

## Administrative Policies Guidance

**Record Retention Policy** – Your organizations policy should include at least a 5 year retention requirement as well as the specific documentation to be retained:

- 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 documentation retention requirements specific to the instructional delivery method. For details, see **Standard No. 24**.*

**Refund Policy** – If no fee is charged for attending your programs, state such as your administrative policy. If you have no refund policy because your programs are offered internally for employees only, please note that 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 cancellation policy should include information about how your organization would communicate the cancellation. 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** – The complaint resolution policy should contain specific contact information such as a contact person's name, email address and/or phone number.

**Course Update Policy** – Course documentation must 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.

*Standard Reference: Standard No. 4.*

## Content Development Policies Guidance

**Program Content and Knowledge Level** – The statement should include how the sponsor assures that the program content and program level is appropriate for the intended participants. The knowledge level of the course must be specified so that participants can determine if the program is appropriate for their development needs. Program knowledge levels consist of: basic, intermediate, advanced, overview and update. All programs identified as intermediate, advanced or update must clearly identify prerequisite education, experience and/or advanced preparation. For courses with a program knowledge level of basic or overview, prerequisite education or experience and advance preparation must be noted, if any, otherwise, state “none” in course announcement or descriptive materials.

*Standard Reference: Standard No. 2 and 3.*

**Content and delivery systems** – Courses must be developed by individuals or teams having expertise in the subject matter. Expertise may be demonstrated through practical experience and/or education.

**Content is Developed by a Subject Matter Expert** – Programs must be reviewed by qualified persons other than those who developed the programs. These reviews must occur before the first presentation of the materials and again after each significant revision of the program. The participation of at least one licensed CPA (in good standing and holding an active license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of every program in accounting and auditing. The participation of at least one licensed CPA, tax attorney, or IRS enrolled agent (in good standing and holding an active license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of each program in taxes. In the case of the subject matter of international taxes, the participation of the equivalent of an “active” licensed CPA for the international jurisdiction involved is permitted.

*Standards reference: Standard No. 5.*

**Content is Based on Relevant Learning Objectives** – Programs must contain relevant learning objectives and outcomes that clearly articulate the professional competence that should be achieved by the participants (i.e., at the completion of the program, what will the participants be able to do? What is the take away skill or knowledge?)

*Standards Reference: Standard No. 2.*