



October 19, 2021

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By Electronic Mail

The Honorable Elizabeth Warren
United States Senate
317 Hart Senate Office Building
Washington, DC 20510

The Honorable Pramila Jayapal
United States House of Representatives
2346 Rayburn House Office Building
Washington, DC 20515

Dear Senator Warren and Representative Jayapal,

Thank you for your recent inquiry dated October 5, 2021. Consistent with our commitment to the public interest and our values, the Deloitte U.S. firm ("Deloitte") adheres to regulatory and professional ethical responsibilities with the utmost care and responsibility.

Deloitte's Code of Ethics and Professional Conduct states in relevant part that "in making business decisions we are responsible for remaining free from influence, or the appearance of influence, of any conflicting interests, and for conducting business ethically and legally." Moreover, we maintain and enforce robust policies and procedures designed to comply with laws and regulations concerning present or former government officials, including conflicts of interest, and provide regular training to our professionals on these important topics.

We fully support and value the experience that individuals gain while working in government. When our professionals serve our nation by bringing their experience to tax policy public service roles, we have no arrangements or continuing employment relationship, such as offers of employment (whether formal or otherwise) to return to Deloitte, with an individual once he or she has made the decision to leave our organization.

While recognizing that there are government efforts to train its personnel on ethical restrictions applicable during their tenures and after their official positions end, Deloitte also engages in activities during recruiting to emphasize the importance that individuals joining the firm from government adhere to all post-government applicable requirements. Such requirements exist not only in the generally applicable provisions (e.g., 18 U.S.C. § 207) but also specifically to tax professionals in Section 10.25 of Circular 230 (31 U.S.C. § 330), and all of such requirements are emphasized and articulated during our onboarding processes and in firm policy.

For example, in onboarding any individual to our organization, the firm screens candidates for prior government employment. Individuals are required to report all pre-existing obligations stemming from agreements or arrangements, such as post-employment government restrictions. Deloitte policy states that such individuals must abide by all restrictions and obligations that are contained in such pre-existing agreements or arrangements and avoid involvement in any matter that could pose a conflict.

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During onboarding, individuals who join us from government may receive a Designated Agency Ethics Official (DAEO) letter (sometimes called the Ethics Letter) which is a summary of their post-government restrictions and recusals authored by a Government Ethics Counsel. Post-government restrictions and recusals are analyzed so that we can facilitate the candidate's individual compliance responsibilities stemming from their government service, which we fully support. In addition, we provide a consultation resource for professionals who have general questions regarding their post-government ethical restrictions if any questions arise after they join Deloitte.

In addition to supporting an individual's choice to pursue government service, we also encourage individuals in our firm to participate in professional organizations, such as the American Institute of Certified Public Accountants (AICPA) and the American Bar Association (ABA) Tax Section, which work with other similar experts in our field to make recommendations on behalf of the professional body to a government agency in comment letters or through public hearing testimony. Such projects are part of the effective operation of transparent government as information provided in this manner is considered part of the formal notice and comment process required by the Administrative Procedure Act, 5 USC § 500 et seq. The goal of participating in any such effort is to facilitate the orderly administration of the tax laws in a fair manner.

While we are willing to engage in a dialogue on other matters raised in your letter, certain information requested raises concerns regarding employee privacy, regulatory compliance considerations, applicable professional standards, or other commitments. Should you or your staffs have any additional questions, please feel free to contact Anita Soucy at [REDACTED]

Sincerely,

Deloitte



Ernst & Young LLP
1101 New York Ave, NW
Washington, DC 20005

Senator Elizabeth Warren
309 Hart Senate Office Building
Washington, DC 20510

19 October 2021

Congresswoman Pramila Jayapal
2346 Rayburn House Office Building
Washington, DC 20515

Dear Senator Warren and Congresswoman Jayapal:

Ernst & Young LLP (EY) appreciates the opportunity to respond to your letter of 5 October 2021 regarding a 19 September 2021 New York Times article.

We believe a diverse career background, including experiences gained in public service, can further a practitioner's professional development and expand their perspective. We are proud of our firm's professionals who have devoted their talents to public service. Their expertise and insights have been sought out by the federal government, as demonstrated by the EY professionals who have served with distinction in roles across multiple Democratic and Republican administrations.

