How to Market Your CPA Firm Online within Regulations

Michael R. Burchstead and Kevin N. Floyd

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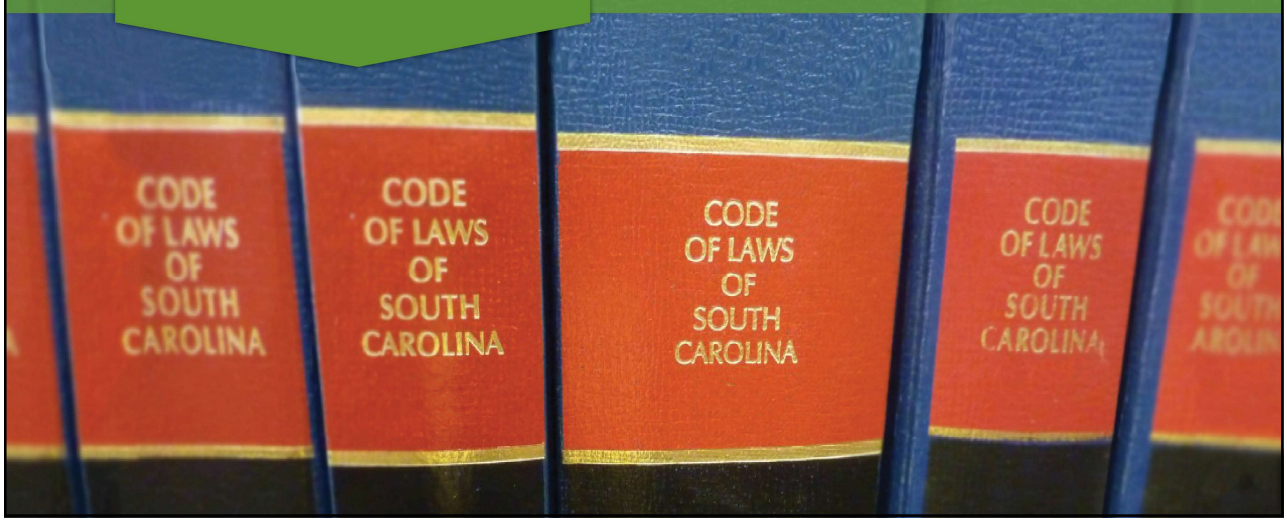
SC CODE OF LAWS

Title 40 - Chapter 2



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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-10

(A)(1) – South Carolina Board of Accountancy, administration & enforcement

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-10

(A)(1) – South Carolina Board of Accountancy, administration & enforcement

SECTION 40-2-10. South Carolina Board of Accountancy created; membership; terms; filling of vacancies; administrator.

(A)(1) There is created the South Carolina Board of Accountancy which is responsible for the administration and enforcement of this chapter. The board shall consist of eleven members appointed by the Governor, all of whom must be residents of this State and:

