



QAS™ Self Study 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 the 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 9.02.2](#). 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 that it will retain the required documentation for at least 5 years. The specific documentation which must be retained includes:

- Records of program completion verification by individual participant, including the number of CPE credits earned by participant and course completion date.
- Documentation of how CPE credits were determined.
 - For CPE program self study sponsors using method 1 (pilot tests) as the basis for CPE credit for traditional on-demand learning programs, as well as adaptive learning self study programs, appropriate pilot test records must be retained regarding the following:
 - When the pilot test was conducted
 - The intended participant population
 - How the sample of pilot testers was selected
 - Names and credentials and relevant experience of sample pilot test participants
 - For CPA pilot testers, the state of licensure, license number, and status of license should be maintained
 - A summary of pilot test participants’ actual completion time
 - Statement from each pilot tester to confirm that the pilot tester is independent from the course development group and that the pilot tester was not informed in advance of the expected completion time



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- For CPE program sponsors using method 2 (word count formula) as the basis for CPE credit for self study programs, the word count formula calculation, as well as the supporting documentation for the data used in the word count formula (for example, word count; number of review questions, exercises, and qualified assessment questions; duration of audit or video segments, or both, if applicable; and actual calculation), must be retained. For adaptive learning self study programs, all potential paths that a participant could take to complete the program must be documented and retained.
- For adaptive learning programs in which the adaptive learning platform or technology can track an individual participant's actual completion time through the program, the CPE program sponsor must maintain or be able to produce upon request the individual participant's completion path and time through the program.
 - Course documentation must include an expiration date (the time by which the participant must complete the qualified assessment). For individual courses, the expiration date is no longer than one year from the date of purchase or enrollment. For a series of courses to achieve an integrated learning plan, the expiration date may be longer.
 - 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 will be revised as soon as feasible following changes to relative codes, laws, rulings, decisions, interpretations, etc. Courses in subjects that undergo frequent changes will be reviewed by a subject matter expert at least once a year. Other courses must be reviewed every 2 years.



QAS™ Self-Study 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 QAS™ Self-Study programs:

- Records of program completion verification by individual participant, including the number of CPE credits earned by participant and course completion date.
- Documentation of how CPE credits were determined.
 - If [The Organization Name] uses method 1 (pilot tests) as the basis for CPE credit for traditional on-demand learning programs, and/or adaptive learning self study programs, appropriate pilot test records will be retained regarding the following:
 - When the pilot test was conducted
 - The intended participant population
 - How the sample of pilot testers was selected
 - Names and credentials and relevant experience of sample pilot test participants
 - For CPA pilot testers, the state of licensure, license number, and status of license should be maintained
 - A summary of pilot test participants’ actual completion time
 - Statement from each pilot tester to confirm that the pilot tester is independent from the course development group and that the pilot tester was not informed in advance of the expected completion time
 - If [The Organization Name] uses method 2 (word count formula) as the basis for CPE credit for self study programs, the word count formula calculation, as well as the supporting documentation for the data used in the word count formula (for example, word count; number of review questions, exercises, and qualified assessment questions; duration of audit or video segments, or both, if applicable; and actual calculation), will be retained. For adaptive learning self study programs, all potential paths that a participant could take to complete the program must be documented and retained.
 - If [The Organization Name] has adaptive learning programs in which the adaptive learning platform or technology can track an individual participant’s actual completion time through the program, [The Organization Name] will maintain or be able to produce upon request the individual participant’s completion path and time through the program.



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- Course documentation will include an expiration date (the time by which the participant must complete the qualified assessment). For individual courses, the expiration date is no longer than one year from the date of purchase or enrollment. For a series of courses to achieve an integrated learning plan, the expiration date may be longer.
- 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 QAS™ Self-Study programs are offered free of charge; therefore, we do not have a refund policy.

*For Internal Programs Only: [The Organization Name]'s QAS™ Self-Study 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 QAS™ Self-Study program, we will communicate this information [insert method] to registered participants [insert time frame] prior to the originally scheduled program.

*For Internal Programs Only: [The Organization Name]'s QAS™ Self-Study 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.