



**STATE OF NORTH CAROLINA
OFFICE OF ADMINISTRATIVE HEARINGS**

January 30, 2025

Felecia Ashe, Board of CPA Examiners

Sent via email only to: feleciaashe@nccpaboard.gov

Re: Readoption deadline for 21 NCAC 08: Board of CPA Examiners

Dear Ms. Ashe:

Attached to this letter is a list of rules subject to readoption pursuant to the periodic review and expiration of existing rules as set forth in G.S. 150B-21.3A. After consultation with your agency, the Rules Review Commission established a readoption date for these rules at the January 30, 2025, Rules Review Commission meeting.

Pursuant to G.S. 150B-21.3A(d)(2), the rules listed in the attachment shall be readopted by the agency no later than **May 1, 2026**.

If you have any questions regarding the Commission's actions, please let me know.

Sincerely,

/s/ Seth Ascher

Seth Ascher

Commission Counsel

Donald Robert van der Vaart, Director
Chief Administrative Law Judge

John C. Evans
Senior Administrative Law Judge

An Equal Employment Opportunity Employer

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**RRC DETERMINATION: NECESSARY
PERIODIC RULE REVIEW**

August 28, 2024

APO Review: October 29, 2024

Certified Public Accountant Examiners, Board of

Total: 120

21 NCAC 08A .0101	21 NCAC 08C .0114	21 NCAC 08H .0101
21 NCAC 08A .0102	21 NCAC 08C .0115	21 NCAC 08H .0102
21 NCAC 08A .0103	21 NCAC 08C .0116	21 NCAC 08H .0104
21 NCAC 08A .0201	21 NCAC 08C .0118	21 NCAC 08I .0101
21 NCAC 08A .0203	21 NCAC 08C .0121	21 NCAC 08I .0102
21 NCAC 08A .0301	21 NCAC 08C .0122	21 NCAC 08I .0104
21 NCAC 08A .0307	21 NCAC 08C .0123	21 NCAC 08I .0105
21 NCAC 08A .0308	21 NCAC 08C .0124	21 NCAC 08J .0101
21 NCAC 08A .0309	21 NCAC 08C .0125	21 NCAC 08J .0105
21 NCAC 08A .0310	21 NCAC 08C .0126	21 NCAC 08J .0106
21 NCAC 08B .0101	21 NCAC 08F .0101	21 NCAC 08J .0107
21 NCAC 08B .0102	21 NCAC 08F .0102	21 NCAC 08J .0108
21 NCAC 08B .0104	21 NCAC 08F .0103	21 NCAC 08J .0109
21 NCAC 08B .0105	21 NCAC 08F .0105	21 NCAC 08J .0110
21 NCAC 08B .0202	21 NCAC 08F .0106	21 NCAC 08J .0111
21 NCAC 08B .0304	21 NCAC 08F .0107	21 NCAC 08J .0112
21 NCAC 08B .0307	21 NCAC 08F .0111	21 NCAC 08K .0104
21 NCAC 08B .0501	21 NCAC 08F .0113	21 NCAC 08K .0105
21 NCAC 08B .0502	21 NCAC 08F .0302	21 NCAC 08K .0201
21 NCAC 08B .0503	21 NCAC 08F .0303	21 NCAC 08K .0301
21 NCAC 08B .0507	21 NCAC 08F .0401	21 NCAC 08M .0105
21 NCAC 08B .0508	21 NCAC 08F .0409	21 NCAC 08M .0106
21 NCAC 08C .0103	21 NCAC 08F .0410	21 NCAC 08M .0107
21 NCAC 08C .0104	21 NCAC 08F .0502	21 NCAC 08N .0101
21 NCAC 08C .0105	21 NCAC 08F .0504	21 NCAC 08N .0102
21 NCAC 08C .0107	21 NCAC 08G .0401	21 NCAC 08N .0103
21 NCAC 08C .0108	21 NCAC 08G .0403	21 NCAC 08N .0201
21 NCAC 08C .0109	21 NCAC 08G .0404	21 NCAC 08N .0202
21 NCAC 08C .0110	21 NCAC 08G .0406	
21 NCAC 08C .0111	21 NCAC 08G .0409	