REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08A .0301

DEADLINE FOR RECEIPT: Friday, December 13, 2013

***NOTE WELL: This request when viewed on computer extends several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this rule prior to the Commission's next meeting. The Commission has not yet reviewed this rule and therefore there has not been a determination as to whether the rule will be approved. You may call this office to inquire concerning the staff recommendation.

In reviewing these rules, the staff determined that the following technical changes need to be made:

*On page 1, delete the page number at the bottom. Page numbers remains on pages 2 through 4.*

*On page 2, lines 5 through 6 would read better if written as follows:*

*“in G.S. 93-1(a) and other definitions in this Section and the following definitions apply when these terms are used in this Chapter:”*

*On page 1, line 12, who is the “responsible party”? Is this a term known to the regulated public or should it be defined?*

*On page 1, line 8, the term “Retired” is deleted and page 3, lines 8 through 13 deletes the definition for “Retired.” Has there been recent statutory change to justify this change. See:*

*G.S. 93-12(8b)2. states that: The Board shall adopt rules for the administration of the continuing professional education requirement with a minimum number of hours of 40 and a maximum number of hours of 40 per year,* ***and the Board may exempt persons who are retired or inactive from the continuing professional education requirement.*** *The Board may also permit any certified public accountant to accumulate hours of continuing professional education in any calendar year of as much as two additional years annual requirement in advance of or subsequent to the required calendar year.*

*On page 2, line 13, what does “membership” relate to? It is truly a “membership” or is it a license or certification?*

*On page 2, line 21, in the definition of “inactive” change “one” to “a person”*

*On page 2, lines 22 through 23, based on the subsequent deletion of “retired” does this change mean that a retired CPA may use the title of a “certified public accountant”?*

*On page 2, line 29, is the terms equity and ownership redundant? Could a CPA firm have an owner that is non-equity?*

*On page 3, line 6, why does the definition of “referral fee” not include the phrase “product or” like the definition of “commission” on page 1?*

*On page 3, lines 15-16, does the sentence accomplish the same intent in the following refined form:*

*“to ~~perform procedures, limited to~~ analytical procedures and ~~inquires,~~ inquires to obtain…”*

*On page 3, line 16, define or delete “limited”*

*On page 3, line 21, what is being revoked? Is it a revocation of a license or revocation of a title?*

*On page 3, line 26, what does “tax” mean in this context? The next definition refers to “tax return.” Could the word “return” be missing in line 26?*

*On page 3, lines 29 through 31 and lines 33 through 35, to reduce ambiguity, the sentence should be written as follows:*

*“The forms include handwritten; typed; printed; word processed; photocopied; photographed; computerized data; or any other forms of letters, words, pictures, sounds, or symbols”*

*On page 3, line 34, why does the definition of “work product” not include the term “printed” like the definition of “work papers” on page 3?*

*On page 4, line 2, delete the comma after “cancellation.”*

*On page 4, specify that the authority is 93-12(3).*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08F .0103

DEADLINE FOR RECEIPT: Friday, December 13, 2013

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The Rules Review Commission staff has completed its review of this rule prior to the Commission's next meeting. The Commission has not yet reviewed this rule and therefore there has not been a determination as to whether the rule will be approved. You may call this office to inquire concerning the staff recommendation.

In reviewing these rules, the staff determined that the following technical changes need to be made:

*On page 1, delete the page number at the bottom. Page number remains on page 2.*

*Page 1, line 7 through 8 indicates that the information may be obtained at the website. Is there an alternative means, such as an address that could be listed for written requests?*

*Page 1, line 10, delete “such as:” and replace with “including:”*

*Page 1, lines 17 through 18, delete the phrase “for the purposes of becoming a U.S. citizen”*

*Page 1, line 18, there is an “or” at the end of list for items (1) and (2). Delete the “or” at the end of item (1) on line 18.*

*On page 1, in lines 22 through 29, the language in (d) and (e) appears to be same thought. Combine (e) into (d) by adding the following last sentence:*

*“Applications for re-examination shall not resubmit official transcripts.” Also, is it the applications for re-examination or applicants for re-examination?*

*Re-letter all subsequent paragraphs.*

*On page 1, lines 30 through 32 are not clear. If the certificates are part of the application, the sentence should be rewritten to explain the process. This sentence may more clearly illustrate what is occurring:*

