



Policy Name:	Continuing Professional Education (CPE) Sponsors Administrative and Content Development Policy and Procedures
Effective Date:	Month, 2025

BACKGROUND

Choreo, LLC and its affiliates (collectively, the “Firm”) is an approved sponsor of Continuing Professional Education (“CPE”) programs on the National Registry of CPE Sponsors. All active Certified Public Accountants (“CPAs”) must obtain CPE in order to maintain and renew their license. As an approved sponsor on the Registry, all 55 State Boards of Accountancy accept CPE credits issued by the Firm to satisfy a CPA’s CPE requirements.

APPLICABILITY

This Policy applies to the Firm’s internal CPAs as well as external CPAs.

POLICY

The Firm is required to have Administrative and Content Development Policies and Procedures in order to maintain its Approved Sponsor status.

PROCEDURES

A. **Records Retention Policy** – There is a 5-year retention requirement as well as the following specific documentation to be retained:

1. Records of participation
2. Dates and locations of program offerings
3. 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 programs(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.
4. Number of CPE credits earned by participants
5. Results of program evaluations
6. Program descriptive materials (course announcement information)

B. **Course Update Policy**



1. Course documentation will contain the most recent publication, revision or review date. course will be revised as soon as feasible reflecting changes to relative codes, laws, rulings, decisions interpretations, etc.
2. Courses in subjects which undergo frequent changes will be reviewed by a subject matter expert at least annually.
3. All other courses will be reviewed every 2 years.
4. For group live and group internet programs, the revision date is the date of the event.

C. Refund Policy

No fees will be charged for attending our programs and thus no refunds will be required.

D. Program Cancellation Policy

Course cancellations will be communicated via email and other digital mechanisms to registrants as expediently as possible.

E. Complaint Resolution Policy

All complaints should be routed to Stephanie Wagner at Stephanie.Wagner@choreoadvisors.com, (612) 699-0302 and will be assigned to the appropriate internal team for review.

F. Program Content and Knowledge Level

The Sponsor assures that the knowledge level of the course will 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 will clearly identify prerequisite education, experience, and/or advanced preparation. For course with a program knowledge level of basic or overview, prerequisite education or experience and advance preparation will be noted, if any, otherwise, "none" will be stated in course materials.

G. Content and Delivery Systems

Courses will be developed by individuals who have expertise in the subject matter demonstrated through practical experience and/or education.

H. Content is Developed by a Subject Matter Expert

Programs will be reviewed by a qualified person other than those who developed the programs. These reviews will occur before the first presentation of the materials and again after each significant revision of the program.



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) will aid 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) will aid 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 will aid in the development of the program.

I. Content is Based on Relevant Learning Objectives

Programs will contain 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).
