
COURSE REVIEW POLICY

(a) Background: In accordance with Business & Professions Code section 22254, the California Tax Education Council (CTEC) is charged with the responsibility to ensure that approved curriculum provider courses continue to meet CTEC educational standards as set forth in CTEC policies. This policy sets forth the procedures to carry out this responsibility. This policy covers the review process as it applies to new provider applications, periodic reviews and audits. The new provider application details are included in Policy CP02. Course audits are subject to Policy CP28.

(b) New Provider Application Review Process:

- (1) **Requested Course Materials:** The materials required for any review are the same as required for a curriculum provider approval application. (see CP02)
- (2) Upon receipt of course materials from a curriculum provider, the materials will be date stamped and an initial administrative review will be performed to ensure that the review application is complete.
- (3) If the review package is incomplete, the curriculum provider will be given a written notice identifying missing information. Such notice will be sent via e-mail to the address of record for the provider. Incomplete review packages are subject to a \$250 administrative fee that must be included with each corrective submission.
- (4) An incomplete submission must be corrected within 30-days or the application will be deemed withdrawn and all application fees will be forfeited.
- 5) Once a complete application has been received, CTEC administration will assign a reviewer to conduct the review. The reviewer will review the course materials for compliance with CTEC standards.
- (6) The assigned CTEC curriculum reviewer will, within 120 days of receipt of a completed application, prepare a written report indicating course compliance with CTEC educational standards.

(A) Course Materials Comply – If the curriculum reviewer determines the submitted course materials comply with CTEC standards for CE or QE credits, the curriculum provider will be notified in writing that approved curriculum provider status will be granted, subject to continued compliance with CTEC standards.

(B) Course Materials Do Not Comply – If the reviewer determines the submitted course materials do not comply with CTEC standards, the curriculum provider will be notified by e-mail and certified mail. The notification will give the provider an option to appeal the approved provider denial. The provider must notify CTEC within 10 days of the date of the denial notice that they are exercising appeal rights under CP03. The provider must submit the written appeal within 30 days of the date of the denial notice or their application will be denied. If the provider's appeal is denied, their application will be denied

(c) Existing Provider Three-Year Curriculum Provider Periodic Review: The following provisions apply solely to the periodic review process:

- (1) CE and QE courses from each CTEC approved curriculum provider are reviewed once every three years. Providers offering both CE and QE education must submit both types of courses for review every three years, and the provisions of this policy shall be applied separately to the QE and CE courses.

Example, assume the provider obtained QE provider status in year 1 and CE provider status in year 2. The provider would be up for both QE and CE review in the 3rd year after obtaining QE status, which is only the 2nd year after obtaining CE status.

- (2) Curriculum providers subject to periodic review are notified no later than February 1 of the year of review. Notification of curriculum providers subject to periodic review will be made by e-mail to the curriculum provider's last known address.
- (3) CTEC will select the course or courses to be reviewed.
- (4) Curriculum providers must submit the requested course materials and completed checklists no later than June 30 of the year of notification.

A provider must submit all materials electronically and the materials must be received by CTEC by the required due date. Access to the provider's course online must be provided with instructions as to how to retrieve the course material.

