

CLIENT RECORDS POLICY

When a client service engagement is completed, original client records used by us will be returned as soon as practicable to the client and not retained in our files. If we believe an item needs to be retained for engagement documentation purposes, we will make a copy of the original for the file.

You have an obligation to maintain your own original records and we do not assume any responsibility to maintain them. This includes, but is not limited to, receipts and other source documents, statements, financial reports, correspondence, and payroll tax, sales & use tax or other returns we prepare and provide to you. Reasonable fees may be charged for time and expense incurred to retrieve and copy any document and record requests. We require that such fees be paid prior to the time such records are provided to the client.

Engagement Records

Engagement working papers and files typically consist of our original working papers, records of staff and client communications regarding the engagement, correspondence with clients and third parties pertaining to the engagement, copies of the work product provided to the client, and copies of client documents. Other than the financial reports generated for management, Certified Accounting Solutions, Inc. working papers are the property of our company and need not be provided to the client. These records may exist in paper or electronic form such as e-mails, spreadsheets, and databases. All software and databases we create and maintain from such are the property of our company. We may provide copies of documents or reports at our discretion and be compensated for any time and costs associated with the effort.

File Retention

Original client documents are returned to the client. Copies of key client documents are retained in accordance with our file retention policy.

It is our policy to keep work papers related to this engagement for three years. Upon the expiration of the three-year period, we shall be free to destroy our work papers with the exception of essential files and summaries that will be put into an archive file. Archives will be retained for an additional two years, and then destroyed and discarded.