**Section 1430.2020 Auditing Standards**

A registered public accountant shall not permit his name to be associated with financial statements in such a manner as to imply that he is acting as an independent public accountant unless he has complied with applicable generally accepted auditing standards (generally accepted auditing standards are listed in Appendix A of this Part) promulgated by the Institute. Statements on Auditing Standards (and any successor pronouncements) issued by the Auditing Standards Executive Committee (and any successor body) are, for purposes of this rule, considered to be interpretations of the generally accepted auditing standards and departures from such statements must be justified by those who do not follow them.