

From: [Sarah Shannonhouse](#)
To: [Ethics-exposedraft](#)
Cc: [Dan Wise](#)
Subject: FW: Email Correction. We'd like your input! Exposure drafts -- Staff Augmentation Arrangements and Records Requests
Date: Wednesday, September 30, 2020 4:48:26 PM
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Hello,

As staff liaison to the Tax Practice and Procedures Committee (TPPC), I'd like to submit comments on behalf of the committee with regards to the [Records Retention Interpretation](#):

1c: Client- provided records but only to the extent that the client does not already have the original records in their possession

[explanation: otherwise, this requirement would seem to be at odds with the hosting provision where a CPA cannot be the sole repository of a client's records]

[explanation 2: otherwise, this is at odds with the relief in para 8a]

8a and 9: Why is 'make available' in parentheses where in all other places it has replaced "provided." Further, we request clarification on what the term " make available" means (e.g., can you just sit the paperwork out on your porch for pick up? Must you spend the money to send it via overnight mail if that's what a client requests even though you probably won't get reimbursed for the cost?).

*11: Appears at odds with the explanation of proposed revisions section which seems to **not** allow the withholding of records for member prepared records/product*

Please let me or the Vice Chair of the TPPC, Dan Wise (copied), know if any further clarification or dialogue is needed on these comments.

Warmest regards,

Sarah Shannonhouse, CPA

Manager, Tax Practice & Ethics – Public Accounting

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From: PEEC Coordinator <PEECCoordinator@aicpa.org>

Sent: Tuesday, September 15, 2020 12:10 PM

To: PEEC Coordinator <PEECCoordinator@aicpa.org>

Subject: Email Correction. We'd like your input! Exposure drafts -- Staff Augmentation Arrangements and Records Requests

Please note that the email for exposure draft responses is Ethics-exposedraft@aicpa.org.



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Ethics exposure drafts

At its most recent meeting in August, the Professional Ethics Executive Committee voted to expose a proposal on [Staff Augmentation Arrangements](#). The comment period for this exposure draft ends on December 8.

The revision of the [Records Request interpretation](#) has been exposed since the spring and comments for this are due September 30.

We value your feedback and we'd love to hear from you on both or either of these proposals. You don't need to send a formal letter. You can simply email your thoughts to Ethics-exposedraft@aicpa.org.

Or you can [fill out this quick and easy survey](#).

Thanks for your time. Have a great week!

Note: You are receiving this email because you are on the Professional Ethics Division's email distribution list. If this is unexpected, please respond back and let us know.

Kelly Mullins

Manager — Public Accounting

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