

**3.02.13.02.** A member who participates in an assurance engagement or a specified auditing procedures engagement shall notify the person responsible for the engagement if the financial statements are not presented fairly in accordance with generally accepted accounting principles.

If, after this notification, the financial statements are still not presented fairly, the member shall then notify in writing one of the partners or shareholders with voting rights of the partnership or joint-stock company within which he practices his profession. Such partner or shareholder shall hold the most senior position within the partnership or joint-stock company.

The member shall send the notifications provided for in the first and second paragraphs prior to the issuance of the financial statements or, failing which, as soon as possible. He shall also record and retain in the file the purpose of the notifications and the date upon which the notifications were sent.

The information and the notifications referred to in the second paragraph shall be retained for a minimum of 24 months from the date they were sent.

**3.02.13.03.** A member who is responsible for applying generally accepted accounting principles or for overseeing their application within an enterprise that is the subject of an engagement contemplated in Section 3.02.13.02 shall notify his immediate superior if the financial statements are not presented fairly in accordance with these principles.

If, after such notification, the financial statements are still not presented fairly, the member shall also notify in writing the enterprise's audit committee or similar body or, where there is no audit committee or similar body, the board of directors and the professional responsible for the engagement.

A member shall satisfy the obligations provided for in the third and fourth paragraphs of Section 3.02.13.02.

**3.02.13.04.** A member who prepares or approves, in whole or in part, financial statements prepared solely for internal use within an enterprise or for a specified user within the meaning of the Independence Standard published and adopted by the Certified General Accountants Association of Canada, 2006, first edition, version 1.2, and any subsequent amendments thereto, is relieved from satisfying the obligations set out in Sections 3.02.13.01 to 3.02.13.03."

**4.** Section 3.02.18 of this code is amended by replacing the portion preceding paragraph *a* by the following:

"**3.02.18.** A member holding a public accountancy permit and, in the cases where the law so permits, a member:"

**5.** This code is amended by adding, after Section 3.05.09, the following section:

"**3.05.09.01.** A member shall comply with the Independence Standard published and adopted by the Certified General Accountants Association of Canada, 2006, first edition, version 1.2, and any subsequent amendments thereto."

**6.** Section 4.02.01 of this code is replaced by the following:

"**4.02.01.** A member shall cooperate with the Order or any person representing it and reply, without undue delay, to any letter from the Order or such person."

**7.** Section 4.02.02 of this code is amended by replacing the words "A practicing member" by the words "A member".

**8.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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## Notice

An Act respecting industrial accidents and occupational diseases  
(R.S.Q., c. A-3.001)

### Table of gross annual income from suitable employments for 2010

Notice is hereby given that the Commission de la santé et de la sécurité du travail, at its meeting of 19 November 2009, adopted the Regulation respecting the table of gross annual income from suitable employments for 2010.

In accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation was published on page 1944 in the *Gazette officielle du Québec* of 8 July 2009 with a notice that it would be adopted by the Commission, with or without amendments, upon the expiry of 45 days following the publication of that notice.

LUC MEUNIER,  
*Chairman of the Board and  
Chief Executive Officer  
of the Commission de la santé  
et de la sécurité du travail*

## Regulation respecting the table of gross annual income from suitable employments for 2010

An Act respecting industrial accidents and occupational diseases  
(R.S.Q., c. A-3.001, s. 50)

**1.** The table of gross annual income from suitable employments for the year 2010 is as follows:

Bracket		Lower limit		Higher limit
1.	from	\$18,770	to less than	\$19,500
2.	“	\$19,500	“	\$21,500
3.	“	\$21,500	“	\$24,500
4.	“	\$24,500	“	\$27,500
5.	“	\$27,500	“	\$30,500
6.	“	\$30,500	“	\$33,500
7.	“	\$33,500	“	\$36,500
8.	“	\$36,500	“	\$39,500
9.	“	\$39,500	“	\$42,500
10.	“	\$42,500	“	\$45,500
11.	“	\$45,500	“	\$48,500
12.	“	\$48,500	“	\$51,500
13.	“	\$51,500	“	\$54,500
14.	“	\$54,500	“	\$57,500
15.	“	\$57,500	“	\$60,500
16.	“	\$60,500	“	\$62,500
17.		\$62,500	or more	

**2.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

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## Notice

An Act respecting industrial accidents and occupational diseases  
(R.S.Q., c. A-3.001)

Workers' Compensation Act  
(R.S.Q., c. A-3)

### Table of income replacement indemnities payable under the Act respecting industrial accidents and occupational diseases and of indemnities payable under the Workers' Compensation Act for 2010

Notice is hereby given that the commission de la santé et de la sécurité du travail, at its meeting of 19 November 2009, adopted the Regulation respecting the table of income replacement indemnities payable under the Act respecting industrial accidents and occupational diseases and of indemnities payable under the Workers' Compensation Act for 2010.

In accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft regulation was published on page 1945 in the *Gazette officielle du Québec* of 8 July 2009 with a notice that it would be adopted by the Commission, with or without amendments, upon the expiry of 45 days following the publication of that notice.

LUC MEUNIER,  
*Chairman of the Board of Directors  
and Chief Executive Officer  
of the Commission de la santé  
et de la sécurité du travail*

### Regulation respecting the table of income replacement indemnities payable under the Act respecting industrial accidents and occupational diseases and of indemnities payable under the Workers' Compensation Act for 2010

Act respecting industrial accidents and occupational diseases  
(R.S.Q., c. A-3.001, a. 63)

Workers' Compensation Act  
(R.S.Q., c. A-3, a. 124 par. d)

**1.** For 2010, for the purposes of calculating the weighted net income of a worker applied in establishing the income replacement indemnity payable under the Act respecting industrial accidents and occupational diseases as of the fifteenth day following the commencement of his disability and the indemnity payable under the Workers' Compensation Act, family situations shall be determined as follows: