G.S. 93-12; 150B-40;*

8 *Eff. May 1, 1989;*

9 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
10 *2014.*

11 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

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**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0109 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0109 FILING AFFIDAVIT OF DISQUALIFICATION**

4 An affidavit of disqualification must be filed with the Board office before commencement of the hearing. However, it  
5 may be filed after the commencement of the hearing if it is filed within a reasonable time after the affiant knows or  
6 reasonably should know the facts giving rise to the affiant's reasonable belief that the Board member should be  
7 disqualified from participating in a contested case under this Section.

8

9 *History Note:* Authority G.S. 93-12; 150B-40;

10 *Eff. May 1, 1989;*

11 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
12 *2014.*

13 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
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**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08C .0110 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0110 DETERMINATION OF DISQUALIFICATION**

4 (a) The members of the Board not challenged in an affidavit of disqualification shall determine whether the challenged  
5 Board member should be disqualified from participating in the hearing of a contested case. In making this  
6 determination, those Board members may:

- 7 (1) call upon the challenged Board member to furnish relevant information; and  
8 (2) appoint a member of the Board or a member of the staff to investigate the allegations of the affidavit  
9 and report their findings and recommendations to the Board.

10 (b) The Board will maintain a record of the proceedings on disqualification and a written summary of its conclusions  
11 as part of the record of the contested case.

12

13 *History Note:* Authority G.S. 93-12; 150B-40;

14 Eff. May 1, 1989;

15 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,  
16 2014.

17 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
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**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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- Substantial economic impact ( $\geq$ \$1,000,000)**
- Approved by OSBM**
- No fiscal note required**

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**Phone:** (919) 733-4215

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**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0111 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0111 NEW HEARING AFTER DISQUALIFICATION**

4 (a) Upon request of a party to a contested case, the Board will conduct a new hearing of the contested case if a Board  
5 member was disqualified after the beginning of the initial hearing and if either:

- 6 (1) less than a majority of Board members remained at the hearing subsequent to the disqualification,
- 7 or
- 8 (2) when the Board determines that substantial prejudice would result if a new hearing was not
- 9 conducted.

10 (b) The Board member who has been disqualified shall not participate in the determination of whether substantial  
11 prejudice would result if a new hearing was not conducted.

12

13 *History Note: Authority G.S. 93-12; 150B-40;*

14 *Eff. May 1, 1989;*

15 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
16 *2014.*

17 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
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**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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- Substantial economic impact ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

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**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

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**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0114 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0114 PRE-HEARING CONFERENCE**

4 (a) The Board may itself conduct an informal pre-hearing conference for the purposes set forth in 21 NCAC 8C .0115  
5 or it may designate a committee to conduct such a conference. The committee so designated may be composed entirely  
6 of staff members.

7 (b) Evidence of conduct or evidence of statements made during the pre-hearing conference are not admissible at the  
8 hearing in a contested case. However, evidence otherwise discoverable shall not be excluded merely because it is  
9 presented during the pre-hearing conference.

10

11 *History Note: Authority G.S. 93-12; 150B-38;*

12 *Eff. May 1, 1989;*

13 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
14 *2014.*

15 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
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**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

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1 21 NCAC 08C .0115 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0115 PURPOSES OF A PRE-HEARING CONFERENCE**

4 The purposes of a pre-hearing conference in a contested case are:

5 (1) to determine the possibility of simplifying or eliminating the issues;

6 (2) to facilitate the stipulation to facts or findings by the parties;

7 (3) to identify evidence which will be needed at the hearing;

8 (4) to determine the validity of proposed evidence;

9 (5) to determine the need for depositions or subpoenas;

10 (6) to determine the relevance of findings in some other case to the case at hand;

11 (7) to determine the need for consolidation of cases or joint hearings; and

12 (8) to determine any other matters which will reduce cost or save time or otherwise aid in the  
13 expeditious disposition of the contested case.

14

15 *History Note: Authority G.S. 93-12; 150B-38;*

16 *Eff. May 1, 1989;*

17 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
18 *2014.*

19 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

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CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
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 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08C .0116 Notice of Pre-Hearing Conference  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to update the statutory reference in the history note.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0116 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08C .0116 NOTICE OF PRE-HEARING CONFERENCE**

4 Notice of a pre-hearing conference in a contested case will be given in the notice of hearing for the case or, if the  
5 decision to hold a pre-hearing conference is made after the notice of hearing has been sent, in a subsequent notice.

6

7 *History Note: Authority G.S. 93-12; ~~150B-11(1)~~; 150B-38;*

8 *Eff. May 1, 1989;*

9 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
10 *~~2014. 2014;~~*

11 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08C .0118 Continuances  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. Changes were made to update the statutory reference in the history note.

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0118 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08C .0118 CONTINUANCES**

4 A continuance of a pre-hearing conference will be granted to a party only under compelling circumstances, especially  
5 when a continuance has been previously requested by and granted to the party. Under no circumstances is the Board  
6 required to grant continuances.

7

8 *History Note: Authority G.S. 93-12; ~~150B-11(1)~~; 150B-38;*

9 *Eff. May 1, 1989;*

10 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
11 *~~2014.~~ 2014;*

12 *Readopted Eff. May 1, 2026.*





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action – Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08C .0121 Service of Subpoenas  <input type="checkbox"/> REPEAL through READOPTION:
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0121 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0121 SERVICE OF SUBPOENAS**

4 (a) Subpoenas shall be served as the officer issuing the subpoenas shall direct and as may be appropriate to the  
5 circumstances of the case. The Executive Director, Board counsel, or staff member designated by the Executive  
6 Director may serve subpoenas on behalf of the Board pursuant to G.S. 1A-1, Rule 45(e).

7 (b) Subpoenas shall be issued in duplicate with a "Return of Service" form attached to each copy. The person serving  
8 the subpoena shall fill out the attached "Return of Service" form for each copy and promptly return one copy of the  
9 subpoena and the completed "Return of Service" form to the Board office.

10

11 *History Note: Authority G.S. 93-12; 150B-39;*

12 *Eff. May 1, 1989;*

13 *Amended Eff. March 1, 1990;*

14 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
15 *2014.*

16 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0122 is proposed for readoption as follows:  
2

3 **21 NCAC 08C .0122 OBJECTIONS TO SUBPOENAS**

4 (a) A person who is subject to a subpoena or a party to the contested case may file an objection to the subpoena with  
5 the Board within ten days of the issuance of the subpoena.

6 (b) An objection to a subpoena must include a concise but complete statement of reasons why the subpoena should  
7 be revoked or modified. These reasons may include, for example, lack of relevancy of the evidence requested, lack  
8 of particularity in the description of the evidence sought, or any other reason sufficient in law for holding the subpoena  
9 invalid, such as the evidence is privileged or the appearance or production would be so disruptive as to be unreasonable  
10 in light of the significance of the evidence sought or would produce some other undue hardship.

11 (c) The person objecting to the subpoena must serve a copy of the objection upon the party who requested the  
12 subpoena. Service must be on or before the date the objection is filed with the Board's office and may be accomplished  
13 by the United States Postal Service.  
14

15 *History Note: Authority G.S. 93-12; 150B-39;*

16 *Eff. May 1, 1989;*

17 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
18 *2014.*

19 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08C .0123 Responses to Objections to Subpoenas  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08C .0123 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0123      RESPONSES TO OBJECTIONS TO SUBPOENAS**

4 (a) The person requesting the subpoena may file a written response to the objection to the subpoena with the Board  
5 within ten days of service of the objection.

6 (b) The person responding shall also serve a copy of the response upon the person who objected to the subpoena.  
7 Service must be on or before the date the response is filed with the Board's office and may be accomplished by the  
8 United States Postal Service.

9

10 *History Note:      Authority G.S. 93-12; 150B-39;*  
11 *Eff. May 1, 1989;*  
12 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
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4. Proposed effective date: May 1, 2026
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**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0124 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0124 HEARINGS ON SUBPOENA CHALLENGES**

4 (a) After receipt of an objection to a subpoena, the Board shall schedule a public hearing on the objection within a  
5 reasonable time and shall issue a notice of hearing to the person requesting the subpoena and to the person objecting  
6 to it. The Board may also give notice to all other parties to the contested case.

7 (b) The hearing on objections to a subpoena shall be limited to the issues properly raised by the objection and any  
8 response, and all parties to the contested case may present evidence at the hearing relevant to those issues.

9 (c) Promptly after the close of a hearing, the Board shall rule on the objection to the subpoena and shall issue a written  
10 decision. The copy of the decision will be issued to all parties to the hearing and will be made a part of the permanent  
11 record of the contested case.

12

13 *History Note:* Authority G.S. 93-12; 150B-39;

14 *Eff. May 1, 1989;*

15 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
16 *2014.*

17 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08C .0125 Records of Contested Cases  <input type="checkbox"/> REPEAL through READOPTION:
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0125 is proposed for readoption as follows:

2

3 **21 NCAC 08C .0125 RECORDS OF CONTESTED CASES**

4 A copy of the record of a contested case proceeding may be obtained by requesting such in writing from the Board.

5

6 *History Note:* Authority G.S. 93-12; 150B-42;

7 Eff. May 1, 1989;

8 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,

9 2014.

10 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08C .0126 Hearing Exhibits  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>



**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed include:

- Shortening the timeframe for providing hearing exhibits for both parties from 14 business days to 10 business days, which is a more manageable timeline
- Providing guidelines by which a party may object to admission of hearing evidence and how the Board should address those objections

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08C .0126 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08C .0126 HEARING EXHIBITS**

4 (a) The Board staff shall serve upon the Respondent copies of documents it plans to offer as evidence at a contested  
5 case hearing at least ~~14~~ 10 business days prior to the scheduled hearing.

6 (b) Respondent shall likewise serve upon the Board staff copies of documents Respondent plans to offer as evidence  
7 at the hearing at least ~~14~~ 10 business days prior to the scheduled hearing.

8 ~~(c) Additional exhibits may be introduced by the Board staff or Respondent and admitted into evidence at the hearing  
9 if the presiding officer determines that the document(s) were not otherwise available to the party 14 business days  
10 prior to the hearing or the documents(s) are offered in response to documents served by the other party. A party may  
11 object to the admission of evidence that was not timely served in accordance with this Rule. The objecting party must  
12 show that it was prejudiced by a violation of this Rule. Upon a valid objection, the presiding officer may refuse to  
13 admit the evidence, continue the hearing to a future date, or take other action within the presiding officer's discretion.~~

14 (d) Respondents shall supply at the hearing 16 copies of any document(s) that ~~is of this Rule~~ was not served upon the  
15 Board staff in advance as prescribed in Paragraph (b) of this Rule.

16  
17 *History Note: Authority G.S. 93-12; 150B-41;*

18 *Eff. February 1, 2011;*

19 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
20 *~~2014.~~ 2014;*

21 *Readopted Eff. May 1, 2026.*



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08F .0101 Time and Place of CPA Examinations  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08F .0101 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08F .0101 TIME AND PLACE OF CPA EXAMINATIONS**

4 (a) The Board shall offer the CPA examination through the examination vendors(s), who have contracted with  
5 NASBA, ~~at least eight months in a~~ through out the calendar year.

6 (b) The months the CPA Examination is administered are determined by the examination vendor(s).

7 (c) The examination vendor(s) shall provide examination applicants with computer access ~~to~~ at the testing centers for  
8 the CPA examination.

9

10 *History Note: Authority G.S. 93-12(3); 93-12(4);*

11 *Eff. February 1, 1976;*

12 *Readopted Eff. September 26, 1977;*

13 *Amended Eff. February 1, 2011; January 1, 2004; May 1, 1989;*

14 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
15 *~~2014. 2014;~~*

16 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08F .0102 is proposed for reoption as follows:

2

3 **21 NCAC 08F .0102 TYPE OF CPA EXAMINATION**

4 The Uniform CPA Examination prepared by the AICPA shall be the CPA examination used by the Board.

5

6 *History Note:* Authority G.S. 93-12(3); 93-12(4);

7 Eff. February 1, 1976;

8 Readopted Eff. September 26, 1977;

9 Amended Eff. May 1, 1989;

10 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,  
11 2014.

12 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  <b>If yes:    Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08F .0103 is proposed for reoption with substantive changes as follows:

2  
3 **21 NCAC 08F .0103 FILING OF EXAMINATION APPLICATIONS AND FEES**

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

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

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

14 (c) In addition, any person born outside the United States shall furnish to the Board office:

- 15 (1) evidence of citizenship; or
- 16 (2) evidence of resident alien status; or
- 17 (3) other bona fide evidence that the applicant is legally allowed to remain in the United States; or
- 18 (4) a notarized affidavit of intention to become a U.S. citizen; or
- 19 (5) evidence that the applicant is a citizen of a foreign jurisdiction that extends to citizens of this State  
20 like or similar privileges to be examined.

21 (d) Education and satisfaction of degree requirements shall be proven by submission of either original official  
22 transcripts, not photocopies, signed by the college registrar and bearing the college seal or by electronic delivery of  
23 official transcripts directly from the college registrar or through the institution's chosen provider. Official transcripts  
24 shall show the grades the applicant received on courses completed and shall also show degree(s) awarded. A letter  
25 from the college registrar of the school may be filed as documentation that the applicant has met the graduation  
26 requirements if the degree has not been awarded and posted to the transcript. No examination grades shall be released  
27 until an official transcript is filed with the Board confirming the education requirement as stated in the college  
28 registrar's letter.

29 (e) Applicants for re-examination shall not ~~re-submit~~ be required to resubmit official transcripts, additional statements,  
30 or affidavits regarding education.

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

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





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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08F .0105 is proposed for reoption as follows:  
2

3 **21 NCAC 08F .0105      CONDITIONING REQUIREMENTS**

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

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

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

9       (1) a candidate shall earn a passing grade on all sections of the examination within a 30-month period;

10       (2) a candidate may sit for any section of the examination individually and in any order;

11       (3) a candidate may retake the same section of the examination as many times during a one-year period  
12 as determined by the examination vendors but shall not retake a failed test section until the candidate  
13 has been notified of the score of the most recent attempt of that failed section;

14       (4) credit awarded by the Board for passage of a section of the examination shall be valid for a 30-  
15 month period from the date the passing scores are released by the examination vendors;

16       (5) the 30-month period begins on the date the first passing score is released to the candidate and  
17 concludes with the sit date of the final passed examination section, regardless of when the score is  
18 released by the examination vendors for the final passed section. A candidate, after earning credit  
19 for the initial passed section, must complete the remaining test sections of the examination by the  
20 last day of the 30-month period. If all four sections of the examination are not passed within the 30-  
21 month period, credit for any test section passed outside of the 30-month period shall expire; and

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

25  
26 *History Note:* Authority G.S. 93-12(3); 93-12(4); 93-12(5);

27 *Eff. February 1, 1976;*

28 *Readopted Eff. September 26, 1977;*

29 *Amended Eff. February 1, 2011; January 1, 2006; January 1, 2004; August 1, 1998; April 1, 1994;*  
30 *April 1, 1991; March 1, 1990;*

31 *Readopted Eff. February 1, 2016;*

32 *Amended Eff. April 1, 2024; September 1, 2023; January 1, 2020.*

33 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08F .0106 is proposed for reoption as follows:

2

3 **21 NCAC 08F .0106 GRANTING EXAMINATION CREDIT FROM OTHER JURISDICTIONS**

4 (a) The Board may grant candidates credit for passing parts of the AICPA Uniform CPA Examination in another  
5 jurisdiction or territory of the United States.

6 (b) To be considered for credit, the passing grades must meet the requirements of 21 NCAC 08F .0105. To transfer  
7 credit, the candidate must file an application with the Board on a form provided by the Board. Such application may  
8 be made simultaneously with the application to take the CPA examination.

9

10 *History Note: Authority G.S. 93-12(2); 93-12(3);*  
11 *Eff. February 1, 1976;*  
12 *Readopted Eff. September 26, 1977;*  
13 *Amended Eff. January 1, 2006; May 1, 1989; October 1, 1984;*  
14 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
15 *2014.*  
16 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



# NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>If yes:</b> <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08F .0107 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08F .0107 COMMUNICATION OF RESULTS OF CPA EXAMINATIONS**

4 ~~(a) The Board shall communicate to candidates in writing the result achieved in each of their examinations. NASBA~~  
5 ~~notifies candidates once their score(s) are finalized and the results are available for review.~~ Grades awarded to  
6 candidates shall not be released to third parties except by written consent of the candidate.

7 ~~(b) In no event shall any information concerning answers of candidates be given to anyone other than the candidate.~~

8 ~~(c) Examination grades shall be mailed to the candidates upon receipt by the Board.~~

9

10 *History Note: Authority G.S. 93-12(2); 93-12(3);*

11 *Eff. February 1, 1976;*

12 *Readopted Eff. September 26, 1977;*

13 *Amended Eff. January 1, 2006; April 1, 1999; April 1, 1994; May 1, 1989; December 1, 1987; June*  
14 *1, 1985;*

15 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
16 *2014. 2014;*

17 *Readopted Eff. May 1, 2026.*



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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08F .0111 is proposed for reoption as follows:  
2

3 **21 NCAC 08F .0111 INELIGIBILITY DUE TO VIOLATION OF ACCOUNTANCY ACT**

4 (a) A person may not be eligible to take the CPA examination or receive a North Carolina certificate of qualification  
5 as a CPA if the Board determines that the person has engaged in conduct that would constitute a violation of G.S. 93  
6 or the Rules of Professional Ethics and Conduct as set forth in 21 NCAC 08N.

7 (b) Any individual found to have engaged in conduct that subverts, or attempts to subvert the CPA Examination  
8 process may have his or her scores on the examination withheld and declared invalid, be disqualified from holding the  
9 CPA certification, and may be subject to the imposition of other appropriate sanctions.

10 (c) Conduct that subverts or attempts to subvert the examination process includes the following:

- 11 (1) conduct that violates the standard of the test administration such as communicating with any other  
12 examinee during the administration of the examination;
- 13 (2) having in one's possession during the administration of the examination any books, notes, written  
14 or printed material, or data of any other kind, other than the distributed examination materials;
- 15 (3) failure to cooperate with testing officials;
- 16 (4) conduct that violates the credentialing process, such as falsifying or misrepresenting educational  
17 credentials or other information required for admission to the examination, impersonating an  
18 examinee, or having an impersonator take the examination on another's behalf;
- 19 (5) conduct that violates the nondisclosure prohibitions of the examination or aiding or abetting another  
20 in doing so; or
- 21 (6) retaking or attempting to retake an examination section by an individual holding a valid CPA  
22 certificate in this State or a candidate who has unexpired credit for having already passed the same  
23 examination section, unless directed to do so by the Board.

24  
25 *History Note:* Authority G.S. 93-12(5); 93-12(9);  
26 Eff. May 1, 1989;  
27 Amended Eff. April 1, 2003;  
28 Readopted Eff. February 1, 2016.  
29 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08F .0113 is proposed for reoption with substantive changes as follows:

2

3 **21 NCAC 08F .0113 CANDIDATE'S REQUEST TO REVIEW CPA EXAMINATION**

4 The Board ~~may~~ shall allow a North Carolina ~~candidate~~ candidates pursuant to ~~G.S. 93B-8~~ G.S. 93B-8 to have the  
5 privilege to review ~~his or her~~ their CPA Examination ~~within 60 days after the release of the grades in question.~~  
6 examination. The candidate must make the request for the review within 60 days after the release of the grades in  
7 question.

8

9 *History Note: Authority G.S. 93-12(3);*

10 *Eff. August 1, 1995;*

11 *Amended Eff. January 1, 2004;*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*

13 *~~2014.~~ 2014;*

14 *Readopted Eff. May 1, 2026.*



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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08F .0302 is proposed for reoption with substantive changes as follows:

2  
3 **21 NCAC 08F .0302 EDUCATION ~~AND WORK EXPERIENCE~~ REQUIRED PRIOR TO CPA EXAM**

4 (a) Applicants who intend to demonstrate their possession of sufficient education to become a CPA by showing that  
5 they possess a bachelor's degree shall submit official transcripts with their application to take the CPA examination.  
6 Official transcripts shall show the grades the applicant received on courses completed and shall also show degrees  
7 awarded. ~~An official transcript bears the seal of the school and the signature of the registrar or assistant registrar.~~

8 (b) The Board may approve an application to take the CPA examination prior to the applicant's obtaining the  
9 concentration of accounting or the receipt of a bachelor's degree, if:

- 10 (1) the concentration in accounting that shall be included in or supplement the bachelor's degree is  
11 already complete or is reasonably expected to be completed by the end of the school term within  
12 which the examination falls; and  
13 (2) an applicant reasonably expects to receive the bachelor's degree within 120 days after the application  
14 is ~~received~~ approved by the Board. However, if the applicant fails to receive the degree within the  
15 specified time, the CPA examination grades shall not be released and if the applicant wishes to  
16 retake the examination, the applicant shall reapply.

17  
18 *History Note:* Authority G.S. 93-12(3); 93-12(5);

19 *Eff. February 1, 1976;*

20 *Readopted Eff. September 26, 1977;*

21 *Amended Eff. February 1, 2011; August 1, 1998; April 1, 1994; May 1, 1989; September 1, 1988;*

22 *April 1, 1987;*

23 *Readopted Eff. February 1, 2016. 2016;*

24 *Readopted Eff. May 1, 2026.*



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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08F .0303 is proposed for readoption as follows:

2

3 **21 NCAC 08F .0303 SEMESTER HOUR EQUIVALENT**

4 One quarter hour of undergraduate study shall equal two-thirds of a semester hour.

5

6 *History Note:* Authority G.S. 93-12(5);

7 Eff. October 1, 1984;

8 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,  
9 2014.

10 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08F .0401 is proposed for reoption as follows:

2  
3 **21 NCAC 08F .0401 WORK EXPERIENCE REQUIRED OF CANDIDATES FOR CPA**  
4 **CERTIFICATION**

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

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

10 (b) The following provisions apply to all candidates seeking to meet the work experience requirement of G.S. 93-  
11 12(5)(c)(3) by working in the field of accounting:

- 12 (1) One year of work experience is 52 weeks of full-time employment. The candidate is employed full-  
13 time when the candidate is expected by the employer to work for the employer at least 30 hours each  
14 week. Any other work is working part-time.  
15 (2) All weeks of actual full-time employment are added to all full-time equivalent weeks in order to  
16 calculate how much work experience a candidate has acquired. Dividing that number by 52 results  
17 in the years of work experience the candidate has acquired.  
18 (3) Full-time-equivalent weeks are determined by the number of actual part-time hours the candidate  
19 has worked. Actual part-time hours do not include hours paid for sick leave, vacation leave,  
20 attending continuing education courses, or other time not spent directly performing accounting  
21 services. For each calendar week during which the candidate worked actual part-time hours of 30  
22 hours or more, the candidate receives one full-time-equivalent week. The actual part-time hours  
23 worked in the remaining calendar weeks are added together and divided by 30. The resulting number  
24 is the additional number of full-time-equivalent weeks to which the candidate is entitled.  
25 (4) The candidate shall submit experience affidavits on a form provided by the Board from all of the  
26 relevant employers; provided that when such experience was not acquired while employed with a  
27 CPA firm, the candidate shall also submit details of the work experience and supervision on a form  
28 provided by the Board. Experience affidavits for part-time work shall contain a record of the actual  
29 part-time hours the candidate has worked for each week of part-time employment. Both the  
30 experience affidavit and the form for additional detail shall be certified by the employer's office  
31 supervisor or an owner of the firm who is a certificate holder.

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

33  
34 *History Note: Authority G.S. 93-12(3); 93-12(5);*  
35 *Eff. February 1, 1976;*  
36 *Readopted Eff. September 26, 1977;*  
37 *Temporary Amendment Eff. June 17, 1982 for a period of 120 days to expire on October 12, 1982;*





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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08F .0409 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08F .0409 SATISFACTION OF EXPERIENCE REQUIREMENT BY TEACHING**

4 (a) Teaching Experience. The requirement of "four years experience teaching accounting," G.S. 93-12(5), means  
5 teaching accounting full-time for four years.

6 (1) Full-time teaching as described by the rules of the educational institution where the applicant taught  
7 will be accepted by the Board to be full-time teaching. However, in no case will less than 12 semester  
8 hours, or the equivalent, be accepted by the Board as full-time teaching.

9 (2) If the applicant has not taught accounting full-time for four years, credit will be allowed by the  
10 Board for teaching accounting less than full-time on a pro rata basis based upon the number of  
11 semester hours required for full-time teaching at the educational institution where the applicant  
12 taught. However, in no case can an applicant receive credit for a full-time teaching year for teaching  
13 done in less than one academic year or more credit than one full-time teaching year for teaching  
14 done within one calendar year.

15 (3) Courses outside the field of accounting will not be counted toward full-time teaching. Such courses  
16 include, but are not limited to: business law, finance, computer applications, personnel management,  
17 economics and statistics.

18 (4) Of the four years of full-time teaching experience, teaching accounting principles (below  
19 intermediate accounting) cannot be counted toward the educational requirement for more than the  
20 equivalent of two full-time years. The remaining two full-time teaching years must be taught in at  
21 least two different areas of advanced accounting such as auditing, income tax, intermediate financial  
22 accounting or advanced managerial accounting, and the applicant must have taught at least nine  
23 semester hours, or the equivalent, in at least two of the different areas.

24 ~~The purpose of this Subparagraph is to render unacceptable as meaningful experience both the continuous teaching of~~  
25 ~~the elementary accounting course and the continuous teaching of the advanced courses in only one area of accounting.~~

26 (b) Required Information. Applicants must submit with their application a letter from each institution where they  
27 taught, certified by the applicant's dean or department head at that institution. The letter must state:

28 (1) the number of credit hours which the applicant taught each year;

29 (2) the names and academic level of the courses taught; and

30 (3) the number of hours set by the rules of the institution as full-time teaching for each relevant year.

31 (c) Burden of Proof. An applicant having taught in an accredited ~~community college or technical institute~~ institution  
32 other than a four-year accredited college or university has the burden of proving that the credits earned by students  
33 taking those courses which the applicant taught would transfer to a four-year accredited college or university.

34  
35 *History Note: Authority G.S. 93-12(5);*

36 *Eff. December 1, 1983;*

37 *Amended Eff. January 1, 2006; April 1, 1994; May 1, 1989; January 1, 1988; July 1, 1985;*



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1 21 NCAC 08F .0410 is proposed for readoption as follows;

2

3 **21 NCAC 08F .0410 EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION**

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

6 (1) a concentration in accounting, as defined by 21 NCAC 08A .0309; and

7 (2) 24 semester hours of coursework that includes one three semester hour course from at least 8 of the  
8 following 10 fields of study:

9 (A) communications;

10 (B) computer technology;

11 (C) economics;

12 (D) ethics;

13 (E) finance;

14 (F) humanities or social science;

15 (G) international environment;

16 (H) law;

17 (I) management; or

18 (J) statistics.

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

22

23 *History Note: Authority G.S. 93-12(5);*

24 *Eff. January 1, 2001;*

25 *Amended Eff. February 1, 2011; January 1, 2006;*

26 *Readopted Eff. February 1, 2016;*

27 *Amended Eff. September 1, 2023.*

28 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08F .0502 is proposed for reoption with substantive changes as follows:

2

3 **21 NCAC 08F .0502 APPLICATION FOR CPA CERTIFICATE**

4 (a) A person applying for a certificate of qualification shall file with the Board an application and an experience  
5 affidavit on forms provided by the Board and supporting documentation to determine that the applicant has met the  
6 statutory and rule requirements. CPA certificate applications and fee information are on the Board's website at  
7 ~~www.ncepaboard.gov~~ as set forth in 21 NCAC 08A .0102 or may be requested from the Board.

