**Section 1430.2030 Accounting Principles**

A registered public accountant shall not express an opinion that financial statements are presented in conformity with generally accepted accounting principles if such statements contain any departure from an accounting principle, and any interpretations thereof, promulgated by the body designated by Council (see Appendix B of this Part) to establish such principles which has a material effect on the statements taken as a whole, unless the registered public accountant can demonstrate that due to unusual circumstances the financial statements would otherwise have been misleading. In such cases, his report must describe the departure, the approximate effects thereof, if practicable, and the reasons why compliance with the principle would result in a misleading statement.