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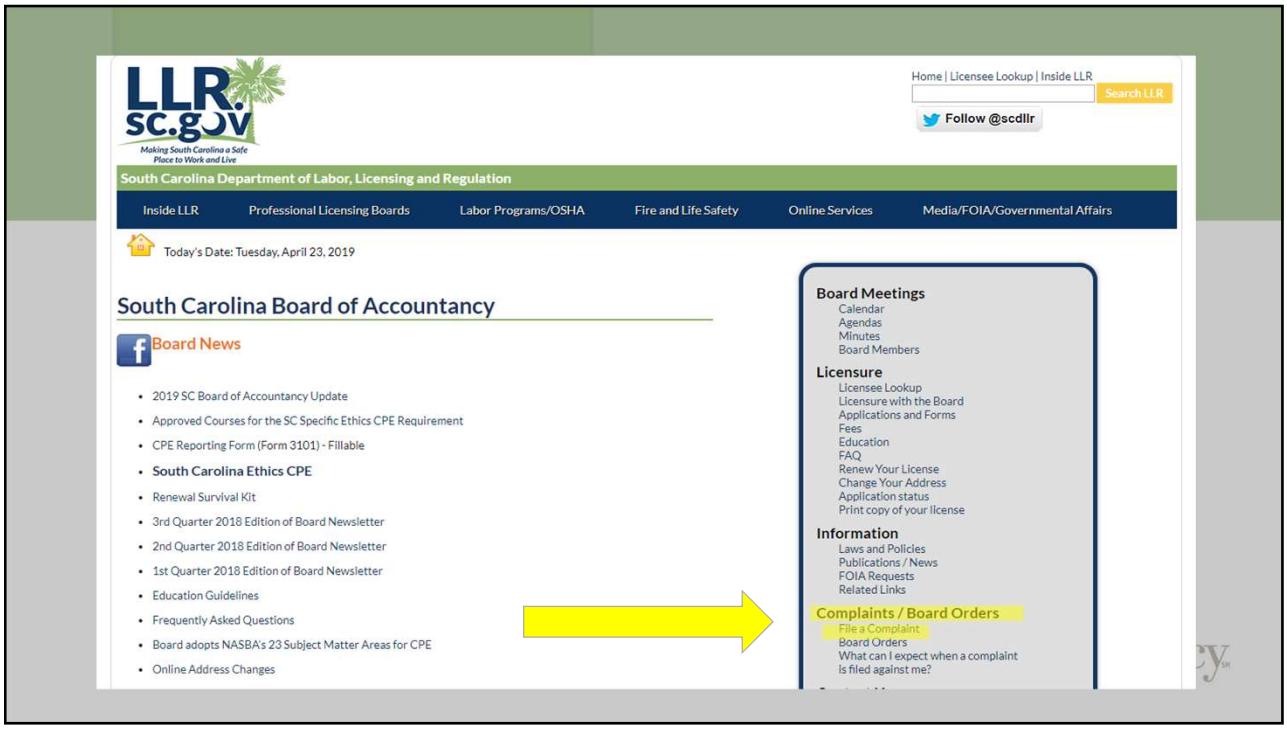
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Today's Date: Tuesday, April 23, 2019
South Carolina Board of Accountancy
Board News
2019 SC Board of Accountancy Update
Approved Courses for the SC Specific Ethics CPE Requirement
CPE Reporting Form (Form 3101) - Fillable
South Carolina Ethics CPE
Renewal Survival Kit
3rd Quarter 2018 Edition of Board Newsletter
2nd Quarter 2018 Edition of Board Newsletter
1st Quarter 2018 Edition of Board Newsletter
Education Guidelines
Frequently Asked Questions
Board adopts NASBA's 23 Subject Matter Areas for CPE
Online Address Changes
Board Meetings
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Agendas
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Licensure
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Complaints / Board Orders
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What can I expect when a complaint is filed against me?