8 (b) The application for a CPA certificate shall include three certificates of good moral character on forms provided  
9 by the Board and shall be completed by ~~CPAs and the~~ CPAs. The Board shall conduct a background check of the  
10 applicant including a check of criminal records.

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

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

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

22

23 *History Note:* Authority G.S. 93-2; ~~93-10~~; 93-12(3); 93-12(5);

24 Eff. December 1, 1982;

25 Amended Eff. January 1, 2014; March 1, 1990; May 1, 1989; October 1, 1984;

26 Readopted Eff. February 1, 2016;

27 Amended Eff. February 1, ~~2018-2018~~;

28 Readopted Eff. May 1, 2026.



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

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**VOLUME:**

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- Notice with a scheduled hearing  
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 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08F .0504 Candidates' Accountancy Law Course Requirement  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08F .0504 is proposed for re adoption with substantive changes as follows:

2  
3 **21 NCAC 08F .0504 CANDIDATES' ACCOUNTANCY LAW COURSE REQUIREMENT**

4 ~~(a)–Within one year prior to applying for certification, all candidates for original or reciprocal certification must pass~~  
5 ~~an open book examination~~ complete an eight-hour course on the North Carolina Accountancy Statutes and Rules,  
6 including the Rules of Professional Ethics and Conduct contained therein.

7 ~~(b) In lieu of taking the examination, a candidate may complete an eight hour CPE course on the subject of the~~  
8 ~~examination within one year prior to applying for the CPA certificate. Such course or examination must meet the~~  
9 ~~requirements of 21 NCAC 08G .0404(a). This course may count toward the candidate's annual CPE requirement.~~

10  
11 *History Note: Authority G.S. 93-12(8a);*

12 *Eff. October 1, 1987;*

13 *Amended Eff. April 1, 2003; April 1, 1999; May 1, 1989;*

14 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
15 *2014. 2014;*

16 *Readopted Eff. May 1, 2026.*





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08G .0401 is proposed for reoption with substantive changes as follows:

2  
3 **21 NCAC 08G .0401 CPE REQUIREMENTS FOR CPAS**

4 (a) In order for a CPA to receive credit for CPE activities:

- 5 (1) the CPA shall attend or complete the activity and receive a certificate of completion as set forth in  
6 the Standards for CPE Program Sponsors in the NASBA/AICPA Statement on Standards for  
7 Continuing Professional Education (CPE) Programs, including subsequent amendments and  
8 editions, that are hereby incorporated by reference. Copies of the Standards for CPE Program  
9 Sponsors can be found at no cost on the NASBA website at [www.nasbaregistry.org/the-standards](http://www.nasbaregistry.org/the-standards);  
10 (2) the activity shall meet the requirements set out in Rule .0404 of this Section; and  
11 (3) the activity shall increase the professional competency of the CPA.

12 (b) An activity that increases the professional competency of a CPA shall be an activity in an area of the profession  
13 in which the CPA practices or is planning to practice, or in the area of professional ethics.

14 (c) Because of differences in the education and experience of CPAs, an activity may contribute to the professional  
15 competence of one CPA but not another. Each CPA shall therefore exercise judgment in selecting activities for which  
16 CPE credit is claimed and choose only those that contribute to that CPA's professional competence.

17 (d) Active CPAs shall complete 2,000 CPE minutes computed in accordance with Rule .0409 of this Section by  
18 December 31 of each year, except as follows:

- 19 (1) CPAs having certificate applications approved by the Board in April to June shall complete 1,500  
20 CPE minutes during the same calendar year;  
21 (2) CPAs having certificate applications approved by the Board in July to September shall complete  
22 1,000 CPE minutes during the same calendar year; or  
23 (3) CPAs having certificate applications approved by the Board in October to December shall complete  
24 500 CPE minutes during the same calendar year; and

25 Any CPE minutes completed during the calendar year in which the certificate application is approved may be used for  
26 that year's requirement even if the minutes were completed before the certificate was granted.

27 (e) A CPA shall complete a minimum of 50 CPE minutes annually in activities on regulatory or behavioral  
28 professional ethics and conduct. Ethics CPE shall be offered by a CPE sponsor registered with NASBA pursuant to  
29 Rule .0403(c) of this Section.

30 (f) There shall be no CPE requirements for inactive or CPA-retired CPAs.

31 (g) When a CPA has completed more than the required number of minutes of CPE in any one calendar year, up to  
32 1,000 minutes shall be carried forward and treated as minutes earned in the following year. Ethics CPE minutes may  
33 not be included in any carry forward minutes to meet the requirement of Paragraph (e) of this Rule. A CPA shall not  
34 claim CPE credit for activities taken in any year prior to the year of certification.

35 (h) Any CPE minutes used to satisfy the requirements for change of status as set forth in 21 NCAC 08J .0105, for  
36 reissuance as set forth in 21 NCAC 08J .0106, or for application for a new certificate as set forth in Rule 08I .0104 of  
37 this Chapter may be used to satisfy the annual CPE requirement set forth in Paragraph (d) of this Rule.



## NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <b>with</b> substantive changes: 21 NCAC 08G .0403 Qualification of CPE Sponsors  <input type="checkbox"/> READOPTION <b>without</b> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08G .0403 is proposed for re adoption with substantive changes as follows:

2  
3 **21 NCAC 08G .0403 QUALIFICATION OF CPE SPONSORS**

4 (a) The Board shall not register CPE ~~activities nor sponsors~~ activities, sponsors, or providers of CPE activities.

5 (b) CPE providers not ~~in good standing~~ listed on the NASBA National Registry of CPE Sponsors shall comply with  
6 the Standards for CPE Program Sponsors in the NASBA/AICPA Statement on Standards for Continuing Professional  
7 Education (CPE) Programs found on the NASBA website at [www.nasbaregistry.org](http://www.nasbaregistry.org).

8 (c) Sponsors of continuing education activities that are listed ~~in good standing~~ on the NASBA National Registry of  
9 CPE Sponsors shall be considered by the Board as compliant with the Standards for CPE Program Sponsors in the  
10 NASBA/AICPA Statement on Standards for Continuing Profession Education (CPE) Programs found on the NASBA  
11 website at [www.nasbaregistry.org](http://www.nasbaregistry.org).

12 (d) ~~Failure of a~~ If a sponsor listed on the National Registry of CPE Sponsor fails to comply with Paragraph (c) of this  
13 Rule ~~Rule~~, it shall be grounds for the Board to disqualify the sponsor as a CPE sponsor with this Board and to notify  
14 NASBA and the public of this action.

15  
16 *History Note: Authority G.S. 93-12(3); 93-12(8b);*

17 *Eff. May 1, 1981;*

18 *Amended Eff. January 1, 2014; January 1, 2007; January 1, 2004; March 1, 1990; May 1, 1989;*

19 *August 1, 1988; February 1, 1983;*

20 *Readopted Eff. February 1, 2016;*

21 *Amended Eff. January 1, ~~2020~~ 2020;*

22 *Readopted Eff. May 1, 2026.*



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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08G .0404 Requirements for CPE Credit  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08G .0404 is proposed for re adoption as follows:  
2

3 **21 NCAC 08G .0404 REQUIREMENTS FOR CPE CREDIT**

4 (a) A CPA shall not be granted CPE credit for an activity unless the activity is in one of the fields of study listed in  
5 the NASBA Fields of Study, including subsequent amendments and editions, which are hereby incorporated by  
6 reference. Copies of the NASBA Fields of Study can be found at no cost on the NASBA website at  
7 [www.nasbaregistry.org/the-standards](http://www.nasbaregistry.org/the-standards).

8 (b) The following shall qualify as acceptable types of CPE activities, provided the activities comply with the  
9 requirements set forth in Rule .0403(b) or (c) of this Section:

- 10 (1) professional development activities of national and state accounting organizations;  
11 (2) technical sessions at meetings of national and state accounting organizations and their chapters;  
12 (3) courses taken at regionally accredited colleges and universities;  
13 (4) educational activities that are designed and intended for continuing professional education activity  
14 conducted within a business, accounting firm, or an association of accounting firms; or  
15 (5) correspondence activities that are designed and intended for continuing professional education.

16 (c) CPE credit shall be granted for instructing or authoring a CPE activity as long as the CPA's professional  
17 competency was increased and was in one of the fields of study recognized by the Board, as set forth in Paragraph (a)  
18 of this Rule.

19 (d) CPE credit shall not be granted for a self-study activity if the material that the CPA must study to take the  
20 examination is not designed for CPE purposes. This includes periodicals, guides, magazines, subscription services,  
21 books, reference manuals, and supplements that contain an examination to test the comprehension of the material read.

22 (e) A CPA may claim credit for an activity offered by a provider if the activity meets the requirements of this Rule  
23 and Rule .0409 of this Section. The CPA shall maintain documentation proving the activity met these standards.  
24

25 *History Note:* Authority G.S. 93-12(8b);  
26 Eff. May 1, 1981;  
27 Amended Eff. January 1, 2007; January 1, 2004; August 1, 1998; February 1, 1996; March 1, 1990;  
28 May 1, 1989; August 1, 1988; February 1, 1983;  
29 Readopted Eff. February 1, 2016;  
30 Amended Eff. January 1, 2020.  
31 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners

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

3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:

ADOPTION:

AMENDMENT:

REPEAL:

READOPTION with substantive changes: 21 NCAC 08G .0406 Compliance with CPE Requirements

READOPTION without substantive changes:

REPEAL through READOPTION:

4. Proposed effective date: May 1, 2026

5. Is a public hearing planned?  Yes  No

If yes: Public Hearing date: December 15, 2025

Public Hearing time: 10:00 a.m.

Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08G .0406 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08G .0406 COMPLIANCE WITH CPE REQUIREMENTS**

4 (a) All active CPAs shall file a reporting of CPE minutes by the July 1 renewal date of each year. The Board may  
5 ~~audit~~ verify the information submitted by licensees who apply for a renewal license.

6 (b) If a CPA fails to complete the CPE requirements prior to the end of the previous calendar year but the CPA has  
7 completed them by June 30, the Board may:

- 8 (1) issue a letter of warning for the first such failure within a five-calendar year period; and  
9 (2) deny the renewal of the CPA's certificate for a period of not less than 30 days and until the CPA  
10 meets the ~~reinstatement~~ reissuance requirements set forth in 21 NCAC 08J .0106 for the second such  
11 failure within a five-calendar year period.

12  
13 *History Note: Authority G.S. 93-12(8b); 93-12(9)(e);*  
14 *Eff. May 1, 1981;*  
15 *Amended Eff. January 1, 2007; January 1, 2004; April 1, 1994; March 1, 1990; May 1, 1989;*  
16 *October 1, 1988;*  
17 *Readopted Eff. February 1, 2016;*  
18 *Amended Eff. January 1, ~~2020~~, 2020;*  
19 *Readopted Eff. May 1, 2026.*





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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08G .0409 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08G .0409 COMPUTATION OF CPE CREDITS**

4 (a) Group Activity. CPE credit for a group activity shall be given based on contact minutes.

5 (b) Completing a College Course. CPE credit for completing a college course in the college curriculum shall be  
6 granted based on converting the number of credit hours the college gives the CPA for completing the course into  
7 minutes. One semester hour of college credit shall be 750 CPE minutes. No CPE credit shall be given to a CPA who  
8 audits a college course. No more than 50 percent of the CPE credits required for a year shall be credits for completing  
9 a college course.

10 (c) Self Study Activity. CPE credit for a self-study activity shall be given based on the number of minutes needed to  
11 complete the activity as determined by the sponsor.

12 (d) Preparing or Presenting a CPE Activity. CPE credit for preparing or presenting a CPE activity for CPAs shall be  
13 given based on the number of minutes spent in preparing or presenting the activity. Preparing includes activities such  
14 as authoring or conducting a technical review. No more than 50 percent of the CPE credits required for a year shall be  
15 credits for preparing for or presenting CPE activities. CPE credit for preparing or presenting an activity shall be  
16 allowed only once a year for an activity prepared or presented more than once in the same year by the same CPA.

17 (e) Authoring a Publication. CPE credit for published articles and books shall be given based on the number of minutes  
18 the CPA spent writing the article or book. No more than 25 percent of a CPA's required CPE credits for a year shall  
19 be credits for published articles or books. An article written for a CPA's client or business newsletter shall not receive  
20 CPE credit.

21 (f) Instructing a College Course. CPE credit for instructing a college course above the level of accounting principles  
22 shall be given based on the number of credit hours the college gives a student for completing the course, using the  
23 calculation set forth in Paragraph (b) of this Rule. No more than 50 percent of the CPE credits required for a year shall  
24 be credits for instructing a college course.

25 (g) Nano Learning Activity. CPE credit for Nano Learning, a tutorial activity without interaction with a real-time  
26 instructor that is designed to permit a participant to learn a given subject through electronic media including  
27 technology applications/processes, computer-based or web-based technology, shall be based on the number of contact  
28 minutes. Nano Learning is not a group program. This CPE activity shall be offered by a CPE sponsor registered with  
29 NASBA pursuant to Rule .0403(c) of this Section.

30 (h) Blended Learning Activity. A Blended Learning program offers participants learning in multiple formats or  
31 delivery methods. Activities can include lectures, discussion, guided practice, games, case studies, and simulation.  
32 The varied delivery methods include Group Live, Group Internet Based, Self Study, or Nano Learning. The primary  
33 component of the program may be concurrent (a group program) or nonconcurrent, allowing the participant to control  
34 a portion of the time and place of the learning. CPE credit for Blended Learning shall be based on the number of  
35 contact minutes incorporated in all the learning formats in the Blended Learning activity. This CPE activity shall be  
36 offered by a CPE sponsor registered with NASBA pursuant to Rule .0403(c) of this Section.



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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

1 21 NCAC 08H .0101 is proposed for re adoption with substantive changes as follows:

2  
3 **21 NCAC 08H .0101 RECIPROCAL CERTIFICATES**

4 (a) Unless utilizing a practice privilege per G.S. 93-10(a), a person having a CPA certificate from another jurisdiction  
5 who desires to utilize the CPA title in this State or offer or render professional services as a CPA to his or her employer  
6 or a client in this State shall obtain a reciprocal North Carolina CPA certificate.

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

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

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

12  
13 *History Note: Authority G.S. 93-12(6); 93-12(7a);*  
14 *Eff. February 1, 1976;*  
15 *Readopted Eff. September 26, 1977;*  
16 *Amended Eff. February 1, 2011; January 1, 2006; April 1, 2003; April 1, 1999; August 1, 1998;*  
17 *September 1, 1992; March 1, 1990; May 1, 1989; June 1, 1988;*  
18 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
19 *2014;*  
20 *Amended Eff. September 1, ~~2023.~~ 2023;*  
21 *Readopted Eff. May 1, 2026.*



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Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <b>with</b> substantive changes: 21 NCAC 08H .0102 Temporary Permit  <input type="checkbox"/> READOPTION <b>without</b> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08H .0102 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08H .0102 TEMPORARY PERMIT**

4 (a) The Board may grant temporary permits only to applicants for reciprocal certificates pending their qualification  
5 under ~~21 NCAC 8H .0101~~ 21 NCAC 08H .0101 and application to the Board on forms provided by the Board.

6 (b) Upon approval of a temporary permit, the Board will issue the applicant a statement confirming that the CPA is  
7 in good standing in the state issuing the CPA's certificate and is entitled temporarily to use the CPA title and engage  
8 in the public practice of accountancy in North Carolina for a stated period. The stated period shall expire 120 days  
9 after issue or upon issuance of the individual's reciprocal certificate, whichever comes first.

10  
11 *History Note: Authority G.S. 93-12(6); 93-12(7a);*

12 *Eff. February 1, 1976;*

13 *Readopted Eff. September 1, 1977;*

14 *Amended Eff. April 1, 1999; April 1, 1994; May 1, 1989; December 1, 1982;*

15 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*

16 ~~*2014-2014;*~~

17 ~~*Readopted Eff. May 1, 2026.*~~



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners

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

3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:

- ADOPTION:
- AMENDMENT:
- REPEAL:
- READOPTION with substantive changes: 21 NCAC 08H .0104 Notice to Board of Discipline by Other Agency
- READOPTION without substantive changes:
- REPEAL through READOPTION:

4. Proposed effective date: May 1, 2026

5. Is a public hearing planned?  Yes  No

If yes: Public Hearing date: December 15, 2025  
Public Hearing time: 10:00 a.m.  
Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

1 21 NCAC 08H .0104 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08H .0104 NOTICE TO BOARD OF DISCIPLINE ~~BY OTHER AGENCY~~**

4 Any applicant for or holder of a temporary permit or reciprocal certificate issued by this Board shall also comply with  
5 the reporting requirements listed in ~~21 NCAC 8N .0208~~ 21 NCAC 08N .0208.

6

7 *History Note: Authority G.S. 93-12(3);*

8 *Eff. December 1, 1987;*

9 *Amended Eff. April 1, 1994; March 1, 1990; May 1, 1989;*

10 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
11 *~~2014-2014;~~*

12 *Readopted Eff. May 1, 2026.*





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice **with** a scheduled hearing  
 Notice **without** a scheduled hearing  
 **Replication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.**  
Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08I .0101 Disciplinary Action  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Corrected the reference to the website by inserting Rule reference
- Corrected the presentation for the general statute reference per style manual
- Updated the history note for statutory reference

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08I .0101 is proposed for reoption with substantive changes as follows:

2  
3 **21 NCAC 08I .0101 DISCIPLINARY ACTION**

4 (a) Any person may file a complaint with the Board against a CPA, pursuant to G.S. 150B, Article 3A for disciplinary  
5 action against a CPA for violations of G.S. 93 and this Chapter on forms provided by the Board that are on the Board's  
6 website ~~at [www.ncepaboard.gov](http://www.ncepaboard.gov)~~ as set forth in 21 NCAC 08A .0102 and may be requested from the Board.

7 (b) The complaint shall set forth the facts upon which the complaint is based. The complainant shall confirm that he  
8 or she believes the facts stated in the complaint are true and that he or she is prepared to prove them at a hearing.

9 (c) The complaint shall be filed in the office of the Board. The Board's professional standards staff shall open a case  
10 file, notify the complainant of receipt of the complaint, notify and provide a copy of the complaint to the respondent  
11 named in the complaint, and conduct an investigation of the allegations in the complaint. Based upon the investigation  
12 and the recommendation of the Professional Standards Committee of the Board appointed by the Board President, and  
13 with the approval of the Board, the professional standards staff may do any of the following:

- 14 (1) close the case without prejudice;
- 15 (2) close the case with prejudice;
- 16 (3) prepare a Consent Order;
- 17 (4) apply to the courts for injunctive relief; or
- 18 (5) prepare a proposed Hearing Notice.

19 The Professional Standards Committee shall determine whether the allegations in a case warrant applying to the courts  
20 for injunctive relief and whether the allegations in the proposed Hearing Notice, if proven, warrant a contested case  
21 proceeding pursuant to ~~G.S. 150B-38—150B-42~~. G.S. 150B-38 through G.S. 150B-42. A copy of any Hearing Notice  
22 filed and application for injunctive relief applied for shall be provided to the complainant in that matter.

23 (d) The Board shall notify the complainant and the respondent in any complaint filed with the Board of the disposition  
24 of the case and shall publish or announce the disciplinary action against a CPA.

25  
26 *History Note:* Authority *G.S. 55B-12; 93-12(9); 57D-2-02;*  
27 *Eff. February 1, 1976;*  
28 *Readopted Eff. September 26, 1977;*  
29 *Amended Eff. April 1, 1994; May 1, 1989; June 1, 1985; October 1, 1984;*  
30 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
31 *2014;*  
32 *Amended Eff. May 1, ~~2017~~ 2017;*  
33 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 081 .0102 Procedure When Petition Against Board Member or Employee  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Updated the history note for statutory reference

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08I .0102 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08I .0102 PROCEDURE WHEN PETITION AGAINST BOARD MEMBER OR EMPLOYEE**

4 If the person against whom a petition for disciplinary action is filed is a Board member or a Board employee, the  
5 Secretary-Treasurer or Executive Director shall immediately notify that person and every member of the Board of the  
6 petition. The person against whom the petition was filed shall not participate in considering or acting on the petition.

7

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

9 *Eff. February 1, 1976;*

10 *Readopted Eff. September 26, 1977;*

11 *Amended Eff. May 1, 1989; June 1, 1985; October 1, 1984;*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
13 *~~2014.~~ 2014;*

14 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08I .0104 Modification of Discipline  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08I .0104 is proposed for reoption as follows:

2  
3 **21 NCAC 08I .0104      MODIFICATION OF DISCIPLINE**

4 (a) A person whose certificate or CPA firm whose registration has been permanently revoked by the Board may apply  
5 to the Board for modification of the discipline at any time after five years from the date of the original discipline. If  
6 an application for modification of discipline is denied, the person or CPA firm may re-apply three years thereafter.

7 (b) The application for modification of discipline shall be in writing and show good cause for the relief sought. The  
8 application for a person shall be accompanied by three or more supporting recommendations, made under oath, from  
9 CPAs who have personal knowledge of the facts relating to the revocation and of the activities of the applicant since  
10 the discipline was imposed. The application for a CPA firm shall be accompanied by three or more supporting  
11 recommendations, made under oath, for each CPA partner, CPA member, or CPA shareholder from CPAs who have  
12 personal knowledge of the facts relating to the revocation and of the activities of the CPA partner, CPA member, or  
13 CPA shareholder since the discipline was imposed.

14 (c) "Good cause" as used in Paragraph (b) of this Rule means that the applicant is rehabilitated with respect to the  
15 conduct that was the basis of the discipline. Evidence demonstrating such rehabilitation shall include evidence that:

- 16       (1)     the person has not engaged in any conduct during the discipline period that, if that person had been  
17               licensed or registered during such period, would have constituted the basis for discipline pursuant  
18               to G.S. 93-12(9);
- 19       (2)     the person has completed the sentence imposed with respect to any criminal conviction that  
20               constituted any part of the previous discipline; and
- 21       (3)     restitution has been made to any aggrieved party with respect to a court order, civil settlement, lien  
22               or other agreement.

23 (d) In determining good cause, the Board may consider all of the applicant's activities since the disciplinary penalty  
24 was imposed, the offense for which the applicant was disciplined, the applicant's activities during the time the applicant  
25 was in good standing with the Board, the applicant's rehabilitative efforts, restitution to damaged parties in the matter  
26 for which the penalty was imposed, and the applicant's general reputation for truth and professional probity. For the  
27 purpose of this Paragraph, "applicant" shall, in the case of a CPA firm, include CPA partners, CPA members, or CPA  
28 shareholders.

29 (e) Any person who applies for a modification of discipline and for a new certificate after revocation shall, in addition  
30 to the other requirements of this Section, comply with all qualifications and requirements for initial certification as  
31 identified by the Board that existed at the time of the original application.

32 (f) No application for a new certificate or for modification of discipline shall be considered while the applicant is  
33 serving a sentence for any criminal offense. Serving a sentence includes incarceration, probation (supervised or  
34 unsupervised), parole, or conditionally suspended sentence, any of which are imposed as a result of having been  
35 convicted or having pled to a criminal charge.

1 (g) An application shall be ruled upon by the Board on the basis of the recommendations and evidence submitted in  
2 support thereof. However, the Board may make additional inquiries of any person or persons, or request additional  
3 evidence it deems appropriate.

4 (h) As a condition for a new certificate or modification of discipline, the Board may impose terms and conditions it  
5 considers suitable to ensure the licensee's or CPA firm's future compliance with the statutory and rule requirements of  
6 the Board including the rules of Professional Ethics and Conduct as set forth in 21 NCAC 08N.

7

8 *History Note: Authority G.S. 55B-12; 57D-2-02; 93-2; 93-12(3); 93-12(7a); 93-12(7b); 93-12(9);*

9 *Eff. September 1, 1982;*

10 *Temporary Amendment Eff. September 15, 1983, for a period of 108 days to expire January 1, 1984;*

11 *Amended Eff. January 1, 2014; April 1, 1999; August 1, 1998; February 1, 1996; April 1, 1994;*

12 *March 1, 1990; May 1, 1989;*

13 *Readopted Eff. February 1, 2016.*

14 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

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 Notice without a scheduled hearing  
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Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08I .0105 Revocation of Certificates  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Updated the rule citation in accordance with style manual and to correct rule cite
- Updated the history note for statutory reference

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08I .0105 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08I .0105 REVOCATION OF CERTIFICATES**

4 (a) When a certificate is revoked either for a specific period of time or permanently, the certificate holder shall return  
5 the certificate to the Board office within 15 days of receipt of notice of revocation.

6 (b) Pursuant to the provisions of ~~21 NCAC 8I .0004~~, ~~21 NCAC 08I .0104~~, the Board may issue a new certificate ~~under~~  
7 ~~a new number~~ bearing the previously issued number to anyone whose certificate has been revoked.

8

9 *History Note: Authority ~~G.S. 55B-12; 93-12(8)~~; G.S. 93-12(8); 93-12(9); 93-12(15);*

10 *Eff. September 1, 1982;*

11 *Amended Eff. August 1, 1998; July 1, 1987; October 1, 1984;*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
13 *~~2014. 2014;~~*

14 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08J .0101 Annual Renewal of Certificate, Forfeiture, and Reapplication  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Removed duplicate reference to fee found in (b)(3)
- Updated the renewal fee reference language
- Updated the history note for statutory reference

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08J .0101 is proposed for reoption with substantive changes as follows:

2  
3 **21 NCAC 08J .0101 ANNUAL RENEWAL OF CERTIFICATE, FORFEITURE, AND**  
4 **REAPPLICATION**

5 (a) All active CPAs shall renew their certificates annually by the first day of July. ~~The fee for such renewal is the~~  
6 ~~maximum amount allowed by G.S. 93-12(8).~~

7 (b) To renew a certificate a CPA shall submit to the Board:

- 8 (1) a completed certificate renewal application form;  
9 (2) a completed CPE report, as required by 21 NCAC 08G .0406(a); and  
10 (3) the annual renewal fee set as set forth in G.S. 93-12(8).

11 (c) Upon failure of a CPA to comply with any applicable part of Paragraph (b) of this Rule by July 1, the Board shall  
12 send notice of such failure in the form of a demand letter to the CPA at the most recent mailing address the Board has  
13 on file. Completed renewal application packages shall be postmarked with proper postage not later than 30 days after  
14 the mailing date of the demand letter, unless that date falls on a weekend, in which case the renewal package shall be  
15 postmarked or received in the Board office on the next business day. For renewal packages sent via the U.S. Postal  
16 Service, only a U.S. Postal Service cancellation shall be considered as the postmark. If the renewal package is sent to  
17 the Board office via a private delivery service, the date the package is received by the delivery service shall be  
18 considered as the postmark. Subsequent failure of the CPA to comply with any applicable part of Paragraph (b) of this  
19 Rule within 30 days after such notice is mailed by the Board automatically results in forfeiture of the CPA's certificate,  
20 as required by G.S. 93-12(15).

21 (d) Upon forfeiture of a certificate, the certificate holder is no longer a CPA and the Board shall send notice of such  
22 forfeiture to the certificate holder by certified mail to the most recent mailing address the Board has on file. The  
23 certificate holder shall return the certificate to the Board office within 15 days after receipt of notice of forfeiture or,  
24 if the certificate has been destroyed or lost, shall submit an affidavit, on a form supplied by the Board, within 15 days  
25 of receipt of such notice that the certificate has been destroyed or has been lost and shall be returned to the Board if  
26 found.