*“To document good moral character as required by G.S. 93-12(5), three persons not related by blood or marriage to the applicant shall sign the application certifying the good moral character of the applicant.”*

 *On page 1, line 34, add “of the” between “copy final”*

 *On page 1, line 35, add a comma before “or”*

 *On page 2, line 5, delete or define “thin”*

*On page 2, lines 6 through 7, the clause “so that the applicant’s appearance is changed” is awkward. Rewrite as follows:*

 *“Retouched photographs shall not be accepted.”*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08F .0502

DEADLINE FOR RECEIPT: Friday, December 13, 2013

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In reviewing these rules, the staff determined that the following technical changes need to be made:

*Delete the page number at the bottom of the page.*

*On line 5, define or list “other evidence.”*

*On line 6, change “regulatory requirement” to “rule requirements”*

*Page 1, line 6 through 7 indicates that the information may be obtained at the website. Is there an alternative means, such as an address that could be listed for written requests?*

*Paragraph (b) references the form for certifying good moral character. A review of the application indicates that this form is part of the application, but must be copied by the applicant three times. This sentence needs to be rewritten to accurately reflect the process. This sentence may more clearly illustrate what is occurring:*

*“The application for a CPA certificate shall include three Certificate of Moral Character and Eligibility – CPA Certificate Applicants completed by CPAs who currently hold licenses in any state or territory of the United States or the District of Columbia.”*

*In**Paragraph (c), line 12 discusses licenses in other states and is different from the prior sentence about criminal actions. Create a new paragraph with the sentence on line 12 beginning with “If an application has been denied…”*

*Re-letter all subsequent paragraphs after dividing Paragraph (c).*

*Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08G .0401

DEADLINE FOR RECEIPT: Friday, December 13, 2013

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In reviewing these rules, the staff determined that the following technical changes need to be made:

*On page 1, delete the page number at the bottom. Page number remains on page 2.*

*On page 1, line 6, change Rule 08G .0403(c)(17) to Rule 08G .0403(c)(16).*

*On page 1, line 8, should the “or” be an “and”*

*On page 1, line 15, add a comma between “ethics or” and define or delete “related.”*

*On page 1, lines 22 through 25, the Subparagraphs should end with a semicolons with line 25 having an “or” after the semicolon.*

*On page 1, line 28, you delete “retired” and leave “inactive.” Are you trying to subject retired CPAs to CPE requirements?*

*G.S. 93-12(8b)2. states that: The Board shall adopt rules for the administration of the continuing professional education requirement with a minimum number of hours of 40 and a maximum number of hours of 40 per year,* ***and the Board may exempt persons who are retired or inactive from the continuing professional education requirement.*** *The Board may also permit any certified public accountant to accumulate hours of continuing professional education in any calendar year of as much as two additional years annual requirement in advance of or subsequent to the required calendar year.*

*On page 1, line 36, change “reinstatement” to “reissuance”*

*On page 1, line 37, delete the word “also”*

*On page 2, Paragraph (i), is the intent to allow non-residents to have a lower annual CPE requirement than residents? If not, then the requirement of 40 hours needs to be inserted, either in full language or a reference to Paragraph (d) of this Rule. Delete the language “including 21 NCAC 08G. 0401.”*

*On page 2, lines 4 through 5, the term “actively” is used twice. This is not a term in the definitions. Should it be defined or is the term commonly known and accepted among your regulated public?*

*Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

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REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08G .0403

DEADLINE FOR RECEIPT: Friday, December 13, 2013

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In reviewing these rules, the staff determined that the following technical changes need to be made:

*On page 1, delete the page number at the bottom. Page number remains on pages 2 through 3.*

*On page 1, line 4, the sentence now reads “sponsors of CPE courses nor courses.” The second clause of “nor courses” seems redundant and should be deleted.*

*The phrase “National Registry of CPE Sponsors maintained by NASBA” is inconsistent in Paragraphs (b) and (c). Lines 14 through 15 should be rewritten to state the following:*

*“CPE providers not in good standing on the National Registry of CPE Sponsors maintained by NASBA shall meet the following requirements:”*

*On page 1, lines 16 through 18, is the auditor still allowed to receive credit for the CPE course?*

*On page 1, line 24, delete “should” and replace with “shall.”*

*On page 1, line 27, delete “could” and replace with “may.”*

*On page 1, line 35, the word “appropriate” is unclear and vague. Consider rewriting the sentence to “those who have the education and experience for the level of the course.”*

*On page 2, line 3 should switch assign and accurately to read “accurately assign the”*

*On page 2, Subparagraphs (10) and (12), appear to be directly related to Subparagraph (5) on page 1. Move (10) and (12) from page 2 and make these two Items a list under (5) as follows, with additional changes to Subparagraph (10) as written below:*

(5) evaluate the performance of an instructor or presenter of a course to determine whether the instructor or presenter is suited to serve as an instructor or presenter in the future as follows:

(A) ~~provide,~~ before the course's conclusion, ~~an opportunity~~ provide for the attendees an opportunity to evaluate the quality of the course by questionnaires, oral feedback, or other means, in order to determine whether the course's objectives have been met, its prerequisites were necessary or desirable, the facilities used were satisfactory, and the course content was appropriate for the level of the course; and

(B) systematically review the evaluation process to ensure its effectiveness;

*On page 2, line 19, add a comma after “continuous.”*

*On page 2, lines 23 through 24, delete the phrase “but not limited to,”*

*On page 2, line 35, is the phrase “compliant with the CPE requirements” necessary? It seems redundant as this Rule identifies the person as someone who failed to comply with the terms of this Rule that is titled as Qualification of CPE Sponsors.*

*Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08G .0409

DEADLINE FOR RECEIPT: Friday, December 13, 2013

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The Rules Review Commission staff has completed its review of this rule prior to the Commission's next meeting. The Commission has not yet reviewed this rule and therefore there has not been a determination as to whether the rule will be approved. You may call this office to inquire concerning the staff recommendation.

In reviewing these rules, the staff determined that the following technical changes need to be made:

*On page 1, delete the page number at the bottom. Page number remains on page 2.*

*On page 1, line 5, re-write “One-half credits” to “One-half credit” to delete the “s.”*

*On page 1, lines 7 and 8, delete the term “thus” and “only.”*

*On page 1, line 22, delete the comma after “determine.”*

*On page 1, line 22, define or incorporate by reference the “NASBA word count formula.”*

*On page 1, line 26, clarify “credit for preparing for and presenting.” Is the second “for” necessary and is the person receiving credit for both preparing and presenting?*

*On page 1, lines 31 through 32 needs to re-written as a declarative statement, as follows:*

*“An article written for a CPA’s client or business newsletter shall not receive CPE credit.”*

*On page 1, line 33, is it necessary to provide parameters for the term “graduate level” college course? Do you mean a something as restrictive as master's degrees, doctoral degrees, and other postgraduate qualifications such as graduate certificates and professional degrees? The introductory phrase is only “Instructing a College Course” but the inclusion of “graduate level” is substantially narrower in application. Furthermore, line 35 says that “Credit shall not be given for instructing an undergraduate level course.” If you mean graduate and are able to provide clearer parameters, include the language before the word “college” on line 36.*

*On page 1, lines 35 through 37, and page 2, line 1, this sentence is unclear and vague. Can someone get 50% under (d) for preparing and presenting and then get another 50% under (f) because the course has sufficient credit hours? Rewrite the sentence to clarify the intent.*

*Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08G .0410

DEADLINE FOR RECEIPT: Friday, December 13, 2013

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In reviewing these rules, the staff determined that the following technical changes need to be made:

*Delete the page number at the bottom of the page.*

*On line 5, move the term “either” from the front to the end of the phrase “two contact hours in”*

*On line 7, the language identifying the applicable Rule is rewritten, but excludes Rule 08G .0403(c). Was it the intent to be more restrictive for professional ethics and conduct CPEs?*

*Lines 10 through 11, the term “actively” is used twice. This is not a term in the definitions. Should it be defined or is the term commonly known and accepted among your regulated public?*

 *Add 93-12(3) and 93-12(9) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08I .0104

DEADLINE FOR RECEIPT: Friday, December 13, 2013

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The Rules Review Commission staff has completed its review of this rule prior to the Commission's next meeting. The Commission has not yet reviewed this rule and therefore there has not been a determination as to whether the rule will be approved. You may call this office to inquire concerning the staff recommendation.

