



### 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 you have submitted with your application. Please see below for more information and guidelines for these components.

#### **Record Retention Policy**

Please do not submit your in-house record retention policy. The Record Retention Policy is specific to satisfying the requirements of [Standard 24](#). The expectation for this policy is that your organization will state that they will retain the required documentation for at least 5 years. The specific documentation which must be retained includes:

- Records of participation
- Dates and locations of program offerings
- Author/instructor, author/developer and reviewer names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer and 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.
- Number of CPE credits earned by participants
- Results of program evaluations
- Program descriptive materials (course announcement information)

There are additional requirements for documentation retention specific to each delivery method. Please see the table below for reference to refer to the Statement on Standards for all the required information:

<b>Delivery Method</b>	<b>Standard Reference</b>
Group Live	<a href="#">Standard 24-03</a>
Group Internet Based	<a href="#">Standard 24-04</a>
Blended Learning	<a href="#">Standard 24-05</a>
Independent/Self-Study program (QAS™ and Nano Learning)	<a href="#">Standard 24-06</a>



### **Refund Policy**

Your organization must submit a Refund Policy. This policy is specific to satisfying the requirements of [Standard 12](#). The expectation for this policy is that your organization will state its Refund Policy, specifically outlining how refund requests will be handled. If your 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 your organization if they would like to seek a refund.

\*If you have no refund policy because your programs are offered internally for employees only, please note that the programs are for an internal audience in the application. If your policy can be viewed online, provide a URL link where the policy can be viewed.

### **Program Cancellation Policy**

Your organization must submit a Program Cancellation Policy. This policy is specific to satisfying the requirements of [Standard 12](#). The expectation for this policy is that your organization will state how and when it will communicate a program's cancellation to participants. This policy is not about when a participant cancels their registration for a program. 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 you have no cancellation policy because your programs are offered internally for employees only, please note the programs are for an internal audience in the application.

### **Complaint Resolution Policy**

Your organization must submit a Complaint Resolution Policy. This policy is specific to satisfying the requirements of [Standard 12](#). The expectation for this policy is that your organization will 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.



### **Course Update Policy**

Your organization must submit a Course Update Policy. This policy satisfies the requirements of Standard 4. The expectation for this policy is that your organization will 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. Providing this information to participants gives them the confidence that they are receiving the most recent information regarding course content.
- 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.



## Blended Learning Administrative Policy Template

### **Record Retention Policy Recommended Text:**

\*\*The last items in bold text are requirements specific to the Blended Learning delivery method and found in Standard [24-06](#).)

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

- Author/instructor, author/developer and reviewer names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer and 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.
- Number of CPE credits earned by participants
- Results of program evaluations
- Program descriptive materials (course announcement/promotional information)
- **Clear course instructions**
- **Information that summarizes the different components of the program and what must be completed or achieved during each component in order to qualify for CPE credits**
- **Course progression and what CPE credits were earned by participants upon the completion of each of the components.**

### **Refund Policy Recommended Text:**

[Your Organization Name]'s refund policy allows for full refunds up to one week prior to the Blended Learning program. After this time period has ended, no refunds will be offered. To request a refund, please contact [contact name] at [contact email, phone number, etc].

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

\*For Internal Programs Only: [Your 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 [Your Organization Name] cancels a Blended Learning program, we will communicate this information via email to registered participants no later than 24 hours prior to the originally scheduled program.

\*For Internal Programs Only: [Your 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].

**Course Update Policy Recommended Text:**

[Your Organization Name] includes the most recent publication, revision or review date within the documentation of each program. Courses are revised as soon as feasible following changes to relative codes, laws, rulings, decisions, interpretations, etc. Courses in subjects that undergo frequent changes are reviewed by a subject matter expert at least once a year. Other courses are reviewed every 2 years.