

G.S. 150B-21.3A Report for 21 NCAC Chapter 8, BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

Agency - Board of Certified Public Accountant Examiners

Comment Period - Filled in by agency

Date Submitted to APO - Filled in by RRC staff

| Subchapter or Blank | Rule Section | Rule Citation | Rule Name | Date and Last Agency Action on the Rule | Agency Determination [150B-21.3A(c)(1)a] | Implements or Conforms to Federal Regulation [150B-21.3A(d1)] | Federal Regulation Citation | Public Comment Received [150B-21.3A(c)(1)] | Agency Determination Following Public Comment [150B-21.3A(c)(1)] | RRC Determination of Public Comments [150B-21.3A(c)(2)] | RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)] | OAH Next Steps | |
|--|---|--|--|--|---|---|-----------------------------|--|--|---|--|--|------------------------------------|
| SUBCHAPTER 8A - DEPARTMENTAL RULES | SECTION .0100 - ORGANIZATIONAL RULES | 21 NCAC 08A .0101 | FORMAL NAME | Amended Eff. July 1, 1987 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | 21 NCAC 08A .0102 | ADDRESS AND PHONE NUMBER | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | 21 NCAC 08A .0103 | OFFICE HOURS | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | SECTION .0200 - BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS | 21 NCAC 08A .0201 | ELECTION OF OFFICERS | Amended Eff. April 1, 2003 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | | 21 NCAC 08A .0203 | QUORUM | Amended Eff. October 1, 1984 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | SECTION .0300 - DEFINITIONS | 21 NCAC 08A .0301 | DEFINITIONS | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | | 21 NCAC 08A .0307 | PUBLIC PRACTICE OF ACCOUNTANCY OR ACCOUNTING | Amended Eff. April 1, 1994 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | | 21 NCAC 08A .0308 | HOLDING OUT TO THE PUBLIC | Amended Eff. January 1, 2006 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | | 21 NCAC 08A .0309 | CONCENTRATION IN ACCOUNTING | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08A .0310 | DIRECT SUPERVISION DEFINED | Amended Eff. April 1, 1999 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| SUBCHAPTER 8B - RULE-MAKING PROCEDURES | SECTION .0100 - PETITIONS FOR RULE-MAKING | 21 NCAC 08B .0101 | PETITIONS | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | 21 NCAC 08B .0102 | CONTENTS OF PETITION FOR NEW RULE | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | 21 NCAC 08B .0104 | CONTENTS OF PETITIONS FOR RULE AMENDMENT OR REPEAL | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | 21 NCAC 08B .0105 | GRANTING OR DENYING PETITIONS | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note | |
| | | SECTION .0200 - NOTICE | 21 NCAC 08B .0202 | MAILING LIST | Amended Eff. April 1, 1994 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | SECTION .0300 - HEARINGS | 21 NCAC 08B .0304 | ORAL PRESENTATION | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | | 21 NCAC 08B .0307 | CONTROL OF RULE-MAKING HEARINGS | Amended Eff. May 1, 1989. | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | SECTION .0500 - DECLARATORY RULINGS | 21 NCAC 08B .0501 | REQUEST FOR DECLARATORY RULING | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | | 21 NCAC 08B .0502 | CONTENTS OF REQUEST | Amended Eff. April 1, 1994 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |

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|--|---|-------------------|--|---|---|---|-----------------------------|--|--|---|--|------------------------------------|
| | | 21 NCAC 08B .0503 | REFUSAL TO ISSUE DECLARATORY RULING | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08B .0507 | CIRCUMSTANCES | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08B .0508 | REQUESTS FOR INFORMAL OPINIONS | Amended Eff. May 1, 1989 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| SUBCHAPTER 8C - CONTESTED CASES | SECTION .0100 - PROCEDURE IN CONTESTED CASES | 21 NCAC 08C .0103 | ADDITIONAL INFORMATION ON NOTICES OF HEARINGS | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0104 | WRITTEN PETITION FOR INTERVENTION | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0105 | NOTICE OF ALLOWANCE OR DENIAL OF PETITION TO INTERVENE | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0107 | DISQUALIFICATION OF BOARD MEMBER | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0108 | AFFIDAVIT OF DISQUALIFICATION | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0109 | FILING AFFIDAVIT OF DISQUALIFICATION | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0110 | DETERMINATION OF DISQUALIFICATION | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0111 | NEW HEARING AFTER DISQUALIFICATION | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0114 | PRE-HEARING CONFERENCE | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0115 | PURPOSES OF A PRE-HEARING CONFERENCE | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0116 | NOTICE OF PRE-HEARING CONFERENCE | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0118 | CONTINUANCES | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0121 | SERVICE OF SUBPOENAS | Amended Eff. March 1, 1990 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0122 | OBJECTIONS TO SUBPOENAS | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0123 | RESPONSES TO OBJECTIONS TO SUBPOENAS | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |

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|---|---|-------------------|--|---|---|---|-----------------------------|--|--|---|--|------------------------------------|
| | | 21 NCAC 08C .0124 | HEARINGS ON SUBPOENA CHALLENGES | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0125 | RECORDS OF CONTESTED CASES | Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08C .0126 | HEARING EXHIBITS | Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| 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 | Amended Eff. February 1, 2011 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08F .0102 | TYPE OF CPA EXAMINATION | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08F .0103 | FILING OF EXAMINATION APPLICATIONS AND FEES | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08F .0105 | CONDITIONING REQUIREMENTS | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08F .0106 | GRANTING EXAMINATION CREDIT FROM OTHER JURISDICTIONS | Amended Eff. January 1, 2006 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08F .0107 | COMMUNICATION OF RESULTS OF CPA EXAMINATIONS | Amended Eff. January 1, 2006 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08F .0111 | INELIGIBILITY DUE TO VIOLATION OF ACCOUNTANCY ACT | Amended Eff. April 1, 2003 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08F .0113 | CANDIDATE'S REQUEST TO REVIEW CPA EXAMINATION | Amended Eff. January 1, 2004 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | SECTION .0300 - EDUCATIONAL REQUIREMENTS FOR EXAMINATION | 21 NCAC 08F .0302 | EDUCATION AND WORK EXPERIENCE REQUIRED PRIOR TO CPA EXAM | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08F .0303 | SEMESTER HOUR EQUIVALENT | Eff. October 1, 1984 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | SECTION .0400 - EXPERIENCE | 21 NCAC 08F .0401 | WORK EXPERIENCE REQUIRED OF CANDIDATES FOR CPA CERTIFICATION | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08F .0409 | SATISFACTION OF EXPERIENCE REQUIREMENT BY TEACHING | Amended Eff. January 1, 2006 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08F .0410 | EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0500 - APPLICATIONS FOR CERTIFICATES | 21 NCAC 08F .0502 | APPLICATION FOR CPA CERTIFICATE | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | Yes | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |

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|---|---|-------------------|--|---|---|---|-----------------------------|--|--|---|--|------------------------------------|
| | | 21 NCAC 08F .0504 | CANDIDATES' ACCOUNTANCY LAW COURSE REQUIREMENT | Amended Eff. April 1, 2003 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| SUBCHAPTER 8G - CONTINUING PROFESSIONAL EDUCATION (CPE) | SECTION .0400 - CPE REQUIREMENTS | 21 NCAC 08G .0401 | CPE REQUIREMENTS FOR CPAS | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08G .0403 | QUALIFICATION OF CPE SPONSORS | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08G .0404 | REQUIREMENTS FOR CPE CREDIT | Amended Eff. January 1, 2007 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08G .0405 | ADMINISTRATION OF REQUIREMENT | Amended Eff. October 1, 1984 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08G .0406 | COMPLIANCE WITH CPE REQUIREMENTS | Amended Eff. January 1, 2007 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08G .0409 | COMPUTATION OF CPE CREDITS | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08G .0410 | PROFESSIONAL ETHICS AND CONDUCT CPE | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| SUBCHAPTER 08H - RECIPROCITY | | 21 NCAC 08H .0101 | RECIPROCAL CERTIFICATES | Amended Eff. February 1, 2011 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08H .0102 | TEMPORARY PERMIT | Amended Eff. April 1, 1999 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08H .0104 | NOTICE TO BOARD OF DISCIPLINE BY OTHER AGENCY | Amended Eff. April 1, 1994 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| SUBCHAPTER 8I - REVOCATION OF CERTIFICATES AND OTHER DISCIPLINARY ACTION | | 21 NCAC 08I .0101 | DISCIPLINARY ACTION | Amended Eff. April 1, 1994 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08I .0102 | PROCEDURE WHEN PETITION AGAINST BOARD MEMBER OR EMPLOYEE | Amended Eff. May 1, 1989 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08I .0104 | MODIFICATION OF DISCIPLINE | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08I .0105 | REVOCATION OF CERTIFICATES | Amended Eff. August 1, 1998 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| SUBCHAPTER 08J - RENEWALS AND REGISTRATIONS | | 21 NCAC 08J .0101 | ANNUAL RENEWAL OF CERTIFICATE, FORFEITURE, AND REAPPLICATION | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08J .0105 | INACTIVE STATUS: CHANGE OF STATUS | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08J .0106 | FORFEITURE OF CERTIFICATE AND REISSUANCE | Amended Eff. January 1, 2014 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08J .0107 | MAILING ADDRESSES OF CERTIFICATE HOLDERS AND CPA FIRMS | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08J .0108 | CPA FIRM REGISTRATION | Amended Eff. February 1, 2011 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08J .0109 | CPA FIRM PRACTICE PRIVILEGE NOTIFICATION | Eff. February 1, 2011 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08J .0110 | REGISTRATION FEES | Amended Eff. January 1, 2004 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08J .0111 | COMPLIANCE WITH CPA FIRM REGISTRATION | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |

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|---|---|--|--|--|---|---|-----------------------------|--|--|--|--|------------------------------------|
| SUBCHAPTER 08K - PROFESSIONAL CORPORATIONS AND PROFESSIONAL LIMITED LIABILITY COMPANIES | SECTION .0100 - GENERAL PROVISIONS | 21 NCAC 08K .0104 | REGISTRATION AND RENEWAL | Amended Eff. July 1, 2010 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | | 21 NCAC 08K .0105 | SUPPLEMENTAL REPORTS | Amended Eff. February 1, 2011 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | SECTION .0200 - PRACTICE PROCEDURES OF PROFESSIONAL CORPORATIONS AND PROFESSIONAL LIMITED LIABILITY COMPANIES | 21 NCAC 08K .0201 | CORPORATE AND PROFESSIONAL LIMITED LIABILITY COMPANY NAMES | Amended Eff. April 1, 1994 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| | SECTION .0300 - REGISTERED LIMITED LIABILITY PARTNERSHIPS | 21 NCAC 08K .0301 | REGISTERED LIMITED LIABILITY PARTNERSHIPS | Amended Eff. August 1, 1998 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| SUBCHAPTER 08M - STATE QUALITY REVIEW PROGRAM | SECTION .0100 - GENERAL SQR REQUIREMENTS | 21 NCAC 08M .0105 | PEER REVIEW REQUIREMENTS | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08M .0106 | COMPLIANCE | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08M .0107 | ETHICAL DUTIES OF REVIEWER | Eff. January 1, 2004 | Necessary without substantive public interest | Select One | | No | Necessary without substantive public interest | No comments with merit | Necessary without substantive public interest and should remain in effect without further action | Keep in Code - Update History Note |
| SUBCHAPTER 8N - PROFESSIONAL ETHICS AND CONDUCT | SECTION .0100 - SCOPE AND APPLICABILITY | 21 NCAC 08N .0101 | SCOPE OF THESE RULES | Eff. April 1, 1994 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0102 | APPLICABILITY AND ORGANIZATION OF RULES | Eff. April 1, 1994 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0103 | RESPONSIBILITY FOR COMPLIANCE BY OTHERS | Amended Eff. January 1, 2006 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0200 - RULES APPLICABLE TO ALL CPAs | 21 NCAC 08N .0201 | INTEGRITY | Eff. April 1, 1994 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0202 | DECEPTIVE CONDUCT PROHIBITED | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0203 | DISCREDITABLE CONDUCT PROHIBITED | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0204 | DISCIPLINE BY FEDERAL AND STATE AUTHORITIES | Amended Eff. January 1, 2006 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0205 | CONFIDENTIALITY | Amended Eff. February 1, 2004 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0206 | COOPERATION WITH BOARD INQUIRY | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0207 | VIOLATION OF TAX LAWS | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0208 | REPORTING CONVICTIONS, JUDGMENTS, AND DISCIPLINARY ACTIONS | Amended Eff. January 1, 2014 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0209 | ACCOUNTING PRINCIPLES | Amended Eff. July 1, 2010 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0211 | RESPONSIBILITIES IN TAX PRACTICE | Amended Eff. July 1, 2010 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0212 | COMPETENCE | Eff. April 1, 1994 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | 21 NCAC 08N .0213 | OTHER RULES | Amended Eff. January 1, 2006 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt | |
| | 21 NCAC 08N .0214 | OUTSOURCING TO THIRD-PARTY SERVICE PROVIDERS | Amended Eff. July 1, 2010 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt | |

G.S. 150B-21.3A Report for 21 NCAC Chapter 8, BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

Agency - Board of Certified Public Accountant Examiners

Comment Period - Filled in by agency

Date Submitted to APO - Filled in by RRC staff

| Subchapter or Blank | Rule Section | Rule Citation | Rule Name | Date and Last Agency Action on the Rule | Agency Determination [150B-21.3A(c)(1)a] | Implements or Conforms to Federal Regulation [150B-21.3A(d1)] | Federal Regulation Citation | Public Comment Received [150B-21.3A(c)(1)] | Agency Determination Following Public Comment [150B-21.3A(c)(1)] | RRC Determination of Public Comments [150B-21.3A(c)(2)] | RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)] | OAH Next Steps |
|---------------------|---|-------------------|--|---|--|---|-----------------------------|--|--|---|--|---------------------------------|
| | | 21 NCAC 08N .0215 | INTERNATIONAL FINANCIAL ACCOUNTING STANDARDS | Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | 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 | Eff. April 1, 1994 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0302 | FORMS OF PRACTICE | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0303 | OBJECTIVITY AND CONFLICTS OF INTEREST | Amended Eff. January 1, 2006 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0304 | CONSULTING SERVICES STANDARDS | Amended Eff. July 1, 2010 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0305 | RETENTION OF CLIENT RECORDS | Amended Eff. January 1, 2006 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0306 | ADVERTISING OR OTHER FORMS OF SOLICITATION | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0307 | CPA FIRM NAMES | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0308 | VALUATION SERVICES STANDARDS | Amended Eff. July 1, 2010 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | SECTION .0400 - RULES APPLICABLE TO CPAs PERFORMING ATTEST SERVICES | 21 NCAC 08N .0401 | PUBLIC RELIANCE | Amended Eff. January 1, 2006 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0402 | INDEPENDENCE | Amended Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0403 | AUDITING STANDARDS | Amended Eff. July 1, 2010 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0404 | ACCOUNTING AND REVIEW SERVICES STANDARDS | Amended Eff. July 1, 2010 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0405 | GOVERNMENTAL ACCOUNTING STANDARDS | Amended Eff. July 1, 2010 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0406 | ATTESTATION STANDARDS | Amended Eff. July 1, 2010 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0407 | COMPETITIVE BIDDING | Eff. April 1, 1994 | Unnecessary | Select One | | No | Unnecessary | No comments with merit | Unnecessary and should expire on the first day of the month following the consultation | Rule expired - remove from Code |
| | | 21 NCAC 08N .0408 | PEER REVIEW STANDARDS | Amended Eff. January 1, 2006 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0409 | GOVERNMENT AUDITING STANDARDS | Eff. February 1, 2011 | Necessary with substantive public interest | Select One | | No | Necessary with substantive public interest | No comments with merit | Necessary with substantive public interest and must be readopted | Agency must readopt |

