



Wolters Kluwer

# Ethics Spin from Engaging a Client to Terminating a Client

## Course Instructions

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## Instructions to Participants

To assist the participant with navigating the learning process through to successful completion, this course has been produced with the following elements:

**Overview of Topics / Table of Contents:** In this electronic format you'll find a slide menu on the left side of the screen. This serves as your overview of topics for the program. You may navigate to any topic by clicking on the slide name.

**Definition of Key Terms / Glossary:** You'll find key terms defined for this program in the course information on the following page(s).

**Index / Key Word Search:** You can find information quickly in the PDF materials (slide handout plus any additional handouts) by using the search function built into your Adobe Reader.

**Review Questions:** Questions that test your understanding of the material are placed throughout the course. You'll see explanatory feedback pop up for each incorrect answer, and reinforcement feedback for the correct answer for every review question.

**Final Exam:** The final exam measures if you have gained the knowledge, skills, or abilities outlined in the learning objectives. You may submit your final exam at the end of the course. Exams are graded instantly. A minimum score of 70% is required to receive the certificate of completion. **You have one year from date of purchase to complete the course.**

**Course Evaluation:** Once you have successfully passed your online exam, please complete our online course evaluation. Your feedback helps Wolters Kluwer maintain its high quality standards!

## About This Course

This section provides information that is important for understanding the course, such as course level and prerequisites. Please consider this information when filling out your evaluation after completing the course.

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### Course Description

How do Ethics play into your role of engaging, maintaining, and terminating client relationships? Explore the answers to these questions with Susan Harper, Certified Fraud Examiner, and former IRS Internal Revenue Agent of 34 years. This course will take you full circle as we explore your ethical role when considering whether to engage, as well as terminate a client. With 20 years of instructing CPE courses, Susan will deliver an entertaining and informative discussion to address the importance of both engagement and termination letters and the various issues which arise in the middle of the two while maintaining those client relationships.

### Learning Objectives

Upon successful completion of this course, participants should be able to:

- Identify how to address what to consider before engaging a client
- Identify the key components to an engagement letter and its importance
- Identify how to maintain ongoing client relationships
- Identify how to address reasons to potentially terminate a client
- Identify the key components to a termination letter and its importance
- Identify case scenarios

### NASBA Field of Study

Behavioral Ethics. Some state boards may count credits under different categories—check with your state board for more information.

### Course Level

Basic. Program knowledge level most beneficial to CPAs new to a skill or an attribute. These individuals are often at the staff or entry level in organizations, although such programs may also benefit a seasoned professional with limited exposure to the area.

### Prerequisites

None.

### Advance Preparation

None.

### Course Expiration

AICPA and NASBA Standards require all Self-Study courses to be completed and the final exam submitted within 1 year from the date of purchase as shown on your invoice. No extensions are allowed under AICPA/NASBA rules.

## Key Terms

- **Agent:** A person who acts on behalf of another person or group.
- **Engagement Letter:** A written agreement that describes the business relationship to be entered into by a client and a company.
- **Subpoena:** A writ ordering a person to attend a court.