

Responding to Subpoenas

Accountants are often the recipients of subpoenas requesting information and documents related to services provided to clients. In responding to a subpoena, it is a good practice to first consult with an attorney. An attorney can aid you in balancing your obligations to your client against your requirements to respond to the subpoena completely.

For example, you should contact your client before turning over any client documents and confirm, in writing, whether your client objects to you producing such materials. If your client objects, then your client (or sometimes you) may need to take certain procedural steps to alleviate your obligation in court to respond to the subpoena.

Although an accountant is typically only liable to the client, a subpoena can raise issues regarding third parties which should be carefully considered with appropriate legal advice. As failure to comply with a subpoena can result in liability to the court in the form of contempt, you should take caution to follow the appropriate steps to adequately and timely address these issues.