

IESBA Provision	Summary	Comments
Professional Appointment (§ 210)	Ethical considerations related to the acceptance and continuance of client engagements and responsibilities of successor/predecessor accountants.	Addressed specifically in the AICPA audit/attest literature, including Statement on Quality Controls Standards no. 7, <i>A Firm's System of Quality Control</i> (para. 27–34). Rule 102, <i>Integrity and Objectivity</i> , Rule 201-A, <i>Competence</i> , Rule 201-B, <i>Due Professional Care</i> , and Rule 501, <i>Acts Discreditable</i> , of the Code, would apply in these situations.
Second Opinions (§ 230)	Ethical considerations related to the provision of a second opinion on the application of accounting, auditing, reporting or other standards or principles to specific circumstances or transactions by or on behalf of a company or an entity that is not an existing client.	Addressed specifically in the AICPA audit/attest literature. Rule 102, <i>Integrity and Objectivity</i> , and Rule 201-B, <i>Due Professional Care</i> , of the Code would apply in these situations.
Custody of Assets (§ 270)	Ethical considerations related to holding client assets.	Rule 102, <i>Integrity and Objectivity</i> , Rule 201-B, <i>Due Professional Care</i> , and Rule 501, <i>Acts Discreditable</i> , of the Code would apply in these situations.