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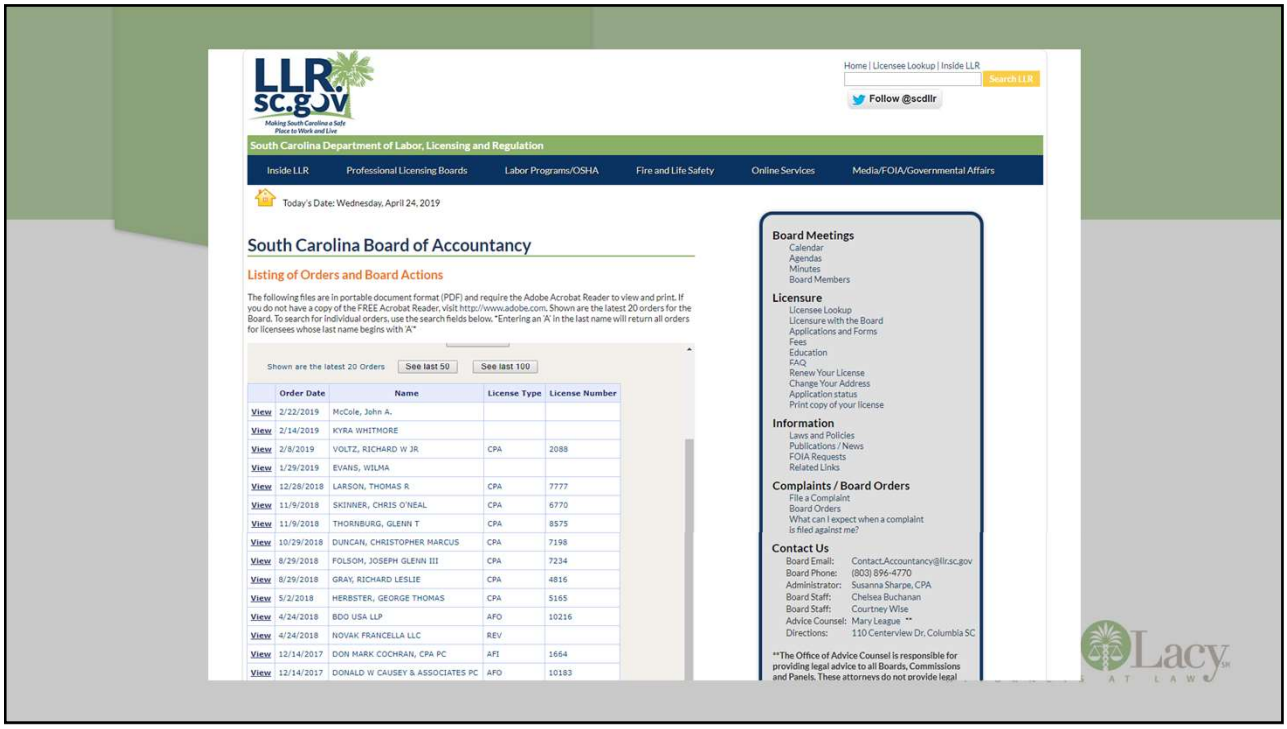
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Professional Licensing Boards
Labor Programs/OSHA
Fire and Life Safety
Online Services
Media/FOIA/Governmental Affairs
Today's Date: Wednesday, April 24, 2019
South Carolina Board of Accountancy
Listing of Orders and Board Actions
The following files are in portable document format (PDF) and require the Adobe Acrobat Reader to view and print. If you do not have a copy of the FREE Acrobat Reader, visit http://www.adobe.com. Shown are the latest 20 orders for the Board. To search for individual orders, use the search fields below. *Entering an 'A' in the last name will return all orders for licensees whose last name begins with 'A'*
Shown are the latest 20 Orders
See last 50
See last 100
View 2/22/2019 McCole, John A.
View 2/14/2019 KYRA WHITMORE
View 2/8/2019 VOLTZ, RICHARD W JR CPA 2088
View 1/29/2019 EVANS, WILMA
View 12/28/2018 LARSON, THOMAS R CPA 7777
View 11/9/2018 SKINNER, CHRIS O'NEAL CPA 6770
View 11/9/2018 THORNBURG, GLENN T CPA 8575
View 10/29/2018 DUNCAN, CHRISTOPHER MARCUS CPA 7198
View 8/29/2018 FOLSOM, JOSEPH GLENN III CPA 7234
View 8/29/2018 GRAY, RICHARD LESLIE CPA 4816
View 5/2/2018 HERBSTER, GEORGE THOMAS CPA 5165
View 4/24/2018 BDO USA LLP AFO 10216
View 4/24/2018 NOVAK FRANCELLA LLC REV
View 12/14/2017 DON MARK COCHRAN, CPA PC AFI 1664
View 12/14/2017 DONALD W CAUSEY & ASSOCIATES PC AFO 10183
Board Meetings
Calendar
Agendas
Minutes
Board Members
Licensure
Licensee Lookup
Licensure with the Board
Applications and Forms
Fees
Education
FAQ
Renew Your License
Change Your Address
Application status
Print copy of your license
Information
Laws and Policies
Publications / News
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Complaints / Board Orders
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What can I expect when a complaint is filed against me?
Contact Us
Board Email: Contact.Accountancy@llr.sc.gov
Board Phone: (803) 896-4770
Administrator: Susanna Sharpe, CPA
Board Staff: Chelsea Buchanan
Board Staff: Courtney Wise
Advice Counsel: Mary League **
Directions: 110 Centerview Dr, Columbia SC
**The Office of Advice Counsel is responsible for providing legal advice to all Boards, Commissions and Panels. These attorneys do not provide legal

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-30

(A) – valid license

(D) – term "Certified Public Accountant" or "CPA"

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-30

(A) – valid license

SECTION 40-2-30. Licensing or registration requirement; form for issuance of report by person other than CPA or PA; use of titles CPA and PA; exemptions.

(A) It is unlawful for a person to engage in the practice of accountancy as regulated by this board without holding a valid license or registration or without qualifying for a practice privilege pursuant to Section 40-2-245.

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-30

(A) – valid license

(D) – term "Certified Public Accountant" or "CPA"

(D) Only a person holding a valid license as a certified public accountant or qualifying for a practice privilege under Section 40-2-245 shall use or assume the title "Certified Public Accountant" or the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device indicating that the person is a certified public accountant.

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Best Practices for CPA's Website

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Best Practices for CPA's Website

Website or Bio is your Virtual Storefront

- Full site or simple landing page
- Specificity in URL (multiple URLs can direct to your page)
- SSL certificate
- Disclaimer(s)

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Sample Disclaimer

The information provided here is informational only and should not be considered accounting, tax, or financial advice.

This website can not create an accountant-client relationship.

Information about local, state and federal tax law should not be used to defraud any tax collecting body.

