

17 CAR § 235-401. Confidential client information.

(a) A licensee shall not disclose, without the consent of his or her client, any confidential information pertaining to his or her client obtained in the course of performing professional services.

(b) A licensee that sells a practice shall not transfer client records to a purchaser of the practice until a notification of at least thirty (30) days has been provided to each client of the licensee, allowing each client the opportunity to opt out of the transfer and take possession of their records.

(c) This section does not:

(1) Relieve a licensee of any obligations under 17 CAR §§ 235-302 and 235-303;

(2) Affect in any way a licensee's obligation to comply with a validly issued subpoena or summons enforceable by order of court;

(3) Prohibit a licensee's compliance with applicable laws and government regulations;

(4) Prohibit review of a licensee's professional practice under Arkansas State Board of Public Accountancy authorization; or

(5) Preclude a licensee from initiating a complaint with, or responding to any inquiry made by, the board or any investigative or disciplinary body established by law or formally recognized by the board.

(d) Members of the board and professional practice reviewers shall not use to their own advantage or disclose any confidential client information which comes to their attention in carrying out those activities.

(e) This prohibition shall not restrict a licensee's exchange of information in connection with the investigative or disciplinary proceedings described in subdivision (c)(5) of this section or the professional practice reviews described in subdivision (c)(4) of this section.