- (5) If a curriculum provider fails to submit a periodic review package or correct an incomplete submission by the due date or extended due date, the provisions of CP14(c)(6)(B)(iii) below apply.
- (6) When curriculum approved provider status is terminated, a curriculum provider must, within 10 business days, provide CTEC with a list of students currently enrolled in his/her courses whose completion had not, as of the date of termination, been posted to CTEC records. The list must include the student's name, address, CRTP number (for CE courses), and the CTEC course number. The students included on the list will be allowed to complete the courses for credit¹. Once a student on the list successfully completes a course, the terminated curriculum provider must report the successful completion directly to CTEC. CTEC will post the credits to the student's account.
- (7) Curriculum providers subject to periodic review are subject to provider fees as indicated in CP15.
- (8) Requested Course Materials: The materials required for any review are the same as required for a curriculum provider approval application. (see CP02)
- (9) Upon receipt of course materials from a curriculum provider, the materials will be date stamped and an initial administrative review will be performed to ensure that the review application is complete.
- (10) If the review package is incomplete, the curriculum provider will be given a written notice identifying missing information. Such notice will be sent via e-mail to the address of record for the provider. Incomplete review packages are subject to a \$250 administrative fee that must be included with each corrective submission.
- (11) Once a complete application has been received, CTEC administration will assign a reviewer to conduct the review. Where possible, a reviewer will be assigned who had not performed the previous initial application, periodic review or audit for this provider. The reviewer will review the course materials for compliance with CTEC standards.
- (12) The assigned CTEC curriculum reviewer will, within 120 days (60 days for a periodic review) of receipt of a completed application, prepare a written report indicating course compliance with CTEC educational standards.
 - (A) **Course Materials Comply** – If the curriculum reviewer determines the submitted course materials comply with CTEC standards for CE or QE credits, the curriculum provider will be notified in writing that approved curriculum provider status will be granted or extended, subject to continued compliance with CTEC standards.
 - (B) **Course Materials Do Not Comply** – If the reviewer determines the submitted course materials do not comply with CTEC standards, the curriculum provider will be notified by e-mail and certified mail. The notification will give the provider the following options:
 - (i) **Conditional Approval** – The provider notifies CTEC within 10 days of the date of the denial notice that they are selecting this option. The provider is permitted to continue to offer courses for CTEC credit while non-compliance issues are corrected and the course is resubmitted for review along with a subsequent curriculum review fee of \$600. Only one conditional approval will be permitted effective after December 31, 2024.

Additionally, a new provider can also resubmit courses identified as having non-compliance issues, along with a subsequent curriculum review fee of \$600 for each submission. The corrected courses must be submitted within 30 days of the date of the non-compliance notice. A new provider will only qualify for one conditional approval during the original application process, and one permitted as the result of a review or audit.

To qualify for this option, the provider must acquiesce to the findings of this review and waive appeal rights. If the renewing provider fails the second review, the provider's approved status will terminate and the provisions of CP14(c)(6)(B)(iii) below apply.

¹ Credit hours may be subject to reduction or elimination under CP18(b) &/or (c).

- (ii) Approval Denied** - The provider notifies CTEC within 10 days of the date of the denial notice that they are selecting this option by exercising appeal rights under CP03. The provider must submit the written appeal within 30 days of the date of the denial notice or the provisions of CP14(c)(6)(B)(iii) below apply.

During the appeal period, commencing after the 10-day notification requirement, the approved provider status is terminated, and the renewing provider cannot offer the denied course for CTEC credit. CTEC will block the posting of CE credits for the course under review and it cannot be offered for sale until the conclusion of the review. The renewing provider must, within 10 days of course termination, provide CTEC with a list of students who have purchased and are in the process of taking the course, and advise CTEC by e-mail when each of those students successfully completes the course. CTEC will then post the credits to the student's account.

If the provider's appeal is denied, the provisions of CP14(c)(6)(B)(iii) below apply.

- (iii) Approved Provider Status Terminated** - When a curriculum provider's approved status is terminated, CTEC will immediately:
- 1) Remove the curriculum provider from the Approved Provider List;
 - 2) Block the curriculum provider from posting student credit hours;
 - 3) Notify the curriculum provider; by e-mail and in writing, that their provider status has been revoked effective on the date the provider receives notice of such revocation.
 - 4) Notify the IRS RPO that the curriculum provider is no longer a CTEC approved curriculum provider.
 - 5) Require the curriculum provider, within 10 business days, to provide CTEC with a list of students currently enrolled in his/her courses whose completion had not, as of the date of termination, been posted to CTEC records. The list must include the student's name, address, CRTP number (for CE courses), and the CTEC course number. The students included on the list will be allowed to complete the courses for credit. Once a student on the list successfully completes a course, the terminated curriculum provider must report the successful completion directly to CTEC. CTEC will post the credits to the student's account.

(d) Withdrawal of Application – At any point during the review process, subject to the provisions of CP14(e) below, a curriculum provider may withdraw their application for CE and/or QE review approval. Any review fees paid are non-refundable and the curriculum provider will cease to be an approved CTEC curriculum provider for the type of education specified in the withdrawn application(s). The provisions of CP14(c)(6)(B)(iii) will apply.