May 22, 2014

The North Carolina State Board of CPA Examiners (Board) received the following comment during the 60-day public comment period regarding the Periodic Review of the Board's rules:

April 30, 2014

I would like to request that the following rule be reviewed 21 NCAC 08F .0502 - Application for CPA Certificate

b) The application for a CPA certificate shall include three certificates of good moral character provided by the Board and completed by CPAs.

While it is easy to recognize that CPAs should be of good moral character, can that only be determined by other [sic] CPA's? Are there not other professionals who could also give the same assurance of a [sic] candidates character? Candidates are allowed to take the exams with references from individuals other than [sic] CPA's. The requirements for becoming a CPA are stringent. If a candidate can meet all other requirements, should they be denied a CPA certificate because they do not have the CPA contacts to obtain references? Not all current [sic] CPA's are open to the idea of completing these forms due to the fact they are opening the door for more competition. This rule can potentially deny very good, moral and qualified candidates on the basis of "it's who you know, not what you know".

Thank you,
Sharon Sharp

The Board offers the following response to Ms. Sharpe's comment:

The basis for Rule 21 NCAC 08F. 0502(b), "The application for a CPA certificate shall include three certificates of good moral character provided by the Board and completed by CPAs." is derived from NCGS 93-12(b). NCGS 93-12(b) states,

To be eligible to receive a certificate of qualification to practice as a certified public accountant, a person shall submit evidence satisfactory to the Board that:

b. The person has the endorsement as to the person's eligibility of three certified public accountants who

currently hold licenses in any state or territory of the territory of the United States or District of Columbia.”

The Board does not disagree that there are other professionals who could provide an assurance as to the good moral character of a certificate applicant in the same manner as an applicant's family, pastor, or non-CPA friends. However, in a profession which is known to be one of the most respected and highly ethical licensed professions in the United States, who better to vouch for a certificate applicant's moral character and ethical behavior than an individual who himself must adhere to the same principles of ethics as the candidate? An individual licensed as a CPA knows first-hand the role of ethics in the accounting profession and has a perspective and understanding of ethics as that is unique to the CPA profession.

Certificate applicants do have many opportunities to make contacts with CPAs during the journey to become a CPA. Many of the professors at the colleges and universities where the accounting degrees are obtained prior to sitting for the Uniform CPA Examination are, in fact, CPAs. Once an individual has passed the examination, he or she must complete the final requirement, work experience, before applying for a certificate. A certificate applicant is not required to work under the direct supervision of a CPA for his or her work experience for licensure. The majority of CPAs however, do apply for a certificate using one year experience under the direct supervision of a CPA rather than four years of experience working in the field of accounting. Those individuals not working under the direct supervision of a CPA often are working with CPAs who can be a moral character reference as well. An applicant may have friends with whom they graduated from the same accounting program and those individuals have become certified and could provide a moral character reference for the applicant.

The value of having a licensed CPA complete a moral character reference for a certificate applicant cannot be replaced by any other professional's reference or that of another non-CPA reference. The Board feels this rule is necessary as written with substantive public interest for the protection of the public that CPAs serve.