As you know, there are laws and standards that include post-employment restrictions on former government employees appearing before their prior employer (so called "cooling off" periods) as well as restrictions on contacting their previous employer regarding matters that fell under their supervision. Former government employees who participated personally and substantially on a particular matter while employed by a government entity are generally barred from participating in a client engagement or representing a client before that government entity on the same matter.

EY's Global Code of Conduct requires that every employee comply with all laws, regulations and standards governing their professional conduct – including requirements applicable to time spent in public service. EY does not recruit or hire anyone with an expectation or understanding that they will take action that would violate the law, ethical and professional standards or our policies.

Additionally, EY personnel are prohibited from seeking, using or transmitting confidential or proprietary information for the benefit of the firm or any of its clients. This includes confidential or proprietary information obtained by such EY personnel in the course of their former government employment. This restriction is perpetual; it does not expire.



Our Global Code of Conduct sets out a clear set of standards for the way we conduct business. We strive for a culture that emphasizes the responsibility and accountability of all professionals for quality and trust. All employees must agree to the Global Code of Conduct as a condition of employment at EY and must reaffirm their compliance annually.

Thank you for the opportunity to provide additional information and context. If you have further questions, please contact John Hallmark in the EY Office of Public Policy at [REDACTED]

Sincerely,

Ernst & Young LLP



Ernst & Young, LLP
1101 New York Ave, NW
Washington, DC 20005

Senator Elizabeth Warren
309 Hart Senate Office Building
Washington, DC 20510

23 December 2021

Congresswoman Pramila Jayapal
2346 Rayburn House Office Building
Washington, DC 20515

Dear Senator Warren and Congresswoman Jayapal:

Ernst & Young, LLP appreciates the opportunity to further respond to your letter of October 5, 2021. Your letter requested information regarding persons who left EY to take a tax policy role in the federal government and then returned to EY from that role.

As noted in our earlier response, our professionals have been sought out by the federal government for their expertise and insights. We are proud of our personnel who have devoted a portion of their careers to public service. This has included certain individuals who have served in tax policy roles across both Democratic and Republican administrations. We believe a diverse career background, including experiences gained in public service, can further a practitioner's professional development and expand their perspective.

We also are fully committed to complying with the letter and spirit of the rules governing post-government employment. There are laws and standards that include post-employment restrictions on former government employees appearing before their prior employer (so called "cooling off" periods) as well as restrictions on contacting their previous employer regarding matters that fell under their supervision. Former government employees who participated personally and substantially on a particular matter while employed by a government entity are generally barred from participating in a client engagement or representing a client before that government entity on the same matter.

EY's Global Code of Conduct requires that every employee comply with the laws, regulations and standards governing their professional conduct – including requirements applicable to time spent in public service. EY does not recruit or hire anyone with an expectation or understanding that they will take action, or have taken action, that would violate the law, ethical and professional standards or our policies.

Additionally, EY personnel are prohibited from seeking, using or transmitting confidential or proprietary information for the benefit of the firm or any of its clients. This includes confidential or proprietary information obtained by such EY personnel in the course of their former government employment. This restriction is perpetual; it does not expire.

Our Global Code of Conduct sets out a clear set of standards for the way we conduct business. As a firm we strive for a culture that emphasizes the responsibility and accountability of all professionals for quality and trust. All employees must agree to the Global Code of Conduct as a condition of employment at EY and must reaffirm their compliance annually.

To identify information relevant to your request, we looked for current and former personnel who left EY in the past 10 years to take a tax policy role and then returned to EY. That includes looking to identify persons who served in the Office of Tax Policy in the US Department of the Treasury. That office is responsible for assisting and advising the Treasury Secretary on developing and implementing tax policies and programs. Although the Office of Tax Policy is the lead tax policymaking body in the executive branch, we also expanded our search to identify any others who might be viewed as having had a tax policy role elsewhere in Treasury or in the Internal Revenue Service.

After a review of our records, we have identified seven persons who left EY in the past 10 years, took what we believe can be considered a tax policy role at Treasury or the IRS, and then returned to EY. Of the seven people, some returned at the same rank as the rank at which they left our firm, while some returned at a higher rank. Additionally, we estimate that, on average, there were 5.5 years between when those persons left our firm and when they rejoined. This significant average tenure is consistent with the spirit of public service we observe in our people who look to take their expertise to the government.

As we have discussed with your staff, we have conducted a reasonable search in our records for this information, and we believe it is complete. However, we emphasize that – given the time period at issue – we may not have identified all persons who might be viewed as having returned to our firm from government service in a tax policy role in the past 10 years.

