

G.S. 150B-21.3A Report for 21 NCAC 08, Board of Certified Public Accountant Examiners							
Agency - Board of Certified Public Accountant Examiners							
Comment Period - March 13, 2024 - May 15, 2024							
Date Submitted to APO - Filled in by RRC staff							
Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation
SUBCHAPTER 08A - DEPARTMENTAL RULES	SECTION .0100 - ORGANIZATIONAL RULES	21 NCAC 08A .0101	FORMAL NAME	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08A .0102	ADDRESS AND PHONE NUMBER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08A .0103	OFFICE HOURS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
	SECTION .0200 - BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS	21 NCAC 08A .0201	ELECTION OF OFFICERS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08A .0203	QUORUM	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
	SECTION .0300 - DEFINITIONS	21 NCAC 08A .0301	DEFINITIONS	Amended Eff. May 1, 2017	Necessary	No	
		21 NCAC 08A .0307	PUBLIC PRACTICE OF ACCOUNTANCY OR ACCOUNTING	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08A .0308	HOLDING OUT TO THE PUBLIC	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08A .0309	CONCENTRATION IN ACCOUNTING	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08A .0310	DIRECT SUPERVISION DEFINED	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
SUBCHAPTER 08B - RULE-MAKING PROCEDURES	SECTION .0100 - PETITIONS FOR RULE-MAKING	21 NCAC 08B .0101	PETITIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	

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		21 NCAC 08B .0102	CONTENTS OF PETITION FOR NEW RULE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08B .0104	CONTENTS OF PETITIONS FOR RULE AMENDMENT OR REPEAL	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08B .0105	GRANTING OR DENYING PETITIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
	SECTION .0200 – NOTICE	21 NCAC 08B .0202	MAILING LIST	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
	SECTION .0300 - HEARINGS	21 NCAC 08B .0304	ORAL PRESENTATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08B .0307	CONTROL OF RULE-MAKING HEARINGS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
	SECTION .0500 - DECLARATORY RULINGS	21 NCAC 08B .0501	REQUEST FOR DECLARATORY RULING	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08B .0502	CONTENTS OF REQUEST	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08B .0503	REFUSAL TO ISSUE DECLARATORY RULING	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	

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		21 NCAC 08B .0507	CIRCUMSTANCES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08B .0508	REQUESTS FOR INFORMAL OPINIONS	Readopted Eff. February 1, 2016	Necessary	No	
SUBCHAPTER 8C - CONTESTED CASES	SECTION .0100 - PROCEDURE IN CONTESTED CASES	21 NCAC 08C .0103	ADDITIONAL INFORMATION ON NOTICES OF HEARINGS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0104	WRITTEN PETITION FOR INTERVENTION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0105	NOTICE OF ALLOWANCE OR DENIAL OF PETITION TO INTERVENE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0107	DISQUALIFICATION OF BOARD MEMBER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0108	AFFIDAVIT OF DISQUALIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0109	FILING AFFIDAVIT OF DISQUALIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0110	DETERMINATION OF DISQUALIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0111	NEW HEARING AFTER DISQUALIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	

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		21 NCAC 08C .0114	PRE-HEARING CONFERENCE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0115	PURPOSES OF A PRE-HEARING CONFERENCE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0116	NOTICE OF PRE-HEARING CONFERENCE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0118	CONTINUANCES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0121	SERVICE OF SUBPOENAS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0122	OBJECTIONS TO SUBPOENAS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0123	RESPONSES TO OBJECTIONS TO SUBPOENAS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0124	HEARINGS ON SUBPOENA CHALLENGES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08C .0125	RECORDS OF CONTESTED CASES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	

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		21 NCAC 08C .0126	HEARING EXHIBITS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
SUBCHAPTER 08F - REQUIREMENTS FOR CERTIFIED PUBLIC ACCOUNTANT EXAMINATION AND CERTIFICATE APPLICANTS	SECTION .0100 - GENERAL PROVISIONS	21 NCAC 08F .0101	TIME AND PLACE OF CPA EXAMINATIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08F .0102	TYPE OF CPA EXAMINATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08F .0103	FILING OF EXAMINATION APPLICATIONS AND FEES	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08F .0105	CONDITIONING REQUIREMENTS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08F .0106	GRANTING EXAMINATION CREDIT FROM OTHER JURISDICTIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08F .0107	COMMUNICATION OF RESULTS OF CPA EXAMINATIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08F .0111	INELIGIBILITY DUE TO VIOLATION OF ACCOUNTANCY ACT	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08F .0113	CANDIDATE'S REQUEST TO REVIEW CPA EXAMINATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08F .0302	EDUCATION AND WORK EXPERIENCE REQUIRED PRIOR TO CPA EXAM	Readopted Eff. February 1, 2016	Necessary	No	
	SECTION .0300 - EDUCATIONAL REQUIREMENTS FOR EXAMINATION						

