

RECORDS AND RETENTION POLICY

Records

All documents you furnish to me will be returned to you when the work is completed or at any time you request (even if prior to the work being completed). You do not have to request them in writing. Copies of such documents and records that pertain to the services provided may be kept in your file. However, this does not mean that all documents and/or records you furnish to me will be copied and kept as part of your file. Only documents that pertain to the work provided will be copied and retained in the file.

Your records are stored in a secure place or on a secure computer. Offsite backup of computer files is maintained in case of computer failure. The office is equipped with a burglar alarm system that is monitored 24 hours per day.

Professional Work Papers

During our engagements, it will be necessary for me to prepare working papers as part of your file. Working papers include (but not necessarily limited to) tests performed, information obtained and the pertinent conclusion reached in a compilation, tax or other engagement. They include programs, analyses, memoranda, letters of representation, abstracts of company documents and schedules or commentaries prepared or obtained by this office. The form of work papers may be handwriting, typewriting, printing, photocopying, photographing, computer, data, or any other letters, words pictures, sounds, or symbols.

These work papers are generally the property of this practice and will not necessarily be provided to you. However, should any of these work papers include records which would ordinarily constitute part of your books and records and are not otherwise available to you, then the information on those working papers will also be treated the same as if it were the documents you provide.

Retention

Records will be kept for three (3) years following the close of the tax return period, which is approximately a total of 4 years. Please visit my website at www.mwcpa.net for important information on how long you should keep your records and examples of what to keep.

After the above retention period, records will be shredded, erased, deleted or destroyed. **You will not be notified at that time.** We reserve the right to retain records longer than the above described period.