Thank you for the opportunity to provide additional information and context. If you have further questions, please contact John Hallmark in the EY Office of Public Policy at [REDACTED]

Sincerely,





Tonya T. Robinson
Vice Chair and General Counsel

KPMG LLP
560 Lexington Avenue
New York, NY 10022



October 19, 2021

Via Electronic Mail

The Honorable Elizabeth Warren
309 Hart Senate Office Building
Washington, D.C. 20501

The Honorable Pramila Jayapal
2346 Rayburn House Office Building
Washington, D.C. 20515

Dear Senator Warren and Representative Jayapal:

On behalf of KPMG LLP ("KPMG" or the "Firm"), I write in response to your letter dated October 5, 2021, regarding the public sector employment of accounting firm tax professionals. KPMG takes this issue seriously and appreciates the opportunity to provide information on this topic. We are proud that some of our tax professionals have had the honor and opportunity to serve in the federal government and have been able to apply their technical skills in service of the United States. We value their public sector experience, and at all times insist on adherence to the highest ethical standards when those professionals depart or join the Firm and in our delivery of client services. Below please find information on the scope of our tax practice and the principles underlying that work; the strict guidelines to which our tax professionals must adhere as they transition between the public and private sectors; and summary information on certain professionals who recently re-joined the Firm following a government stint.

Who We Are and What We Do

Each day, KPMG professionals work hard to drive positive, sustainable change for our clients and society more broadly. We employ approximately 35,000 professionals in over 90 offices across the United States and certain U.S. territories. We provide professional services expertise for businesses, the public sector and not-for-profit entities, and pride ourselves on bringing the best strategic thinking and advice to our clients, both in the public and private sectors. Our conduct, professional advice and decision-making processes are all shaped by our Firm values,¹ the most important of which is our commitment to integrity. This commitment unifies our actions, across every practice, and in every location in which we operate.

¹ KPMG Culture and Values - Our Values, <https://www.kpmg.us/about/kpmg-culture-and-values.html> (last visited Oct. 14, 2021).

Our Tax Practice

KPMG's tax practice delivers insight-driven, fact-based and technology-enabled services to clients in a manner that drives sustainable value. In so doing, our tax professionals combine industry knowledge and experience with strategic insight and guidance to help our clients manage tax risks and opportunities. We provide a broad range of tax planning, accounting and compliance services.

In providing high quality tax advice to our clients, we support relationships with tax regulators aimed at building mutual trust and respect to enable constructive dialogue and responsiveness by all parties, facilitate compliance, and assist with the resolution of disputes. This work is animated by KPMG's Firm values and Code of Conduct (the "Code"),² which serve as reminders to our tax professionals to act lawfully and with integrity in their individual capacities, and to demand the same of others with whom they interact. Above all else, we aim to ensure that all aspects of our work are conducted in full compliance with relevant legal, regulatory and professional requirements.

KPMG's Adherence to Government Ethics Rules and Our Own Code of Conduct

KPMG complies with all applicable laws and guidance regarding government ethics and conflicts of interest. These legal requirements are further bolstered by the Firm's own Code of Conduct and related policies and procedures. Specifically, KPMG's Code of Conduct mandates that employees be "mindful of post-government employment restrictions that may be applicable" to current personnel and individuals working in the government, and requires personnel, each year, to confirm their understanding and compliance with the Code.³ Those post-employment restrictions are intended by the government to ensure compliance with ethics requirements.

In addition, recognizing that conflicts of interest may arise when recruiting candidates who previously served in a government role, KPMG employs a measured process to engage with these candidates so both parties understand their legal and ethical responsibilities prior to extending an employment offer. For current and certain former government employees who are considering employment with KPMG, such candidates are required to provide documentation from their government employer setting forth all post-employment restrictions and written confirmation of the following: that the candidate is aware of such post-employment restrictions; has not violated such restrictions; and will comply with such restrictions in the future. Although previously required, as of this past summer, candidates also expressly were required to adhere to an additional control and reconfirm in writing that they are not participating personally or substantially in any matter that could reasonably be predicted to have a direct effect on the financial interests of KPMG. Such affirmations must be made before any meaningful discussion regarding employment occurs. In addition, Managing Director and Direct Entry Partner candidates are required to meet with the sponsoring partner to review their ethical restrictions prior to joining KPMG. In sum, KPMG requires strict compliance with the restrictions set forth by former government employers.

