

Burgos, Alexander N

From: Ascher, Seth M
Sent: Thursday, January 16, 2025 4:00 PM
To: David Nance
Cc: Lynne Sanders; Felecia Ashe; Burgos, Alexander N
Subject: Re: [External] RE: Periodic Review 21 NCAC 08

David,

Thanks for the thorough proposed timeline. I do not have any concerns with it, and would recommend a readoption deadline of May 1st, 2026 based on what you presented. Note that the readoption deadline is the date by which your board must readopt the rules and we are setting the deadlines on the first of the month for administrative purposes. So your timeline as written easily meets this deadline.

As to the register, if you are making any changes to the text of the rule, I recommend that you go ahead and publish it in the register. Pursuant to G.S. 150B-21.2 (c), the text needs to be published unless the rule is readopted without "substantive changes". You can avoid any issues about whether a particular change is "substantive" by erring on the side of publication.

Let me know if you have any questions or concerns about the proposed deadline.

Seth Ascher

Counsel to the North Carolina Rules Review Commission
Office of Administrative Hearings
(984) 236-1934

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From: David Nance <DavidNance@nccpaboard.gov>
Sent: Friday, January 10, 2025 10:09 AM
To: Ascher, Seth M <seth.ascher@oah.nc.gov>
Cc: Lynne Sanders <LynneSanders@nccpaboard.gov>; Felecia Ashe <FeleciaAshe@nccpaboard.gov>
Subject: RE: [External] RE: Periodic Review 21 NCAC 08

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Seth:

Our Board reviewed the attached schedule and approved it as it relates to the NC CPA Board working through the periodic review process. I wanted to provide this to you to see if this would be agreeable to you. We can get on a video call to discuss anything that we might need to do going forward. We have done a lot of preliminary work on proposed rule changes, but we need to fine tune some due to changes ongoing at the national level. We would

also want to meet with you as part of a pre-issuance review process as we would rather get things right before the rules get to the Commission level for approval.

I have a couple of questions related to the process going forward that I hope you can help with. As we will be changing/updating about 70 of our 120 rules, I want to make sure we do what is necessary from the Rules standpoint. The Training PowerPoint identified that if no changes to the rule, then only the name of the rule goes forward with the Notice of Text. But for substantial changes, the whole rule with changed text should be provided. I am assuming if we are making any wording changes to the rules, then we would need to provide text-based changes for each of those rules?

As we are looking at this process to update many of our rules, we want to make sure we provide the changes on the right forms, the right format, etc. to make the process as simple as possible. Any feedback you might have, please let me know. Thanks.

David R. Nance, CPA

Executive Director
NC State Board of CPA Examiners
Post Office Box 12827
Raleigh, North Carolina 27605
Voice: (919) 733-4215
Fax: (919) 733-4209
E-mail: dnance@nccpaboard.gov
Web: nccpaboard.gov

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From: Ascher, Seth M <seth.ascher@oah.nc.gov>
Sent: Tuesday, November 12, 2024 5:54 PM
To: David Nance <DavidNance@nccpaboard.gov>; Felecia Ashe <FeleciaAshe@nccpaboard.gov>
Cc: Lynne Sanders <LynneSanders@nccpaboard.gov>
Subject: Re: [External] RE: Periodic Review 21 NCAC 08

David,

I am happy to discuss this with you further. My schedule is fairly open between 10 and 3 tomorrow. I am working from home tomorrow, so let me know when a good time would be and I can give you a call.

Also, to be clear, the January 2025 deadline is not the deadline to update the rules. It is the deadline to provide us information about how long you anticipate it will take to update the rules, so that the Commission can set the

readoption deadline. I anticipate the actual readoption deadline will be 2027 at the earliest, but could be later based on the needs of your agency.

