



# DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, *Governor*

Cynthia Henderson, *Secretary*

June 21, 2000

Mr. John W. Howard  
Grenadier, Collins, Mencke & Howard, LLP  
Quadrant II at Southpoint  
4655 Salisbury Road, Ste 300  
Jacksonville FL 32256

Dear Mr. Howard:

At a meeting on September 10, 1999, the Board of Accountancy considered your request for an opinion relating to retention of client files.

The rules do not require retention of files. Therefore, the firm is free to dispose of them as they see fit providing they ensure confidentiality is not breached. However, you may want to consider the possible need for documentation should a complaint be filed with the Department of Business and Professional Regulation. You may also wish to check with the Internal Revenue Service regarding their retention policies.

Please keep in mind that this opinion is based solely on the facts set forth in your letter and is not intended to be an opinion of general applicability. Furthermore, we have not conducted an independent factual investigation to determine whether other relevant facts do or may exist. We have not determined whether any aspects of these transactions run afoul of any law or rule other than those specifically mentioned herein.

Sincerely,

DIVISION OF CERTIFIED PUBLIC ACCOUNTING

BY: \_\_\_\_\_  
Martha P. Willis  
Division Director

MPW/jc