

**FILED**  
Department of Business and Professional Regulation  
Deputy Agency Clerk  
CLERK: Brandon Nichols  
Date: 2/5/2014  
File #:

**RECEIVED**  
FEB 06 2014  
BY:

January 27, 2014

Division of Certified Public Accountants  
Fax: 352-333-2308

RE: Disposition Responsibility of Electronic Files

**DS 2014-016**

To Whom It May Concern:

I have recently been asked to provide to a previous client an electronic company file that was generated in Peachtree. We have prepared financial statements along with tax returns for this client through 2012 and some financial statement for 2013. I have reviewed the status below and discussed it with BKCPA but am still not clear on what is required of me. Therefore, I have the following questions:

- Am I required to provide the electronic company file generated by the software to the client. The software selected and used during this engagement was owned by my company and selected by me personally for use. The client did not have an opinion on the software to use and was not charged removal fees for use of the software.
- I have offered to provide to the client any and all reports requested by his new bookkeeper including general ledgers in a pdf format.
- Currently, the client is behind in payment to me. Am I required to provide the reports through periods that I have not been paid for at this time?

I would prefer a response via e-mail or fax. My email address is Cheryl.Gagnella@smartthingsinc.com and my fax number is 850-386-3630. I appreciate your help with this matter.

Sincerely,

  
Cheryl Gagnella

**§111-25.002 Records Disposition Responsibility.**

(1) A certified public accountant shall furnish to a client or former client within a reasonable time after request of the document the following if they are in the certified public accountant's possession or control at the time of the request: Any accounting or other records belonging to the client which the certified public accountant may have had occasion to receive from client's premises, or to receive for the client's account, including records prepared as part of the service to the client which would be needed to reconcile to the financial statements or tax returns prepared and issued by the certified public accountant. If the tax return or financial statement has not been issued, the certified public accountant must only return records received from the client, but this shall not preclude the certified public accountant from making copies of such documents when taken from the books of work done by the certified public accountant.

(2) This rule shall not preclude a certified public accountant from making reasonable charges for costs incurred. A certified public accountant shall not withhold these items contemplated above under any circumstances following a demand for same from the client.

(3) Provisions of this rule apply to Licensed Audit Firms and to all certified public accountants practicing public accounting.

*Enacting Authority 473.504, 473.515 FS. Law Implemented 473.515, 473.516 FS. History—New 12-4-79, Amended 12-11-05, Formerly 214-22.03, Amended 5-1-07, Formerly 214-22.602, Amended 10-22-09, 10-26-09.*

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<b>FILED</b>	
Department of Business and Professional Regulation Deputy Agency Clerk	
CLERK:	Brandon Nichols
Date:	2/7/2014
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DS 2014-016

- Revised / Amended

January 27, 2014

Division of Certified Public Accountants  
Fax: 352-539-2308

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FEB 07 2014
KC

RE: Disposition Responsibility of Electronic Files

To Whom It May Concern:

I have recently been asked to provide to a previous client an electronic company file that was generated in Peachtree. We have prepared financial statements along with tax returns for this client through 2012 and some financial statements for 2013. I have reviewed the statute below and discussed it with FICPA but am still not clear on what is required of me. Therefore, I have the following questions:

- Am I required to provide the electronic company file generated by the software to the client. The software selected and used during this engagement was owned by my company and selected by me personally for use. The client did not have an opinion on the software to use and was not charged rental fees for use of the software.
- I have offered to provide to the client any and all reports requested by his new bookkeeper including general ledgers in a pdf format.
- Currently, the client is behind in payment to me. Am I required to provide the reports through periods that I have not been paid for at this time?

I would prefer a response via e-mail or fax. My e-mail address is Cheryl.Langanella@smarteraccounting.com and my fax number is 850-366-5050. I appreciate your help with this matter.

Sincerely,

  
Cheryl Langanella

Cheryl Langanella  
1705 Metropolitan Blvd  
#102  
Tallahassee FL 32308  
P50. 386-5050

§181-23.001 Record Retention Responsibility.

(1) A certified public accountant shall furnish to a client or former client within a reasonable time after request of the document the following if they are in the certified public accountant's possession or control at the time of the request: Any accounting or other records belonging to the client which the certified public accountant may have had occasion to remove from client's premises, or to receive for the client's account, including records prepared as part of the service to the client which would be needed to reconcile to the financial statements or tax return prepared and issued by the certified public accountant. If the tax return or financial statement has not been issued, the certified public accountant must only return records removed from the client, but this shall not preclude the certified public accountant from making copies of such documents when same form the basis of work done by the certified public accountant.

(2) This rule shall not preclude a certified public accountant from making reasonable charges for costs incurred. A certified public accountant shall not withhold those items contemplated above under any circumstances following a demand for same from the client.

(3) Provisions of this rule apply to Licensed Audit Firm and to all certified public accountants providing public accounting.

Repealing Authority 412.001, 412.015 FR, Law Implemented 412.015, 412.016 FR. History—File 12-5-78. Amended 12-11-05, Formerly 214-23.02, Amended 9-1-07, Formerly 214-23.002, Amended 10-22-08, 10-24-08.