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		21 NCAC 08F .0303	SEMESTER HOUR EQUIVALENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
	SECTION .0400 - EXPERIENCE	21 NCAC 08F .0401	WORK EXPERIENCE REQUIRED OF CANDIDATES FOR CPA CERTIFICATION	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08F .0409	SATISFACTION OF EXPERIENCE REQUIREMENT BY TEACHING	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08F .0410	EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION	Amended Eff. September 1, 2023	Necessary	No	
	SECTION .0500 - APPLICATIONS FOR CERTIFICATES	21 NCAC 08F .0502	APPLICATION FOR CPA CERTIFICATE	Amended Eff. February 1, 2018	Necessary	No	
		21 NCAC 08F .0504	CANDIDATES' ACCOUNTANCY LAW COURSE REQUIREMENT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
SUBCHAPTER 8G - CONTINUING PROFESSIONAL EDUCATION (CPE)	SECTION .0400 - CPE REQUIREMENTS	21 NCAC 08G .0401	CPE REQUIREMENTS FOR CPAS	Amended Eff. January 1, 2020	Necessary	No	
		21 NCAC 08G .0403	QUALIFICATION OF CPE SPONSORS	Amended Eff. January 1, 2020	Necessary	No	
		21 NCAC 08G .0404	REQUIREMENTS FOR CPE CREDIT	Amended Eff. January 1, 2020	Necessary	No	
		21 NCAC 08G .0406	COMPLIANCE WITH CPE REQUIREMENTS	Amended Eff. January 1, 2020	Necessary	No	
		21 NCAC 08G .0409	COMPUTATION OF CPE CREDITS	Amended Eff. January 1, 2020	Necessary	No	
SUBCHAPTER 08H – RECIPROCITY		21 NCAC 08H .0101	RECIPROCAL CERTIFICATES	Amended Eff. September 1, 2023	Necessary	No	

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		21 NCAC 08H .0102	TEMPORARY PERMIT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08H .0104	NOTICE TO BOARD OF DISCIPLINE BY OTHER AGENCY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
SUBCHAPTER 08I - REVOCATION OF CERTIFICATES AND OTHER DISCIPLINARY ACTION		21 NCAC 08I .0101	DISCIPLINARY ACTION	Amended Eff. May 1, 2017	Necessary	No	
		21 NCAC 08I .0102	PROCEDURE WHEN PETITION AGAINST BOARD MEMBER OR EMPLOYEE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08I .0104	MODIFICATION OF DISCIPLINE	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08I .0105	REVOCATION OF CERTIFICATES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
SUBCHAPTER 08J – RENEWALS AND REGISTRATIONS	SECTION .0100 - RENEWALS AND REGISTRATIONS	21 NCAC 08J .0101	ANNUAL RENEWAL OF CERTIFICATE, FORFEITURE, AND REAPPLICATION	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08J .0105	INACTIVE STATUS: CHANGE OF STATUS	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08J .0106	FORFEITURE OF CERTIFICATE AND REISSUANCE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08J .0107	MAILING ADDRESSES OF CERTIFICATE HOLDERS AND CPA FIRMS	Readopted Eff. February 1, 2016	Necessary	No	

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		21 NCAC 08J .0108	CPA FIRM REGISTRATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08J .0109	CPA FIRM PRACTICE PRIVILEGE NOTIFICATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08J .0110	REGISTRATION FEES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
		21 NCAC 08J .0111	COMPLIANCE WITH CPA FIRM REGISTRATION	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08J .0112	RETIRED STATUS - CHANGE OF STATUS	Eff. September 1, 2023	Necessary	No	
SUBCHAPTER 08K - PROFESSIONAL CORPORATIONS AND PROFESSIONAL LIMITED LIABILITY COMPANIES	SECTION .0100 - GENERAL PROVISIONS	21 NCAC 08K .0104	REGISTRATION AND RENEWAL	Amended Eff. March 1, 2020	Necessary	No	
		21 NCAC 08K .0105	SUPPLEMENTAL REPORTS	Amended Eff. March 1, 2020	Necessary	No	
	SECTION .0200 - PRACTICE PROCEDURES OF PROFESSIONAL CORPORATIONS AND PROFESSIONAL LIMITED LIABILITY COMPANIES	21 NCAC 08K .0201	CORPORATE AND PROFESSIONAL LIMITED LIABILITY COMPANY NAMES	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
	SECTION .0300 - REGISTERED LIMITED LIABILITY PARTNERSHIPS	21 NCAC 08K .0301	REGISTERED LIMITED LIABILITY PARTNERSHIPS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	