KPMG's Senior Tax Leaders Who Returned to the Firm Following Government Service

As a market leader, KPMG seeks to attract and retain top business talent, including in our tax practice. As with many in our industry, we believe that prior government service is beneficial experience

² KPMG Code of Conduct (updated Oct. 2020) at ii, accessible via: <https://home.kpmg/content/dam/kpmg/us/pdf/2020/10/kpmg-code-of-conduct-latest.pdf>.

³ *Id.* at 33.

that enables a better understanding of, and effective compliance with, complex technical rules. We value that expertise, as well as the technical excellence that it enables, and endeavor to deliver those capabilities to clients with utmost integrity.

Over the twenty-year period from January 1, 2001 to date, KPMG has had five senior tax professionals⁴ who left the Firm to serve at either the Department of the Treasury or the Internal Revenue Service and who then returned to KPMG. We have provided further information on each of these five senior tax professionals below, including when they left KPMG for government service, their positions at KPMG before and after their government service, their positions in the federal government, and when they returned to KPMG after completing their government service.⁵

Time at KPMG Prior to USG Service		Positions(s) at USG	Time in USG Prior to KPMG Return	
2010 to 2015		Senior Counsel, Department of the Treasury, Office of Tax Policy, Office of the Tax Legislative Counsel Attorney Advisor	2015 to 2017	
2001 to 2009		Deputy Assistant Secretary, Department of the Treasury, International Tax Affairs International Tax Counsel	2009 to 2013	
2000 to 2010		Deputy Associate Chief Counsel, Internal Revenue Service (Special Projects) Deputy Associate Chief Counsel (International – Technical)	2010 to 2014	
2007 to 2014		Deputy Tax Legislative Counsel, Department of the Treasury Attorney Advisor	2014 to 2020	
2002 to 2013		International Tax Counsel, Department of the Treasury	2013 to 2020	

⁴ For purposes of this response, KPMG defines “senior tax professional” as senior managers, managing directors, and principals/partners.

⁵ Consistent with our professional standards and contractual agreements, KPMG treats as confidential client information and the nature of our client representations. Additionally, employee compensation data is treated as confidential. Overall, KPMG’s compensation is competitive and reflective of market norms.

		Deputy International Tax Counsel		
		Senior Counsel to the International Tax Counsel		

KPMG worked in good faith to identify and provide materials responsive to your questions. Given the twenty-year time period set out in your correspondence and certain limitations associated with the technologies used to identify and provide the requested information, KPMG respectfully requests the opportunity to supplement our response if additional responsive material is identified.

Thank you for your letter and for the opportunity to respond.

Respectfully submitted,



Tonya Robinson

TR/all



Tonya T. Robinson
Vice Chair and General Counsel

KPMG LLP
560 Lexington Avenue
New York, NY 10022



October 22, 2021

Via Electronic Mail

The Honorable Elizabeth Warren
309 Hart Senate Office Building
Washington, D.C. 20501

The Honorable Pramila Jayapal
2346 Rayburn House Office Building
Washington, D.C. 20515

Dear Senator Warren and Representative Jayapal:

For the sake of accuracy and completeness, KPMG LLP (“KPMG” or the “Firm”) seeks to supplement our response to your October 5, 2021 letter regarding the public sector employment of accounting firm tax professionals. It has come to our attention that one additional senior tax professional¹ who had previously left the Firm to serve at the Internal Revenue Service has recently returned to KPMG in the brief period between the date of your letter and our October 19, 2021 response.

As with our prior response, we have provided further information on this additional senior tax professional below, including when the individual left KPMG for government service, positions at KPMG before and after government service, positions in the federal government, and the date of return to KPMG after completing government service.

Time at KPMG Prior to USG Service		Positions(s) at USG	Time in USG Prior to KPMG Return	
2011 to 2018		Attorney, Internal Revenue Service, Office of Chief Counsel	2018 to 2021	

¹ For purposes of this response, KPMG defines “senior tax professional” as senior managers, managing directors, and principals/partners.

October 22, 2021
Page Two

Thank you for your letter and for the opportunity to supplement our response.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Tonya Robinson". The signature is fluid and cursive, with a large initial "T" and "R".

