**Section 1430.4010 Relationships Between Accountants**

A registered public accountant:

a) Should respond to a request for a proposal to provide a person or entity with a professional service which is currently provided by another public accountant and may furnish such service to those who request it. However, if an audit client of another independent public accountant requests a registered public accountant to provide professional advice on accounting or auditing matters in connection with an expression of opinion on financial statements, the registered public accountant should consult with the other accountant to ascertain that the registered public accountant is aware of all the available relevant facts.

b) May, where such registered public accountant is required to express an opinion on combined or consolidated financial statements which include a subsidiary, branch or other component audited by another independent public accountant, insist on auditing any such component which in his judgment is necessary to warrant the expression of his opinion.

c) May, in the case of a registered public accountant who receives an engagement for services by referral from another registered public accountant, accept the client's request to extend his service beyond the specific engagement after notifying the referring accountant.