



September 14, 2020

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

Via email: [ethics-exposedraft@aicpa-cima.com](mailto:ethics-exposedraft@aicpa-cima.com)

Re: Exposure Draft – Proposed revised interpretation, Records Requests

Dear Mr. Lynch

The Accounting Principles and Auditing Standards Committee (the Committee) of the Florida Institute of Certified Public Accountants (FICPA) respectfully submits its comments on the referenced proposal. The Committee is a technical Committee of the FICPA and has reviewed and discussed the above referenced Exposure draft “Proposed revised interpretation - Records Requests”. The FICPA has more than 19,600 members, with its membership comprised primarily of CPAs in public practice and industry. The Committee is comprised of 26 members, of whom 42% are from local or regional firms, 19% are from large multi-office firms, 19% are sole practitioners, 4% are in international firms, 8% are in education, and 8% in industry. The Committee has the following comments related to the exposure draft regarding the proposed revised interpretation on “Record Requests”.

In general, the Committee supports the revised wording in the exposure draft. The Committee has specific comments on the following proposed changes:

1. Withholding of client-provided records – Revised wording to clarify that withholding records for non-payment of fees is permissible only for additional copies of client-provided records would eliminate any ambiguity regarding when such withholding is permitted. The proposed revisions to paragraphs .06 and .11 adequately clarify the PEEC’s intent.
2. Member-prepared records – The Committee is in agreement with the addition of the term “member-prepared records” to paragraph .03 to clarify the original intent that both work products and member-prepared records would be required to be provided to the beneficiary in order to comply with the requirements of this interpretation.
3. Replacement of the term “provide” with “make available” – Overall, the Committee supports this revised wording throughout the revised interpretation as an acknowledgment of the increased usage of digital portals for exchange of documents. However, the term “make available” may be broadly interpreted, for example, to include being available in the member’s place of work that could be in a different city or state. Providing some clarifying examples would help avoid such unintended consequences.

The Committee appreciates the opportunity to respond to the proposed exposure draft. Members of the Committee are available to discuss any questions you may have regarding the responses in this letter.

Respectfully submitted,

Trey Bruce, Esq., CFE, CPA, LL.M. (Chair)

Committee members coordinating this response:

Poornima Srinivasan, CPA

Mike Jerman, CPA