Seth Ascher

Counsel to the North Carolina Rules Review Commission
Office of Administrative Hearings
(984) 236-1934

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From: David Nance <DavidNance@nccpaboard.gov>
Sent: Tuesday, November 12, 2024 5:02 PM
To: Ascher, Seth M <seth.ascher@oah.nc.gov>; Felecia Ashe <FeleciaAshe@nccpaboard.gov>
Cc: Lynne Sanders <LynneSanders@nccpaboard.gov>
Subject: [External] RE: Periodic Review 21 NCAC 08

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Seth:

We probably need to have a conversation about this. As part of the readoption process, we were hoping to update and modernize many of our rules. And there are some things going on now that we may need to address in the near future. It would appear that January 2025 would be a fairly quick turnaround for us to ensure all the appropriate changes have been made and addressed. So, I think we need to know what exactly we need to produce by that deadline. Maybe we can schedule a conversation tomorrow? If so, can you give me a couple of times to meet?

David R. Nance, CPA

Executive Director
NC State Board of CPA Examiners
Post Office Box 12827
Raleigh, North Carolina 27605
Voice: (919) 733-4215
Fax: (919) 733-4209
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rules or any statutes are discouraged. If ever an opinion is given, it shall not be binding on the Board. Applicants, licensees, and any other persons who act in reliance on such opinions do so at their own risk (21 NCAC 08B .0508).

From: Ascher, Seth M <seth.ascher@oah.nc.gov>

Sent: Tuesday, November 12, 2024 3:21 PM

To: Felecia Ashe <FeleciaAshe@nccpaboard.gov>

Cc: Lynne Sanders <LynneSanders@nccpaboard.gov>; David Nance <DavidNance@nccpaboard.gov>

Subject: Re: Periodic Review 21 NCAC 08

Good afternoon,

Lynne brought to my attention that I put the wrong year in the estimated deadline to provide information. Pursuant to 26 NCAC 05 .0212, I anticipate the deadline to provide the information is January 7, 2025, not 2024. I have corrected that below. Let me know if you have any questions about this.

Seth Ascher

Counsel to the North Carolina Rules Review Commission

Office of Administrative Hearings

(984) 236-1934

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From: Ascher, Seth M <seth.ascher@oah.nc.gov>

Sent: Friday, November 8, 2024 3:09 PM

To: Felecia Ashe <FeleciaAshe@nccpaboard.gov>

Subject: Re: Periodic Review 21 NCAC 08

Good afternoon,

The attached periodic review reports have been finalized. The next step is to set a deadline for the readoption of these rules. Pursuant to G.S. 150B-21.3A and 26 NCAC 05 .0212, the RRC sets this deadline after consultation with the agency, and this email serves as the RRC's request for that consultation. Please review 26 NCAC 05 .0212 for the information required to be submitted to the RRC, and the deadlines for doing so.

It appears that the deadline for your agency to provide this information is **January 7, 2025**. As a starting point, I would recommend a February 1, 2027 readoption deadline, but I am open to considering a different recommendation based on the needs of your agency.

Let me know if you have any questions.

Seth Ascher

Counsel to the North Carolina Rules Review Commission

Office of Administrative Hearings
(984) 236-1934

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From: McGhee, Dana <dana.McGhee@oah.nc.gov>
Sent: Thursday, November 7, 2024 12:37 PM
To: Ascher, Seth M <seth.ascher@oah.nc.gov>
Subject: FW: Periodic Review 21 NCAC 08

Dana McGhee
Publications Coordinator
Office of Administrative Hearings
984-236-1937
dana.mcghee@oah.nc.gov

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From: McGhee, Dana
Sent: Thursday, November 7, 2024 12:34 PM
To: Felecia Ashe <FeleciaAshe@nccpaboard.gov>
Subject: Periodic Review 21 NCAC 08

Good afternoon, Felecia,

The determinations in the attached periodic review report for 21 NCAC 08 were effective August 29, 2024. Commission Counsel Seth Ascher will reach out to you to discuss setting the readoption date for the rules in the reports.

Let me know if you have any questions.

Dana McGhee
Publications Coordinator
Office of Administrative Hearings
984-236-1937
dana.mcghee@oah.nc.gov

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