



**House  
Legislative  
Analysis  
Section**

Olds Plaza Building, 10th Floor  
Lansing, Michigan 48909  
Phone: 517/373-6466

## **CPA: PRIVILEGED INFO**

**House Bill 4315**  
**Sponsor: Rep. Barbara Dobb**  
**Committee: State Affairs**

**Complete to 7-12-93**

### **A SUMMARY OF HOUSE BILL 4315 AS INTRODUCED 2-18-93**

Under the Occupational Code (Public Act 299 of 1980), certified public accountants (CPAs) are prohibited from disclosing audit information without the written permission of the client. However, a CPA can disclose such privileged information as part of a defense to a court action or an administrative hearing challenging his or her professional competence. The bill also would exempt from the act's disclosure prohibition information required for ethical investigations or needed in the course of practice monitoring programs conducted by private organizations.

**MCL 339.713**

**House Bill 4315 (7-12-93)**