Tonya Robinson

TR/all



October 19, 2021

The Honorable Elizabeth Warren
United States Senate
309 Hart Senate Office Building
Washington, D.C. 20510

The Honorable Pramila Jayapal
United States House of Representatives
2436 Rayburn House Office Building
Washington, D.C. 20515

Dear Senator Warren and Representative Jayapal:

I write in response to your October 5, 2021 letter requesting information about PricewaterhouseCoopers LLP ("PwC") lawyers or other employees who have served in tax policy positions in the federal government. PwC appreciates your interest in this issue and welcomes the opportunity to provide the information below.

PwC is among the leading professional services firms in the U.S. The firm is made up of 55,000 partners and employees, some of whom have past experience working in the federal government. We are proud of our professionals who have chosen to serve our Nation by working in government. We believe their experience aligns with our longstanding tradition of promoting public service and building diverse teams with the highest integrity and a variety of perspectives.

The work that PwC professionals do in fulfilling PwC's purpose to build trust in society and solve important problems is guided by our firm's policies and robust ethical culture, as well as federal law. At the core of our policies and culture is our Code of Conduct, a copy of which is attached hereto.

PwC's Code of Conduct describes a common set of expectations for all PwC partners and employees, a key element of which is abiding by applicable laws and regulations. The Code of Conduct provides principle-based guidance that helps partners and employees think about difficult questions, promotes consultation, and encourages speaking up when concerns arise. Our reputation is defined by trust and integrity, as well as a commitment to quality and sustained value. Our continued success means adhering to applicable laws and regulations, upholding professional standards, and fulfilling ethical obligations while delivering high quality work. In accordance with our Code of Conduct, we have processes and procedures in place to help ensure that our judgment is free from bias, conflicts of interest, and the undue influence of others.

With that background information, please find below answers to your questions.

- 1. Since January 1, 2001, how many lawyers or other PwC employees have taken tax-policy positions in the Treasury Department, the IRS, or elsewhere in the federal government and returned to PwC after their government service?**

PwC does not track this information in the normal course of its business. Nonetheless, we believe it is an extremely small number of lawyers or other PwC partners and employees who, during the past 20 years, left PwC to serve in positions in the Treasury Department, IRS, or federal government, and returned to PwC upon completion of their service to our Nation. You may find additional information to answer this question in the possession of the federal government, including in public financial disclosure reports and upon request from the Office of Government Ethics.

- 2. For each of these employees, please provide the following information:**
 - a. When they left PwC, and when they returned.**
 - b. What position(s) they served in at PwC, before and after their government service, and what their specific responsibilities were in those positions.**
 - c. What position(s) they served in in the federal government, and what their specific responsibilities were in those positions, including any regulatory or legislative matters they worked on that affected PwC clients.**
 - d. Who their clients at PwC were, before and after their government service**
 - e. Their compensation at PwC, before and after their government service, and any bonuses or other compensation they received in relation to their government service.**

Please see our response to question 1. We are precluded by legal, confidentiality, and privacy considerations from sharing data regarding specific personnel, clients, and compensation. Moreover, some of the information you seek concerning government positions, responsibilities, and matters is uniquely in the possession of the federal government.

- 3. What are PwC's policies to guard against conflicts of interest for employees who formerly worked for the federal government? Specifically, are PwC employees allowed to retain clients if they worked on matters related to these clients while serving in the federal government?**

People who leave PwC to work for the federal government are subject to federal ethics laws, including those that may require them to disclose certain financial information and may restrict their conduct and work within the government.¹ For example, certain government employees are required to file public financial disclosures outlining positions held outside the government, assets and income, sources of compensation, and other information.² In addition, executive branch employees are generally prohibited from taking actions that are in their own financial

¹ See, e.g., Compilation of Federal Ethics Laws, U.S. Office of Government Ethics (Jan. 2021).

² See, e.g., 5 U.S.C. App. § 101 *et seq.*; U.S. Office of Government Ethics Forms 278-E, 278-T.

interest,³ and from participating in matters that involve certain covered relationships, including with prior employers.⁴

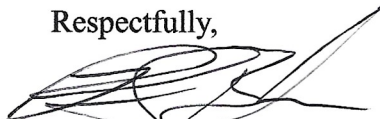
Federal ethics laws continue to apply even after a person leaves government service. For example, former executive branch officers or employees are permanently restricted from providing representation on particular government-related matters in which they participated personally and substantially, and they are restricted for two years from providing representation on particular government-related matters under their former official responsibilities.⁵

PwC's Code of Conduct and policies require partners and employees to comply with these and all other applicable conflict of interest laws, regulations and rules. In particular, PwC requires partners and employees who are former government officials or employees to comply with all post-government employment restrictions to which they are subject and promptly notify PwC if they are subject to such restrictions.

