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CPE for CPAs Policies [1]

The CU CPE for CPAs Program follows a number of policies.

Program Content Development Policy

Learner Analysis

To ensure that each course content and level equates to the background of intended participants, a learner analysis will be conducted for each course. The learner analysis will include identification of the following: Expected number of participants; Location of participants; Educational background and professional experience of participants; Language or cultural differences of participants; Motivation of participants; Participant characteristics; and, Specific interests of participants.

Program Knowledge Level

In order for participants to determine if the course is appropriate for their specific needs, each course will be classified as one of the following knowledge levels: Basic, Intermediate, Advanced, Overview, or Update,

In addition, each course will identify prerequisite education, experience, and/or advance preparation that is required for the course.

Learning Objectives

The specific learning objectives and outcomes for each course will be listed, to ensure that participants are aware of the knowledge, skills, and abilities they can achieve by participating in the course.

Elements of Engagement – Group Live and Group-Internet Based

For each course that is delivered in the group-live or group-internet based format, there will be no less than three elements of engagement per 50-minute credit hour. These elements of engagement include, but are not limited to: Participant-based question and answer sessions; Polling; Group breakout activities (Group-Live Only); and, Engaging Technology (Videos, Animations).

Content Delivery and Review Policy

To ensure that each course uses activities, materials, and delivery systems that are current, technically accurate, and effectively designed, and that content is based on relevant learning objectives and outcomes, the courses will be reviewed by qualified individuals (subject matter experts), outside of the development team, on an annual basis. For courses in accounting and auditing, a Certified Public Accountant must be involved in the development of the course. For courses in taxes, a Certified Public Accountant, tax attorney, or IRS-enrolled agent must be involved in the development of the course.

Course Updates Policy

The University has a responsibility to ensure that all activities, materials, and delivery systems used in CPE programs are current, technically accurate, and effectively designed. The University also has a responsibility to revise all courses as soon as possible following changes to relative codes, laws, rulings, decisions, interpretations, etc., that impact course content. Furthermore, the University has a responsibility to be qualified in the subject matter of all CPE programs offered. The University will conduct an annual review, by qualified individuals (subject matter expert), of all CPE program activities, materials, and delivery systems.

Record Retention Policy

The University has a responsibility to maintain and retain adequate documentation for a period of no less than five years. Adequate documentation includes:

- Records of participation (a signed class roster for each group-live CPE program offered, and an attendance and participation report for each group-internet based CPE program offered);
- Dates and locations of programs offered;
- Instructor names and credentials (instructor resume and biography);
- Number of CPE credits earned by participants (certificate of completion forms administered to each participant); and,
- Results of valuation forms completed by participants.

Pricing Policy

The University has the following pricing policy for all CU CPE courses offered:

- **Internal Registrants -** The CU CPE program is offered at no cost to current CU employees. This excludes retirees of the University and contract workers.
- **External Registrants, including Retirees and Contract Workers -** The CU CPE program is offered at $20/credit hour for all non-CU employees (including retirees and contract workers.) However, if a non-CU employee, retiree, or contract worker registers for an entire day of CU CPE, the non-CU employee will pay no more than $80 for the entire day.

Participants who are paying for a course will communicate with cu.cpe@cu.edu [2] to ascertain when and how to deliver payment. In most cases, it is acceptable to bring payment on the

course day.

Fees for participants when a CU CPE program is delivered at an external (non-CU) location, and/or is delivered exclusively to that external group, will be determined based on content, length, instructor, group size, delivery location distance, and other relevant factors. Contact cu.cpe@cu.edu [2] for information.

Fees for external participants may be waived at the discretion of the Associate Vice President & University Controller

Refund Policy

If a program is being offered free of charge, there will be no refunds issued.

If a program is being offered at a cost to the participant/s, the following will apply:

- Full refunds will be granted to cancellations or transfer requests made six business days or more prior to the program.
- A 10% cancellation/transfer fee will apply to cancellations or transfer requests made two to five business days prior to the program.
- A 50% cancellation/transfer fee will apply to cancellations or transfer requests made one business day prior to the program.
- No refunds will be granted to cancellations the day of the program or if no notice of cancellation is received.

Program Cancellation Policy

The University reserves the right to cancel the program five business days or more prior to the program date. Emergencies or enrollment issues may prompt a change in or cancellation of a scheduled program. In the case of an altered or canceled program, all program participants will be notified immediately via the email address used by participants in the registration process. Whenever possible, program alterations and cancellations will be notified to participants five business days prior to the program date. The University is not responsible for participant travel costs in the event that the program is canceled five business days or more prior to the program date.

Complaint Resolution Policy

The University of Colorado is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org [3].

Source URL:https://www.cu.edu/controller/cpe-cpas-policies

Links
[1] https://www.cu.edu/controller/cpe-cpas-policies [2] mailto:cu.cpe@cu.edu [3]

http://www.nasbaregistry.org