27 (e) A person who has forfeited a certificate pursuant to G.S. 93-12(15) for failure to renew his or her certificate may  
28 apply for reissuance under Rule .0106 of this Section.

29 (f) If a check or credit card authorization for the annual renewal fee fails to clear the bank, the annual renewal shall  
30 be deemed incomplete and returned.

31 (g) Any active CPA serving in the armed forces of the United States and to whom an extension of time to file a tax  
32 return is granted pursuant to G.S. 105-249.2, shall be granted the same extension of time to comply with the  
33 requirements of Paragraphs (a) and (b) of this Rule.

34  
35 *History Note: Authority G.S. 93-12(7a); 93-12(8); ~~93-12(8a)~~; 93-12(8b); 93-12(15); 93B-15;*

36 *Eff. February 1, 1976;*

37 *Readopted Eff. September 26, 1977;*



1 *Legislative Objection Lodged Eff. July 20, 1982;*  
2 *Amended Eff. August 1, 1982;*  
3 *Curative Amended Eff. August 1, 1982;*  
4 *Temporary Amendment Eff. May 13, 1983 for a period of 111 days to expire on September 1, 1983;*  
5 *Amended Eff. February 1, 2011; August 1, 1998; February 1, 1996; April 1, 1994; March 1, 1990;*  
6 *May 1, 1989;*  
7 *Readopted Eff. February 1, ~~2016~~ 2016;*  
8 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

**CHECK APPROPRIATE BOX:**

- Notice **with** a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08J .0105 Inactive Status: Change of Status  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

- 7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:
- Updated the renewal fee reference language to reference general statute
  - Changed CPE hour reference from 40 hours to 2,000 minutes consistent with Board rules
  - Provided more specific language that the reinstatement application must be files with the requirements as identified by Board rule necessary for reinstatement
  - Updated history note for statutory reference

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08J .0105 is proposed for reoption with substantive changes as follows:

2  
3 **21 NCAC 08J .0105 INACTIVE STATUS: CHANGE OF STATUS**

4 (a) A CPA may apply to the Board for change of status to inactive status provided the CPA meets the description of  
5 inactive status as defined in 21 NCAC 08A .0301. Application for any status change shall be made on the form  
6 provided by the Board.

7 (b) A CPA who does not meet the definition of inactive may not remain on inactive status.

8 (c) A CPA on inactive status may change to active status by:

- 9 (1) paying the certificate ~~renewal~~ fee as set forth in G.S. 93-12(7a) for the license year in which the  
10 application for change of status is received;
- 11 (2) furnishing the Board with evidence of satisfactory completion of ~~40 hours~~ 2,000 minutes of CPE  
12 courses during the 12-month period immediately preceding the application for change of status.  
13 Eight of the required hours shall be credits derived from a course or examination in North Carolina  
14 accountancy statutes and rules (including the Code of Professional Ethics and Conduct as set forth  
15 in 21 NCAC 08N contained therein) as set forth in 21 NCAC 08F .0504; and
- 16 (3) ~~submitting three certificates of good moral character and completed by CPAs.~~ submitting a  
17 reinstatement application in accordance with the requirements as set forth in 21 NCAC 08F .0502(b)  
18 through (e).

19  
20 *History Note:* ~~Authority G.S. 93-12(3); 93-12(7a); 93-12(8); 93-12(8b);~~  
21 ~~Eff. December 1, 1982;~~  
22 ~~Curative Adopted Eff. January 25, 1983;~~  
23 ~~Legislative Objection Lodged Eff. January 31, 1983;~~  
24 ~~Amended Eff. January 1, 2014; February 1, 2012; February 1, 2011; August 1, 1998; August 1,~~  
25 ~~1995; April 1, 1994; March 1, 1990; May 1, 1989;~~  
26 ~~Readopted Eff. February 1, 2016.~~ 2016;  
27 Readopted Eff. May 1, 2026.



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice **with** a scheduled hearing  
 Notice without a scheduled hearing  
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Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08J .0106 Forfeiture of Certificate and Reissuance  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

- 7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:
- Updated the renewal fee reference language to reference general statute
  - Provided more specific language that the reissuance application must be files with the requirements as identified by Board rule necessary for license reissuance
  - Updated history note for statutory reference

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director  
**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215  
**Fax (optional):** (919) 733-4209  
**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223  
**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215  
**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08J .0106 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08J .0106 FORFEITURE OF CERTIFICATE AND REISSUANCE**

4 (a) A person who has forfeited a certificate is no longer a CPA and thus is not subject to the renewal fee or CPE  
5 requirements contained in these Rules.

6 (b) A person who requests reissuance of a forfeited certificate shall make application and provide the following to the  
7 Board:

8 (1) payment of the current certificate ~~application fee;~~ fee as set forth in G.S. 93-12(7a);

9 (2) ~~three certificates of moral character provided by the Board and completed by CPAs; and submitting~~  
10 ~~a reissuance application in accordance with the requirements as set forth in 21 NCAC 08F .0502(b)~~  
11 ~~through (e); and~~

12 (3) evidence of satisfactory completion of the CPE requirement described in Rule .0105(c)(2) of this  
13 Section.

14 (c) The certificate may be reissued if determined by the Board that the person meets the requirements as listed in  
15 Paragraph (b) of this Rule.

16  
17 *History Note: Authority G.S. 93-12(3); 93-12(5); ~~93-12(7a); 93-12(8a); 93-12(8b);~~*

18 *Eff. October 1, 1984;*

19 *Amended Eff. January 1, 2014; July 1, 2010; August 1, 1998; February 1, 1996; April 1, 1994; May*  
20 *1, 1989;*

21 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
22 *2014. 2014;*

23 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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VOLUME:

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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08J .0107 Mailing Addresses of Certificate Holders and CPA Firms  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>



**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Updated the language to include electronic means of notification
- Updated information requested to include an email address due to electronic communications
- Removed the duplicate reference to email based on the above change

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director  
**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215  
**Fax (optional):** (919) 733-4209  
**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223  
**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215  
**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08J .0107 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08J .0107 MAILING ADDRESSES OF CERTIFICATE HOLDERS AND CPA FIRMS**

4 All certificate holders and CPA firms shall notify the Board electronically or in writing within 30 days of any change  
5 in ~~home address and phone number;~~ home address, phone number, and email address; CPA firm address and phone  
6 number; business location and phone ~~number; and email address.~~ number.

7

8 *History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(3); 93-12(7b)(5);*

9 *Eff. October 1, 1984;*

10 *Amended Eff. January 1, 2014; April 1, 1999; April 1, 1991; August 1, 1986;*

11 *Readopted Eff. February 1, 2016. 2016;*

12 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

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Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners

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

3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:

ADOPTION:

AMENDMENT:

REPEAL:

READOPTION with substantive changes: 21 NCAC 08J .0108 CPA Firm Registration

READOPTION without substantive changes:

REPEAL through READOPTION:

4. Proposed effective date: May 1, 2026

5. Is a public hearing planned?  Yes     No

If yes: Public Hearing date: December 15, 2025

Public Hearing time: 10:00 a.m.

Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

- 7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:
- Add to the title to include that there are ongoing requirements beyond initial registration
  - Updated the language for item (c)(8) to speak to the ownership percentage by CPAs (by rule, must be at least 51%)
  - Deleted item (c)(9) as any ownership changes are updated annually through the renewal process
  - Cleaned up language for (d) to speak to the initial registration process and then the annual renewal process
  - Removed item (h) as there is not a process for this to occur
  - Rewrote previous item (i) as item (h) and included updated language related to the receipt of information by mail by the Board in meeting established deadlines
  - Updated history note for statutory reference

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director  
**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215  
**Fax (optional):** (919) 733-4209  
**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223  
**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215  
**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08J .0108 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08J .0108 CPA FIRM REGISTRATION AND ONGOING REQUIREMENTS**

4 (a) All CPA firms shall register with the Board within 30 days after opening a North Carolina office or beginning a  
5 new CPA firm unless they are a professional corporation, professional limited liability company, or registered limited  
6 liability partnership, in which case they shall register prior to formation pursuant to 21 NCAC 08K .0104 and .0301.

7 (b) In addition to the registration required by Paragraph (a) of this Rule, all CPA firms shall renew annually by January  
8 31 with the Board upon forms provided by the Board.

9 (c) The information provided by the registration shall include:

10 (1) Either an application for exemption from peer review, a request to be deemed in compliance with  
11 peer review or registration for peer review, pursuant to 21 NCAC 08M .0105;

12 (2) For all CPA firms not exempt from the peer review program, with the registration immediately  
13 following its review, the information required by 21 NCAC 08M .0106(a);

14 (3) For all North Carolina offices, an office registration form indicating the name of the office  
15 supervisor, the location of the office and its telephone number;

16 (4) For all partnerships or registered limited liability partnerships, a list of all resident and nonresident  
17 partners of the partnership;

18 (5) For all professional limited liability companies, the information set forth in 21 NCAC 08K .0104(d);

19 (6) For all incorporated CPA firms, the information set forth in 21 NCAC 08K .0104(d);

20 (7) For all CPA firms, the appropriate registration fees as set forth in 21 NCAC 08J .0110; and

21 (8) For all new CPA firms, the percentage of ownership held ~~individually by each non-CPA owner who~~  
22 ~~has five percent or more of ownership:~~ by CPAs:

23 (A) ~~in the new CPA firm; and~~

24 (B) ~~at the year end in each CPA firm in which that owner was an owner during the preceding~~  
25 ~~two years.~~

26 (9) ~~For all changes in ownership of a CPA firm, the percentage of ownership held individually by each~~  
27 ~~owner who has five percent or more of ownership.~~

28 (d) All information provided for ~~registration renewal~~ with the Board shall pertain to events of and action taken ~~during~~  
29 ~~the year preceding the year of registration. The last day of the preceding calendar year is the "year end." since the~~  
30 CPA firm's last registration or renewal.

31 (e) With regard to Paragraph (c)(3) of this Rule, one representative of a CPA firm may file all documents with the  
32 Board on behalf of the CPA firm's offices in North Carolina. However, responsibility for compliance with this Rule  
33 remains with each office supervisor.

34 (f) With regard to Paragraph (c)(4) or (c)(5) of this Rule, one annual listing by a representative of the partnership,  
35 registered limited liability partnership, or professional limited liability company shall satisfy the requirement for all  
36 owners of the CPA firm. However, each owner remains responsible for compliance with this Rule. The absence of a

1 filing under Paragraph (c)(4) or (c)(5) of this Rule shall be construed to mean that no partnership, registered limited  
2 liability partnership, or professional limited liability company exists.

3 (g) Notice that a CPA firm has dissolved or any change in the information required by Paragraph (c)(3) of this Rule  
4 shall be delivered to the Board's office within 30 days after the change or dissolution occurs. A professional  
5 corporation or professional limited liability company which is dissolving shall deliver the Articles of Dissolution to  
6 the Board's office within 30 days of filing with the Office of the Secretary of State.

7 ~~(h) Upon written petition by a CPA firm, the Board shall grant the CPA firm a conditional registration for a period of  
8 60 days or less, if the CPA firm shows that circumstances beyond its control prohibited it from registering with the  
9 Board, completing a peer review or notifying the Board of change or dissolution pursuant to Paragraphs (a), (b), (c),  
10 and (g) of this Rule. The Board may grant a second extension under continued extenuating circumstances.~~

11 ~~(i) A complete registration, renewal, as required by Paragraphs (b) and (c) of this Rule, shall be postmarked with  
12 proper postage or received in the Board office not later than the last day of January unless that date falls on a weekend  
13 or federal holiday, in which case that day shall be the next business day. Only a U.S. Postal Service cancellation is  
14 considered as the postmark. If a registration is sent to the Board office via a private delivery service, the date the  
15 package is received by the delivery service is considered as the postmark. (h) a complete renewal, as required by  
16 Paragraphs (b) and (c) of this Rule, if delivered on a paper form, shall be postmarked with proper postage and received  
17 in the Board office not later than the last day of January unless that date falls on a weekend or federal holiday, in  
18 which case that day shall be the next business day. Only a U.S. Postal Service cancellation is considered as the  
19 postmark. If a renewal is sent to the Board office via a private delivery service, the date the package is received by  
20 the delivery service is considered as the postmark. If the renewal is delivered by electronic means, it shall be sent not  
21 later than midnight on the last day of January unless that date falls on a weekend or federal holiday, in which case that  
22 day shall be the next business day.~~

23  
24 *History Note: Authority ~~G.S. 55B-10; G.S. 55B-6; 55B-10; 55B-12; 57D-1; 57D-2; 59-84.2; 93-12(8a); 93-~~*  
25 *12(8c);*  
26 *Eff. June 1, 1985;*  
27 *Amended Eff. February 1, 2011; January 1, 2004; April 1, 1999; August 1, 1998; August 1, 1995;*  
28 *April 1, 1994; April 1, 1991; May 1, 1989;*  
29 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
30 *2014. 2014;*  
31 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08J .0109 CPA Firm Practice Privilege Notification  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08J .0109 is proposed for readoption as follows:

2

3 **21 NCAC 08J .0109 CPA FIRM PRACTICE PRIVILEGE NOTIFICATION**

4 Notice pursuant to G.S. 93-10(c)(3) shall be made on a form supplied by the Board.

5

6 *History Note: Authority G.S. 93-10;*

7 *Eff. February 1, 2011;*

8 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
9 *2014.*

10 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08J .0110 Registration Fees  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Updated the upper limit of \$2,500 to format per rule style manual

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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- Substantial economic impact ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08J .0110 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08J .0110 REGISTRATION FEES**

4 The annual registration fees shall be as follows:

5 (1) For all professional corporations or professional limited liability companies, twenty-five dollars  
6 (\$25.00); and

7 (2) For all non-incorporated CPA firms which have offices both within and outside the state of North  
8 Carolina, whether sole proprietorships, partnerships, or registered limited liability partnerships, an  
9 amount equal to two thousand five hundred dollars (~~\$2,500.00~~) (\$2,500) or the number of CPA  
10 members of the CPA firm multiplied by ten dollars (\$10.00), whichever is less.

11

12 *History Note:* Authority G.S. 55B-11; 55B-12; 57D-1; 57D-2; 59-84.2; 93-12(7b); 93-12(8a); 93-12(8c);

13 Eff. April 1, 1991;

14 Amended Eff. January 1, 2004; April 1, 1999; August 1, 1998; April 1, 1994;

15 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,  
16 2014. 2014;

17 Readopted Eff. May 1, 2026.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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- Approved by OSBM
- No fiscal note required

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**Phone:** (919) 733-4223

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**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08J .0111 is proposed for readoption as follows:

2

3 **21 NCAC 08J .0111 COMPLIANCE WITH CPA FIRM REGISTRATION**

4 If a CPA firm fails to comply with any part of Rule .0108 or Rule .0110 of this Section, and continues to offer or  
5 render services, the Board may take disciplinary action against the CPA firm's members. As set forth in G.S. 93-  
6 12(9)(e), disciplinary action may include:

- 7 (1) one hundred dollars (\$100.00) civil penalty for non-compliance of less than 60 days;  
8 (2) two hundred dollars (\$200.00) civil penalty for non-compliance in excess of 60 days but not more  
9 than 120 days;  
10 (3) five hundred dollars (\$500.00) civil penalty for each member for non-compliance in excess of 120  
11 days.

12

13 *History Note: Authority G.S. 55B-12; 57D-2-02; 59-84.2; 93-12(8c); 93-12(9);*  
14 *Eff. April 1, 1994;*  
15 *Amended Eff. February 1, 2011; January 1, 2004; April 1, 1999;*  
16 *Readopted Eff. February 1, 2016.*  
17 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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VOLUME:

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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08J .0112 Retired Status – Change of Status  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>



- 7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:
- Corrected rule reference in item (a)(1) and (b)
  - Created new item (d) to specify that individuals on CPA-retired status do not meet board rules to continue to be listed as CPA owners of a CPA firm
  - Renumbered previous item (d) as item (e)
  - Renumber previous item (e) as item (f) and identified 40 hours as 2,000 minutes consistent with minutes presentation within the board rules
  - Updated language for item (f)(2) to speak to the submission of a reinstatement application consistent with the Board rule applicable to licensure reinstatement

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director  
**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215  
**Fax (optional):** (919) 733-4209  
**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08J .0112 is proposed for reoption with substantive changes as follows:

2  
3 **21 NCAC 08J .0112 RETIRED STATUS - CHANGE OF STATUS**

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

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

8 (A) they may prepare tax returns for themselves and their immediate family members without  
9 compensation. Immediate family is defined as spouse, domestic partner, parent, child,  
10 sibling, stepparent, parent-in-law, stepchild, child-in-law, grandparent, grandchild, sibling-  
11 in-law, or legal dependent; and

12 (B) they may prepare tax returns through public service programs without compensation, such  
13 as the Volunteer Income Tax Assistance program.

14 (2) they will not hold themselves out to the public as a certified public accountant while they remain on  
15 CPA-retired status except that they may use the designation "CPA-retired".

16 (3) they consent to the continued regulatory authority of the Board.

17 (b) Individuals on CPA-retired status may receive compensation for any services that are not listed in ~~21 NCAC 08A~~  
18 ~~.0307(2)~~. 21 NCAC 08A .0307(a)(2).

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

21 (d) Individuals on CPA-retired status may not have an ownership interest in a CPA firm.

22 ~~(d) (e)~~ (e) In addition to the requirements in Paragraph (a) of this Rule, the application to move from inactive status to  
23 CPA-retired status will also contain the requirements set forth in 21 NCAC 08F .0502. However, the application will  
24 not require an experience affidavit or three certificates of good moral character.

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

26 (1) furnishing the Board with evidence of satisfactory completion of ~~40 hours~~ 2,000 minutes of CPE  
27 courses during the 12-month period immediately preceding the application for change of status.  
28 Eight of the required hours shall be credits derived from a course or examination in North Carolina  
29 accountancy statutes and rules (including the Code of Professional Ethics and Conduct as set forth  
30 in 21 NCAC 08N contained therein) as set forth in 21 NCAC 08F .0504; and

31 (2) ~~submitting three certificates of good moral character completed by CPAs on active status.~~  
32 submitting a reinstatement application in accordance with the requirements as set forth in 21 NCAC  
33 08F .0502(b) through (e).

34  
35 *History Note: Authority G.S. 93-12(3); 93-12(8); 93-12(8b);*

36 *Eff. September 1, 2023. 2023;*

37 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08K .0104 Registration and Renewal  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

- 7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:
- For item (b)(1)(C) adjusted fee referral to the statutory reference consistent with other rule changes
  - Added an item (b)(2)(C) to mirror language for foreign CPA entities to agree with domestic CPA entities language at (b)(1)(C)
  - Corrected language in item (c) to identify a renewal versus the initial registration
  - Added the email address and phone number as information to be provided for item (d)(1)

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08K .0104 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08K .0104 REGISTRATION AND RENEWAL**

4 (a) Domestic CPA professional corporations or professional limited liability companies must be formed and all CPA  
5 professional corporations or professional limited liability companies must be operated in accordance with the  
6 requirements set out in G.S. 55B and 57D. Before any CPA professional corporation or professional limited liability  
7 company can offer to perform or perform any professional services in this state, it must register with the Board.

8 (b) Initial registration.

9 (1) Domestic CPA Corporation or Professional Limited Liability Company. In order to register initially  
10 with this Board, the incorporators of a domestic CPA corporation or professional limited liability  
11 company, prior to incorporation of the CPA firm, must:

12 (A) prepare and file with the Board the articles of incorporation along with any supporting  
13 documents and appropriate checks for fees payable to the Secretary of State;

14 (B) complete and file with the Board the application for professional corporation or  
15 professional limited liability company registration form along with any supporting  
16 documents; and

17 (C) pay to the Board an initial registration fee ~~of fifty dollars (\$50.00)~~ as set forth in G.S. 93-  
18 12(7b).

19 (2) Foreign CPA Corporation or Foreign Limited Liability Company. To register initially with the  
20 Board, the officers of a foreign corporation or foreign limited liability company, prior to performing  
21 services or offering to perform services in North Carolina, must submit to the Board:

22 (A) on an application for registration form provided by the Board, a list of its present  
23 shareholders or members and the state or territory issuing the CPA certificate, or the  
24 equivalent, of each shareholder or member and the number of each certificate or equivalent;  
25 and

26 (B) the documents required by G.S. 55-15-01(a) and 57D-7.

27 (C) pay to the Board an initial registration fee as set forth in G.S. 93-12(7b).

28 (c) In addition to its initial registration, every CPA corporation or professional limited liability company, whether  
29 domestic or foreign, must ~~register~~ renew annually pursuant to 21 NCAC 08J .0108.

30 (d) The application for registration by a CPA corporation or professional limited liability company shall provide the  
31 following information:

32 (1) the ~~name and address~~ name, address, phone number, and email address of the professional  
33 corporation or professional limited liability company;

34 (2) the address of each office operated or maintained by the corporation or professional limited liability  
35 company;

36 (3) the names and addresses of all the officers, directors, shareholders, or members; and

1 (4) the names and addresses of all the employees and managers of the corporation or professional  
2 limited liability company licensed by the Board under the provisions of G.S. 93.

3

4 *History Note: Authority G.S. 55B-11; 57D-1; 57D-2; 59-84.2; 93-8; 93-12(7b); 93-12(8c);*

5 *Eff. February 1, 1976;*

6 *Readopted Eff. September 26, 1977;*

7 *Amended Eff. July 1, 2010; April 1, 1999; April 1, 1994; April 1, 1991; May 1, 1989; August 1,*  
8 *1988;*

9 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
10 *2014;*

11 *Amended Eff. March 1, ~~2020~~ 2020;*

12 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

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CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
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 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08K .0105 Supplemental Reports  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08K .0105 is proposed for readoption as follows:

2

3 **21 NCAC 08K .0105 SUPPLEMENTAL REPORTS**

4 Professional corporations or professional limited liability companies registered with the Board pursuant to G.S. 55B  
5 and 57D shall file a certified copy of all amendments to the articles of incorporation or articles of organization prior  
6 to the effective date of each amendment.

7

8 *History Note: Authority G.S. 55B-10; 57D-2-01; 93-8; 93-12(8a);*

9 *Eff. February 1, 1976;*

10 *Readopted Eff. September 26, 1977;*

11 *Amended Eff. February 1, 2011; April 1, 1999; April 1, 1994; April 1, 1991; May 1, 1989;*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
13 *2014;*

14 *Amended Eff. March 1, 2020.*

15 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08K .0201 Corporate and Professional Limited Liability Company Names  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Corrected the rule reference to proper format in item (c)

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08K .0201 is proposed for reoption with substantive changes as follows:

2  
3 **21 NCAC 08K .0201 CORPORATE AND PROFESSIONAL LIMITED LIABILITY COMPANY**  
4 **NAMES**

5 (a) The corporate name of a professional corporation registered under these Rules shall contain the wording  
6 "corporation," "incorporated," "limited," "company," "professional corporation," or "professional association," or an  
7 abbreviation of one of the foregoing: "Corp.," "Inc.," "Ltd.," "Co.," "P.C.," or "P.A."

8 (b) The corporate name of a professional limited liability company registered under these Rules shall contain the  
9 wording "professional limited liability company," "professional ltd. liability co.," "professional limited liability co.,"  
10 or "professional ltd. liability company," or an abbreviation of one of the foregoing: "P.L.L.C." or "PLLC."

11 (c) The use of "CPA" or "Certified Public Accountant(s)" in the corporate name is encouraged, but not required. Any  
12 name shall also meet the requirements in ~~21 NCAC 8N .0302 and .0307.~~ 21 NCAC 08N .0302 and .0307.

13  
14 *History Note:* Authority G.S. 55B-5; 55B-12; 57C-1; 57C-2;

15 *Eff. February 1, 1976;*

16 *Readopted Eff. September 26, 1977;*

17 *Amended Eff. April 1, 1994; May 1, 1989; December 1, 1988; April 1, 1988;*

18 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
19 *~~2014.~~ 2014;*

20 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing
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- Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08K .0301 Registered Limited Liability Partnerships  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>If yes:</b> <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Added the qualifier CPA to registered limited liability partnerships that must comply with GS 59

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08K .0301 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08K .0301 REGISTERED LIMITED LIABILITY PARTNERSHIPS**

4 (a) Any ~~Registered Limited Liability Partnership~~ CPA registered limited liability partnership created pursuant to and  
5 in compliance with G.S. 59 shall also comply with all accountancy laws and rules pertaining to partnerships.

6 (b) Before any CPA registered limited liability partnership may perform or offer to perform any professional services  
7 in this state, it shall file with the Board the certificate of registration of the Secretary of State and appropriate fees  
8 payable to the Secretary of State.

9

10 *History Note: Authority G.S. 59-84.2; 59-84.3; 93-12;*  
11 *Temporary Adoption Eff. October 1, 1993 for a period of 180 days or until the permanent rule*  
12 *becomes effective, whichever is sooner;*  
13 *Eff. April 1, 1994;*  
14 *Amended Eff. August 1, 1998;*  
15 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
16 *2014. 2014;*  
17 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners

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

3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:

ADOPTION:

AMENDMENT:

REPEAL:

READOPTION with substantive changes: 21 NCAC 08M .0105 Peer Review Requirements

READOPTION without substantive changes:

REPEAL through READOPTION:

4. Proposed effective date: May 1, 2026

5. Is a public hearing planned?  Yes  No

If yes: Public Hearing date: December 15, 2025

Public Hearing time: 10:00 a.m.

Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:



- 7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:
- Updated Subchapter and Section titles to align with current processes
  - Updated the words participate to enroll which is what firms currently do
  - Added the qualifier registered with this Board to item (h) to indicate the requirement is for NC based firms
  - Added requirement that Board registered CPA firms may not opt out of the AICPA Facilitated State Board Access program
  - Added item (i) to identify the process by which the Board accesses CPA firm data within the AICPA Facilitated State Board Access process

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director  
**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215  
**Fax (optional):** (919) 733-4209  
**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223  
**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215  
**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08M .0105 is proposed for readoption with substantive changes as follows:

2  
3 **SUBCHAPTER 08M - STATE ~~QUALITY~~ REPORT AND PEER REVIEW PROGRAM**

4  
5 **SECTION .0100 - GENERAL SQR REQUIREMENTS**

6  
7 **21 NCAC 08M .0105 PEER REVIEW REQUIREMENTS**

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

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

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

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

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

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

29 (f) A CPA firm that does not have offices in North Carolina and that has provided any services as listed in G.S. 93-  
30 10(c)(3) to North Carolina clients shall ~~participate~~ enroll in a peer review program.

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

33 (h) All CPA firms enrolled in the AICPA Peer Review Program registered with this Board shall also participate in  
34 the AICPA Facilitated State Board Access ~~process.~~ process and shall not opt out of any part of the process.

35 (i) The firm shall allow the administrating entity to provide the Board access to the documents and peer review  
36 information via a secure website process such as the AICPA Facilitated State Board Access (FSBA).

1 *History Note: Authority G.S. 93-10(c); 93-12(8c);*  
2 *Eff. January 1, 2004;*  
3 *Amended Eff. January 1, 2014; February 1, 2011; January 1, 2006;*  
4 *Readopted Eff. February 1, 2016;*  
5 *Amended Eff. September 1, ~~2023~~ 2023;*  
6 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

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CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08M .0106 Compliance  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Updated item (a)(3) to align with current language for the acceptance letter from the administering entity
- Updated item (a)(4) to identify the current items produced through the peer review process that the Board obtains and reviews for CPA firms
- Updated item (b) for the current letter format
- Updated statutory reference in item (c)

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08M .0106 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08M .0106 COMPLIANCE**

4 (a) A CPA firm registered for peer review shall provide to the Board the following:

- 5 (1) peer review due date;
- 6 (2) year end date;
- 7 (3) ~~final Letter of Acceptance~~ the acceptance letter from the administering entity from the peer review  
8 program within 60 days of the date of the letter; and
- 9 (4) ~~a package to include the Peer Review Report, Letter of Response, and Final Letter of Acceptance~~  
10 ~~for all failed and second passed with deficiencies reports~~ reports, a package to include the following  
11 items issued by a peer review program within 60 days of the date of the ~~Final Letter of Acceptance.~~  
12 completion letter:
- 13 (a) peer review report accepted by the administering entity;
- 14 (b) the firm's letter of response to the peer review report;
- 15 (c) the acceptance letter from the administering entity; and
- 16 (d) letter signed by the administering entity notifying the firm that the required actions have been  
17 appropriately completed, if applicable.

18 (b) A peer review shall not be complete until the ~~Final Letter of Acceptance~~ completion letter is issued by the peer  
19 review program with the new due date.

20 (c) If a CPA firm fails to comply with Rule .0105(c), (d), or (g) of this Section, and continues to offer or render  
21 services, the Board may take disciplinary action against the CPA firm's members that may include a suspension of  
22 each members' CPA certificate for a period of not less than 30 days and a civil penalty up to one thousand dollars  
23 (\$1,000) as set forth in ~~G.S. 93-12(b)(9).~~ G.S. 93-12(9).

24  
25 *History Note:* Authority G.S. 93-12(7b); 93-12(8c);  
26 Eff. January 1, 2004;  
27 Amended Eff. February 1, 2011; January 1, 2006;  
28 Readopted Eff. February 1, 2016. 2016;  
29 Readopted Eff. May 1, 2026.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

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1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners

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

3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:

- ADOPTION:
- AMENDMENT:
- REPEAL:
- READOPTION **with** substantive changes:
- READOPTION **without** substantive changes: 21 NCAC 08M .0107 Ethical Duties of Reviewer
- REPEAL through READOPTION:

4. Proposed effective date: May 1, 2026

5. Is a public hearing planned?  Yes     No

If yes:    **Public Hearing date:** December 15, 2025  
          **Public Hearing time:** 10:00 a.m.  
          **Public Hearing location:** 1101 Oberlin Road, Raleigh, NC 27605

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08M .0107 is proposed for readoption as follows:

2

3 **21 NCAC 08M .0107 ETHICAL DUTIES OF REVIEWER**

4 (a) A reviewer shall be independent with respect to the reviewed CPA firm and comply with the AICPA Standards  
5 for Performing and Reporting on Peer Reviews.

6 (b) Information concerning the participating CPA firm or its clients or personnel that is obtained as a consequence of  
7 the review is confidential and shall not be disclosed to anyone not involved in the peer review process.

8

9 *History Note: Authority G.S. 93-12(7b); 93-12(8c);*

10 *Eff. January 1, 2004;*

11 *Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28,*  
12 *2014.*

13 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0101 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0101 SCOPE OF THESE RULES**

4 (a) The rules in this Subchapter are the Rules of Professional Ethics and Conduct that G.S. 93-12(9) authorizes the  
5 Board to adopt. As such, they complement the other statutory causes for discipline set out in G.S. 93-12 (9)(a) through  
6 (d) and other provisions of G.S. 93, 55B, 57D, and 59-84.2. These Rules cover a broad range of behavior and shall  
7 not enumerate every possible unethical act.

8 (b) In the interpretation and enforcement of these Rules, the Board will consider the following without dispositive  
9 weight: relevant interpretations, rulings and opinions issued by the boards of other jurisdictions and by appropriately  
10 authorized ethics committees of professional organizations.

11

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

13 *Eff. April 1, 1994;*

14 *Readopted Eff. February 1, 2016.*

15 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08N .0102 Applicability and Organization of Rules  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0102 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0102 APPLICABILITY AND ORGANIZATION OF RULES**

4 These Rules are applicable to all certificate holders. Rules in Section .0200 of this Subchapter relate to CPAs whether  
5 or not employed in the public practice of accountancy. Rules in Section .0300 of this Subchapter pertain to CPAs  
6 using the CPA title in connection with providing products or services to clients. Rules in Section .0400 of this  
7 Subchapter pertain to CPAs whenever engaged in attest services.

8

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

10 *Eff. April 1, 1994;*

11 *Readopted Eff. February 1, 2016.*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

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<b>3. Proposed Action – Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08N .0103 Responsibility for Compliance By Others  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>



**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

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**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0103 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0103 RESPONSIBILITY FOR COMPLIANCE BY OTHERS**

4 A CPA and CPA firm shall be responsible for assuring compliance with the rules in this Subchapter by anyone who  
5 is the CPA's partner, fellow shareholder, member, officer, director, licensed employee, unlicensed employee or agent  
6 or unlicensed principal, or by anyone whom the CPA supervises. A CPA or CPA firm shall not permit others (including  
7 affiliated entities) to carry out on the CPA's behalf, with or without compensation, acts that if carried out by the CPA  
8 would be a violation of these Rules.

9

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

11 *Eff. April 1, 1994;*

12 *Amended Eff. January 1, 2006;*

13 *Readopted Eff. February 1, 2016.*

14 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08N .0201 Integrity  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0201 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0201 INTEGRITY**

4 The reliance of the public and the business community on sound financial reporting and advice on business affairs  
5 imposes on the accounting profession an obligation to maintain high standards of technical competence, morality, and  
6 integrity. A CPA shall at all times maintain independence of thought and action, hold the affairs of clients in strict  
7 confidence, strive continuously to improve professional skills, observe generally accepted accounting principles and  
8 standards, promote sound and informative financial reporting, uphold the dignity and honor of the accounting  
9 profession, and maintain high standards of personal conduct.

10

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

12 *Eff. April 1, 1994;*

13 *Readopted Eff. February 1, 2016.*

14 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
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 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

- State funds affected
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- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0202 is proposed for readoption as follows:  
2

3 **21 NCAC 08N .0202 DECEPTIVE CONDUCT PROHIBITED**

4 (a) A CPA shall not engage in deceptive conduct. "Deception" means any fraud, misrepresentations, representations,  
5 or omissions that a CPA either knew or should have known to have a capacity or tendency to be misleading. Deceptive  
6 conduct shall be prohibited whether or not anyone has actually been deceived.

7 (b) Prohibited conduct under this Section includes deception in:

- 8 (1) obtaining or maintaining employment;
- 9 (2) obtaining or keeping clients;
- 10 (3) obtaining or maintaining certification, inactive status, or exemption from peer review;
- 11 (4) reporting CPE credits;
- 12 (5) certifying the character or experience of exam or certificate applicants;
- 13 (6) implying abilities not supported by education, professional attainments, or licensing recognition;
- 14 (7) asserting that services or products sold in connection with use of the CPA title are of a particular  
15 quality or standard when they are not;
- 16 (8) creating false or unjustified expectations of favorable results;
- 17 (9) using or permitting another to use the CPA title in a form of business not permitted by the  
18 accountancy statutes or rules;
- 19 (10) permitting anyone not certified in this State (including one licensed in another jurisdiction) to  
20 unlawfully use the CPA title in this State or to unlawfully operate as a CPA firm in this State; or
- 21 (11) falsifying a review, report, or any required program or checklist of any peer review program.

22

23 *History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(3); 93-12(9);*  
24 *Eff. April 1, 1994;*  
25 *Amended Eff. January 1, 2014; January 1, 2004; April 1, 1999;*  
26 *Readopted Eff. February 1, 2016.*  
27 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

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- Notice without a scheduled hearing
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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08N .0203 Discreditable Conduct Prohibited  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>If yes:</b> <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

- 7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:
- Corrected rule reference in item (7)
  - Added item (8) to identify as a possible disciplinary action should a CPA fail to complete an experience affidavit for a CPA candidate, if the Board were to determine that affidavit to be valid

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director  
**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215  
**Fax (optional):** (919) 733-4209  
**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223  
**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215  
**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0203 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08N .0203 DISCREDITABLE CONDUCT PROHIBITED**

4 (a) A CPA shall not engage in conduct discreditable to the accounting profession.

5 (b) Prohibited discreditable conduct includes:

6 (1) acts that reflect adversely on the CPA's honesty, integrity, trustworthiness, good moral character, or  
7 fitness as a CPA;

8 (2) stating or implying an ability to improperly influence a governmental agency or official;

9 (3) failing to comply with any order issued by the Board;

10 (4) failing to fulfill the terms of a peer review engagement contract;

11 (5) misrepresentation in reporting CPE credits;

12 (6) entering into any settlement or other resolution of a dispute that purports to keep its contents  
13 confidential from the ~~Board~~; ~~or~~ Board;

14 (7) failing to participate in a peer review program pursuant to ~~21 NCAC 08M .0105~~; 21 NCAC 08M  
15 .0105; or

16 (8) failing to execute an experience affidavit as set forth in 21 NCAC 08A .0310(5) following a  
17 determination by the Board that the license applicant meets the Board's criteria to execute that  
18 affidavit.

19

20 *History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(3); 93-12(9);*

21 *Eff. April 1, 1994;*

22 *Amended Eff. January 1, 2014; January 1, 2004; August 1, 1995;*

23 *Readopted Eff. February 1, 2016;*

24 *Amended Eff. May 1, 2017. 2017;*

25 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08N .0204 Discipline by Federal and State Authorities  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0204 is proposed for readoption as follows:  
2

3 **21 NCAC 08N .0204 DISCIPLINE BY FEDERAL AND STATE AUTHORITIES**

4 (a) Violations of Other Authorities' Laws or Rules. A CPA shall not act in a way that would cause the CPA to be  
5 disciplined by federal or state agencies or boards for violations of laws or rules on ethics. CPAs who engage in  
6 activities regulated by other federal or state authorities (may include the following agencies: Internal Revenue Service,  
7 Department of Revenue, U.S. Securities and Exchange Commission, State Bar, North Carolina Secretary of State,  
8 Public Company Accounting Oversight Board, National Association of Securities Dealers, Department of Insurance,  
9 Government Accountability Office, U.S. Department of Housing and Urban Development, State Auditor, State  
10 Treasurer, or Local Government Commission) shall comply with all such authorities' ethics laws and rules.

11 (b) Prima Facie Evidence. A conviction or final finding of unethical conduct by a competent authority is prima facie  
12 evidence of a violation of this Rule.

13 (c) Notice to the Board Required. A CPA shall notify the Board in writing within 30 days of any conviction or finding  
14 against him or her of unlawful conduct by any federal or state court or regulatory authority.  
15

16 *History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);*  
17 *Eff. April 1, 1994;*  
18 *Amended Eff. January 1, 2006;*  
19 *Readopted Eff. February 1, 2016.*  
20 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
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Rule(s) is automatically subject to legislative review. Cite statutory reference:

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**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

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**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08N .0205 is proposed for readoption as follows:

2  
3 **21 NCAC 08N .0205 CONFIDENTIALITY**

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

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

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

27  
28 *History Note:* Authority G.S. 55B-12; 57D-2-02; 93-12(9);  
29 Eff. April 1, 1994;  
30 Amended Eff. February 1, 2004; April 1, 2003;  
31 Readopted Eff. February 1, 2016;  
32 Amended Eff. September 1, 2023.  
33 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08N .0206 Cooperation with Board Inquiry  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0206 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0206 COOPERATION WITH BOARD INQUIRY**

4 A CPA shall provide full cooperation in connection with any inquiry made by the Board. Full cooperation includes  
5 responding within 21 days to all inquiries of the Board or representatives of the Board and claiming Board  
6 correspondence from the U.S. Postal Service, private delivery service, or personal delivery.

7

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

9 *Eff. April 1, 1994;*

10 *Amended Eff. February 1, 2011;*

11 *Readopted Eff. February 1, 2016.*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

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**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0207 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0207 VIOLATION OF TAX LAWS**

4 A CPA shall not knowingly violate any state or federal tax laws or regulations in handling the CPA's personal business  
5 affairs, the business affairs of an employer or client, or the business affairs of any company owned by the CPA.

6

7 *History Note:* Authority G.S. 93-12(9);

8 Eff. April 1, 1994;

9 Amended Eff. February 1, 2011;

10 Readopted Eff. February 1, 2016.

11 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>



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**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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- No fiscal note required

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**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0208 is proposed for readoption as follows;

2  
3 **21 NCAC 08N .0208 REPORTING CONVICTIONS, JUDGMENTS, AND DISCIPLINARY ACTIONS**

4 (a) Criminal Actions. A CPA shall notify the Board within 30 days of any conviction or finding of guilt of, pleading  
5 of nolo contendere, or receiving a prayer for judgment continued to any criminal offense.

6 (b) Civil Actions. A CPA shall notify the Board within 30 days of any judgment or settlement in a civil suit,  
7 bankruptcy action, administrative proceeding, or binding arbitration that:

8 (1) is grounded upon an allegation of professional negligence, gross negligence, dishonesty, fraud,  
9 misrepresentation, incompetence, or violation of any federal or state tax law and

10 (2) was brought against either the CPA or a North Carolina office of a CPA firm of which the CPA was  
11 a managing owner.

12 (c) Settlements. A CPA shall notify the Board within 30 days of any written settlement in which a client or former  
13 client releases the CPA from liability that is grounded upon an allegation of professional negligence; gross negligence;  
14 dishonesty; fraud; misrepresentation; incompetence; or violation of any federal, state, or local law, regardless of  
15 whether the client or former client has filed a civil suit or criminal charge.

16 (d) Investigations. A CPA shall notify the Board within 30 days of any inquiry or investigation by the criminal  
17 investigation divisions of the Internal Revenue Service (IRS) or any state department of revenue pertaining to any  
18 personal or business tax matters.

19 (e) Liens. A CPA shall notify the Board within 30 days of the filing of any liens by the Internal Revenue Service  
20 (IRS) or any state department of revenue regarding the failure to pay or apparent failure to pay for any amounts due  
21 for any tax matters.

22  
23 *History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(3); 93-12(9);*

24 *Eff. April 1, 1994;*

25 *Amended Eff. January 1, 2014; January 1, 2006; April 1, 2003; April 1, 1999;*

26 *Readopted Eff. February 1, 2016;*

27 *Amended Eff. May 1, 2017.*

28 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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VOLUME:

ISSUE:

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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- Substantial economic impact ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0209 is proposed for readoption as follows:  
2

3 **21 NCAC 08N .0209 ACCOUNTING PRINCIPLES**

4 (a) Generally Accepted Accounting Principles. A CPA shall not express an opinion that financial statements are  
5 presented in conformity with generally accepted accounting principles if such statements contain any departure from  
6 an accounting principle that has a material effect on the statements taken as a whole, unless the CPA can demonstrate  
7 that due to unusual circumstances the financial statements would otherwise have been misleading. In such cases the  
8 CPA's report shall describe the departure, the approximate effects thereof, if practicable, and the reasons why  
9 compliance with the principle would result in a misleading statement.

10 (b) Financial Accounting Standards Board Accounting Standards Codification. The Financial Accounting Standards  
11 Board Accounting Standards Codification is incorporated by reference, including subsequent amendments and  
12 editions and shall be considered generally accepted accounting principles for the purposes of Paragraph (a) of this  
13 Rule. This document may be accessed at <https://asc.fasb.org> at no cost.  
14

15 *History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);*  
16 *Eff. April 1, 1994;*  
17 *Amended Eff. July 1, 2010;*  
18 *Readopted Eff. February 1, 2016;*  
19 *Amended Eff. September 1, 2023.*  
20 *Pursuant to G.S. 150B-21:3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
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**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

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**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

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**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0211 is proposed for re adoption as follows:

2  
3 **21 NCAC 08N .0211 RESPONSIBILITIES IN TAX PRACTICE**

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

8 (b) Statements on Standards for Tax Services. The Statements on Standards for Tax Services issued by the AICPA  
9 are incorporated by reference, including subsequent amendments and editions. This document may be accessed at  
10 <https://www.aicpa.org/resources/toolkit/statements-on-standards-for-tax-services> at no cost.

11 (c) Treasury Department Circular 230. The Treasury Department Circular 230 is incorporated by reference, including  
12 subsequent amendments and editions. This document may be accessed at <https://www.irs.gov/pub/irs-pdf/pcir230.pdf>  
13 at no cost.

14  
15 *History Note:* Authority G.S. 55B-12; 57D-2-02; 93-12(9);  
16 Eff. April 1, 1994;  
17 Amended Eff. July 1, 2010; February 1, 2006; April 1, 2003;  
18 Readopted Eff. February 1 2016;  
19 Amended Eff. September 1, 2023.  
20 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.





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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
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- State funds affected
- Local funds affected
- Substantial economic impact ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0212 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0212      COMPETENCE**

4 A CPA shall perform professional services competently and shall:

- 5           (1)      undertake only those engagements that the CPA or CPA's firm can expect to complete with  
6                      professional competence;
- 7           (2)      exercise due professional care in the performance of an engagement;
- 8           (3)      adequately plan and supervise an engagement; and
- 9           (4)      obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations in  
10                     relation to an engagement.

11

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

13                      *Eff. April 1, 1994;*

14                      *Readopted Eff. February 1, 2016.*

15                      *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing**  
 **Notice without a scheduled hearing**  
 **Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.**  
**Previous publication of text was published in Volume:            Issue:**

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08N .0213 Other Rules  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  <b>If yes:    Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0213 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0213 OTHER RULES**

4 A CPA shall not willfully violate any other rule in this Chapter nor any other provision of the Accountancy Statutes,  
5 the Professional Corporation Act, the Partnership Act, or the North Carolina Limited Liability Company Act.

6

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

8 *Eff. April 1, 1994;*

9 *Amended Eff. January 1, 2006;*

10 *Readopted Eff. February 1, 2016.*

11 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08N .0214 Outsourcing to Third-Party Providers  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08N .0214 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0214      OUTSOURCING TO THIRD-PARTY PROVIDERS**

4 (a) A CPA shall provide a written disclosure in advance of the outsourcing to the client that he or she is using a third-  
5 party provider to assist the CPA in providing any professional services to the client.

6 (b) A CPA outsourcing professional services to a third-party provider shall be responsible for ensuring a third-party  
7 provider is in compliance with all rules of Professional of Conduct and Ethics in this Subchapter.

8

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

10                              *Eff. January 1, 2006;*

11                              *Amended Eff. July 1, 2010;*

12                              *Readopted Eff. February 1, 2016.*

13                              *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

CHECK APPROPRIATE BOX:

- Notice **with** a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
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2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08N .0215 International Financial Accounting Standards  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0215 is proposed for readoption as follows:

2  
3 **21 NCAC 08N .0215 INTERNATIONAL FINANCIAL ACCOUNTING STANDARDS**

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

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

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

16 (c) Copies of Standards. Copies of International Financial Accounting Standards issued by IFRS are incorporated by  
17 reference, including subsequent amendments and editions. The documents may be accessed at  
18 <https://www.ifrs.org/issued-standards/list-of-standards/> at no cost.

19  
20 *History Note:* Authority G.S. 55B-12; 57D-2-02; 93-12(9);  
21 Eff. February 1, 2011;  
22 Readopted Eff. February 1, 2016;  
23 Amended Eff. September 1, 2023.  
24 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

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2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input checked="" type="checkbox"/> ADOPTION: 21 NCAC 08N .0216 Professional Judgment  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** This Rule current is identified as 21 NCAC 08N .0301. Section .0300 identifies rules applicable to all CPAs who use the CPA title in offering or rendering products or services to clients. The Rule is applicable to all CPAs and is therefore being moved to section .0200 through this adoption

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0216 is proposed for adoption as follows:

2

3 **21 NCAC 08N .0216**      **PROFESSIONAL JUDGMENT**

4 A CPA shall not subordinate the CPA's professional judgment to non-CPAs.

5

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

7                              Eff. April 1, 1994;

8                              Readopted Eff. February 1, 2016;

9                              Proposed for adoption Eff. May 1, 2026.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:



**7. Explain Reason For Proposed Rule(s):** This Rule is being repealed as 21 NCAC 08N .0301 and adopted as 21 NCAC 08N .0216 as the Rule is applicable to all CPAs and should be reported under section .0200.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

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**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

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**10. Comment Period Ends:** January 16, 2026

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**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0301 is proposed for repeal through readoption as follows:

2

3 **21 NCAC 08N .0301**      **PROFESSIONAL JUDGMENT**

4

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

6                              *Eff. April 1, 1994;*

7                              *Readopted Eff. February 1, ~~2016~~ 2016;*

8                              *Repealed Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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

3. Proposed Action -- Check the appropriate box(es) and list rule citation(s) beside proposed action:

- ADOPTION:
- AMENDMENT:
- REPEAL:
- READOPTION **with** substantive changes:
- READOPTION **without** substantive changes: 21 NCAC 08N .0302 Forms of Practice
- REPEAL through READOPTION:

4. Proposed effective date: May 1, 2026

5. Is a public hearing planned?  Yes  No

If yes: Public Hearing date: December 15, 2025  
Public Hearing time: 10:00 a.m.  
Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605

6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

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- Substantial economic impact ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0302 is proposed for readoption as follows:

2  
3 **21 NCAC 08N .0302 FORMS OF PRACTICE**

4 (a) Authorized Forms of Practice. A CPA who uses CPA in or with the name of the business or offers or renders  
5 audits, reviews, compilations, agreed-upon procedure or engagement services performed in accordance with the  
6 standards in 21 NCAC 08A .0301(b)(5) in the public practice of accountancy to clients shall do so only through a  
7 registered sole proprietorship, partnership, Professional Corporation, Professional Limited Liability Company, or  
8 Registered Limited Liability Partnership.

9 (b) Authorized Ownership. A CPA firm may have an ownership of up to 49 percent by non-CPAs. A CPA firm shall  
10 have ownership of at least 51 percent and be controlled in law and fact by holders of valid CPA certificates who have  
11 the unrestricted privilege to use the CPA title and to practice public accountancy in a jurisdiction and at least one of  
12 whom shall be licensed by this Board.

13 (c) CPA Firm Registration Required. A CPA shall not offer or render professional services through a CPA firm that  
14 is in violation of the registration requirements of 21 NCAC 08J .0108, 08J .0110, or 08M .0105.

15 (d) Supervision of CPA Firms. Every North Carolina office of a CPA firm registered in North Carolina shall be  
16 actively and locally supervised by a designated actively licensed North Carolina CPA whose primary responsibility  
17 and a corresponding amount of time shall be work performed in that office.

18 (e) CPA Firm Requirements for CPA Ownership. A CPA firm and its designated supervising CPA shall be  
19 accountable for the following in regard to a CPA owner:

20 (1) a CPA owner shall be a natural person or a general partnership or a limited liability partnership  
21 directly owned by natural persons;

22 (2) a CPA owner shall actively participate in the business of the CPA firm; and

23 (3) a CPA owner who, prior to January 1, 2006, is not actively participating in the CPA firm may  
24 continue as an owner until such time as his or her ownership is terminated.

25 (f) CPA Firm Requirements for Non-CPA Ownership. A CPA firm and its designated supervising CPA owner shall  
26 be accountable for the following in regard to a non-CPA owner:

27 (1) a non-CPA owner shall be a natural person or a general partnership or limited liability partnership  
28 directly owned by natural persons;

29 (2) a non-CPA owner shall actively participate in the business of the firm or an affiliated entity as his  
30 or her principal occupation;

31 (3) a non-CPA owner shall comply with all applicable accountancy statutes and the rules as set forth in  
32 G.S. 93 and all rules in this Chapter.

33 (4) a non-CPA owner shall be of good moral character and shall be dismissed and disqualified from  
34 ownership for any conduct that, if committed by a licensee, would result in a discipline pursuant to  
35 G.S. 93-12(9); and

36 (5) a non-CPA owner shall report his or her name, home address, phone number, social security number,  
37 and Federal Tax ID number (if any) on the CPA firm's registration.

1

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

3 *Eff. April 1, 1994;*

4 *Amended Eff. February 1, 2011; January 1, 2006; April 1, 2003; April 1, 1999; August 1, 1995;*

5 *Readopted Eff. February 1, 2016.*

6 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice **with** a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08N .0303 Objectivity and Conflicts of Interest  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08N .0303 is proposed for readoption as follows:

2  
3 **21 NCAC 08N .0303 OBJECTIVITY AND CONFLICTS OF INTEREST**

4 (a) Personal Financial Interest in Advice. When offering or rendering accounting or related financial, tax, or  
5 management advice, a CPA shall be objective and shall not place the CPA's own financial interests nor the financial  
6 interests of a third party ahead of the legitimate financial interests of the CPA's client or the public in any context in  
7 which a client or the public can reasonably expect objectivity from one using the CPA title.

8 (b) Expectation of Objectivity Presumed. If the CPA uses the CPA title in any way to obtain or maintain a client  
9 relationship, the Board shall presume the reasonable expectation of objectivity.

10 (c) Acceptance of a Commission or Referral Fee. A CPA shall not recommend or refer to a client any product or  
11 service for a commission; recommend or refer any product or service to be supplied by a client; or receive a  
12 commission, when the CPA also performs the following for the client:

- 13 (1) an audit or review of a financial statement;
- 14 (2) a compilation of a financial statement when the CPA expects, or reasonably might expect, that a  
15 third party will use the financial statement and the CPA's compilation report does not disclose a lack  
16 of independence; or
- 17 (3) an examination of prospective financial information.

18 This prohibition applies during the period in which the CPA is engaged to perform any of the services listed in  
19 Paragraph (c) of this Rule and the period covered by any historical financial statements involved in such listed services.

20 (d) Acceptance of a Contingent Fee.

- 21 (1) The offering or rendering of professional services for, or the receipt of, a contingent fee by a CPA  
22 shall not be prohibited except for engaging to render or rendering by a CPA:
- 23 (A) of professional services for any person for whom the CPA also performs attest services,  
24 during the period of the attest services engagement, and the period covered by any  
25 historical financial statements involved in such attest services; and
- 26 (B) for the preparation of original or amended tax returns or claims for tax refunds.
- 27 (2) Fees shall not be regarded as being contingent if fixed by courts or other public authorities or, in tax  
28 matters, if determined based on the results of judicial proceedings or the findings of governmental  
29 agencies.

30 (e) A CPA shall communicate in advance to a client the scope of services or products to be rendered or referred for  
31 which the CPA will receive a commission, referral, or contingent fee. A CPA shall provide disclosure in a written  
32 statement within ten business days of the service or product to be rendered or referred with the commission, referral,  
33 or contingent fee to be charged or received by the CPA.

34  
35 *History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);*  
36 *Eff. April 1, 1994;*  
37 *Amended Eff. January 1, 2006; April 1, 1999;*

1

*Readopted Eff. February 1, 2016.*

2

*Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:                      Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08N .0304 Consulting Services Standards  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0304 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0304 CONSULTING SERVICES STANDARDS**

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

6 (b) Statements on Standards for Consulting Services. The Statements on Standards for Consulting Services including  
7 the definition of such services issued by the AICPA are incorporated by reference, including subsequent amendments  
8 and editions. This document may be accessed at [https://www.aicpa.org/resources/download/statement-on-standards-](https://www.aicpa.org/resources/download/statement-on-standards-for-consulting-services-no-1)  
9 [for-consulting-services-no-1](https://www.aicpa.org/resources/download/statement-on-standards-for-consulting-services-no-1) at no cost.

