

# Taking on new clients

If a prospective client asks you to take over from another accountant, consider the opportunity carefully. There may be reasons why a client wants to move to a new accountant.

Make sure you know whether there are any professional or other reasons - such as circumstances that threaten compliance with the fundamental principles - for not accepting the engagement.

The extent to which professional accountant in public practice can and should discuss the affairs of a client with you as the proposed accountant will depend on the nature of the engagement and:

- (a) whether the client's permission to do so has been obtained
- (b) the legal or ethical requirements relating to such communications and disclosure.

A member in practice will normally need to obtain the client's permission, preferably in writing, to initiate discussion with an existing accountant.

It is usual procedure to approach the existing accountant in writing first of all, explaining in polite terms that their client has asked you to take over.

In the absence of specific instructions by the client, an existing accountant should not ordinarily volunteer information about the client's affairs. You should be careful of any suspicious circumstances.

Sometimes, you may be asked to undertake work that is complementary or additional to the work of the existing accountant. Section 210 of the CIMA code of ethics gives good general advice on threats and safeguards in this context.

It is a mandatory requirement that [terms of engagement](#) must be completed with each new client. See the Members' Handbook for more information.