

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 | 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 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08A .0301 | DEFINITIONS | Amended Eff. May 1, 2017 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | SECTION .0300 - DEFINITIONS | 21 NCAC 08A .0307 | PUBLIC PRACTICE OF ACCOUNTANCY OR ACCOUNTING | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08A .0308 | HOLDING OUT TO THE PUBLIC | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08A .0309 | CONCENTRATION IN ACCOUNTING | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |

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 | 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 08B .0507 | CIRCUMSTANCES | Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt | |
| | | 21 NCAC 08B .0508 | REQUESTS FOR INFORMAL OPINIONS | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary 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 | Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. October 28, 2014 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt | |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt | |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt | | |
| 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 | | No | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt | | |

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|--|--|--|--|--|--|---|-----------------------------|--|--|---|--|---------------------------------|
| 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08F .0103 | FILING OF EXAMINATION APPLICATIONS AND FEES | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08F .0105 | CONDITIONING REQUIREMENTS | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08F .0111 | INELIGIBILITY DUE TO VIOLATION OF ACCOUNTANCY ACT | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt | |
| | SECTION .0300 - EDUCATIONAL REQUIREMENTS FOR EXAMINATION | 21 NCAC 08F .0302 | EDUCATION AND WORK EXPERIENCE REQUIRED PRIOR TO CPA EXAM | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | SECTION .0400 - EXPERIENCE | 21 NCAC 08F .0401 | WORK EXPERIENCE REQUIRED OF CANDIDATES FOR CPA CERTIFICATION | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted |
| | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | 21 NCAC 08F .0410 | | EDUCATION REQUIRED OF CANDIDATES FOR CPA CERTIFICATION | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| SECTION .0500 - APPLICATIONS FOR CERTIFICATES | 21 NCAC 08F .0502 | APPLICATION FOR CPA CERTIFICATE | Amended Eff. February 1, 2018 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt | |
| | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt | |
| SUBCHAPTER 08G - CONTINUING PROFESSIONAL EDUCATION (CPE) | SECTION .0400 - CPE REQUIREMENTS | 21 NCAC 08G .0401 | CPE REQUIREMENTS FOR CPAS | Amended Eff. January 1, 2020 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08G .0403 | QUALIFICATION OF CPE SPONSORS | Amended Eff. January 1, 2020 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08G .0404 | REQUIREMENTS FOR CPE CREDIT | Amended Eff. January 1, 2020 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08G .0406 | COMPLIANCE WITH CPE REQUIREMENTS | Amended Eff. January 1, 2020 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08G .0409 | COMPUTATION OF CPE CREDITS | Amended Eff. January 1, 2020 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| SUBCHAPTER 08H - RECIPROCITY | | 21 NCAC 08H .0101 | RECIPROCAL CERTIFICATES | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |

G.S. 150B-21.3A Report for 21 NCAC 08, Board of Certified Public Accountant Examiners

Agency - Board of Certified Public Accountant Examiners

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| 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 | 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 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| SUBCHAPTER 08I - REVOCATION OF CERTIFICATES AND OTHER DISCIPLINARY ACTION | | 21 NCAC 08I .0101 | DISCIPLINARY ACTION | Amended Eff. May 1, 2017 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08I .0104 | MODIFICATION OF DISCIPLINE | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08J .0105 | INACTIVE STATUS; CHANGE OF STATUS | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08J .0107 | MAILING ADDRESSES OF CERTIFICATE HOLDERS AND CPA FIRMS | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08J .0111 | COMPLIANCE WITH CPA FIRM REGISTRATION | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08J .0112 | RETIRED STATUS - CHANGE OF STATUS | Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 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 | | No | Necessary | No comments with merit |
| 21 NCAC 08K .0105 | SUPPLEMENTAL REPORTS | | | Amended Eff. March 1, 2020 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| SUBCHAPTER 08M - STATE QUALITY REVIEW PROGRAM | SECTION .0300 - REGISTERED LIMITED LIABILITY PARTNERSHIPS SECTION .0100 - GENERAL SQR REQUIREMENTS | 21 NCAC 08M .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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08M .0105 | PEER REVIEW REQUIREMENTS | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08M .0106 | COMPLIANCE | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |

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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 | 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 .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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| 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 | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0102 | APPLICABILITY AND ORGANIZATION OF RULES | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0103 | RESPONSIBILITY FOR COMPLIANCE BY OTHERS | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | SECTION .0200 - RULES APPLICABLE TO ALL CPAs | 21 NCAC 08N .0201 | INTEGRITY | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0202 | DECEPTIVE CONDUCT PROHIBITED | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0203 | DISCREDITABLE CONDUCT PROHIBITED | Amended Eff. May 1, 2017 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0204 | DISCIPLINE BY FEDERAL AND STATE AUTHORITIES | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0205 | CONFIDENTIALITY | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0206 | COOPERATION WITH BOARD INQUIRY | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0207 | VIOLATION OF TAX LAWS | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0208 | REPORTING CONVICTIONS, JUDGMENTS, AND DISCIPLINARY ACTIONS | Amended Eff. May 1, 2017 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0209 | ACCOUNTING PRINCIPLES | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0211 | RESPONSIBILITIES IN TAX PRACTICE | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0212 | COMPETENCE | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0213 | OTHER RULES | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0214 | OUTSOURCING TO THIRD-PARTY PROVIDERS | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0215 | INTERNATIONAL FINANCIAL ACCOUNTING STANDARDS | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary 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 | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0302 | FORMS OF PRACTICE | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0303 | OBJECTIVITY AND CONFLICTS OF INTEREST | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0304 | CONSULTING SERVICES STANDARDS | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0305 | RETENTION OF CLIENT RECORDS | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0306 | ADVERTISING OR OTHER FORMS OF SOLICITATION | Readopted Eff. February 1, 2016 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0307 | CPA FIRM NAMES | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0308 | VALUATION SERVICES STANDARDS | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |
| | | 21 NCAC 08N .0309 | PERSONAL FINANCIAL PLANNING SERVICES | Amended Eff. September 1, 2023 | Necessary | No | | No | Necessary | No comments with merit | Necessary and must be readopted | Agency must readopt |

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

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