

Rule 302 - Records.

Licensees should make every attempt to resolve record request disputes in a professional and timely manner. In cases where agreement cannot be reached, the rules below will apply. (for purposes of the definitions below, the term "client" includes both current and former clients).

(1) Client-provided records are accounting or other records belonging to the client that were provided to the licensee, by or on behalf of, the client or former client, including hardcopy or electronic reproductions of such records. A licensee shall return client provided records to a client within a reasonable time after the client or former client has made a request for those records. A reasonable time shall not exceed 10 business days, though the Board may determine that the records must be returned sooner in cases in which time is of the essence. The licensee shall provide these records to the client, regardless of the status of the client's account and cannot charge a fee to provide such records. Such records shall be returned to the client in the same format, to the extent possible, that they were provided to the licensee by the client. The licensee may make copies of such records and retain those copies.

(2) Licensee-prepared records are accounting or other records that the licensee was not specifically engaged to prepare and that are not in the client's books and records or are otherwise not available to the client, with the result that the client or former client's financial information is incomplete. Examples include adjusting, closing, combining, or consolidating journal entries (including computations supporting such entries) and supporting schedules and documents that are proposed or prepared by the licensee as part of an engagement. These records shall also be furnished to the client within a reasonable time after the client has made a request for the records, not to exceed 20 business days. The board may determine that the records must be returned sooner in cases in which time is of the essence. The licensee may charge a reasonable fee for providing such records, and the records provided should be in a format that the client can reasonably expect to use for the purpose of accessing such work papers. Licensees may require outstanding fees related to the engagement involving the specific records being requested to be paid before providing copies of licensee-prepared records to the client.