

ethikos Volume 34, Number 10. October 01, 2020 AICPA committee proposes changes to records requests rule

By Sascha Matuszak

The American Institute of Certified Public Accountants (AICPA) drafted proposed changes^[1] to a rule that allows members to withhold records from a client if the client does not pay the member for the time and expense the member charges to retrieve and copy the records. That rule, the Records Requests interpretation (ET § 1.400.200) under the Acts Discreditable Rule (ET § 1.400.001) in the *AICPA Code of Professional Conduct*^[2] would be revised by the proposal to:^[3]

This document is only available to subscribers. Please log in or purchase access.

Purchase Login

Copyright © 2024 by Society of Corporate Compliance and Ethics (SCCE) & Health Care Compliance Association (HCCA). No claim to original US Government works. All rights reserved. Usage is governed under this website's <u>Terms of Use</u>.