

**STATE OF FLORIDA
BOARD OF ACCOUNTANCY**

**IN RE: PETITION FOR DECLARATORY STATEMENT BY
 CHERYL GRAGANELLA**

FINAL ORDER

THIS MATTER came before the Board of Accountancy (Board) pursuant to Section 120.565, Florida Statutes (FS), at a duly-noticed public telephonic meeting on March 21, 2014, for a hearing on the Petition for Declaratory Statement filed by Cheryl Graganella (Petitioner) on February 7, 2014. The notice of the petition appeared in the Florida Administrative Register on February 13, 2014, in Volume 40, Number 30. No comments by interested persons were received. Petitioner was present at the hearing and the Board was represented by Mary Ellen Clark, Senior Assistant Attorney General. Having considered the petition, the Board makes the following findings and conclusions.

FINDINGS OF FACT

1. Rule 61H1-23.002(1), Florida Administrative Code (FAC), provides:

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 received 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. Petitioner states that she prepared financial statements along with tax returns for a client through 2012 as well as some financial statements for 2013 using Peachtree

software. Petitioner states she personally selected and purchased the software, that the client did not have an opinion on the software to be used, and was not charged renewal fees for its use.

3. Petitioner asks whether, pursuant to Rule 61H1-23.002(1), FAC, she is required to provide the electronic company file generated by the Peachtree software to the client.

CONCLUSIONS OF LAW

4. The Board has jurisdiction over this matter pursuant to Section 120.565, Florida Statutes.

5. The Board answers the questions in the negative; Rule 61H1-23.002(1), FAC does not require Petitioner to provide the electronic company file generated by the Peachtree software to the client.

DONE AND ORDERED this 7th day of April, 2014.

BOARD OF ACCOUNTANCY

Veloria A. Kelly
Veloria A. Kelly, Division Director

NOTICE OF RIGHT TO APPEAL

A party who is adversely affected by this Final Oder is entitled to judicial review pursuant to Section 120.68, Florida Statutes. Review Proceedings are governed by Rules 9.110 and 9.190, Florida Rules of Appellate Procedure. Such proceedings are commenced by filing one copy of a Notice of Appeal with the Department of Business and Professional Regulation, Attn: Ronda L. Bryan, Agency Clerk, 1940 North Monroe Street, Suite 92, Tallahassee, Florida 32399 and a Second copy, accompanied by filing fees prescribed by law, with the District Court of Appeal, First District, or with the District Court of Appeal in the Florida Appellate District where the Party Resides. The Notice of Appeal must be filed within thirty (30) Days of Rendition of the Order to be reviewed.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished by U.S. Mail to Cheryl Graganella, 1705 Metropolitan Blvd #102, Tallahassee, Florida 32308; and by interoffice mail to Mary Ellen Clark, Senior Assistant Attorney General, Administrative Law Section, PL-01 The Capitol, Tallahassee, Florida 32399-1050, this _____ day of _____, 2014.
