

September 18, 2020

Mr. Brian S. Lynch
Chair, AICPA Professional Ethics Executive Committee
AICPA
220 Leigh Farm Road
Durham, NC 27707

Via email: Ethics-ExposureDraft@aicpa-cima.com

**Re: AICPA Professional Ethics Division Exposure Draft, Proposed Revised
Interpretation—*Records Requests***

Dear Mr. Lynch:

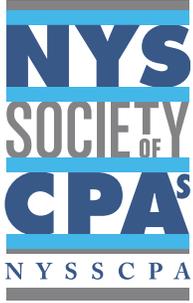
The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 22,000 CPAs in public practice, industry, government and education, welcomes the opportunity to comment on the above-captioned exposure.

The NYSSCPA's Professional Ethics Committee deliberated the exposure draft and prepared the attached comments. If you would like additional discussion with us, please contact Jo Ann Golden, Chair of the Professional Ethics Committee, at (212) 719-8300, or Ernest J. Markezin, NYSSCPA staff, at (212) 719-8303.

Sincerely,

Edward L. Arcara
President

Attachment



**NEW YORK STATE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS**

COMMENTS ON

**AICPA PROFESSIONAL ETHICS DIVISION EXPOSURE DRAFT, PROPOSED
REVISED INTERPRETATION—*RECORDS REQUESTS***

September 18, 2020

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Victoria L. Pitkin**

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New York State Society of Certified Public Accountants

Comments on

**AICPA Professional Ethics Division Exposure Draft, Proposed Revised
Interpretation—*Records Requests***

The New York State Society of Certified Public Accountants (NYSSCPA) appreciates the opportunity to provide comments on the AICPA's Professional Ethics Executive Committee (PEEC) exposure draft, Proposed Revised Interpretation—*Records Requests*

We strongly support PEEC's efforts to provide greater clarification of the "Records Requests" interpretation of the "Acts Discreditable Rule" of the AICPA Code of Professional Conduct and believe that the proposed revisions go a long way toward accomplishing that objective. We appreciate PEEC's recognition that a significant amount of document exchange occurs via shared files or file portals. We believe the proposal to change the requirement to *provide* member-prepared records and member work product to a requirement to make such information *available*, thus placing the responsibility for retrieving the records on the client, will simplify compliance with such requests.

Paragraph .11 of the proposed revisions reads, in part, "In fulfilling a request for member-prepared records, a member's work products or the member's copy of client-provided records previously provided to the client (as referenced in paragraph .08)... ." Paragraph .08 does not discuss client-provided records. Accordingly, we believe the reference to paragraph .08 would be better placed if it came immediately after "a member's work products."

With respect to some of the changes in terminology used in the proposed revised interpretation, we believe additional clarification might be added, similar to what is included in the Explanation of the Proposed Revisions. For example, the explanation contains examples of delivery methods that would be acceptable in making records available to the client ("picked up" and "portal"). We ask PEEC to consider whether the examples of "picked up" and "portal" should be incorporated in the body of the interpretation to further clarify what it means to "make records available."