



Ohio Administrative Code Rule 4701-11-06 Retention of client records.

Effective: [October 20, 2021](#)

(A) If a client makes a written request for records from a public accounting firm or Ohio permit holder, firm or permit holder shall comply with the request within forty-five days after receipt of the request. The forty-five day deadline may be extended by the board if the firm or permit holder requests an extension of time in accordance with paragraph (I) of this rule.

(B) A client's records are any accounting or other records belonging to the client that were provided to the public accounting firm or Ohio permit holder by or on behalf of the client, as well as records defined in paragraph (E) of this rule as client records.

(C) The workpapers of the public accounting firm or Ohio permit holder include, but are not limited to, the following:

(1) The firm's or permit holder's notes or memos regarding the engagement;

(2) Records kept by the firm or permit holder of procedures applied, tests performed, information obtained, and pertinent conclusions reached in the engagement;

(3) Analyses and schedules prepared by the client at the firm's or Ohio permit holder's request, and;

(4) Audit programs, audit analyses and memoranda, letters of confirmation and representation, abstracts of company documents, and schedules or commentaries either prepared or obtained by the firm or permit holder.

(D) Workpapers may also be in the form of data stored on discs, tapes, films, or any media other than paper. Workpapers are considered to be the public accounting firm's or Ohio permit holder's property. In the event of a dispute between the firm or permit holder and the client concerning records, the board will determine whether or not a document may be classified either as the firm's or permit holder's workpaper, or as a client record.



(E) Workpapers may contain information that is not reflected in the client's books and records, with the result that the client's financial information is incomplete. These records are defined as client records, and may include but are not limited to:

(1) Adjusting, closing, combining or consolidating journal entries;

(2) Depreciation and amortization schedules, including tax carryforward information; and

(3) Information normally contained in books of original entry, as well as general ledgers and subsidiary ledgers.

(F) If the public accounting firm or Ohio permit holder has converted client information onto computer files for use with the firm's or permit holder's software and the firm or permit holder has not been paid for professional services rendered, then the firm or permit holder is under no obligation to provide the client with electronic files or a copy of any software. If the client has paid the firm or permit holder for professional services rendered, then the firm or permit holder must provide a copy of all relevant electronic data files to the client.

(G) If the public accounting firm or Ohio permit holder has provided the information described in paragraph (B) or (E) of this rule to the client, then the firm or permit holder need not comply with further client requests for the same information.

(H) The public accounting firm or Ohio permit holder may demand that agreed-upon fees be paid prior to providing any information described in paragraph (E) of this rule if there is an engagement letter or other documented understanding prepared prior to the engagement and communicated to the client that states the specific fee payment arrangements for providing such information.

(I) In the event of a dispute between the client and a public accounting firm or Ohio permit holder over the return of records described in paragraph (E) of this rule, the firm or permit holder may request an extension of the deadline specified in paragraph (A) of this rule in order to mediate the dispute. The request must be filed within thirty days of the date the records retention complaint is filed with the board. The mediation must be conducted before a mediator mutually agreeable to and



selected by the parties, and must be completed within sixty days of the date the complaint is filed with the board. The mediator may be the executive director of the board or a designee if the parties agree. If either party is dissatisfied with the recommendations of the mediator, that party may request a hearing before the board.