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-70

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-70

(6) – inspection of licenses or firms

(7) – conduct hearings on alleged violations

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-70

(6) – inspection of licenses or firms

(6) conduct periodic inspections of licensees or firms with notice to the licensee or firm of at least three business days, and if upon inspection a violation is found, a formal complaint shall be filed and the customary procedures for complaints must be followed;

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-70

(6) – inspection of licenses or firms

(7) – conduct hearings on alleged violations

(7) conduct hearings on alleged violations of this chapter and regulations promulgated under this chapter;

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-80

(A) – "shall" investigate "complaints or other information suggesting violations"

(C) – results must be presented to board

(D) – administer oaths and issue subpoenas

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-80

(A) – "shall" investigate "complaints or other information

SECTION 40-2-80. Investigations of complaints or other information suggesting violations; report.

(A) The department, upon receipt of a complaint or other information suggesting violation of this chapter or of regulations promulgated pursuant to this chapter, shall conduct an appropriate investigation to determine whether there is probable cause to institute proceedings. An investigation under this section is not a prerequisite to conducting proceedings if a determination of probable cause can be made without investigation. In aid of investigations, the administrator of the board may issue subpoenas to compel witnesses to testify or to produce evidence, or both.

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-80

(A) – "shall" investigate "complaints or other information suggesting violations"

(C) – results must be presented to board

(C) The results of an investigation must be presented to the board.

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-80

(D) For the purpose of an investigation under this section, the department may administer oaths and issue subpoenas for the attendance and testimony of witnesses and the production and examination of books, papers, and records on behalf of the board or, upon request, on behalf of a party to the case. Upon failure to obey a subpoena or to answer questions propounded by the board or its hearing officer or panel, the board may apply to the Administrative Law Court for an order requiring compliance with the subpoena.

(D) – administer oaths and issue subpoenas

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Best Practices for CPA's Social Media

- Each platform is different
- Care with cross-posting
- Set actionable goals
  - X number of posts (texts, pictures, links, etc.)
  - Comment x number of times
  - Likes/shares x number of times

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-110 & 190

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-110

(A) – revoke, suspend, prohibit…$10,000 fine

(2) – reflecting adversely

(6) – failure to comply with standards

(7) – code of professional ethics (AICPA Professional Standards: Code of Professional Conduct)

(11) – ads/solicitation that is "false, misleading, deceptive or tending to promote unsupported claims"

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-110

(A) – revoke, suspend, prohibit…$10,000 fine

SECTION 40-2-110. Revocation, suspension, or probation of licensees; revocation of registration or limitation of scope of practice of firm.

(A) After notice and hearing pursuant to the Administrative Procedures Act, the board may revoke, suspend, refuse to renew, reprimand, censure, or limit the scope of practice of a licensee and impose an administrative fine not exceeding ten thousand dollars per violation. The board also may place a licensee on probation, require a peer review as the board may specify, or require satisfactory completion of a continuing professional education program as the board may specify, all with or without terms, conditions, and limitations, for any one or more of the following reasons:

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-110

(A) – revoke, suspend, prohibit…$10,000 fine

(2) – reflecting adversely

(2) conduct reflecting adversely upon the licensee's fitness to perform services as a licensee;

Professional Conduct)

(11) – ads/solicitation that is "false, misleading, deceptive or tending to promote unsupported claims"

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-110

(A) – revoke, suspend, prohibit…$10,000 fine

(2) – reflecting adversely

(6) – failure to comply with standards

(6) failure to comply with established professional standards, including standards set by federal or state law or regulation;

(11) – ads/solicitation that is "false, misleading, deceptive or tending to promote unsupported claims"

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-110

(A) – revoke, suspend, prohibit…$10,000 fine

(2) – reflecting adversely

(6) – failure to comply with standards

(7) – code of professional ethics (AICPA Professional Standards: Code of Professional Conduct)

(7) violation of the code of professional ethics adopted by the board or of the AICPA Professional Standards: Code of Professional Conduct;

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-110

(A) – revoke, suspend, prohibit…$10,000 fine

(2) – reflecting adversely

(11) engagement in advertising or other forms of solicitation or use of a firm name in a manner that is false, misleading, deceptive, or tending to promote unsupported claims;

(11) – ads/solicitation that is "false, misleading, deceptive or tending to promote unsupported claims"

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-190

(A) – disclosure of information

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-190

SECTION 40-2-190. Disclosure of information communicated by client; ownership of statements, records, and working papers created by licensee; furnishing copies of working papers to clients.