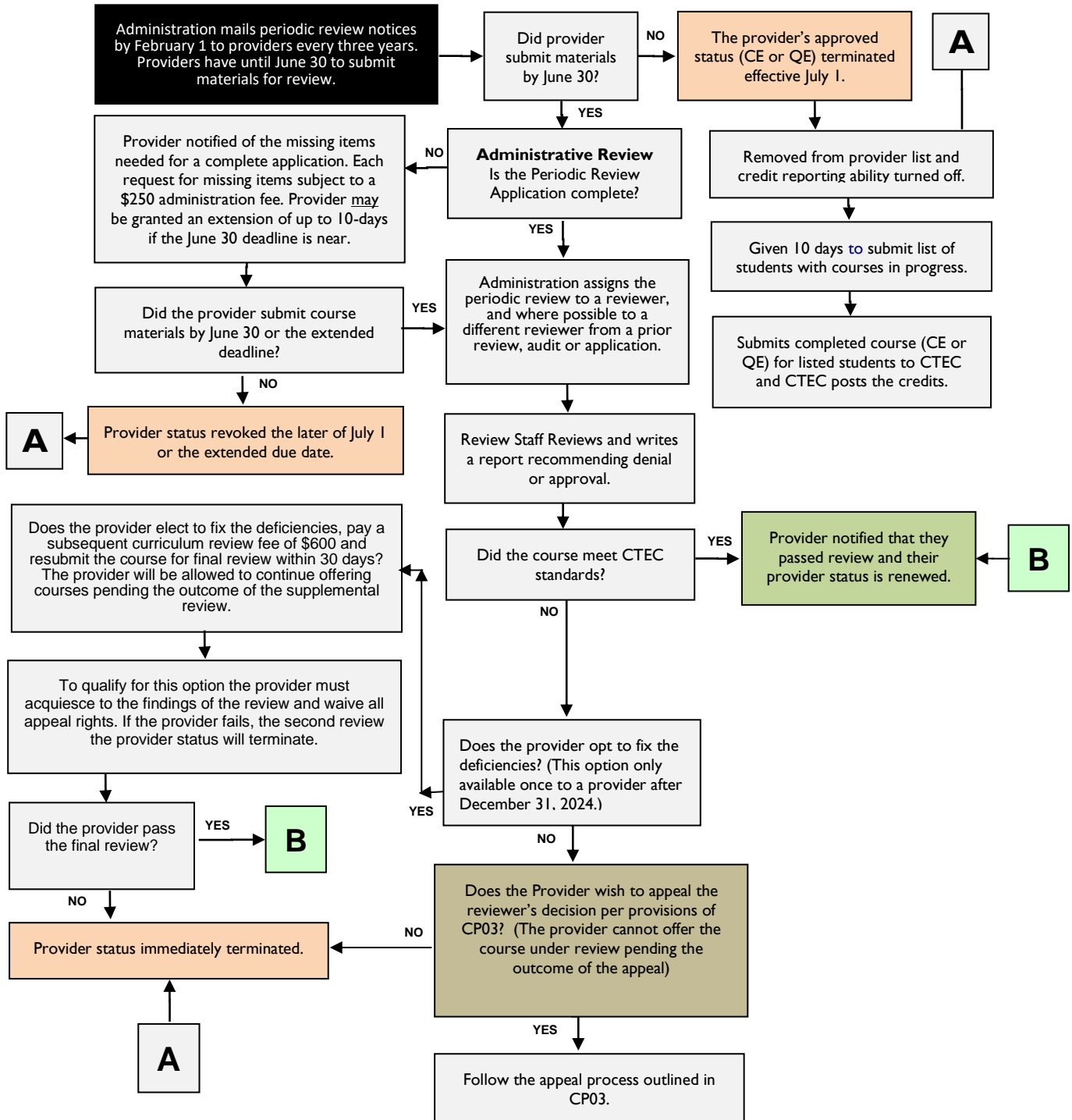
(e) The provider is not permitted to offer any course that has failed a review or audit unless and until that course has been brought into compliance with CTEC educational standards and CTEC has been notified of such a course offering. Providers that fail to comply with this provision will be subject to the provisions of CP18(b) & (c).

(f) Nothing in this policy shall prohibit additional reviews required under other CTEC policies.

(g) If any date in this policy falls on Saturday, Sunday or a legal holiday, the due date or action date will be the next business day.

Flow chart on next page

CAUTION, the following flow chart is provided as an abbreviated overview of the periodic review process. For full details of the process refer to the written form of the policy.



The A and B boxes are connectors. Follow the arrows to the next A or B box

Approved January 09, 2001

Responsibility: Curriculum Provider Standards Committee

California Tax Education Council

CP14-04 www.ctec.org

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