



September 30, 2020

Via email to [Ethics-ExposureDraft@aicpa.org](mailto:Ethics-ExposureDraft@aicpa.org)

Professional Ethics Executive Committee  
Professional Ethics Division  
American Institute of Certified Public Accountants  
220 Leigh Farm Road  
Raleigh, NC 27707

RE: Exposure Draft *Proposed Revised Interpretation Records Requests*

Dear Members of the Professional Ethics Executive Committee:

The Illinois CPA Society Ethics Committee is pleased to provide comments on the Professional Ethics Executive Committee's (PEEC) proposal related to revisions to the interpretation "Records Requests" (ET sec.1.400.200) under the "Acts Discreditable Rule" (ET sec.1.400.001) as follows:

1. Proposed revision to clarify PEEC's intent with respect to withholding records when a client does not pay for the time and expense the member charges to retrieve and copy client-provided records

The Committee agrees that the extant interpretation includes contradictory guidance related to returning client-provided records when a client does not pay for the time and expense the member charges to retrieve and copy client-provided records. However, the Committee is unclear about PEEC's intent with adding delayed to the guidance. The Committee believes there could be delays in making client-provided records available which are not intended to withhold such client-provided records. We recommend that or delayed be stricken from .06 as noted below. Additionally, to be consistent with changes proposed to paragraphs .03, .04, .07, .08, .09, .10, .11, and .12, the Committee recommends adding or make available as noted in red below.

*When a client makes a request for client-provided records, the member should return (or make available) those records in the member's custody or control to the client. Such client-provided records cannot be withheld regardless of nonpayment of fees. Further, although, the member may charge the client a reasonable fee for the time and expense incurred to retrieve, copy, and ship such records, the client-provided records may not be withheld ~~or delayed~~ due to nonpayment of such fees.*

2. Proposed revision to explicitly address whether a member can charge a client shipping fees

The Committee agrees with PEEC's conclusion that shipping fees should be treated similarly to copying and retrieval fees.

3. Proposed revision to address questions that have arisen, in practice, regarding whether a member would be in compliance with the interpretation if they made member-prepared records and work products *available (for example, picked up, portal)* to the client

The Committee agrees with this proposed revision.

4. Proposed revision to address making member-prepared records available to a beneficiary

The Committee agrees with this proposed revision.

5. Proposed effective date

The Committee believes an effective date of 60 days after publication in the Journal of Accountancy is sufficient time for members to implement the proposed revisions.

We thank you for your work in this important area of standards setting and appreciate the opportunity to share our thoughts and concerns with you.

Respectfully,

A handwritten signature in black ink that reads "Andrea Wright, CPA (08)". The signature is written in a cursive style.

Andrea Wright, CPA  
ICPAS Ethics Committee

Appendix A  
ILLINOIS CPA SOCIETY  
ETHICS COMMITTEE  
2020-2021

The Ethics Committee of the Illinois CPA Society (Committee) is composed of the following qualified, experienced members. These members have Committee service ranging from newly appointed to more than 20 years. The Committee is an appointed senior committee of the Society and has been delegated the authority to issue written positions representing the Society on matters regarding the setting of standards on and regulation of services. The Committee's comments reflect solely the views of the Committee, and do not purport to represent the views of their business affiliations.

**Current members of the Committee and their business affiliations are as follows:**

Randy Sylvan, CPA (Chairperson)	Retired
Phillip Austin, CPA (Vice Chairperson)	BDO USA, LLP
Arlin Bole, CPA	Archer Daniels Midland, Co.
Carl Brauweiler, CPA	Retired
Michelle Brazee, CPA	Mitutoyo America Co.
Hannah Clor, CPA	American Society for Clinical Pathology
Jeffrey Conrad, CPA	FGMK, LLC
Daniel Ermel, CPA	RSM US LLP
Eric Fisher, CPA	Self Employed
Wendy Garrett, CPA	Grant Thornton, LLP
Lynda Garrison-Carlton, CPA	Carlton Accounting Services
Mark Glochowsky, CPA	Schuler Shook, Inc.
George Heyman, CPA	Oakton Community College
Larry Horwich, CPA	Wipfli, LLP
Bill Hurley, CPA	Linbil802 Corporation
Howard Kanter, CPA	DePaul University
Dustin Kapsa, CPA	CDW
Gary Kemnitz, CPA	Porte Brown, LLC
Charles Kozlik, CPA	CliftonLarsonAllen, LLP
Jay Levine, CPA	Retired
Scott Manson, CPA	Marcum, LLP
Cheryl Martin, CPA	Kerber, Eck & Braeckel, LLP
Bill Marutzky, CPA	Law Offices of William Marutzky

Jerry Mauer, CPA  
Walter Olson, CPA  
Tirrell Paxton, CPA  
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Donald Tidrick, CPA  
Andrea Wright, CPA  
Patrice Ziegler, CPA

**Staff Representative:**

Oralia Guajardo

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