In reviewing these rules, the staff determined that the following technical changes need to be made:

*The title of this Rule will more accurately reflect the content if it is “Modification of Disciplinary Action”*

*On page 1, delete the page number at the bottom. Page number remains on page 2.*

*Where is the authority to “reissue” a revoked certificate? G.S. 93-12(9) grants the following authority:*

Adoption of Rules of Professional Conduct; Disciplinary Action. – The Board shall have the power to adopt rules of professional ethics and conduct to be observed by certified public accountants in this State and persons exercising the practice privilege authorized by this Chapter. The Board shall have the power to revoke, either permanently or for a specified period, any certificate issued under the provisions of this Chapter to a certified public accountant or any practice privilege authorized by the provisions of this Chapter or to censure the holder of any such certificate or person exercising the practice privilege authorized by this Chapter.

*The statutory authority to revoke allows the revocation to be permanent or for a specific time frame, so if the time frame was initially permanent or specific, why would it be modified? Is this rule more appropriately aimed at addressing the revocation for a specific time frame? Please clarify statutory authority.*

*On page 1, line 9, change “nor” to “or.”*

*On page 1, line 12, add the phrase “the relief sought” to the “shall set out” so that it is a complete thought that “in writing, shall set out the relief sought, and…”*

*On page 1, line 19, delete or define “completely”*

*On page 1, line 20, replace “which” with “that”*

*On page 1, lines 22 through 28, the list should be written more clearly, as follows:*

1. *the person has not engaged…;*
2. *the person has completed the sentence imposed with respect to any criminal… ;and*
3. *that restitution has been made to any aggrieved party with respect to a ….*

*On page 1, lines 36 through 37, the reference to “requirements for initial certification which existed at the time of the original application” seems unclear and vague. How does an applicant know the initial certifications that existed at the time of the original application?*

*On page 1, line 37, replace “which” with “that”*

*On page 2, line 5, delete or define “ordinarily”*

*On page 2, line 9, show possession to the licensee and the CPA firm – “to ensure the licensees’ or CPA firm’s future compliance”*

*On page 2, line 9, change “regulatory requirement” to “rule requirements”*

 *Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08J .0105

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In reviewing these rules, the staff determined that the following technical changes need to be made:

 *Delete the page number at the bottom of the page.*

*In line 4, you delete “retired” and leave “inactive.” Are you trying to establish that retired CPAs are unable to change status?*

*G.S. 93-12(8b)2. states that: The Board shall adopt rules for the administration of the continuing professional education requirement with a minimum number of hours of 40 and a maximum number of hours of 40 per year,* ***and the Board may exempt persons who are retired or inactive from the continuing professional education requirement.*** *The Board may also permit any certified public accountant to accumulate hours of continuing professional education in any calendar year of as much as two additional years annual requirement in advance of or subsequent to the required calendar year.*

*In line 8, change “description” to “definition” and then delete “as defined” and “be or” so that the sentence reads as follows:*

*“A CPA who does not meet the definition of inactive may not remain on inactive status.”*

*Again, in line 8, you delete “retired” and leave “inactive.” Are you trying to establish that retired CPAs are unable to change status?*

*On line 13, delete or define “acceptable.” Alternatively, you may need to refer to the rule for CPE courses.*

*In line 17, there is a reference to 21 NCAC 08F .0504. To remain consistent throughout the rules, this should be written as Rule 08F .0504(b). Adding the subparagraph helps to provide clarification as it appears by context of (c)(2) that the open book examination is not applicable.*

*In lines 18 through 20, there needs to be consistency with Rule 08F .0502(b), by replacing the current language as follows:*

*“furnishing three Certificate of Moral Character and Eligibility – CPA Certificate Applicants completed by CPAs who currently hold licenses in any state or territory of the United States or the District of Columbia.”*

*Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08J .0106

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In reviewing these rules, the staff determined that the following technical changes need to be made:

 *Delete the page number at the bottom of the page.*

*On line 9, “Rules” should be a lower case “r”*

*On line 10, it appears as though an “s” was added to “request.” Please strikethrough “request” and add “requests” underlined.*

*In lines 13 through 15, there needs to be consistency with Rule 08F .0502(b) and Rule 08J .0105(c)(3), by replacing the current language as follows:*

*“three Certificate of Moral Character and Eligibility – CPA Certificate Applicants completed by CPAs who currently hold licenses in any state or territory of the United States or the District of Columbia.”*

