

Missouri Accountants and Client Privilege

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In Missouri, certain communications between a Certified Public Accountant (CPA) and the client are considered privileged. Section 326.322 of the Missouri Revised Statutes prohibits CPAs from voluntarily disclosing information communicated to the CPA by the client relating to and in connection with services rendered. The statute also prohibits a CPA from producing documents or providing deposition testimony concerning a client unless the client provides approval.

When a CPA receives a subpoena to produce documents or provide deposition testimony, the CPA must ensure he or she does not violate the privilege. The CPA should consider obtaining advice from an attorney familiar with the privilege. At a minimum, the CPA should obtain written client approval to produce the documents or provide the testimony.

Missouri Supreme Court Rules allow a party to object to the production of documents or appearance at a deposition, but there is a short period of time to lodge an objection. If the deadline expires, the party must produce documents or testimony absent consent of the party issuing the subpoena or obtaining a court order.

The statute lists some limited exceptions to this privilege. The most notable are disclosures required by professional standards and disclosures required in the course of peer reviews.