10

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

12 *Eff. April 1, 1994;*

13 *Amended Eff. July 1, 2010; January 1, 2006;*

14 *Readopted Eff. February 1, 2016;*

15 *Amended Eff. September 1, 2023.*

16 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

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3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08N .0305 Retention of Client Records  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- For item (c), removed the example of tax returns as the rule applies to any type of deliverable identified in the terms of the engagement

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**  
**Name:** David R. Nance, Executive Director  
**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215  
**Fax (optional):** (919) 733-4209  
**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223  
**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215  
**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_

**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0305 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08N .0305 RETENTION OF CLIENT RECORDS**

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

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

10 (1) The CPA shall provide CPA prepared records relating to a completed and issued work product to  
11 the client, except that such records may be withheld if fees are due to the CPA for that specific work  
12 product; and

13 (2) The CPA's work products shall be provided to the client, except that such work products may be  
14 withheld:

15 (A) if fees are due to the CPA for the specific work product;

16 (B) if the work product is incomplete;

17 (C) if for the purpose of complying with professional standards. For example, withholding an  
18 audit report due to outstanding audit issues; or

19 (D) if threatened or outstanding litigation exists concerning the engagement or CPA's work.

20 (c) CPA prepared records are accounting or other records that the CPA was not specifically engaged to prepare and  
21 that are not in the client's books and records or are otherwise not available to the client, thus rendering the client's  
22 financial information incomplete. Examples include adjusting, closing, combining, or consolidating journal entries  
23 including computations supporting such entries and supporting schedules and documents that the CPA proposed or  
24 prepared as part of an engagement, an audit being an example. CPA's work products are deliverables set forth in the  
25 terms of the ~~engagement, such as tax returns.~~ engagement.

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

28 (1) comply with any subsequent requests to again provide records or copies of records described in  
29 Paragraphs (a) and (b) of this Rule. If subsequent to complying with a request, a client experiences  
30 a loss of records due to a natural disaster, the CPA shall comply with an additional request to provide  
31 such records that are in possession of the CPA; and

32 (2) retain records for periods that exceed applicable professional standards, state and federal statutes  
33 and regulations, and contractual agreements relating to the service performed.

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



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

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

5 (1) charge the client a fee for the time and expense incurred to retrieve and copy such records and  
6 require that the client pay the fee before the CPA provides the records to the client;

7 (2) provide the requested records in any format usable by the client. The CPA is not required to convert  
8 records that are not in electronic format to electronic format. If the client requests records in a  
9 specific format and the records are available in such format within the CPA's custody and control,  
10 the client's request shall be honored. In addition, the CPA is not required to provide the client with  
11 formulas, unless the formulas support the client's underlying accounting or other records or the CPA  
12 was engaged to provide such formulas as part of a completed work product. The CPA is not required  
13 to provide electronic data files to a client if they were created with tax preparation software owned  
14 or licensed by the CPA; and

15 (3) make and retain copies of any records that the CPA returned or provided to the client.

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

18

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

20 *Eff. April 1, 1994;*

21 *Amended Eff. January 1, 2006; April 1, 2003;*

22 *Readopted Eff. February 1, 2016;*

23 *Amended Eff. September 1, 2023; May 1, ~~2017~~ 2017;*

24 *Readopted Eff. May 1, 2026.*



**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

OAH USE ONLY

VOLUME:

ISSUE:

ALTERNATE

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5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

- 7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:
- For item (c), removed the example of tax returns as the rule applies to any type of deliverable identified in the terms of the engagement
  - Added item (i) to address instances of the death, disability, or incapacitation of the CPA licensee and providing process for return of confidential records to clients

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0305 is proposed for re adoption with substantive changes as follows:

2  
3 **21 NCAC 08N .0305 RETENTION OF CLIENT RECORDS**

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

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

10 (1) The CPA shall provide CPA prepared records relating to a completed and issued work product to  
11 the client, except that such records may be withheld if fees are due to the CPA for that specific work  
12 product; and

13 (2) The CPA's work products shall be provided to the client, except that such work products may be  
14 withheld:

15 (A) if fees are due to the CPA for the specific work product;

16 (B) if the work product is incomplete;

17 (C) if for the purpose of complying with professional standards. For example, withholding an  
18 audit report due to outstanding audit issues; or

19 (D) if threatened or outstanding litigation exists concerning the engagement or CPA's work.

20 (c) CPA prepared records are accounting or other records that the CPA was not specifically engaged to prepare and  
21 that are not in the client's books and records or are otherwise not available to the client, thus rendering the client's  
22 financial information incomplete. Examples include adjusting, closing, combining, or consolidating journal entries  
23 including computations supporting such entries and supporting schedules and documents that the CPA proposed or  
24 prepared as part of an engagement, an audit being an example. CPA's work products are deliverables set forth in the  
25 terms of the ~~engagement, such as tax returns.~~ engagement.

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

28 (1) comply with any subsequent requests to again provide records or copies of records described in  
29 Paragraphs (a) and (b) of this Rule. If subsequent to complying with a request, a client experiences  
30 a loss of records due to a natural disaster, the CPA shall comply with an additional request to provide  
31 such records that are in possession of the CPA; and

32 (2) retain records for periods that exceed applicable professional standards, state and federal statutes  
33 and regulations, and contractual agreements relating to the service performed.

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

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

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

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

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

18 (i) CPAs must make arrangements for the maintenance of and access to client records in the event of their death,  
19 incapacity or disappearance. In regard to this paragraph:

- 20 (1) The CPA must name a representative who has agreed to provide records to the CPA's clients in the  
21 event of the CPA's death, incapacity or disappearance. The representative must have access to all  
22 passcodes and keys in order to obtain any physical or electronic copies of the client records.
- 23 (2) The CPA must keep the Board informed of the name and contact information of the representative.
- 24 (3) The Board will not release the identity of the representative to any clients or other persons except  
25 in the event of the CPA's death, incapacity or disappearance.
- 26 (4) This subparagraph only applies to CPAs that:
  - 27 (a) provide professional services to clients; and
  - 28 (b) do not provide those professional services from a business that has at least one other owner who  
29 is a CPA.

30  
31 *History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);*  
32 *Eff. April 1, 1994;*  
33 *Amended Eff. January 1, 2006; April 1, 2003;*  
34 *Readopted Eff. February 1, 2016;*  
35 *Amended Eff. September 1, 2023; May 1, 2017. 2017;*  
36 *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08N .0306 Advertising or Other Forms of Solicitation  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

- 7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:
- Removed letterhead from item (c) to allow firms to use the most appropriate name on the letterhead versus mandating the exact CPA firm name be listed
  - Renumbered other listed items due to removal above
  - Removed principal place of business from item (e) acknowledging that more work is being performed from offices located in the home and that this information may not need to be public
  - Renumbered other listed items due to the removal above

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director  
**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215  
**Fax (optional):** (919) 733-4209  
**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe  
**Phone:** (919) 733-4223  
**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance  
**Phone:** (919) 733-4215  
**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_

**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0306 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08N .0306 ADVERTISING OR OTHER FORMS OF SOLICITATION**

4 (a) Deceptive Advertising. A CPA shall not seek to obtain clients by advertising or using other forms of solicitation  
5 in a manner that is deceptive.

6 (b) Specialty Designations. A CPA may advertise the nature of services provided to clients, but the CPA shall not  
7 advertise or indicate a specialty designation or other title unless the CPA has met the requirements of the granting  
8 organization for the separate title or specialty designation and the individual is currently on active status and in good  
9 standing with the granting organization for the separate title or specialty designation.

10 (c) The CPA firm shall offer to perform or perform professional services only in the exact name of the CPA firm as  
11 registered with the Board. The exact CPA firm name as registered with the Board shall be used on the following  
12 documents:

13 (1) ~~letterhead;~~

14 (2) (1) contracts;

15 (3) (2) engagement letters;

16 (4) (3) tax returns; and

17 (5) (4) all professional services reports.

18 (d) The CPA firm may advertise professional services using the exact name of the CPA firm, a portion of the CPA  
19 firm name, or initials or acronyms derived from the exact CPA firm name as registered with the Board.

20 (e) Any CPA or CPA firm offering to or performing professional services via the Internet shall include the following  
21 information on the Internet:

22 (1) CPA business or CPA firm name as registered with the Board;

23 (2) ~~principal place of business;~~

24 (3) (2) business phone number; and

25 (4) (3) North Carolina certificate number and North Carolina as jurisdiction of certification.

26 (f) The use of the phrase "certified public accountant(s)" or "CPA(s)" in the name of any business entity on letterhead,  
27 professional services reports, business cards, brochures, building signage, office signs, telephone directories,  
28 contracts, engagement letters, tax returns, Internet directories, or any other advertisements or forms or solicitation  
29 shall be prohibited except for registered CPA firms.

30  
31 *History Note:* Authority G.S. 55B-12; 57D-2-02; 93-12(9);

32 Eff. April 1, 1994;

33 Amended Eff. February 1, 2011; April 1, 1999; February 1, 1996;

34 Readopted Eff. February 1, 2016- 2016;

35 Readopted Eff. May 1, 2026.





**NOTICE OF TEXT**  
**[Authority G.S. 150B-21.2(c)]**

**OAH USE ONLY**

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**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing**  
 **Notice without a scheduled hearing**  
 **Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.**  
**Previous publication of text was published in Volume:            Issue:**

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://ncecpaboard.gov/">https://ncecpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08N .0307 CPA Firm Names  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>  <b>If yes:    Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Updated item (b) Misleading Names Prohibited to indicate that the examples provided were not all inclusive

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**

**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe

**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0307 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08N .0307 CPA FIRM NAMES**

4 (a) Registration of Firm Names. A business may not use a CPA firm name unless that name has been registered with  
5 the Board.

6 (b) Misleading Names Prohibited. A CPA firm shall not trade upon the CPA title through use of any name that is  
7 misleading. A misleading CPA firm name ~~is one which~~ includes, but are not limited to, the following:

- 8 (1) Implies the existence of a partnership or registered limited liability partnership or a professional  
9 corporation or professional limited liability company if the firm is not, in fact, one of those entities;
- 10 (2) Includes the name of an individual who is not a CPA if the words "certified public accountants" or  
11 "CPAs" are included in the firm name;
- 12 (3) Includes information about or indicates an association with persons who are not current or former  
13 members of the firm, unless the name is that of a firm network;
- 14 (4) Includes the terms "& Company", "& Associates", or "Group", but the firm does not include, in  
15 addition to the named partner, shareholder, owner, or member, at least one other unnamed partner,  
16 shareholder, owner, member, or staff employee;
- 17 (5) Contains any representation that would be likely to cause a reasonable person to have a false or  
18 unjustified expectation of favorable results or capabilities, including names indicating qualitative  
19 superiority or pricing differences;
- 20 (6) Claims or implies the ability to influence a regulatory body or official; or
- 21 (7) Includes the name of an owner whose license has been revoked for disciplinary reasons by the  
22 Board, whereby the licensee has been prohibited from practicing public accountancy or prohibited  
23 from using the title CPA or holding themselves out as a Certified Public Accountant.

24 (c) Permissible Firm Names: The following is a non-exhaustive list of types of CPA firm names that are not in and  
25 of themselves misleading and are permissible so long as they do not violate other firm name provisions:

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

33 (d) Any CPA firm registered in another jurisdiction that provides notification of intent to practice pursuant to G.S.  
34 93-10(c)(3) may practice under the name as registered with that jurisdiction.

35  
36 *History Note: Authority G.S. 55B-5; 55B-12; 57D-2-02; 93-12(9);*  
37 *Eff. April 1, 1994;*

1                    *Amended Eff. February 1, 2011; January 1, 2006; April 1, 1999; August 1, 1995;*  
2                    *Readopted Eff. February 1, 2016;*  
3                    *Amended Eff. September 1, ~~2023~~ 2023;*  
4                    *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08N .0308 Valuation Services Standards  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0308 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0308 VALUATION SERVICES STANDARDS**

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

7 (b) Statements on Standards for Valuation Services. The Statements on Standards for Valuation Services, including  
8 the definition of such services, issued by the AICPA are incorporated by reference, including subsequent amendments  
9 and editions. This document may be accessed at [https://www.aicpa.org/resources/download/statement-on-standards-  
11 for-valuation-services-vs-section-100](https://www.aicpa.org/resources/download/statement-on-standards-<br/>10 for-valuation-services-vs-section-100) at no cost.

11

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

13 Eff. January 1, 2006;

14 Amended Eff. July 1, 2010;

15 Readopted Eff. February 1, 2016;

16 Amended Eff. September 1, 2023.

17 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

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Previous publication of text was published in Volume:                      Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <b>with</b> substantive changes:  <input checked="" type="checkbox"/> READOPTION <b>without</b> substantive changes: 21 NCAC 08N .0309 Personal Financial Planning Services  <input type="checkbox"/> REPEAL through READOPTION:
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>



**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0309 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0309 PERSONAL FINANCIAL PLANNING SERVICES**

4 (a) Statement on Standards on Personal Financial Planning Services. A CPA shall not render personal financial  
5 planning services unless the CPA has complied with the Statement on Standards on Personal Financial Planning  
6 Services.

7 (b) Statement on Standards on Personal Financial Planning Services. The Statement on Standards on Personal  
8 Financial Planning Services, including the definition of such services, issued by the AICPA are incorporated by  
9 reference, including subsequent amendments and editions. This document may be accessed at  
10 <https://aicpa.org/resources/download/statement-on-standards-in-personal-financial-planning-services> at no cost.

11

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

13 *Eff. February 1, 2016;*

14 *Amended Eff. September 1, 2023.*

15 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input checked="" type="checkbox"/> ADOPTION: 21 NCAC 08N .0310 Forensic Services  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** This Rule current is identified as 21 NCAC 08N .0412. Section .0400 is applicable to CPAs performing attest services while Section .0300 identifies rules applicable to all CPAs who use the CPA title in offering or rendering products or services to clients. The Rule is more appropriately identified to section .0300 and is therefore being moved to section .0300 through this adoption

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0310 is proposed for adoption as follows:

2

3 **21 NCAC 08N .0310 FORENSIC SERVICES**

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

6 (b) Statement on Standards for Forensic Services. The Statement for Forensic Services, including the definition of  
7 such services, issued by the AICPA are incorporated by reference, including subsequent amendments and editions.  
8 This document may be accessed at <https://www.aicpa.org/resources/download/statement-on-standards-for-forensic->  
9 services at no cost.

10

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

12 Eff. September 1, 2023.

13 Proposed for adoption Eff. May 1, 2026.



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

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1. Rule-Making Agency: North Carolina State Board of Certified Public Accountant Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input checked="" type="checkbox"/> READOPTION <u>with</u> substantive changes: 21 NCAC 08N .0401 Public Reliance  <input type="checkbox"/> READOPTION <u>without</u> substantive changes:  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Corrected the Rule reference within the rule

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0401 is proposed for readoption with substantive changes as follows:

2

3 **21 NCAC 08N .0401 PUBLIC RELIANCE**

4 The rules in this Section apply to any CPA who engages in attest services as defined in ~~21 NCAC 08A .0301(b)~~. 21  
5 NCAC 08A .0301(b)(5).

6

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

8 Eff. April 1, 1994;

9 Amended Eff. January 1, 2006;

10 Readopted Eff. February 1, ~~2016~~. 2016;

11 Readopted Eff. May 1, 2026.





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b> 21 NCAC 08N .0402 Independence  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. The changes proposed:

- Revamped the rule to align with more accurate definition and removed antiquated measurements previously identified in the Rule

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director  
**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215  
**Fax (optional):** (919) 733-4209  
**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223  
**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215  
**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0402 is proposed for readoption with substantive changes as follows:

2  
3 **21 NCAC 08N .0402 INDEPENDENCE**

4 (a) A CPA, or the CPA's firm, who is performing an engagement in which the CPA, or the CPA's firm, will issue a  
5 report on financial statements of any client (other than a report in which lack of independence is disclosed) ~~shall be~~  
6 ~~independent with respect to the client in fact and appearance.~~ shall conform in fact and in appearance to the  
7 independence standards established by the AICPA and this Board, and, where applicable, the SEC, the U.S. GAO, the  
8 PCAOB and other national or international regulatory or professional standard setting bodies.

9 (b) Independence is impaired if, during the period of the professional engagement, a covered person:

10 (1) ~~had or was committed to acquire any direct or material indirect financial interest in the client;~~

11 (2) ~~was a trustee of any trust or executor or administrator of any estate if such trust or estate had or was~~  
12 ~~committed to acquire any direct or material indirect financial interest in the client; and~~

13 (A) ~~the covered person (individually or with others) had the authority to make investment~~  
14 ~~decisions for the trust or estate;~~

15 (B) ~~the trust or estate owned or was committed to acquire more than 10 percent of the client's~~  
16 ~~outstanding equity securities or other ownership interests; or~~

17 (C) ~~the value of the trust's or estate's holdings in the client exceeded 10 percent of the total~~  
18 ~~assets of the trust or estate;~~

19 (3) ~~had a joint closely held investment that was material to the covered person; or~~

20 (4) ~~except as permitted in the AICPA Professional Standards Code of Professional Conduct and Bylaws,~~  
21 ~~had any loan to or from the client or any officer or director of the client, or any individual owning~~  
22 ~~10 percent or more of the client's outstanding equity securities or other ownership interests.~~

23 (c) Independence is impaired if during the period of the professional engagement, a shareholder, a member, a partner  
24 or professional employee of the firm, his or her immediate family and close relatives, (as defined in the AICPA Code  
25 of Professional Conduct and Bylaws) or any group of such persons acting together owned more than five percent of a  
26 client's outstanding equity securities or other ownership interests.

27 (d) Independence is impaired if, during the period covered by the financial statements, or during the period of the  
28 professional engagement, a shareholder, a member, a partner, or professional employee of the firm was simultaneously  
29 associated with the client as a:

30 (1) ~~director, officer, employee, or in any capacity equivalent to that of a member of management;~~

31 (2) ~~promoter, underwriter, or voting trustee; or~~

32 (3) ~~trustee for any pension or profit-sharing trust of the client.~~

33 (e) For the purposes of this Rule "covered person" is

34 (1) ~~an individual on the attest engagement team;~~

35 (2) ~~an individual in a position to influence the attest engagement;~~

1           ~~(3) — a partner or manager who provides non-attest services to the attest client beginning once he or she~~  
2           ~~provides 10 hours of non-attest services to the client within any fiscal year and ending on the later~~  
3           ~~of the date:~~

4           ~~(A) — the firm signs the report on the financial statements for the fiscal year during which those~~  
5           ~~services were provided; or~~

6           ~~(B) — he or she no longer expects to provide 10 or more hours of non-attest services to the attest~~  
7           ~~client on a recurring basis;~~

8           ~~(4) — a partner in the office in which the lead attest engagement partner primarily practices in connection~~  
9           ~~with the attest engagement;~~

10          ~~(5) — the firm, including the firm's employee benefit plans; or~~

11          ~~(6) — an entity whose operating, financial, or accounting policies can be controlled (as defined by~~  
12          ~~generally accepted accounting principles (GAAP) for consolidation purposes) by any of the~~  
13          ~~individuals or entities described in Subparagraphs (1) through (5) of this Paragraph or by two or~~  
14          ~~more such individuals or entities if they act together;~~

15          ~~(f) The impairments of independence listed in this Rule shall not be interpreted to be an all inclusive list.~~

16  
17          *History Note: Authority G.S. 55B-12; 57D-2-02; 93-12(9);*

18                     *Eff. April 1, 1994;*

19                     *Amended Eff. February 1, 2011; April 1, 2003;*

20                     *Readopted Eff. February 1, 2016. 2016;*

21                     *Readopted Eff. May 1, 2026.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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VOLUME:

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Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(e):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08N .0403 Auditing Standards  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0403 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0403 AUDITING STANDARDS**

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

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

10

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

12 *Eff. April 1, 1994;*

13 *Amended Eff. July 1, 2010; February 1, 2006;*

14 *Readopted Eff. February 1, 2016;*

15 *Amended Eff. September 1, 2023.*

16 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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Previous publication of text was published in Volume:            Issue:

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2. Link to agency website pursuant to G.S. 150B-19.1(c): <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08N .0404 Accounting and Review Services Standards  <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: May 1, 2026
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes:    Public Hearing date: December 15, 2025 Public Hearing time: 10:00 a.m. Public Hearing location: 1101 Oberlin Road, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:



**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0404 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0404 ACCOUNTING AND REVIEW SERVICES STANDARDS**

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

6 (b) Statements on Standards for Accounting and Review Services. The Statements on Standards for Accounting and  
7 Review Services issued by the AICPA are incorporated by reference, including subsequent amendments and editions,  
8 and shall be considered as the standards for accounting and review services for the purposes of Paragraph (a) of this  
9 Rule. This document may be accessed at <https://us.aicpa.org/research/standards/compilationreview.html> at no cost.

10

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

12 *Eff. April 1, 1994;*

13 *Amended Eff. July 1, 2010; February 1, 2006;*

14 *Readopted Eff. February 1, 2016;*

15 *Amended Eff. September 1, 2023.*

16 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

**OAH USE ONLY**

**VOLUME:**

**ISSUE:**

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing  
 Notice without a scheduled hearing  
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08N .0405 Governmental Accounting Standards  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0405 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0405 GOVERNMENTAL ACCOUNTING STANDARDS**

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

7 (b) Statements on Governmental Accounting and Financial Reporting Services. The Statements on Governmental  
8 Accounting and Financial Reporting Services issued by the GASB are incorporated by reference, including subsequent  
9 amendments and editions, and shall be considered as the standards for governmental accounting for the purposes of  
10 Paragraph (a) of this Rule. This document may be accessed at <https://www.gasb.org/standards> at no cost.

11

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

13 *Eff. April 1, 1999;*

14 *Amended Eff. July 1, 2010; February 1, 2006;*

15 *Readopted Eff. February 1, 2016;*

16 *Amended Eff. September 1, 2023.*

17 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

OAH USE ONLY

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<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08N .0406 Attestation Standards  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** Readoption of rule through the periodic review process. There are no proposed changes to the rule.

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0406 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0406 ATTESTATION STANDARDS**

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

6 (b) Statements on Standards for Attestation Engagements. The Statements on Standards for Attestation Engagements  
7 issued by the AICPA are incorporated by reference, including subsequent amendments and editions, and shall be  
8 considered attestation standards for the purposes of Paragraph (a) of this Rule. This document may be accessed at  
9 <https://us.aicpa.org/research/standards/auditattest/ssae> at no cost.

10

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

12 *Eff. April 1, 1994;*

13 *Amended Eff. July 1, 2010; February 1, 2006;*

14 *Readopted Eff. February 1, 2016;*

15 *Amended Eff. September 1, 2023.*

16 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*





## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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VOLUME:

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<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b> <input type="checkbox"/> ADOPTION:  <input type="checkbox"/> AMENDMENT:  <input type="checkbox"/> REPEAL:  <input type="checkbox"/> READOPTION <u>with</u> substantive changes:  <input checked="" type="checkbox"/> READOPTION <u>without</u> substantive changes: 21 NCAC 08N .0408 Peer Review Standards  <input type="checkbox"/> REPEAL through READOPTION:
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0408 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0408 PEER REVIEW STANDARDS**

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

6

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

8 *Eff. April 1, 1994;*

9 *Amended Eff. January 1, 2006;*

10 *Readopted Eff. February 1, 2016.*

11 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b> 21 NCAC 08N .0409 Government Auditing Standards  <input type="checkbox"/> <b>REPEAL through READOPTION:</b>
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  <b>If yes:</b> <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

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**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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- Substantial economic impact ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

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**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0409 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0409 GOVERNMENT AUDITING STANDARDS**

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

7 (b) Government Auditing Standards. The Government Auditing Standards issued by the United States Government  
8 Accountability Office are incorporated by reference, including subsequent amendments and editions, and shall be  
9 considered Generally Accepted Government Auditing Standards for the purpose of Paragraph (a) of this Rule. This  
10 document may be accessed at <https://www.gao.gov/yellowbook> at no cost.

11

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

13 Eff. February 1, 2011;

14 Readopted Eff. February 1, 2016;

15 Amended Eff. September 1, 2023.

16 Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.



## NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

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**VOLUME:**

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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
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**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

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

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- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

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**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*



1 21 NCAC 08N .0410 is proposed for readoption as follows:  
2

3 **21 NCAC 08N .0410 INTERNATIONAL STANDARDS ON AUDITING**

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

6 (b) Statement on International Standards on Auditing. The Statement on International Standards on Auditing issued  
7 by the International Auditing and Assurance Standards Board are incorporated by reference, including subsequent  
8 amendments and editions, and shall be considered International Standards on Auditing for the purpose of Paragraph

9 (a) of this Rule. This document may be accessed at <https://www.iaasb.org/standards-pronouncements> at no cost.  
10

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

12 *Eff. February 1, 2016;*

13 *Amended Eff. September 1, 2023.*

14 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

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<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
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**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0411 is proposed for readoption as follows:

2

3 **21 NCAC 08N .0411 AUDITS SUBJECT TO THE SINGLE AUDIT ACT**

4 A CPA rendering audit services to a state or local government entity, non-profit organization, or other entity that is  
5 subject to the Single Audit Act of 1984, P.L. 98-502, and the Single Audit Act Amendments of 1996, P.L. 104-156,  
6 must comply with the Single Audit Act amendments as implemented through Subpart F - Audit Requirements of Title  
7 2 of C.F.R., Chapter II, Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for  
8 Federal Awards (2 CFR part 200).

9

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

11 *Eff. September 1, 2023.*

12 *Pursuant to G.S. 150B-21.3A, rule is necessary Eff. August 28, 2024.*



## NOTICE OF TEXT [Authority G.S. 150B-21.2(c)]

OAH USE ONLY

VOLUME:

ISSUE:

**CHECK APPROPRIATE BOX:**

- Notice with a scheduled hearing
- Notice without a scheduled hearing
- Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.  
Previous publication of text was published in Volume:            Issue:

<b>1. Rule-Making Agency:</b> North Carolina State Board of Certified Public Accountant Examiners
<b>2. Link to agency website pursuant to G.S. 150B-19.1(c):</b> <a href="https://nccpaboard.gov/">https://nccpaboard.gov/</a>
<b>3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action:</b>  <input type="checkbox"/> <b>ADOPTION:</b>  <input type="checkbox"/> <b>AMENDMENT:</b>  <input type="checkbox"/> <b>REPEAL:</b>  <input type="checkbox"/> <b>READOPTION <u>with</u> substantive changes:</b>  <input type="checkbox"/> <b>READOPTION <u>without</u> substantive changes:</b>  <input checked="" type="checkbox"/> <b>REPEAL through READOPTION:</b> 21 NCAC 08N .0412 Forensic Services
<b>4. Proposed effective date:</b> May 1, 2026
<b>5. Is a public hearing planned?</b> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  If yes: <b>Public Hearing date:</b> December 15, 2025 <b>Public Hearing time:</b> 10:00 a.m. <b>Public Hearing location:</b> 1101 Oberlin Road, Raleigh, NC 27605
<b>6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:</b>

**7. Explain Reason For Proposed Rule(s):** This Rule current is identified as 21 NCAC 08N .0412. Section .0400 is applicable to CPAs performing attest services while Section .0300 identifies rules applicable to all CPAs who use the CPA title in offering or rendering products or services to clients. The Rule is more appropriately identified to section .0300 and is therefore being moved to section .0300 through this adoption

**8. 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. If the Rules Review Commission receives written and signed objections 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 email. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 984-236-1850.

