

AMENDMENT OF CI 201.1 (*CRITICISM OF A PROFESSIONAL COLLEAGUE*)

Criticism of a professional colleague, firm or other public accountant

- 5 In the course of professional work, a member or firm may on occasion ~~have the responsibility to~~ criticize a professional colleague, firm (~~"or other public accountant", as appropriate~~) or other public accountant; such criticism may be direct, or may be implied by material adjustments to a client's accounts considered necessary to correct work performed by the professional colleague, firm (~~"or other public accountant", as appropriate~~) or other public accountant. It may be, however, that there are facts or explanations known to the professional colleague, firm (~~"or other public accountant", as appropriate~~) or other public accountant concerned which could have a bearing on the matter.
- 6 ~~A member, unless~~ Unless limited or restricted in writing ~~in exceptional circumstances~~ by the terms of the engagement, ~~shall it is recommended that the member or firm~~ first submit communicate any proposed criticism to the professional colleague, firm (~~"or other public accountant", as appropriate~~) or other public accountant involved so that any eventual criticism takes into account all the available information. This is a step dictated by considerations both of professional courtesy and simple prudence.
- ~~7 When a member criticizes a professional colleague ("or other public accountant", as appropriate), and due to limitations or restrictions in writing by the terms of the engagement the member has not been permitted to submit his or her criticism to the professional colleague ("or other public accountant", as appropriate), the member should be on record with the person placing the restriction that such consultation has not taken place.~~
- ~~87 A member should recognize that the above sections Paragraphs 5 and 6~~ apply to criticisms of a general nature as well as to criticisms of specific professional work of another ~~member~~ professional colleague, firm or other public accountant.
- ~~98 A Paragraph 6 does not apply to a~~ member or firm bringing to the attention of the ~~professional conduct committee~~ [name of appropriate Institute committee] any apparent breach of the rules or any instance involving doubt as to the competence, reputation or integrity of a member, student, ~~or applicant~~ or firm, as required by Rule 211, ~~is not in~~

~~breach of Rule 201 by failing to first submit any proposed criticism to the member, student or applicant involved.~~

9 Reserved for future use