a. No violation as long as Williams does not perform or give advice on management functions of the organization. See Interpretation 101-4.

b. Violation. Rule 505 states that all owners of the firm shall be persons who actively provide services to the firm’s clients. There is a violation of rule 505 because administrative personnel are responsible primarily for office administration, and do not directly provide services to the firm’s clients. In addition, there may be a violation if the state in which the firm operates does not allow incorporation of CPA firms.

c. No violation. 101-3 permits the performance of other services for clients. Before a member performs such services, he or she must carefully evaluate the potential effect of such services on independence. The member should establish a clear understanding with the client, and should not be responsible for preparing source documents, originating data, or performing any management functions.

d. Violation if the services performed are attestation related, otherwise, no violation. A CPA is not permitted to pay a commission to obtain a client for attestation related services. (Rule 503) This rule is intended to discourage obtaining clients on the basis of a commission to a decision maker, rather than on the basis of the quality of the attestation services or fee to the client.

e. No violation. Former Rule 401 and 502 would have prohibited this.

f. No Violation. This is normal practice and is done as a part of almost all audits.

g. No violation. Rule 502 on advertising permits the use of promotional efforts designating specialties or areas of practice as long as the advertising is not false, misleading or deceptive.

h. No violation. The only questionable part of the information is the statement by the e-commerce article that Gutowski is an e-commerce expert. It may be difficult for Gutowski to demonstrate that he is in fact an expert, but the interpretations of Rule 502 no longer preclude him from making such a statement.

i. Violation. Rule 301 does not distinguish between audit, tax, and management advisory services-related working papers. He has therefore violated the rules.

j. No violation. There are no longer rules restricting such practice.