**Rule(s) is automatically subject to legislative review. Cite statutory reference:**

**9. The person to whom written comments may be submitted on the proposed rule(s):**

**Name:** David R. Nance, Executive Director

**Address:** 1101 Oberlin Road, Raleigh, NC 27605

**Phone (optional):** (919) 733-4215

**Fax (optional):** (919) 733-4209

**E-Mail (optional):** dnance@nccpaboard.gov

**10. Comment Period Ends:** January 16, 2026

**11. 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 ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required

**12. Rule-making Coordinator:** Felecia F. Ashe

**Phone:** (919) 733-4223

**E-Mail:** feleciaa@nccpaboard.gov

**Additional agency contact, if any:** David R. Nance

**Phone:** (919) 733-4215

**E-mail:** dnance@nccpaboard.gov

**13. The Agency formally proposed the text of this rule(s) on**  
**Date:** September 22, 2025

**14. Signature of Agency Head\* or Rule-making Coordinator:**

\_\_\_\_\_  
**Typed Name:** Felecia Ashe  
**Title:** Accounting Specialist

*\*If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08N .0412 is proposed for repeal through readoption as follows:

2

3 **21 NCAC 08N .0412 FORENSIC SERVICES**

4

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

6 *Eff. September 1, ~~2023~~ 2023;*

7 *Repealed Eff. May 1, 2026.*

## 43rd Annual Conference for Executive Directors & Board Staff

### DRAFT AGENDA

#### Tuesday, March 25, 2025

11:00 am - 1:00 pm	Registration	Dunes Foyer
<b>Executive Director &amp; Legal Counsel Workshop</b>		
1:00 - 1:05 pm	<b>Welcome &amp; Introduction</b> (with Legal Counsel) Presiding: <b>Nancy Glynn, CPA</b> Chair, NASBA Executive Directors Committee Executive Director, Virginia Board of Accountancy	Dunes I-III
1:05 - 1:30 pm	<b>Securities and Exchange Commission (virtual)</b> Speaker: <b>Ryan Wolfe</b> Acting Chief Accountant, Office of the Chief Accountant U.S. Securities & Exchange Commission	
1:30 - 2:00 pm	<b>Department of Labor</b> Speaker: <b>Marcus Aron</b> Chief, Division of Accounting Services Employee Benefits Security Administration U. S. Department of Labor	
2:00 - 2:30 pm	<b>Public Company Accounting Oversight Board</b> Speakers: <b>Elliott Mogul</b> Attorney and Assistant Director, Division of Enforcement and Investigations, PCAOB <b>Zack Springfield</b> Assistant Director, Division of Enforcement and Investigations, PCAOB	
2:30 - 3:00 pm	Break	



## Tuesday, March 25, 2025 continued

3:00 – 4:00 pm	<b>Department of Education and Health &amp; Human Services</b> <b>Speakers:</b> <b>Amy Bales</b> Assistant Director, Non-Federal Audit Team Office of Inspector General, U. S. Department of Education <b>Mark Priebe</b> Director, Non-Federal Audit Team Office of Inspector General, U. S. Department of Education <b>Tammie Brown</b> Director U.S. Department of Health and Human Services	
4:00 – 5:00 pm	<b>Private Equity Firm Ownership Discussion</b> <b>Speakers:</b> <b>TBD</b>	
5:00 pm	<b>Adjourn</b>	
6:30 pm	<b>Welcome Reception</b> (with Legal Counsel and State Society CEOs)	<b>East Pool Deck</b>

## Wednesday, March 26, 2025

7:15 – 8:30 am	<b>Complimentary Headshots</b>	<b>Dunes Foyer</b>
7:30 – 8:30 am	<b>Breakfast</b>	<b>Pelican/Heron</b>
<b>Plenary Session</b>		
8:30 – 8:45 am	<b>Welcome and NASBA Update</b> (with Legal Counsel and State Society CEOs) <b>Presiding:</b> <b>Nancy Glynn, CPA</b> Chair, NASBA Executive Directors Committee Executive Director, Virginia Board of Accountancy	<b>Dunes I-III</b>
8:45 – 9:30 am	<b>NASBA Report from Leadership</b> (with Legal Counsel and State Society CEOs) <b>Speakers:</b> <b>Maria Caldwell, CPA</b> 2024-2025 Chair, NASBA <b>Daniel J. Dustin, CPA</b> President & CEO, NASBA	
9:30 – 9:55 am	<b>Legal Update</b> (with Legal Counsel & State Society CEOs) <b>Speaker:</b> <b>Elizabeth Wolfe, Esq.</b> Deputy Chief Legal Officer, NASBA	<b>Dunes I-III</b>

## Wednesday, March 26, 2025 continued

10:15 – 10:45 am	<b>Enforcement Tools for Boards</b> (with Executive Directors & State Society CEOs) <b>Speaker:</b> <a href="#">Amy Tongate</a> Director, Compliance Services, NASBA	Dunes I-III
10:45 – 11:15 am	<b>Break</b> (Legal Counsel moves into separate session)	Dunes Foyer
11:15 am – 12:00 pm	<b>Navigating Relationships with Societies &amp; Legislators</b> <b>Speakers:</b> <a href="#">Roger Scarborough</a> Executive Director, Florida Board of Accountancy <a href="#">Shelly Wier</a> President & CEO, Florida Institute of CPAs <a href="#">Carla Ratchford</a> Executive Director, Illinois Board of Examiners <a href="#">Geoffrey Brown</a> President & CEO, Illinois Society of CPAs <a href="#">Martin Pittioni</a> Executive Director, Oregon Board of Accountancy <a href="#">Sherry McPherson</a> President & CEO, Oregon Society of CPAs	Dunes I-III
12:00 – 12:30 pm	<b>CPA Exam Update</b> (with State Society CEOs) <b>Speakers:</b> <a href="#">William Emmer, CPA</a> Chief Operating Officer, NASBA <a href="#">Michael A. Decker</a> Vice President, CPA Examination and Pipeline-Public Accounting, AICPA	Dunes I-III
12:30 – 1:30 pm	<b>Lunch</b> (with Legal Counsel & State Society CEOs)	Ocean Hai
1:30 – 2:15 pm	<b>NASBA Roles &amp; Responsibilities</b> <b>Speakers:</b> <a href="#">Wendy Garvin</a> Executive Vice President, NASBA <a href="#">William Emmer, CPA</a> Chief Operating Officer, NASBA <a href="#">Kent Absec</a> Vice President, State Board Relations, NASBA <a href="#">John Johnson</a> Vice President, Legislative and Governmental Affairs, NASBA	Dunes I-III

## Wednesday, March 26, 2025 continued

- 2:15 – 2:45 pm**                    **Update on UAA & CBE Exposure Drafts**  
(with State Society CEOs)  
**Provide information on responses and state boards' potential actions**  
**Speaker:** **Kent Absec**  
Vice President, State Board Relations, NASBA
- 2:45 – 3:30 pm**                    **Legislative Update**  
(with State Society CEOs)  
**Speaker:** **John W. Johnson**  
Vice President, Legislative & Governmental Affairs, NASBA
- 3:30 – 3:45 pm**                    **Break**
- 3:45 – 4:30 pm**                    **PROC & Peer Review**  
(with State Society CEOs)  
**Speakers:** **Viki Windfeldt**  
Executive Director  
Nevada State Board of Accountancy  
**Beth Thoresen**  
Director-Operations, Peer Review Program, AICPA
- 4:30 pm**                              **Adjourn (Dinner On Own)**

## Thursday, March 27, 2025

- 7:45 – 9:00 am**                    **Complimentary Headshots**                              **Dunes Foyer**
- 8:00 – 9:00 am**                    **Breakfast**    **Pelican/Heron**
- Plenary Session**
- 9:15 – 10:15 am**                    **Delegating & Work-life Balance**                              **Dunes I-III**  
(with State Society CEOs)  
**Speaker:** **Becky Hammond, CPA**  
Audit & Consulting Partner  
Carr, Riggs & Ingram
- 10:15 – 10:45 am**                    **Mobility Enforcement**  
**Speaker:** **Dominic Franzella**  
Executive Director  
California Board of Accountancy
- 10:45 – 11:00 am**                    **Break**

## Thursday, March 27, 2025 continued

11:00 am – 12:30 pm	<b>Breakout Sessions (Closed Sessions)</b> <b>Executive Directors</b> Presiding: <b>Nancy Glynn, CPA</b> Chair, NASBA Executive Directors Committee Executive Director, Virginia Board of Accountancy  <b>State Society CEOs</b> Presiding: <b>Ronald A. Gitz, CPA, CGMA</b> Chair, NASBA State Society Relations Committee Executive Director, CEO, Society of Louisiana CPAs  <b>Board Staff</b> Presiding: <b>TBD</b>	<b>Dunes I-III</b>  <b>Heron</b>  <b>Sandpiper</b>
12:30 – 1:30 pm	<b>Lunch</b>	<b>Ocean Hai</b>
1:30 – 3:00 pm	<b>Breakout Sessions (Closed Sessions)</b> <b>Executive Directors</b> Presiding: <b>Nancy Glynn, CPA</b> Chair, NASBA Executive Directors Committee Executive Director, Virginia Board of Accountancy  <b>Board Staff</b> Presiding: <b>TBD</b>	<b>Dunes I-III</b>  <b>Sandpiper</b>
1:30 – 3:00 pm	<b>State Society CEOs Q&amp;A Session with NASBA Leadership</b> Presiding: <b>Ronald A. Gitz, CPA, CGMA</b> Chair, NASBA State Society Relations Committee Executive Director, CEO, Society of Louisiana CPAs	<b>Heron</b>
3:00 – 4:00 pm	<b>Executive Director Q&amp;A Session with NASBA Leadership (Closed Session)</b>	<b>Dunes I-III</b>
4:00 pm	<b>Adjourn</b>	
6:30 pm	<b>Closing Celebration</b>	<b>TBD</b>

## Friday, March 28, 2024

9:00 am – 1:00 pm	<b>Executive Directors Committee Meeting (Committee Members Only)</b>	<b>Sandpiper 1</b>
	<b>State Society Relations Committee Meeting (Committee Members Only)</b>	<b>Sandpiper 2</b>



# 30th Annual Conference for Board of Accountancy Legal Counsel

INNOVATE | COLLABORATE | SUCCEED

Clearwater Beach, FL | March 25 - 27, 2025

## DRAFT AGENDA

### Tuesday, March 25, 2025

10:00 am – 12: 45 pm      **New Board Counsel Orientation & Working Lunch**      **TBD**

11:00 am – 1:00 pm      **Registration for all other attendees**      **Dunes Foyer**

### Opening Plenary Session

1:00pm      **Welcome & Introduction**      **Dunes I-III**  
(with Executive Directors)  
**Presiding:** **Nancy Glynn, CPA**  
Chair, NASBA Executive Directors Committee  
Executive Director, Virginia Board of Accountancy

1:05 – 1:30 pm      **Securities & Exchange Commission (virtual)**  
**Speaker:** **Ryan Wolfe**  
Acting Chief Accountant, Office of the Chief Accountant  
U.S. Securities & Exchange Commission

1:30 – 2:00 pm      **Department of Labor**  
**Speaker:** **Marcus Aron**  
Chief, Division of Accounting Services  
Employee Benefits Security Administration  
U. S. Department of Labor

2:00 – 2:30 pm      **Public Company Accounting Oversight Board**  
**Speakers:** **Elliott Mogul**  
Attorney and Assistant Director,  
Division of Enforcement and Investigations, PCAOB  
**Zack Springfield**  
Assistant Director, Division of Enforcement  
and Investigations, PCAOB

2:30 – 3:00 pm      **Break**

## Tuesday, March 25, 2025 continued

3:00– 4:00 pm	<b>Department of Education and Health &amp; Human Services</b> <b>Speakers:</b> <b>Amy Bales</b> Assistant Director, Non-Federal Audit Team Office of Inspector General, U. S. Department of Education <b>Mark Priebe</b> Director, Non-Federal Audit Team Office of Inspector General, U. S. Department of Education <b>Tammie Brown</b> Director U.S. Department of Health and Human Services	
4:00 – 5:00 pm	<b>Private Equity Firm Ownership Discussion</b> <b>Speakers:</b> <b>TBD</b>	
5:00 pm	<b>Adjourn</b>	
6:30 pm	<b>Welcome Reception</b> (with Executive Directors & State Society CEOs)	<b>East Pool Deck</b>

## Wednesday, March 26, 2025

7:15 – 8:30 am	<b>Complimentary Headshots</b>	<b>Dunes Foyer</b>
7:30 – 8:30 am	<b>Breakfast</b>	<b>Pelican/Heron</b>
<b>Plenary Session</b>		
8:30 – 8:45 am	<b>Welcome and NASBA Update</b> (with Executive Directors and State Society CEOs) <b>Presiding:</b> <b>Nancy Glynn</b> Chair, NASBA Executive Directors Committee Executive Director, Virginia Board of Accountancy	<b>Dunes I-III</b>
8:45 – 9:30 am	<b>NASBA Report from Leadership</b> (with Executive Directors and State Society CEOs) <b>Speakers:</b> <b>Maria Caldwell, CPA</b> 2024-2025 Chair, NASBA <b>Daniel J. Dustin, CPA</b> President & CEO, NASBA	
9:30 – 10:15 am	<b>Legal Update</b> (with Executive Directors & State Society CEOs) <b>Speaker:</b> <b>Elizabeth Wolfe, Esq.</b> Deputy Chief Legal Officer, NASBA <b>Alyssa Rayne, Esq.</b> Counsel, NASBA	<b>Dunes I-III</b>

## Wednesday, March 26, 2025 continued

**10:15 – 10:45 am**                      **Enforcement Tools for Boards**                      **Dunes I-III**

(with Executive Directors & State Society CEOs)

**Speakers:** **Amy Tongate**

Director, Compliance Services, NASBA

**Elizabeth Wolfe, Esq.**

Deputy Chief Legal Officer, NASBA

**10:45 – 11:15 am**                      **Break**                      **Dunes Foyer**

(Legal Counsel moves into separate session)

## Legal General Session

**11:15 am – 11:20 pm**                      **Legal Welcome & Introductions**

**Speakers:** **Elizabeth Wolfe, Esq.**

Deputy Chief Legal Officer, NASBA

**Brie Allen**

Chief Legal Officer, NASBA

**Alyssa Rayne**

Counsel, NASBA

**11:20 am – 12:30 pm**

**Beyond the Checklist**

Health and Human Services and

Department of Education In-Depth Discussion

featuring Peer Review v. Quality Control Review

**Speakers:** **Amy Bales**

Assistant Director, Non-Federal Audit Team

Office of Inspector General,

U. S. Department of Education

**Mark Priebe**

Director Non-Federal Audit Team

Office of Inspector General

U. S. Department of Education

**Tammie Brown**

Director

U.S. Department of Health and Human Services

**12:30 – 1:30 pm**                      **Lunch**                      **Ocean Hai**

(with Executive Directors & State Society CEOs)

**1:30 – 2:30 pm**                      **Government Attorney Ethics: Who is the Client?**

**Speaker:** **Mark R. Brengelman, Esq.**

Attorney at Law, PLLC

**2:30 – 3:30 pm**

**Investigations In-Depth**

**Speaker:** **Peter DelVecchia, CPA**

Investigator, Peter DelVecchia, CPA, PLLC

**3:30 – 3:45 pm**                      **Break**

## Wednesday, March 26, 2025 continued

3:45 – 4:30 pm	<b>Roll Call</b> (Legal Counsel and Investigators/Enforcement Staff Only)
4:30 pm	<b>Adjourn (Dinner On Own)</b>

## Thursday, March 27, 2025

7:45 – 9:00 am	<b>Complimentary Headshots</b>	<b>Dunes Foyer</b>
8:00 – 9:00 am	<b>Breakfast</b>	<b>Pelican/Heron</b>

### Legal General Session

9:00 – 10:00 am	<b>Roll Call</b> (Legal Counsel & Investigators/Enforcement Staff Only)	<b>Dunes IV-V</b>
-----------------	--	-------------------

10:00 – 10:45 am	<b>Defending a Licensee before the Board: A view from the Defense Bar</b> <b>Speaker:</b> <b>Mark R. Brengelman, Esq.</b> Attorney at Law, PLLC
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10:45 – 11:00 am	<b>Break</b>
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11:00 am – 12:00 pm	<b>Legal Case Update in Depth: The End of Chevron and Cases Impacting Regulatory Boards</b> <b>Speaker:</b> <b>Mai Lin Petrine, Esq.</b> Director of Legal and Regulatory Affairs Federation of State Massage Therapy Boards (FSMTB)
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12:00 – 12:30 pm	<b>IRS (virtual)</b> <b>Speaker:</b> <b>Keith Ott</b> Director of IRS, Office of Professional Responsibility
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12:30 – 1:30 pm	<b>Lunch</b>	<b>Ocean Hai</b>
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1:30 – 2:00 pm	<b>Ask the Experts: Health and Human Services and Department of Education Q&amp;A</b> <b>In-Depth Discussion featuring Peer Review v. Quality Control Review</b> <b>Speakers:</b> <b>Amy Bales</b> Assistant Director, Non-Federal Audit Team Office of Inspector General, U. S. Department of Education <b>Mark Priebe</b> Director, Non-Federal Audit Team Office of Inspector General U. S. Department of Education <b>Tammie Brown</b> Director Health and Human Services
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## Thursday, March 27, 2025

2:00 – 2:45 pm

**Administrative Law Judge Session**

Speaker: TBD

2:45 – 3:30 pm

**Roll Call**

(Legal Counsel & Investigators/Enforcement Staff Only)

6:30 pm

**Closing Celebration**

**Offsite**



NASBA

Exposure Draft  
Issued March 4, 2025

# Uniform Accountancy Act Eighth Edition - January 2018

Comments are due through [this form](#) by May 3, 2025.

## **Joint AICPA/NASBA UAA Committee Exposure**

Amendments to UAA Section 5: Education requirements to sit for the CPA Exam and education requirements for a certificate;  
UAA Section 23: Practice privileges for individual mobility.

Published jointly by the

American Institute of Certified Public Accountants  
1345 6th Avenue 27th Floor, New York, NY 10105

National Association of State Boards of Accountancy  
150 4th Avenue, North, Nashville, TN 37219

March 4, 2025

Dear Interested Parties,

In September 2024, the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) released proposed changes to the Uniform Accountancy Act (UAA), the model law governing the CPA profession. Following the conclusion of the comment period on December 30, 2024, the organizations received 194 stakeholder submissions, comprising:

- 124 comments from individuals (including educators, students/candidates, and other stakeholders)
- 7 comments from CPA firms
- 39 comments from state CPA societies
- 24 comments from state boards of accountancy

Two key themes emerged from these submissions: a strong desire across the profession for an additional pathway to CPA licensure, and broad support for the adoption of “individual-based mobility.” In response, the Boards of Directors of both the AICPA and NASBA have approved, for further exposure, revisions to the UAA that will:

- Specify the educational requirements to sit for the Uniform CPA Examination
- Define the requirements for an additional CPA licensure pathway
- Transition from mobility-based on state substantial equivalency to a model predicated on individual licensing criteria
- Encourage the adoption of mobility through an individual practice privilege, which is contingent upon meeting established licensing requirements. Additionally, the revised language provides a safe harbor for CPAs licensed under previously approved pathways.

The exposure draft establishes three pathways to CPA licensure:

- A post-baccalaureate degree with an accounting concentration, one year of experience, and the CPA Exam
- A baccalaureate degree with an accounting concentration supplemented by an additional 30 semester credit hours, one year of experience, and the CPA Exam
- A baccalaureate degree with an accounting concentration, two years of experience, and the CPA Exam

Moreover, the draft permits candidates holding a baccalaureate degree with an accounting concentration to sit for the Uniform CPA Examination, thereby broadening access to licensure.

We believe that these revisions will strengthen the profession by maintaining a strong pipeline of accounting talent while maintaining the system of cross-border practice currently enjoyed by CPAs. We trust that the revised language, which includes provisions to facilitate individual practice privileges and a safe harbor for legacy licensees, addresses the concerns raised during the 2024 comment period.

The AICPA, NASBA, and the Joint UAA Committee welcome your comments on this proposal.

**Thomas Neill, CPA**  
Chair, AICPA UAA Committee

**Dan Vuckovich, CPA**  
Chair, NASBA UAA Committee

The base documents are the January 2018 edition of the UAA (pertinent parts). Additions are shown in single underlined text, and deletions are shown in ~~single strike-through~~ text.

UAA – 8<sup>th</sup> Edition, January 2018

SECTION 5  
QUALIFICATIONS FOR A CERTIFICATE AS A CERTIFIED PUBLIC  
ACCOUNTANT

(c) (1) The education requirement for a certificate, which must be met before an applicant is eligible to apply for the examination prescribed in subsection (d), shall be at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration, or equivalent as determined by Board rule to be appropriate.

(2) The education requirement for a certificate shall be met through any of the following pathways:

(A) a post baccalaureate degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or

(B) a baccalaureate degree plus an additional 30 semester credit hours, conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or

(C) a baccalaureate degree conferred by a college or university acceptable to the Board, the total education program to include an accounting concentration, or equivalent as determined by Board rule.

*Comment:* In situations where the Candidate is enrolled in a dual degree accounting program where the bachelor's degree is conferred at or after the completion of the master's degree, the candidate is eligible to sit for the CPA Exam upon the completion of the bachelor's degree requirements and the accounting concentration as determined by board rule.

(f) The experience for initial issuance of a certificate shall be as follows: An applicant for initial issuance of a certificate under this Section shall show that the applicant has had one year of experience. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills all of which was verified by a licensee, meeting requirements prescribed by the Board by rule. This experience would be acceptable if it was gained through

~~employment in government, industry, academia or public practice.~~

**(1) An applicant for initial issuance of a certificate under sections 5(c)2(A) and 5(c)2(B) shall show that the applicant has had one year of experience as defined by Board rule.**

**(2) An applicant for initial issuance of a certificate under section 5(c)2(C) shall show that the applicant has had two years of experience as defined by Board rule.**

**(3) This experience shall include providing any type of service or advice representing the skills needed at the time of initial licensure to serve the public and involves the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which was verified by a licensee, meeting requirements defined by Board rule. This experience would be acceptable if it was gained through employment in government, industry, academia, or public practice.**

*Comment:* Before an applicant may obtain a certificate, the applicant must obtain ~~actual~~ related experience; however, that experience can be obtained in any area of employment involving the use of accounting or business skills. In addition, experience should be acceptable whether it is gained through employment in government, industry, academia or public practice. The experience may be supervised by a non-licensee but must be verified by a licensee.

**SECTION 23  
SUBSTANTIAL EQUIVALENCY  
& PRACTICE PRIVILEGE**

- (a) (1) ~~An individual whose principal place of business is not in this state and who holds a valid license in good standing as a Certified Public Accountant from any state which the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the practice privileges of licensees of this state without the need to obtain a license under Sections 6 or 7 provided that at the time of initial licensure, the individual was required to show evidence of having met the following requirements: ~~Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this state and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements in Section 23(a) (2).~~~~

(A) passed the uniform CPA examination, and

(B) a post-baccalaureate degree with a concentration in accounting or an equivalent and not less than one year of work experience both as defined in Board rule; or

(C) a baccalaureate degree plus an additional 30 semester credit hours with a concentration in accounting or an equivalent and not less than one year of work experience both as defined in Board rule; or

(D) a baccalaureate degree including an accounting concentration or an equivalent and not less than two years of work experience both as defined in Board rule.

COMMENT: A state Board may utilize the NASBA National Qualification Appraisal Service, as its designee, for a recommendation to the Board when it considers a final determination as to whether an individual's certification criteria is equivalent to those in Section 23(a)(1). Individuals whose principal place of business is not in this state and who hold a valid license as a Certified Public Accountant from any state, and whose certification criteria were not equivalent to Section 23(a)(1) at the time of original licensure, but have subsequently met the equivalency standard, may apply to the Board for an evaluation for final Board determination.

- (2) An individual, whose principal place of business is not in this state, and who holds a valid active license as a Certified Public Accountant from any state, as of December 31, 2024, and as of such date, has practice privileges in this state under Section 23, shall continue to have all the privileges of licensees in this state without the need to obtain a license under Sections 6 or 7, ~~which the NASBA National Qualification Appraisal Service has not verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent~~

~~to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license under Sections 6 or 7 if such individual obtains from the NASBA National Qualification Appraisal Service verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act. Any individual who passed the Uniform CPA Examination and holds a valid license issued by any other state prior to January 1, 2012 may be exempt from the education requirement in Section 5(c) for purposes of this Section 23(a)(2).~~

**(3)** Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this state and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements of Sections 23(a)(31) and (2).

**(34)** An individual licensee of another state exercising the privilege afforded under this section and the firm which employs that licensee hereby simultaneously consents, as a condition of the grant of this privilege:

**(A)** to the personal and subject matter jurisdiction and disciplinary authority of the Board,

**(B)** to comply with this Act and the Board's rules;

**(C)** that in the event the license from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in this state individually and on behalf of a firm; and

**(D)** to the appointment of the State Board which issued their license as their agent upon whom process may be served in any action or proceeding by this Board against the licensee.

**(45)** An individual who has been granted practice privileges under this Section who performs any attest service described in Section 3(b) may only do so through a firm which meets the requirements of Section 7(a)(1)(C) or which has obtained a permit issued under Section 7 of this Act.

**(b)** A licensee of this state offering or rendering services or using their CPA title in another state shall be subject to disciplinary action in this state for an act committed in another state for which the licensee would be subject to discipline for an act committed in the other state. Notwithstanding Section 11(a), the Board shall be required to investigate any complaint made by the Board of Accountancy of another state.



## North Carolina State Board of Certified Public Accountant Examiners

### Legislative Requirement: Session Law 2024-53 Senate Bill 743

#### **AUTHORIZE STATE AGENCIES TO EXERCISE REGULATORY FLEXIBILITY FOR EMPLOYMENT-RELATED CERTIFICATIONS**

In response to the Disaster Recovery Act of 2024, the NC State Board of CPA Examiners exercised regulatory flexibility as follows:

CPA Exam Applications – The Board approved Executive Staff authority to approve full refunds upon request to CPA Exam candidates impacted by Hurricane Helene and the Nash County tornado (“Natural Disasters”). Refunds were provided for Exam section fees and the administrative fees collected.

#### Continuing Professional Education (CPE)

The Board’s CPE requirement for CPAs is 2,000 minutes annually. The CPE completion period is based on the calendar year. Accordingly, those individuals impacted by the natural disasters would have been required to obtain all CPE from January 1, 2024, to December 31, 2024. As a matter of procedure, the Board already allows licensees to request an extension to complete the annual CPE requirement, but an extra reporting form was developed to streamline the reporting process for those impacted by the State’s natural disasters. Any extension request from a licensee located within a FEMA Disaster Declaration 4827 area was automatically approved.

