



DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, *Governor*

Kim Binkley-Seyer, *Secretary*

February 8, 2001

Mr. Kenneth J. Mueller
Center IV South
6453 South Orange Avenue, Suite 4
Orlando FL 32809

Dear Mr. Mueller:

At a meeting on January 29, 2001, the Florida Board of Accountancy considered your request for an opinion relating to 61H1-23.001, Records Disposition Responsibility.

The Board determined that the predecessor CPA must return the client's records to the client. This would include the general ledger, subsidiary ledgers, adjusting entries and depreciation schedules if the CPA has issued a tax return or financial statement and the records are needed to reconcile to the tax returns or financial statement. However, the rule does not require that these records be provided on computer disk. They could be provided in hard copy as well.

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



DEPARTMENT OF BUSINESS & PROFESSIONAL REGULATION

Jeb Bush, *Governor*

Kim Binkley-Seyer, *Secretary*

DIVISION OF CERTIFIED PUBLIC ACCOUNTING
BOARD OF ACCOUNTANCY
240 NW 76 DRIVE · SUITE A · GAINESVILLE, FLORIDA 32607
Telephone (352) 333-2500 · Fax (352) 333-2508 · TDD 1-800-955-8771
WEB SITE ADDRESS <http://www.MyFlorida.com>