

1.1.5 Notice of Commission Approval - National Instrument 52-108 Auditor Oversight, Multilateral Instrument 52-109 Certification of Disclosure in Issuers' Annual and Interim Filings and Multilateral Instrument 52-110 Audit Committees

return them to the Commission for further consideration, each instrument will come into force on March 30, 2004.

NOTICE OF COMMISSION APPROVAL

**NATIONAL INSTRUMENT 52-108
AUDITOR OVERSIGHT,
MULTILATERAL INSTRUMENT 52-109
CERTIFICATION OF DISCLOSURE IN ISSUERS'
ANNUAL AND INTERIM FILINGS
AND MULTILATERAL INSTRUMENT 52-110
AUDIT COMMITTEES**

The Commission is publishing the following materials in Chapter 5 of today's Bulletin:

Auditor Oversight

- National Instrument 52-108 *Auditor Oversight* (the "Auditor Oversight Instrument")

Certification of Annual and Interim Filings

- Multilateral Instrument 52-109 *Certification Of Disclosure In Issuers' Annual and Interim Filings*, Form 52-109F1, Form 52-109FT1, Form 52-109F2 and Form 52-109FT2 (collectively, the "Certification Instrument")
- Companion Policy 52-109CP *Certification Of Disclosure In Issuers' Annual and Interim Filings* (the "Certification Policy")

Audit Committees

- Multilateral Instrument 52-110 *Audit Committees*, Form 52-110F1 and Form 52-110F2 (collectively, the "Audit Committee Instrument")
- Companion Policy 52-110CP *Audit Committees* (the "Audit Committee Policy")

The materials were previously published for comment on June 27, 2003 at (2003) 26 OSCB 4945.

On November 26, 2003, the Commission made the Certification Instrument as a rule under the *Securities Act* (Ontario) (the "Act") and adopted the Certification Policy as a policy. On January 6, 2004, the Commission made the Auditor Oversight Instrument as a rule under the Act. On January 14, 2004, the Commission made the Audit Committee Instrument as a rule under the Act and adopted the Audit Committee Policy as a policy.

The Auditor Oversight Instrument, the Certification Instrument and the Audit Committee Instrument were delivered to the Minister of Finance of January 14, 2003. If the Minister does not approve or reject the instruments or