#### Firm Registration Renewals

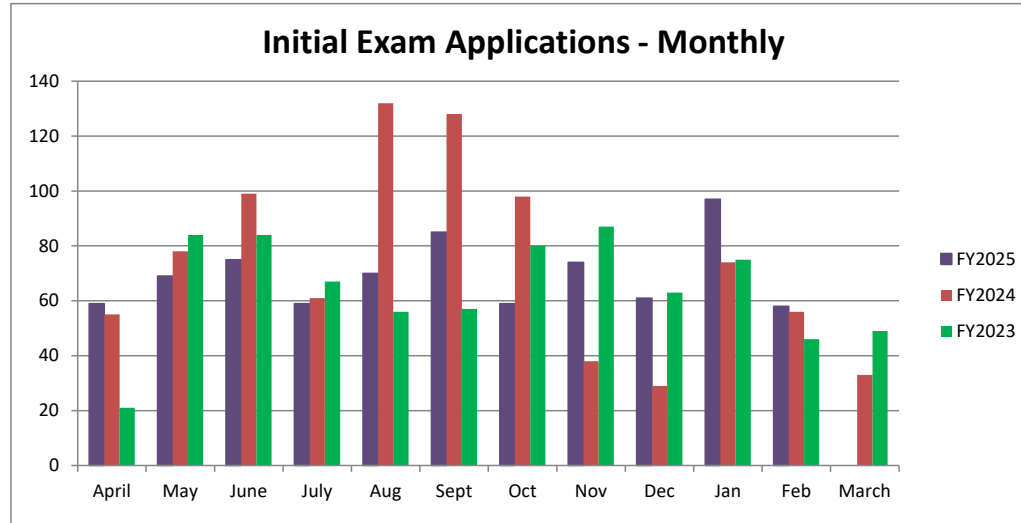
All CPA firms are required to renew annually with the Board by December 31. The firm renewal process started on December 5, 2024, and the deadline was extended to Mach 1, 2025, to align with the time period of the Disaster Recovery Act.

To ensure that all impacted individuals were aware of the relief efforts approved by the Board, the Board added a disaster relief information page to its website, placed articles in its monthly newsletter, and made multiple posts to the Board’s social media accounts.

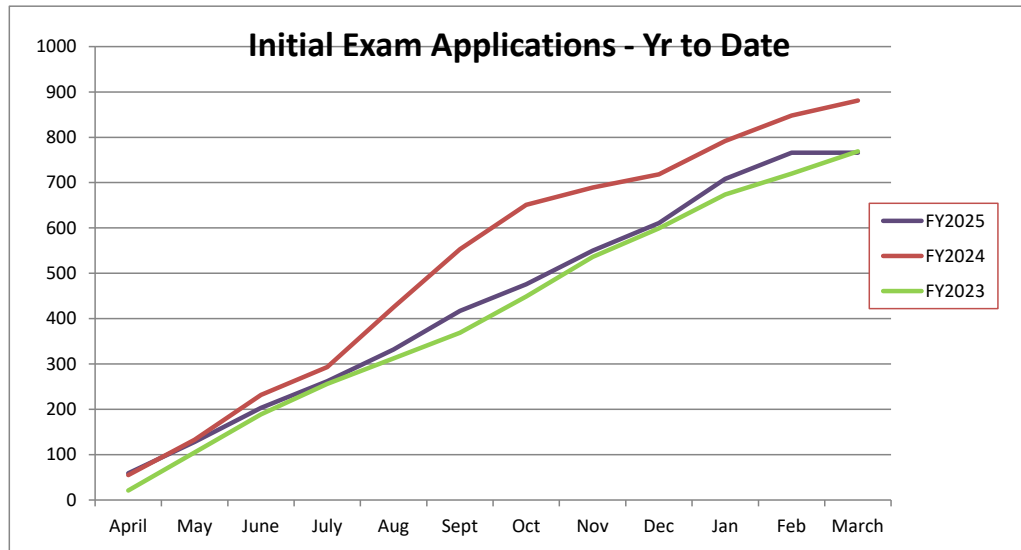


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Exam Applications					
IntEx	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	59	55	21	52	14
May	69	78	84	55	59
June	75	99	84	56	87
July	59	61	67	58	71
Aug	70	132	56	37	18
Sept	85	128	57	37	56
Oct	59	98	80	68	85
Nov	74	38	87	90	78
Dec	61	29	63	67	61
Jan	97	74	75	81	66
Feb	58	56	46	54	66
March	0	33	49	56	46
Avg	70	73	64	59	59

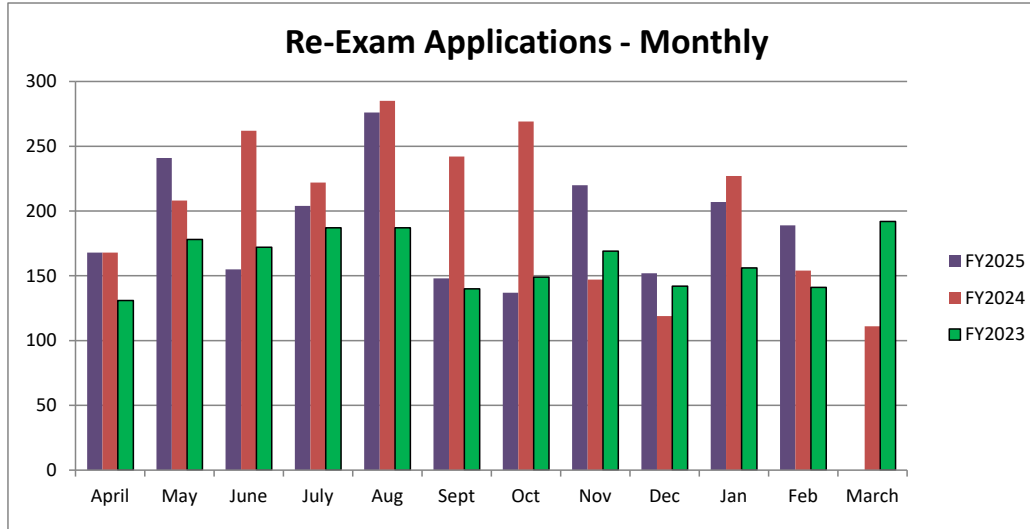


Exam Applications					
IntEx	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	59	55	21	52	14
May	128	133	105	107	73
June	203	232	189	163	160
July	262	293	256	221	231
Aug	332	425	312	258	249
Sept	417	553	369	295	305
Oct	476	651	449	363	390
Nov	550	689	536	453	468
Dec	611	718	599	520	529
Jan	708	792	674	601	595
Feb	766	848	720	655	661
March	766	881	769	711	707

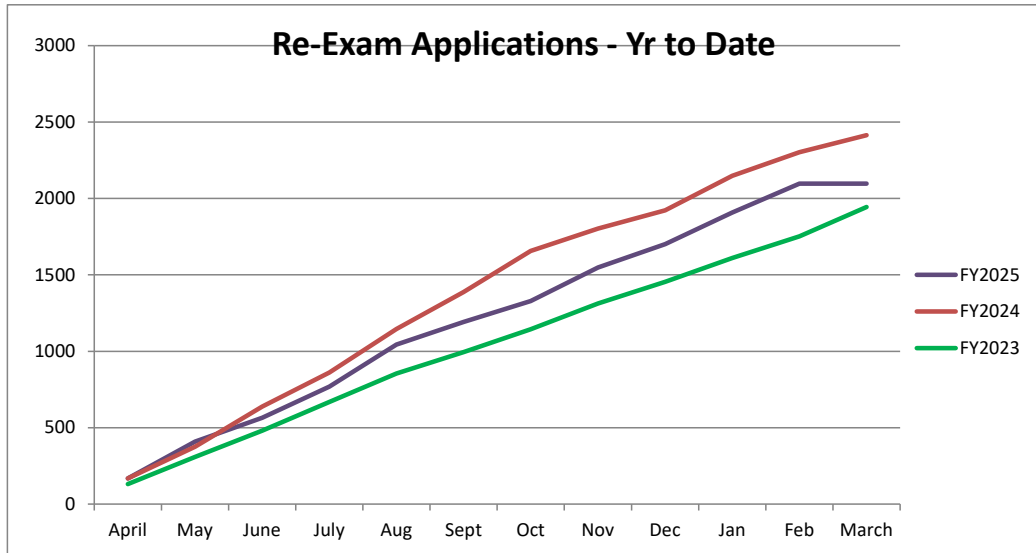


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Exam Applications					
Re-Ex	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	168	168	131	164	84
May	241	208	178	186	174
June	155	262	172	182	176
July	204	222	187	177	150
Aug	276	285	187	168	79
Sept	148	242	140	111	215
Oct	137	269	149	139	155
Nov	220	147	169	152	145
Dec	152	119	142	110	146
Jan	207	227	156	134	150
Feb	189	154	141	110	142
March	0	111	192	141	147
Avg	191	201	162	148	147



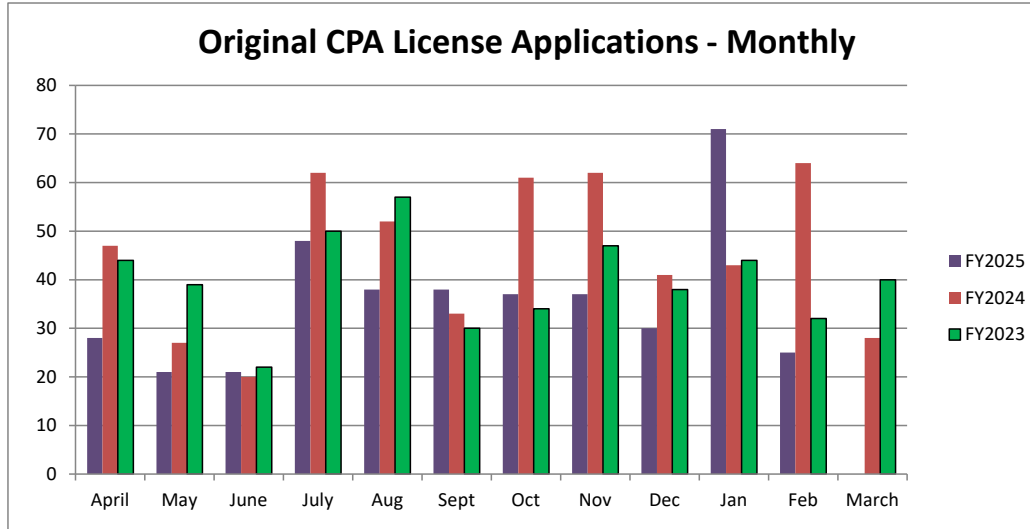
Exam Applications					
Re-Ex	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	168	168	131	164	84
May	409	376	309	350	258
June	564	638	481	532	434
July	768	860	668	709	584
Aug	1044	1145	855	877	663
Sept	1192	1387	995	988	878
Oct	1329	1656	1144	1127	1033
Nov	1549	1803	1313	1279	1178
Dec	1701	1922	1455	1389	1324
Jan	1908	2149	1611	1523	1474
Feb	2097	2303	1752	1633	1616
March	2097	2414	1944	1774	1763



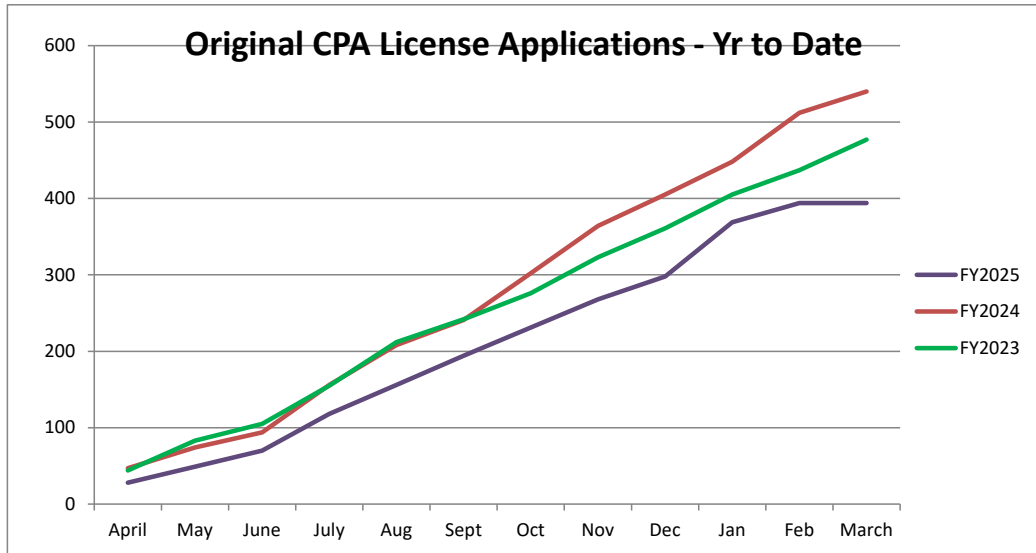
**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

License Applications					
OrgL	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	28	47	44	41	14
May	21	27	39	50	0
June	21	20	22	0	0
July	48	62	50	75	48
Aug	38	52	57	31	32
Sept	38	33	30	42	43
Oct	37	61	34	46	47
Nov	37	62	47	48	56
Dec	30	41	38	32	46
Jan	71	43	44	60	72
Feb	25	64	32	47	78
March	0	28	40	30	31

Avg	36	45	40	42	39
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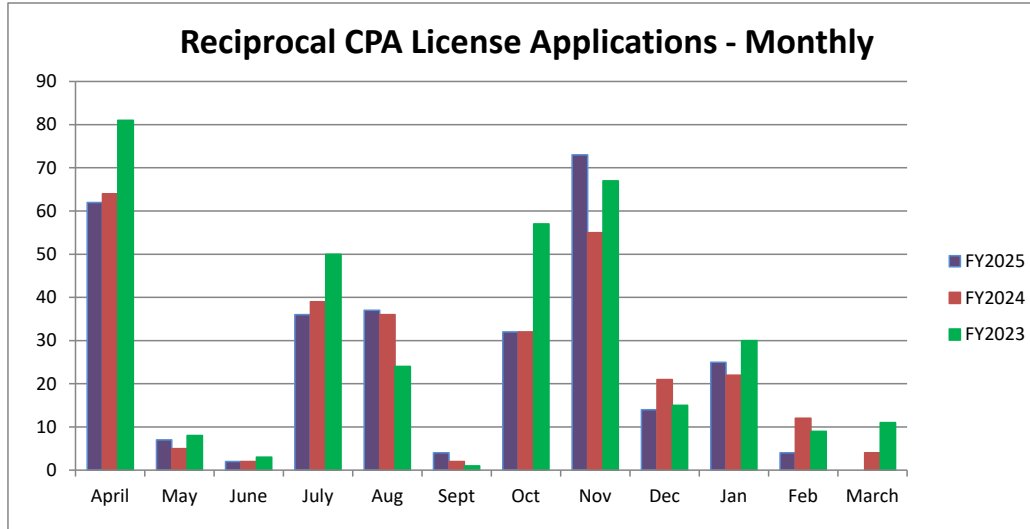


License Applications					
OrgL	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	28	47	44	41	14
May	49	74	83	91	14
June	70	94	105	91	14
July	118	156	155	166	62
Aug	156	208	212	197	94
Sept	194	241	242	239	137
Oct	231	302	276	285	184
Nov	268	364	323	333	240
Dec	298	405	361	365	286
Jan	369	448	405	425	358
Feb	394	512	437	472	436
March	394	540	477	502	467

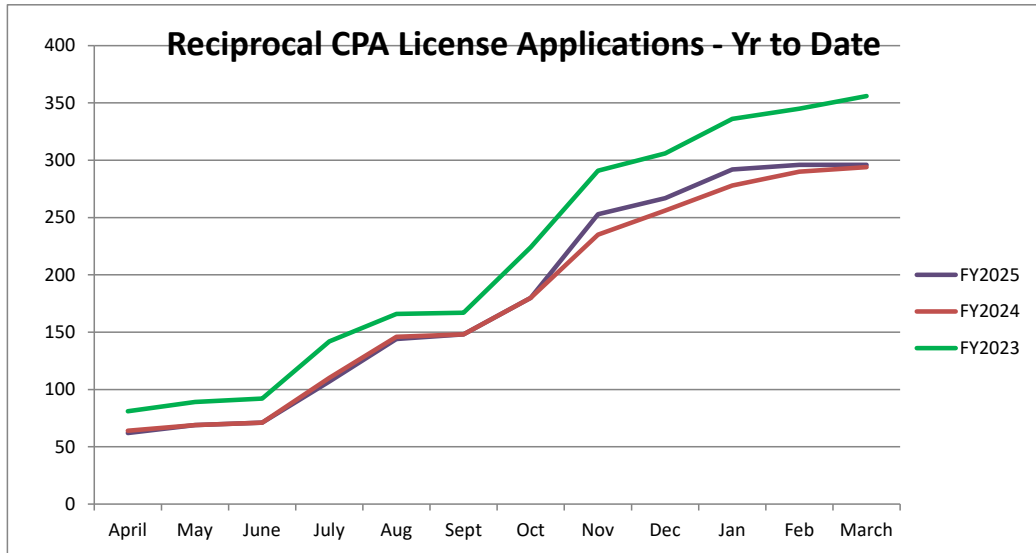


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

License Applications					
Recp	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	62	64	81	55	57
May	7	5	8	7	7
June	2	2	3	1	0
July	36	39	50	39	31
Aug	37	36	24	37	27
Sept	4	2	1	2	3
Oct	32	32	57	47	44
Nov	73	55	67	74	61
Dec	14	21	15	27	10
Jan	25	22	30	33	22
Feb	4	12	9	11	4
March	0	4	11	7	0
Avg	27	25	30	28	22

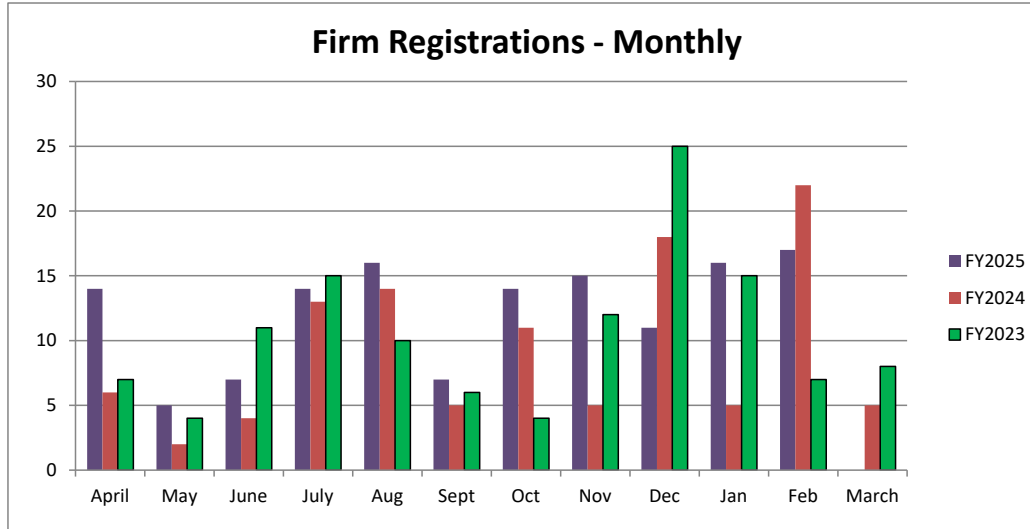


License Applications					
Recp	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	62	64	81	55	57
May	69	69	89	62	64
June	71	71	92	63	64
July	107	110	142	102	95
Aug	144	146	166	139	122
Sept	148	148	167	141	125
Oct	180	180	224	188	169
Nov	253	235	291	262	230
Dec	267	256	306	289	240
Jan	292	278	336	322	262
Feb	296	290	345	333	266
March	296	294	356	340	266

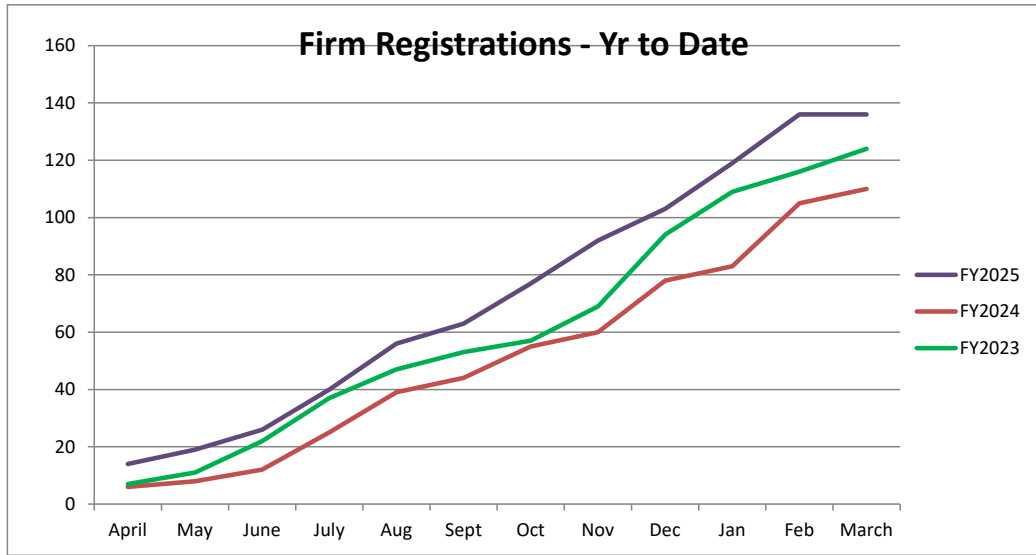


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Firm Registration					
Firm	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	14	6	7	7	3
May	5	2	4	4	12
June	7	4	11	11	10
July	14	13	15	15	10
Aug	16	14	10	10	14
Sept	7	5	6	6	11
Oct	14	11	4	4	7
Nov	15	5	12	12	6
Dec	11	18	25	25	9
Jan	16	5	15	15	20
Feb	17	22	7	7	8
March	0	5	8	8	16
Avg	12	9	10	10	11



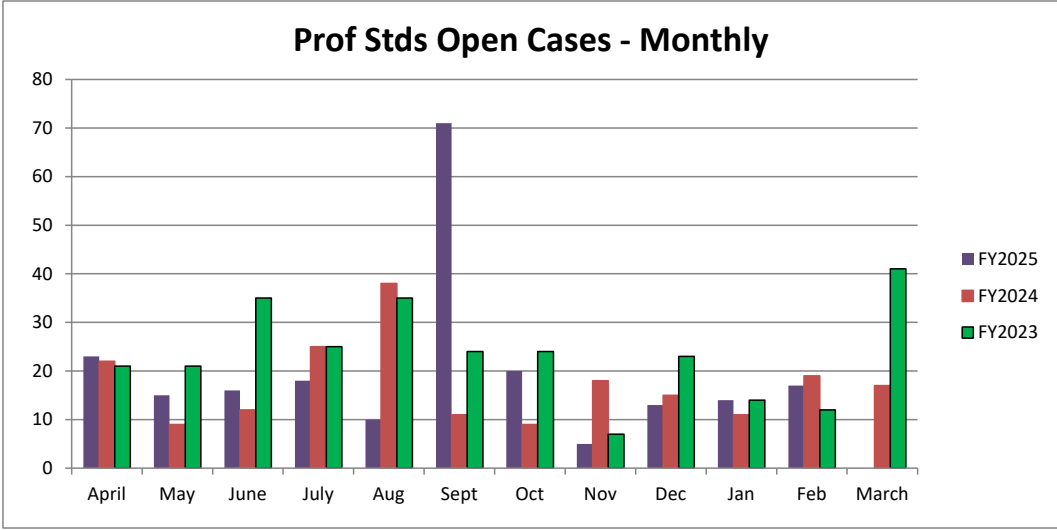
Firm Registration					
Firm	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	14	6	7	7	3
May	19	8	11	11	15
June	26	12	22	22	25
July	40	25	37	37	35
Aug	56	39	47	47	49
Sept	63	44	53	53	60
Oct	77	55	57	57	67
Nov	92	60	69	69	73
Dec	103	78	94	94	82
Jan	119	83	109	109	102
Feb	136	105	116	116	110
March	136	110	124	124	126



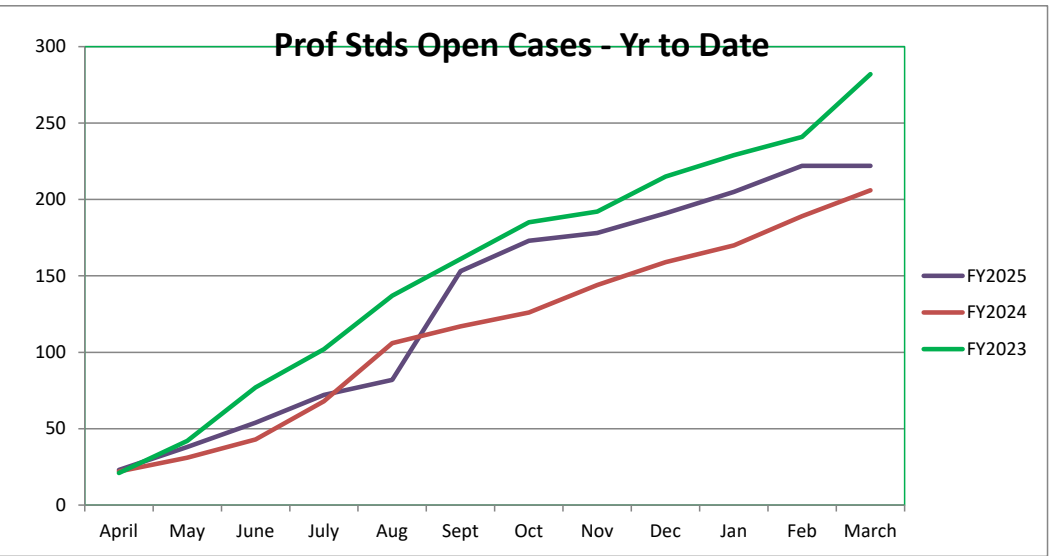
**NC State Board of CPA Examiners  
Monthly and Year-to-Date Operational Metrics**

Prf Stds Cases					
Open	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	23	22	21	9	7
May	15	9	21	8	9
June	16	12	35	37	12
July	18	25	25	18	30
Aug	10	38	35	18	27
Sept	71	11	24	13	13
Oct	20	9	24	19	17
Nov	5	18	7	21	10
Dec	13	15	23	11	13
Jan	14	11	14	31	21
Feb	17	19	12	33	12
March	0	17	41	38	29

Avg	20	17	24	21	17
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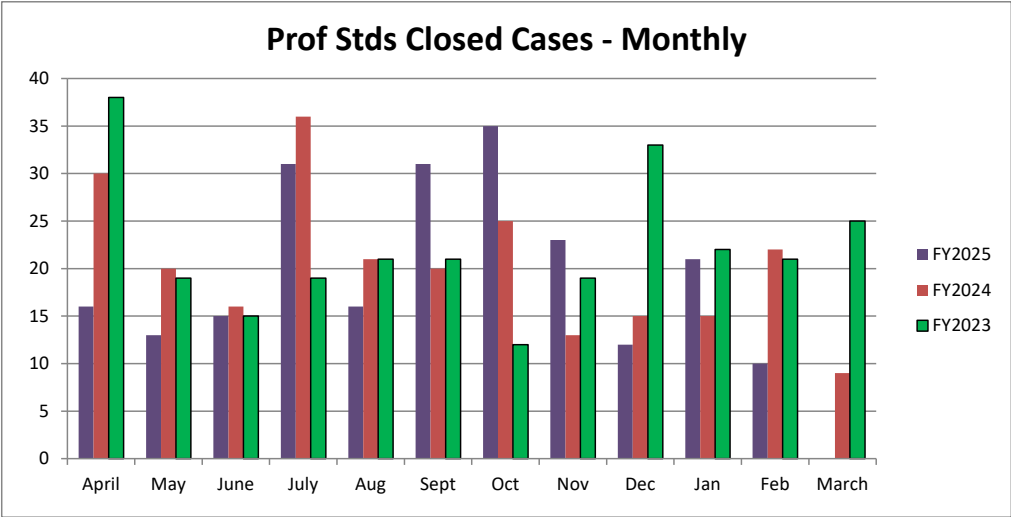
Prf Stds Cases					
Open	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	23	22	21	9	7
May	38	31	42	17	16
June	54	43	77	54	28
July	72	68	102	72	58
Aug	82	106	137	90	85
Sept	153	117	161	103	98
Oct	173	126	185	122	115
Nov	178	144	192	143	125
Dec	191	159	215	154	138
Jan	205	170	229	185	159
Feb	222	189	241	218	171
March	222	206	282	256	200



