

**193A—13.5 (542) Responsibilities to clients.**

**13.5(1) Confidential client information.** A CPA or LPA shall not, without the consent of the accountant's client, disclose any confidential information pertaining to the client obtained in the course of performing professional services. This rule does not:

- a. Relieve a CPA or LPA of any obligations under subrules 13.4(2) and 13.4(3); or
- b. Affect in any way a CPA's or LPA's obligation to comply with a validly issued subpoena or summons enforceable by order of a court; or
- c. Prohibit disclosures in the course of a peer review of a CPA's or LPA's professional services; or
- d. Preclude a CPA or LPA from responding to any inquiry made by the board or any investigative or disciplinary body established by law or formally recognized by the board. Members of the board and professional practice reviewers shall not disclose any confidential information which comes to their attention from a CPA or LPA in disciplinary proceedings or otherwise in carrying out their responsibilities, except that they may furnish such information to an investigative or disciplinary body of the kind referred to above.

**13.5(2) Records.** A CPA or LPA shall furnish to a client or former client, upon request made within a reasonable time:

- a. Any accounting or other records belonging to, or obtained from or on behalf of, the client which a CPA or LPA removed from the client's premises or received for the client's account, including a copy of all disclosures required by subrule 13.3(4). The accountant may make and retain copies of such documents when they form the basis for work done by a CPA or LPA.
- b. A copy of the working papers of the CPA or LPA to the extent that such working papers include records which would ordinarily constitute part of the client's books and records and are not otherwise available to the client or easily reconstructed by the client or successor CPA or LPA. Examples of such work include depreciation schedules and LIFO inventory work papers.

**13.5(3) Reasonable time.** A "reasonable time" for furnishing clients or former clients the records described in subrule 13.5(2) is dependent upon the facts and circumstances. A CPA or LPA should strive to be as responsive as the situation requires in light of the possible adverse consequence of delay to the client or former client. As a general rule of thumb, the CPA or LPA should provide such records within ten business days of a written request.

**13.5(4) Nonpayment of fees.** A CPA or LPA shall not withhold the records described in subrule 13.5(2) from a client or former client based on nonpayment of fees. However, if a CPA or LPA has already issued a tax return, report or other record to a client or former client, the CPA or LPA may, but is not required to, request payment of outstanding fees prior to providing a second copy of such records.

**13.5(5) Documentation and retention.** A CPA or LPA shall comply with all professional standards applicable to particular engagements including, but not limited to, standards adopted by recognized standards-setting bodies such as the Public Company Accounting Oversight Board (PCAOB), the Comptroller General of the United States, the Audit Standards Board or other applicable regulatory body.

**13.5(6) Retention period of attest documentation and working papers.** Unless otherwise required by applicable law, a CPA firm shall retain attest documentation and attest working papers for seven years, measured by the report date. If the CPA firm is notified within the seven-year period of a board investigation or disciplinary proceeding, criminal investigation or proceeding, or other governmental investigation or proceeding, which stems from or relates to the documents at issue, such attest documentation and attest working papers shall not be destroyed until the firm has been notified in writing that the investigation or proceeding has been closed or otherwise fully resolved, or seven years from the report date, whichever period is longer.