

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

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By Sascha Matuszak

The American Institute of Certified Public Accountants (AICPA) drafted proposed changes<sup>[1]</sup> 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*<sup>[2]</sup> would be revised by the proposal to:<sup>[3]</sup>

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