(A) Except by permission of the client for whom a licensee performs services or the heirs, successors, or personal representatives of a client, a licensee under this chapter must not voluntarily disclose information communicated by the client relating to and in connection with services rendered. This information is confidential. However, nothing in this chapter may be construed to prohibit the disclosure of information requiring disclosure by the standards of the public accounting profession in reporting on the examination of financial statements or to prohibit disclosures in court proceedings, investigations or proceedings under this chapter, in ethical investigations conducted by private professional organizations, in the course of peer reviews, in performing services for that client on a need to know basis by other active persons of the organization, or in the business of persons in the entity needing this information for the sole purpose of assuring quality control.

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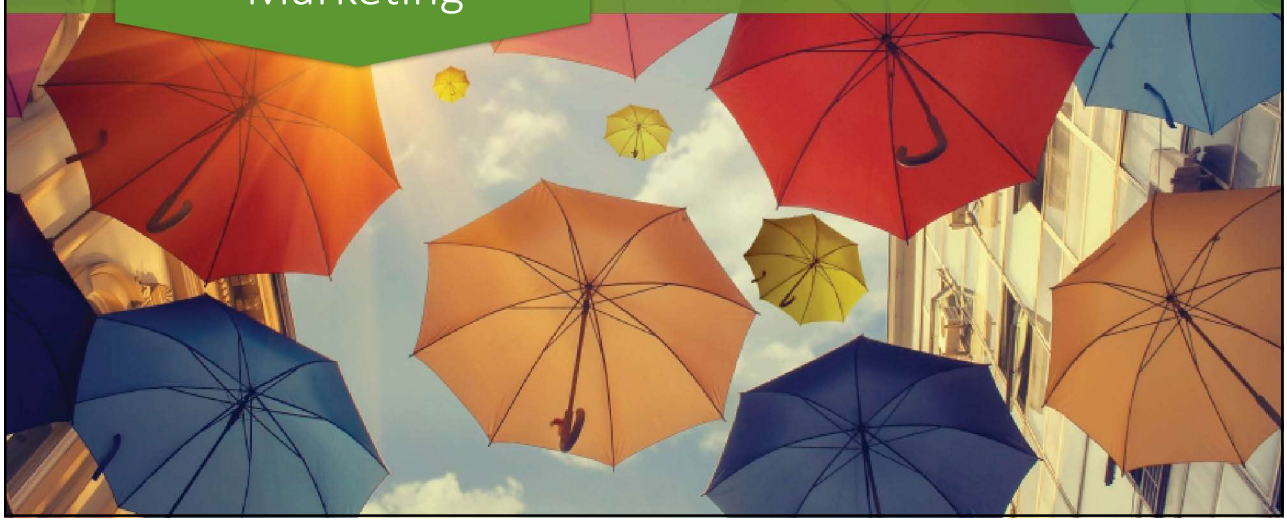
Best Practices for CPA's Content Marketing



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Best Practices for CPA's Content Marketing

- Opt-in, not everyone
- Public relations: blogs, alerts, news, etc.
- Branding: What makes you different?

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-200 & 210

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-200

(A) – $10,000 fine or a year in prison or both

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-200

(A) – $10,000 fine or a year in prison or both

SECTION 40-2-200. Violations; penalty.

A person or firm who knowingly violates a provision of this chapter is guilty of a misdemeanor and, upon conviction, must be fined not more than ten thousand dollars or imprisoned for not more than one year, or both.

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-210

(A) – cease and desist order

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SC CODE OF LAWS
Title 40 - Chapter 2

SECTION 40-2-210

SECTION 40-2-210. Cease and desist order for violation of licensing requirement; injunctions and restraining orders; penalty.

If the board believes that a person or firm has engaged, or is about to engage, in an act or practice which constitutes or will constitute a violation of Section 40-2-30, the board may issue a cease and desist order. The board may also apply to the Administrative Law Court pursuant to Section 40-1-210 for an order enjoining these acts or practices, and upon a showing by the board that the person or firm has engaged or is about to engage in these acts or practices, the division shall grant an injunction, restraining order, or other order as may be appropriate. For each violation, the Administrative Law Court may impose a fine of no more than ten thousand dollars.

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Final Thought

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AICPA Professional Standards: Code of Professional Conduct
Could someone perceive this as "false, misleading or deceptive acts?"

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Thank You

Michael R. Burchstead
Attorney | 803.255.0445
mburchstead@collinsandlacy.com

Kevin N. Floyd
Director of BD | 803.255.0459
mburchstead@collinsandlacy.com

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