



Blended Learning Administrative Policies Instructions

The Administrative Policies are required for submission with an application. The purpose of the Administrative Policies is to ensure that applicants and sponsors understand what is required of them regarding record retention, refunds, cancellations, complaint resolution, and course update policies. We are looking for general overall policies and not specific policies associated directly with the program the organization has submitted with its application. Please see below for more information and guidelines for these components.

*Formal learning programs under the [2026 Standards](#) are group programs, self study programs, or blended learning programs. For purposes of this application, the Registry uses “delivery method” to refer to the formal learning program type, including any applicable sub-delivery method such as Nano Learning or QAS Self Study, for which the organization is seeking approval and must demonstrate compliance with the applicable Standards.

Record Retention Policy

The Record Retention Policy is specific to satisfying the requirements of [Section 9.02](#) and [Paragraph 9.02.3](#). A broader organizational policy may be acceptable if it clearly identifies the required elements as listed for CPE programs. The expectation for this policy is that the organization must state the required documentation will be retained for at least 5 years. The specific documentation which must be retained includes:

- Clear instructions and information that summarize the different components of the blended learning program and what must be completed or achieved during each component in order to qualify for CPE credits. The CPE program sponsor must also retain documentation of the course progression and what CPE credits were earned by individual participants upon the completion of the components.
- Dates and locations of blended learning program offerings
- Documentation of how CPE credits were determined:
CPE credit for blended learning programs must equal the sum of the CPE determinations for the various completed components of the program.
 - CPE credits for the synchronous portion of a course should be based on a 50-minute hour and determined by actual completion time. For example, audio/video duration time or learning content duration time in a group program. Supporting documentation may include but is not limited to evidence of audio/video time, group program agenda, and/or group meeting invitation indicating duration time.
 - CPE credits for the asynchronous portion of a course should be determined based on pilot tests of the representative completion time or word count formula (for example, reading, games, case studies and simulations). Supporting documentation in those instances includes, but is not limited to, the pilot test documentation (method 1) and word count formula (method 2) documentation



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requirements as prescribed for self study programs in [Section 7 Paragraphs 7.02.1](#) and [7.02.6](#).

- Author/instructor, author/developer, and content reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.
- Results of program evaluations
- Program descriptive materials (course announcement information)
- Program materials

Refund Policy

The organization must submit a Refund Policy. This policy is specific to satisfying the requirements of [Section 8](#). The expectation for this policy is that the organization must state its Refund Policy, specifically outlining how refund requests will be handled. If the organization does not charge a fee for the programs offered, this must be stated clearly in the policy. Include information explaining how the participants should contact the organization if they would like to seek a refund.

*If there is no refund policy because the programs are offered internally for employees only, it must be noted that the programs are for an internal audience in the application. If the refund policy can be viewed online, provide a URL link where the policy can be viewed.

Program Cancellation Policy

The organization must submit a Program Cancellation Policy. This policy is specific to satisfying the requirements of [Section 8](#). The expectation for this policy is that the organization must state how and when it will communicate a program's cancellation to participants. This policy should outline the mode of communication (email, text alert, etc.) used and the timeframe in which the program cancellation will be communicated to participants.

*If there is no cancellation policy because the organization's programs are offered internally for employees only, it must be noted that the programs are for an internal audience in the application.

Complaint Resolution Policy

The organization must submit a Complaint Resolution Policy. This policy is specific to satisfying the requirements of [Section 8](#). The expectation for this policy is that the organization must provide contact information to the participants in the event that they have a concern/complaint. The Complaint Resolution Policy should contain specific contact information such as the contact person's name, email address and/or phone number; it should also explain how the organization will address submitted complaints.



Course Update Policy

The organization must submit a Course Update Policy. This policy satisfies the requirements of [Section 4, Paragraph 4.01](#). The expectation for this policy is that the organization must state and follow the guidelines regarding course updates.

In this policy, it should be stated that:

- Course documentation will contain the most recent publication, revision or review date.
- Courses must be revised as soon as feasible following changes to relative codes, laws, rulings, decisions, interpretations, etc. Courses in subjects that undergo frequent changes must be reviewed by a subject matter expert at least once a year. Other courses must be reviewed every 2 years.



Blended Learning Administrative Policies Template

Record Retention Policy Recommended Text:

The following specific documentation will be retained for a minimum of 5 years for [The Organization Name]’s Blended Learning programs:

- Clear instructions and information that summarize the different components of the blended learning program and what must be completed or achieved during each component in order to qualify for CPE credits. [The Organization Name] will also retain documentation of the course progression and what CPE credits were earned by individual participants upon the completion of the components.
- Dates and locations of blended learning program offerings
- Documentation of how CPE credits were determined:
CPE credit for blended learning programs will equal the sum of the CPE determinations for the various completed components of the program.
 - CPE credits for the synchronous portion of a course should be based on a 50-minute hour and determined by actual completion time. For example, audio/video duration time or learning content duration time in a group program. Supporting documentation in those instances includes but is not limited to evidence of audio/video time or group program agenda or group meeting invitation indicating duration time.
 - CPE credits for the asynchronous portion of a course should be determined based on pilot tests of the representative completion time or word count formula (for example, reading, games, case studies and simulations). Supporting documentation in those instances includes but is not limited to the pilot test documentation (method 1) and word count formula (method 2) documentation requirements as prescribed for self study programs in [Section 7 Paragraphs 7.02.1](#) and [7.02.6](#).
- Author/instructor, author/developer, and content reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license will be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number will be maintained.
- Results of program evaluations
- Program descriptive materials (course announcement information)
- Program materials



Refund Policy Recommended Text:

[The Organization Name]'s refund policy is as follows: [insert refund terms, including any applicable deadlines, limitations, or conditions.] To request a refund, please contact [contact name] at [contact email, phone number, etc].

*For Free Programs: [The Organization Name]'s Blended Learning programs are offered free of charge; therefore, we do not have a refund policy.

*For Internal Programs Only: [The Organization Name]'s Blended Learning programs are offered as internal only; therefore, we do not have a refund policy.

Program Cancellation Policy Recommended Text:

In the event that [The Organization Name] cancels a Blended Learning program, we will communicate this information via [insert method] to registered participants [insert time frame] prior to the originally scheduled program.

*For Internal Programs Only: [The Organization Name]'s Blended Learning programs are offered as internal only; therefore, we do not have a program cancellation policy.

Complaint Resolution Policy Recommended Text:

To report complaints or concerns, please contact [contact's name] via email at [contact's email] or directly via phone at [contact's phone number]. [The Organization Name] will respond within 3-5 business days.

Course Update Policy Recommended Text:

[The Organization Name] includes the most recent publication, revision, or review date. Courses in subjects that undergo frequent changes such as updates to codes, laws, rulings, decisions, interpretations, etc. will be reviewed and revised, as necessary, by a subject matter expert as soon as possible but at least once a year to verify the currency of the content. Other courses will be reviewed and revised, as necessary, at least every two years.