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SUBCHAPTER 08M - STATE QUALITY REVIEW PROGRAM	SECTION .0100 - GENERAL SQR REQUIREMENTS	21 NCAC 08M .0105	PEER REVIEW REQUIREMENTS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08M .0106	COMPLIANCE	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08M .0107	ETHICAL DUTIES OF REVIEWER	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014	Necessary	No	
SUBCHAPTER 08N – PROFESSIONAL ETHICS AND CONDUCT	SECTION .0100 - SCOPE AND APPLICABILITY	21 NCAC 08N .0101	SCOPE OF THESE RULES	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0102	APPLICABILITY AND ORGANIZATION OF RULES	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0103	RESPONSIBILITY FOR COMPLIANCE BY OTHERS	Readopted Eff. February 1, 2016	Necessary	No	
	SECTION .0200 - RULES APPLICABLE TO ALL CPAs	21 NCAC 08N .0201	INTEGRITY	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0202	DECEPTIVE CONDUCT PROHIBITED	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0203	DISCREDITABLE CONDUCT PROHIBITED	Amended Eff. May 1, 2017	Necessary	No	
		21 NCAC 08N .0204	DISCIPLINE BY FEDERAL AND STATE AUTHORITIES	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0205	CONFIDENTIALITY	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0206	COOPERATION WITH BOARD INQUIRY	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0207	VIOLATION OF TAX LAWS	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0208	REPORTING CONVICTIONS, JUDGMENTS, AND DISCIPLINARY ACTIONS	Amended Eff. May 1, 2017	Necessary	No	
		21 NCAC 08N .0209	ACCOUNTING PRINCIPLES	Amended Eff. September 1, 2023	Necessary	No	

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		21 NCAC 08N .0211	RESPONSIBILITIES IN TAX PRACTICE	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0212	COMPETENCE	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0213	OTHER RULES	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0214	OUTSOURCING TO THIRD-PARTY PROVIDERS	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0215	INTERNATIONAL FINANCIAL ACCOUNTING STANDARDS	Amended Eff. September 1, 2023	Necessary	No	
	SECTION .0300 - RULES APPLICABLE TO ALL CPAs WHO USE THE CPA TITLE IN OFFERING OR RENDERING PRODUCTS OR SERVICES TO CLIENTS	21 NCAC 08N .0301	PROFESSIONAL JUDGMENT	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0302	FORMS OF PRACTICE	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0303	OBJECTIVITY AND CONFLICTS OF INTEREST	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0304	CONSULTING SERVICES STANDARDS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0305	RETENTION OF CLIENT RECORDS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0306	ADVERTISING OR OTHER FORMS OF SOLICITATION	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0307	CPA FIRM NAMES	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0308	VALUATION SERVICES STANDARDS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0309	PERSONAL FINANCIAL PLANNING SERVICES	Amended Eff. September 1, 2023	Necessary	No	

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	SECTION .0400 - RULES APPLICABLE TO CPAS PERFORMING ATTEST SERVICES	21 NCAC 08N .0401	PUBLIC RELIANCE	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0402	INDEPENDENCE	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0403	AUDITING STANDARDS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0404	ACCOUNTING AND REVIEW SERVICES STANDARDS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0405	GOVERNMENTAL ACCOUNTING STANDARDS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0406	ATTESTATION STANDARDS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0408	PEER REVIEW STANDARDS	Readopted Eff. February 1, 2016	Necessary	No	
		21 NCAC 08N .0409	GOVERNMENT AUDITING STANDARDS	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0410	INTERNATIONAL STANDARDS ON AUDITING	Amended Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0411	AUDITS SUBJECT TO THE SINGLE AUDIT ACT	Eff. September 1, 2023	Necessary	No	
		21 NCAC 08N .0412	FORENSIC SERVICES	Eff. September 1, 2023	Necessary	No	