* * *

We appreciate your interest in these issues and hope this information is helpful in answering your questions.

Respectfully,

A handwritten signature in black ink, appearing to read 'Roslyn Brooks', written over a horizontal line.

Roslyn Brooks
US Public Policy Leader

Enc.

³ 18 U.S.C. § 208.

⁴ 5 C.F.R. § 2635.502.

⁵ 18 U.S.C. § 207.



October 19, 2021

The Honorable Elizabeth Warren
United States Senate
309 Hart Senate Office Building
Washington, DC 20510

RSM US LLP

30 South Wacker Drive
Suite 33002
Chicago, IL 60606
www.rsmus.com

The Honorable Pramila Jayapal
United States House of Representatives
2346 Rayburn House Office Building
Washington, DC 20515

Dear Senator Warren and Representative Jayapal:

I write in response to your October 5, 2021 letter to RSM US LLP (RSM) concerning the government experience of the firm's tax policy professionals. We appreciate the opportunity to provide information regarding the matters referenced in your letter as you consider legislation related to government service and federal tax policy.

RSM employs approximately 12,000 audit, tax, and consulting professionals nationwide. The firm focuses on serving middle market companies—which account for more than one-third of U.S. employment and about 40% of GDP. These companies are drivers of innovation and are critical to the stability and growth of the U.S. economy. RSM is proud to support these clients as they work every day to grow their businesses, develop talent, and create new jobs. In the delivery of services to our clients, RSM professionals are guided by the firm's five core values, which include a commitment to excellence in the work we perform and acting with integrity in all that we do.

Your letter inquires specifically about our tax policy professionals. In 2010, as part of its commitment to offering a full range of tax and accounting expertise to its clients, RSM founded its Washington National Tax practice. Over the past decade, that team has aided RSM tax professionals across the country in understanding developments in federal, state, and local tax laws and policy so that those professionals, in turn, can assist their clients in complying with tax laws. In response to your inquiry about RSM tax policy professionals who have returned to the firm after government service, RSM took steps to identify any partners, principals, senior directors, or senior managers who have worked in the Washington National Tax practice since its inception in 2010 and have both a "term date" and "rehire date" in RSM's records. We made further inquiries to obtain information about whether those individuals held any government employment between the time they left and the time they returned to RSM. RSM also made inquiries of leaders within the firm, including those in the Washington National Tax practice, who have institutional memory. From this process, the only individual we identified as meeting these criteria is David Kautter.

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Moreover, our inquiries did not identify any other individual anywhere else in the firm who left RSM for a tax policy position in the federal government and then returned to RSM.

Mr. Kautter joined RSM in 2014, after having served for four years at American University as Managing Director of the Kogod Tax Center (an independent, non-partisan tax research institute) at the Kogod School of Business. He served as the leader of our Washington National Tax team until August 2017, when he left the firm for government service. He served the U.S. Department of the Treasury as its Assistant Secretary for Tax Policy until January 2021, and also served as Acting Commissioner for the Internal Revenue Service from November 2017 – October 2018. Mr. Kautter rejoined RSM in late July 2021 as a Partner and serves as Federal Specialty Tax Leader. Mr. Kautter did not receive any bonus or other compensation from RSM in relation to his government service.

All RSM partners and employees are responsible for following the RSM US Code of Conduct, which requires that individuals act with integrity and deliver services in accordance with RSM policies, relevant technical and professional standards, and applicable laws and regulations—including, as is relevant to your inquiry, federal laws and regulations applicable to former government employees. Further, the Code of Conduct mandates that RSM personnel immediately report all violations or potential violations of law, regulations, ethical standards, or RSM policies. In addition to requiring that its partners and employees adhere to the law as it relates to government service of any kind, RSM also requires that they follow its Conflict of Interest policy, which addresses circumstances where objectivity or integrity may be impaired as a result of personal relationships, self-interest, responsibilities to other clients, the provision of past or current services to other clients or entities, or similar circumstances. That policy provides a framework for addressing such circumstances, and the firm provides training and consultative resources to support strict adherence to the policy.

Again, we appreciate the opportunity to provide this information and hope that it is helpful in your work for this country.

Sincerely,

A handwritten signature in black ink that reads "Dan Ginsburg". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Dan Ginsburg
National Public Affairs Leader
RSM US LLP