 *Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08J .0107

DEADLINE FOR RECEIPT: Friday, December 13, 2013

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In reviewing these rules, the staff determined that the following technical changes need to be made:

 *Delete the page number at the bottom of the page.*

 *The sentence may read clear with semicolons:*

*“home address and phone number; CPA firm address and phone number; business location and phone number; or email address.”*

 *Do you need mobile phone? Do you request both work and personal email addresses?*

 *Alternatively, the sentence may be re-written as:*

*All certificate holders and CPA firms shall notify the Board in writing within 30 days of any change for the following contact information:*

1. *home mailing address and telephone number;*
2. *business name;*
3. *business street address and mailing address;*
4. *business telephone number; or*
5. *email address.*

*Add 93-12(3) to the statutory authority.*

 *Delete 93-12(9) from the statutory authority, as it does not appear applicable.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

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REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08M .0105

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In reviewing these rules, the staff determined that the following technical changes need to be made:

 *Delete the page number at the bottom of the page.*

 *On line 8, should the “and” be an “or”?*

*On line 9, what does “engagement” mean? Is this a term known to the regulated public or should it be defined?*

*On line 12, what does “report” mean? Is that the service reference in line 1 and identified in lines 6 through 10?*

 *On line 21, define or delete “substantially”*

 *On line 22, replace “in advance” with “with advance approval”*

*Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

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REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08N .0202

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In reviewing these rules, the staff determined that the following technical changes need to be made:

 *Delete the page number at the bottom of the page.*

 *Line 4 should mirror the title of this Rule and line 4 of Rule 08N .0203 as follows:*

 *~~Deception~~ Deceptive Defined.*

*Line 4 defines “deception” by using the word “deceptive.” Rewrite the sentence to define deceptive, such as defined by Merriam-Webster:*

*“A CPA shall not engage in conduct making or intending people to believe something that is not true.”*

 *Line 4 should mirror line 5 of Rule 08N .0203 as follows:*

*Prohibited ~~Deception.~~ Deceptive Conduct. ~~Prohibited conduct under this Section~~ ~~include but is not limited to deception in:~~ Deceptive Conduct includes:*

*Line 18, what is “accountancy laws”? Is this a standard known to the regulated public or should be defined or incorporated by reference?*

*Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

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REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08N .0203

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In reviewing these rules, the staff determined that the following technical changes need to be made:

 *Delete the page number at the bottom of the page.*

*Line 4 defines “discreditable” by using the word “discreditable.” Rewrite the sentence to define discredit, such as defined by Merriam-Webster:*

*“A CPA shall not engage in conduct that is injurious to the reputation of the accounting profession.”*

*Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08N .0208

DEADLINE FOR RECEIPT: Friday, December 13, 2013

***NOTE WELL: This request when viewed on computer extends several pages. Please be sure you have reached the end of the document.***

The Rules Review Commission staff has completed its review of this rule prior to the Commission's next meeting. The Commission has not yet reviewed this rule and therefore there has not been a determination as to whether the rule will be approved. You may call this office to inquire concerning the staff recommendation.

In reviewing these rules, the staff determined that the following technical changes need to be made:

 *Delete the page number at the bottom of the page.*

*Paragraph (b) is a long sentence and should be broken into a list.*

*(b) Civil Actions. A CPA shall notify the Board within 30 days of the following:*

*(1) any judgment or settlement…;*

*(2) the basis that is grounded…; and*

*(3) that was brought against either…*

 *In lines 7 and 9, the “which” should be deleted and replaced with “that”*

*In lines 12 through 13, some commas may need to be replaced with semicolons to accurately reflect intent, as follows:*

*“professional ~~negligence,~~ negligence; gross ~~negligence,~~ negligence; ~~dishonesty,~~ dishonesty; ~~fraud,~~ fraud; ~~misrepresentation,~~ misrepresentation; ~~incompetence,~~ incompetence;...”*

 *On line 16, “Criminal Investigation Divisions” should be lowercase letters*

*On line 19, is it more accurate to state “failure to pay or apparent failure to pay”? This requires moving “apparent.” Also, add “for” before “any” at the end of sentence.*

*Add 93-12(3) to the statutory authority.*

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Of course, this will also require conforming changes to the attached copies of the rule. Please check to see that this paperwork is in order and is returned along with the revised rule.