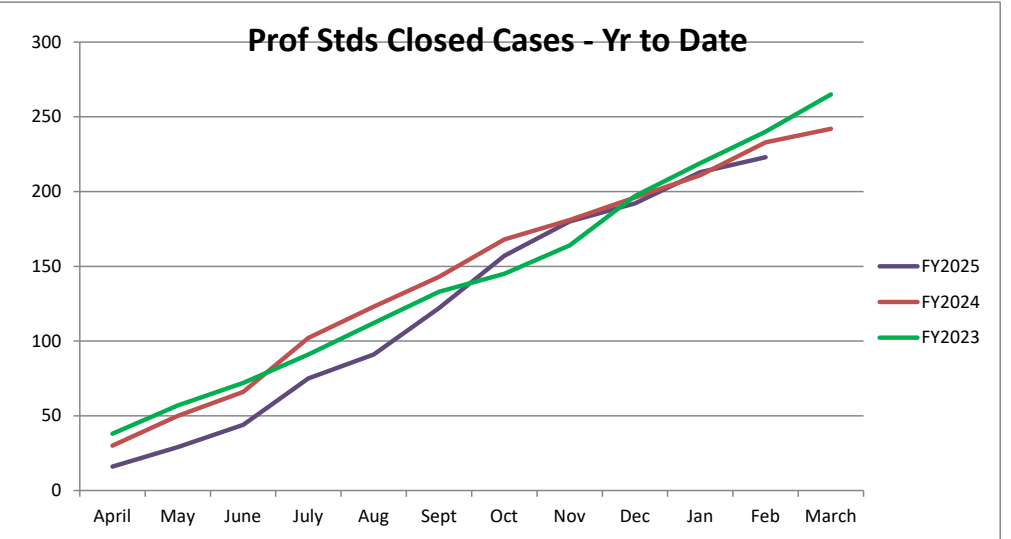
**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Prf Stds Cases					
Closed	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	16	30	38	23	17
May	13	20	19	4	23
June	15	16	15	17	23
July	31	36	19	21	23
Aug	16	21	21	18	16
Sept	31	20	21	35	17
Oct	35	25	12	17	12
Nov	23	13	19	14	24
Dec	12	15	33	9	12
Jan	21	15	22	18	19
Feb	10	22	21	29	27
March	0	9	25	23	17

Avg	20	20	22	19	19
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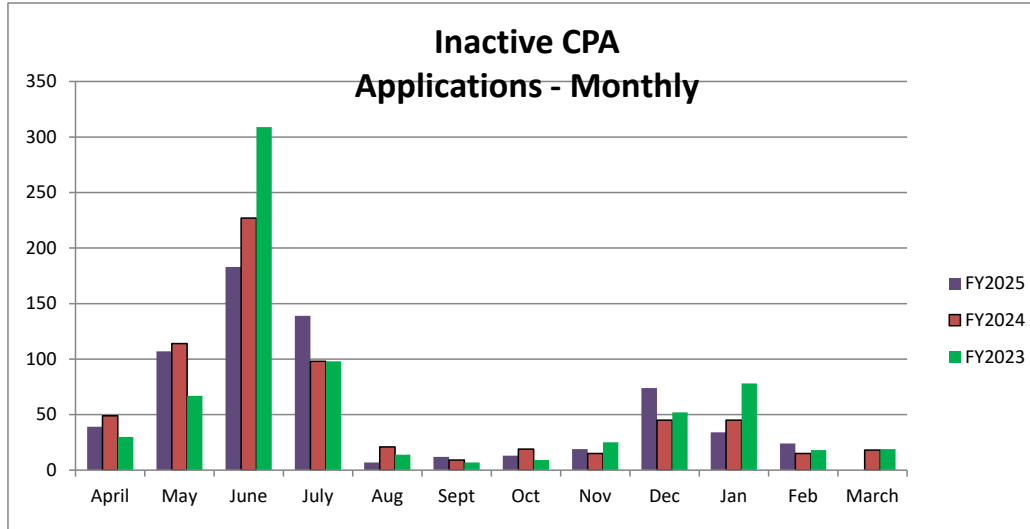


Prf Stds Cases					
Closed	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	16	30	38	23	17
May	29	50	57	27	40
June	44	66	72	44	63
July	75	102	91	65	86
Aug	91	123	112	83	102
Sept	122	143	133	118	119
Oct	157	168	145	135	131
Nov	180	181	164	149	155
Dec	192	196	197	158	167
Jan	213	211	219	176	186
Feb	223	233	240	205	213
March	223	242	265	228	230

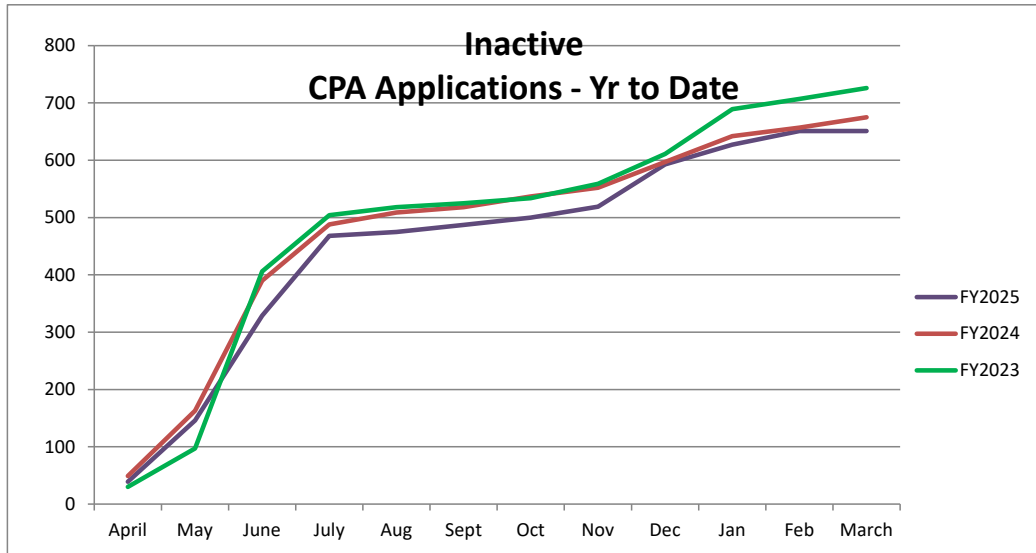


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Inactive Applications					
InAct	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	39	49	30	23	17
May	107	114	67	54	88
June	183	227	309	281	234
July	139	98	98	105	116
Aug	7	21	14	18	7
Sept	12	9	7	10	6
Oct	13	19	9	21	13
Nov	19	15	25	29	21
Dec	74	45	52	59	55
Jan	34	45	78	69	53
Feb	24	15	18	19	9
March	0	18	19	32	21
Avg	59	56	61	60	53



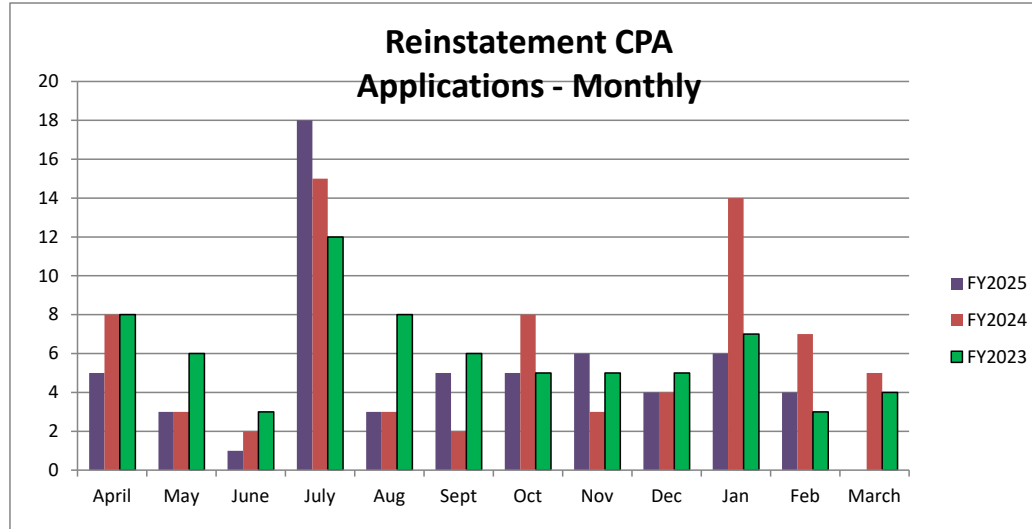
Inactive Applications					
InAct	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	39	49	30	23	17
May	146	163	97	77	105
June	329	390	406	358	339
July	468	488	504	463	455
Aug	475	509	518	481	462
Sept	487	518	525	491	468
Oct	500	537	534	512	481
Nov	519	552	559	541	502
Dec	593	597	611	600	557
Jan	627	642	689	669	610
Feb	651	657	707	688	619
March	651	675	726	720	640



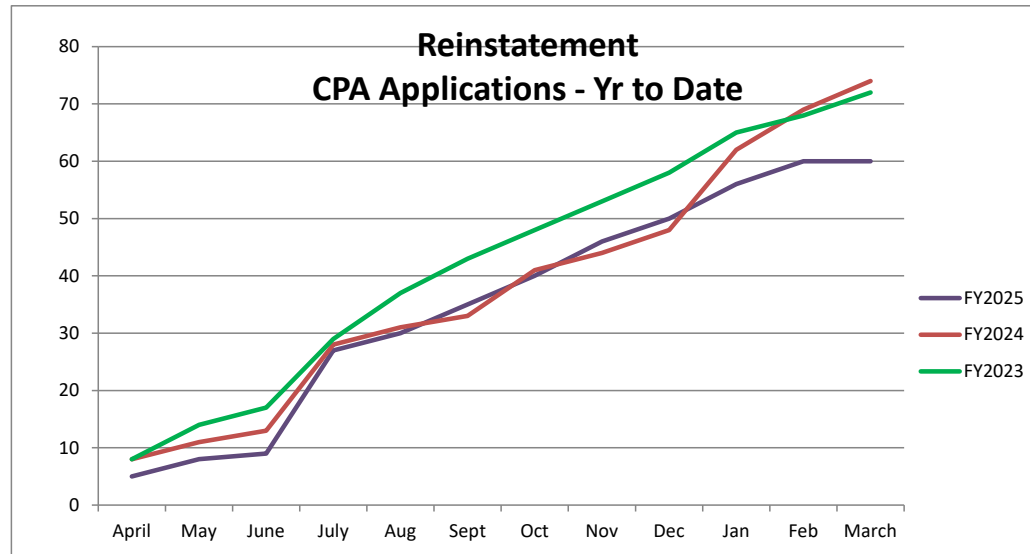


**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Reinstatement Applications					
Re-Inst	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	5	8	8	6	1
May	3	3	6	1	4
June	1	2	3	0	4
July	18	15	12	13	11
Aug	3	3	8	2	5
Sept	5	2	6	4	5
Oct	5	8	5	7	4
Nov	6	3	5	6	6
Dec	4	4	5	7	5
Jan	6	14	7	6	7
Feb	4	7	3	6	14
March	0	5	4	5	6
Avg	5	6	6	5	6

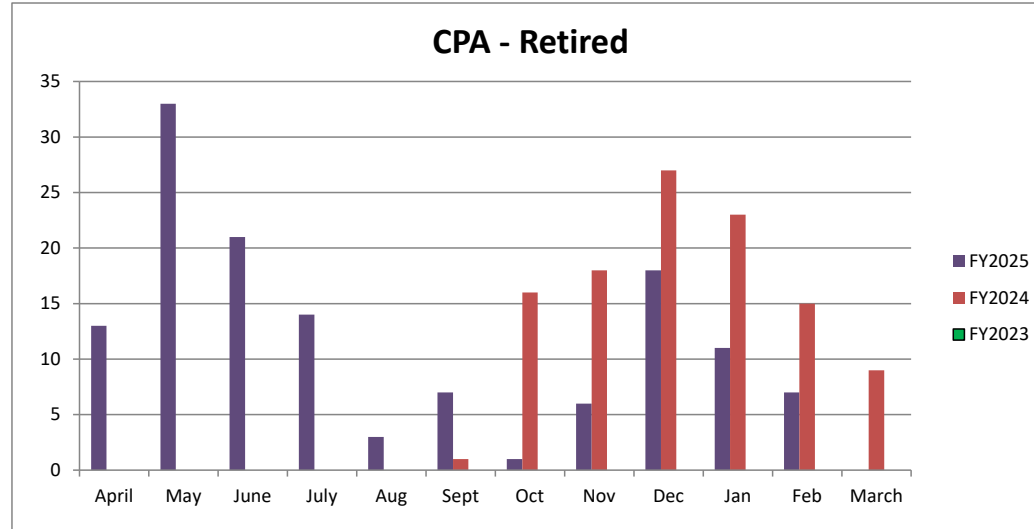


Reinstatement Applications					
Re-Inst	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	5	8	8	6	1
May	8	11	14	7	5
June	9	13	17	7	9
July	27	28	29	20	20
Aug	30	31	37	22	25
Sept	35	33	43	26	30
Oct	40	41	48	33	34
Nov	46	44	53	39	40
Dec	50	48	58	46	45
Jan	56	62	65	52	52
Feb	60	69	68	58	66
March	60	74	72	63	72



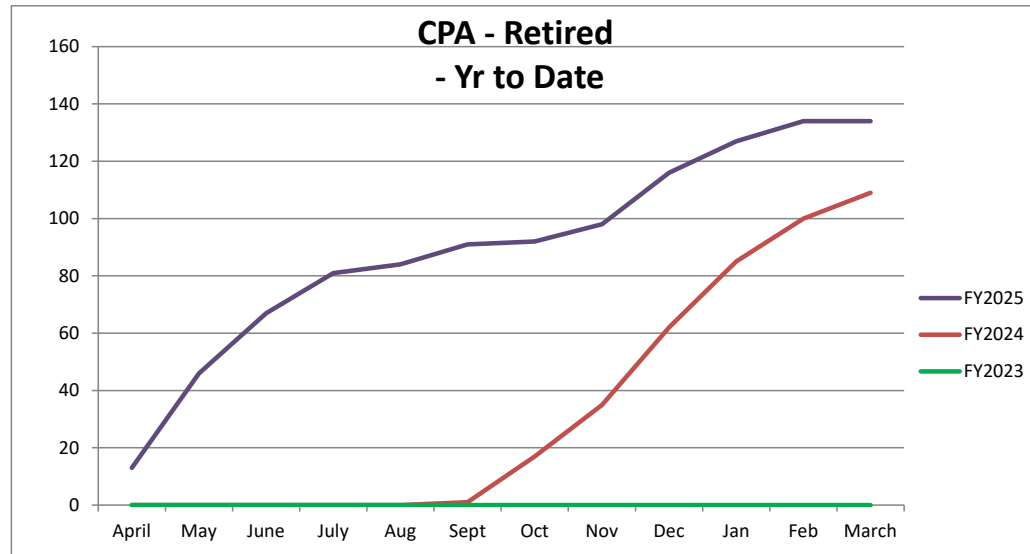
**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

CPA-Retired					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	13	0	0	0	0
May	33	0	0	0	0
June	21	0	0	0	0
July	14	0	0	0	0
Aug	3	0	0	0	0
Sept	7	1	0	0	0
Oct	1	16	0	0	0
Nov	6	18	0	0	0
Dec	18	27	0	0	0
Jan	11	23	0	0	0
Feb	7	15	0	0	0
March	0	9	0	0	0
Avg	12	16	0	0	0



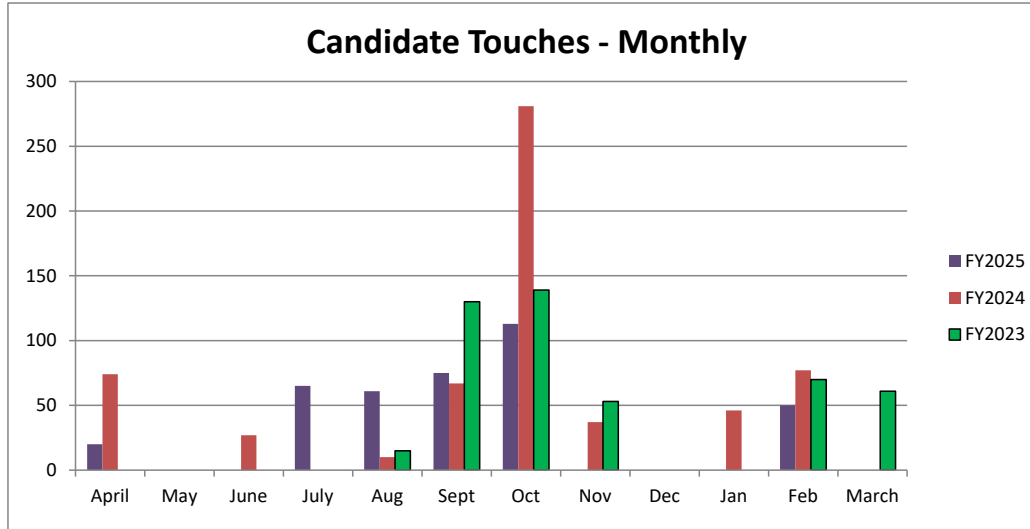
**Began Sept 2023**

CPA Retired					
Count	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	13	0	0	0	0
May	46	0	0	0	0
June	67	0	0	0	0
July	81	0	0	0	0
Aug	84	0	0	0	0
Sept	91	1	0	0	0
Oct	92	17	0	0	0
Nov	98	35	0	0	0
Dec	116	62	0	0	0
Jan	127	85	0	0	0
Feb	134	100	0	0	0
March	134	109	0	0	0



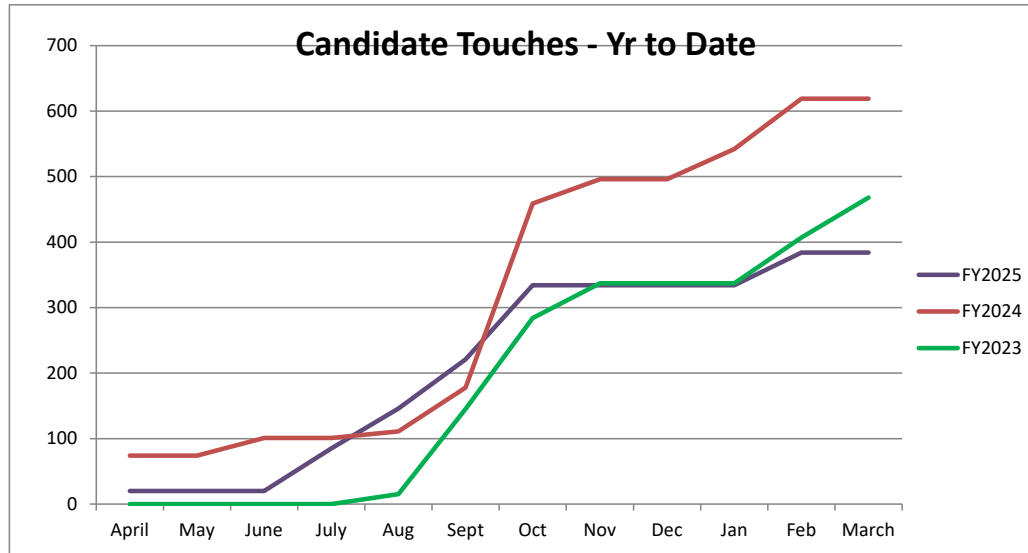
**NC State Board of CPA Examiners  
Monthly and Year-to-Date Operational Metrics**

Candidate Touches*					
Count	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	20	74	0	0	0
May	0	0	0	0	0
June	0	27	0	0	0
July	65	0	0	0	0
Aug	61	10	15	0	0
Sept	75	67	130	0	0
Oct	113	281	139	0	0
Nov	0	37	53	0	0
Dec	0	0	0	0	0
Jan	0	46	0	0	0
Feb	50	77	70	0	0
March	0	0	61	0	0
Avg	35	52	59	0	0



\* Candidate Presentations as scheduled in concert with needs of various campuses, not including instructors and staff  
Started tracking 8/22

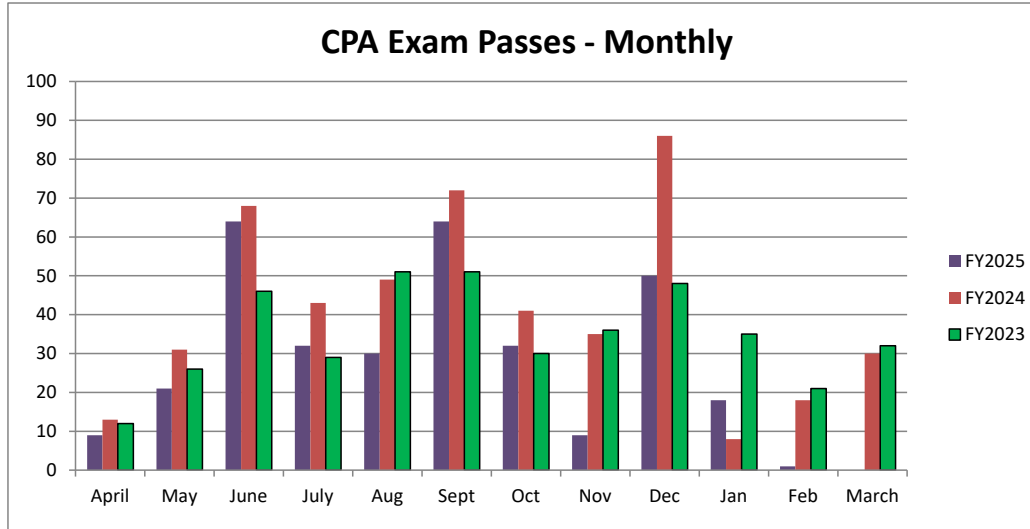
Candidate Touches					
Count	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	20	74	0	0	0
May	20	74	0	0	0
June	20	101	0	0	0
July	85	101	0	0	0
Aug	146	111	15	0	0
Sept	221	178	145	0	0
Oct	334	459	284	0	0
Nov	334	496	337	0	0
Dec	334	496	337	0	0
Jan	334	542	337	0	0
Feb	384	619	407	0	0
March	384	619	468	0	0



**NC State Board of CPA Examiners**  
**Monthly and Year-to-Date Operational Metrics**

Count	Exam Passes				
	2025	2024	2023	2022	2021
Mth	#	#	#	#	#
April	9	13	12	15	0
May	21	31	26	32	40
June	64	68	46	48	35
July	32	43	29	49	43
Aug	30	49	51	35	58
Sept	64	72	51	55	71
Oct	32	41	30	32	40
Nov	9	35	36	39	53
Dec	50	86	48	52	89
Jan	18	8	35	19	29
Feb	1	18	21	19	18
March	0	30	32	25	32

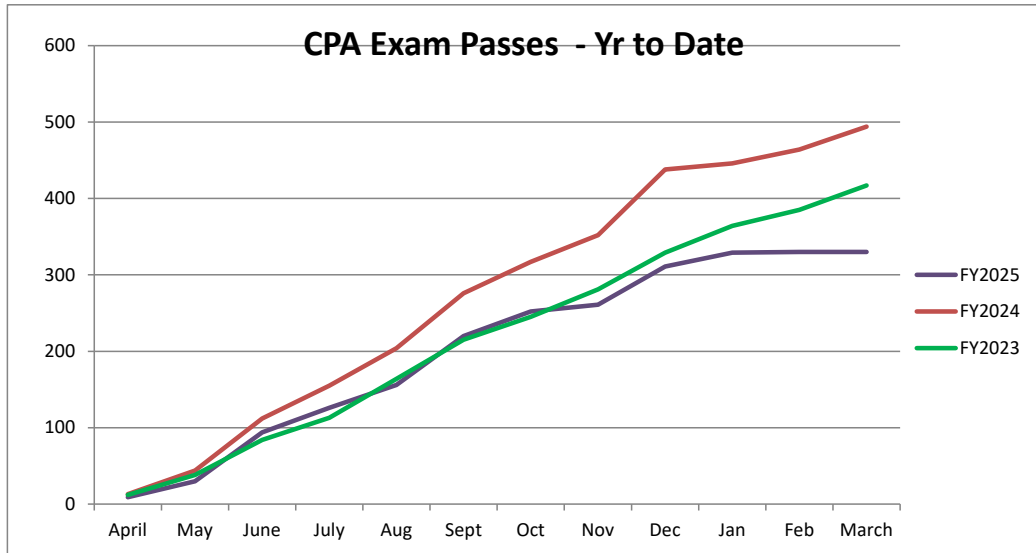
Avg	30	41	52	35	42
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**\* Pandemic closures April 2020**

These results run approximately 2 months in arrears due to timing of score releases

Count	Exam Passes				
	2025	2024	2023	2022	2021
Mth	Sum	Sum	Sum	Sum	Sum
April	9	13	12	15	0
May	30	44	38	47	40
June	94	112	84	95	75
July	126	155	113	144	118
Aug	156	204	164	179	176
Sept	220	276	215	234	247
Oct	252	317	245	266	287
Nov	261	352	281	305	340
Dec	311	438	329	357	429
Jan	329	446	364	376	458
Feb	330	464	385	395	476
March	330	494	417	420	508









## North Carolina State Board of Certified Public Accountant Examiners

### Executive Staff Report

#### NASBA Meetings

The 43<sup>rd</sup> Annual Conference for Board of Accountancy Executive Directors and Staff is scheduled for March 25-27, 2025, in Clearwater Beach, FL. The 30<sup>th</sup> Annual Conference for Board of Accountancy Legal Counsel will run concurrently.

The Eastern Regional Meeting is scheduled for June 24-26, 2025, and will be held in Philadelphia, PA. Meeting registration will open soon.

NASBA's 118<sup>th</sup> Annual Meeting is scheduled for October 26-29, 2025, and will be held in Chicago, IL.

#### Upcoming Student Events

April 2, 2025: North Carolina Central University, Master of Accounting Student Information Session

April 4, 2025: Methodist University, Accounting Club

April 29, 2025: Wake Tech Community College – Taste of Accounting Event

#### Individual Renewal

The Board staff expects the individual certificate renewal period to start in April.



## North Carolina State Board of Certified Public Accountant Examiners

### 50 or More Years North Carolina CPA Licensure

#### Certificate Issued in February 1975

Mr. Glen Everette Cannon, #8421  
Mr. Thomas Gatewood Jr., #8443  
Mr. Ted Reid Bryant, #8431  
Mr. William Teddy Currie, #8439  
Mr. Jerry Clifton Flood Jr., #8441  
Mr. Donald Jackson, #8447  
Mr. Heinz Walter Little, #8455  
Mr. Kenneth Joseph Shahbaz, #8465

#### Certificate Issued in March 1975

Ms. Martha Seitz Marshall, #8484  
Mr. William Marvin Rogers, #8477  
Ms. Deborah Bost, #8479  
Mr. Harold Lee Councilman, #8486  
Mr. James Bruce Pierce, #8506