



PURCHASED COURSE POLICY

(a) Background: CTEC’s legislative mandate is to ensure that all continuing education courses offered to CTEC Registered Tax Preparers (CRTPs) and all qualifying education courses offered to prospective CRTPs comply with CTEC education standards. To meet this requirement, CTEC conducts an initial course review for all prospective education providers, conducts a periodic review every three years of each approved curriculum provider conducts audits of the most frequently used courses by CRTPs, and conducts complaint prompted and random audits. (See CP28 for details)

(b) Policy: CTEC approved curriculum providers are permitted to purchase course material from other approved CTEC curriculum providers and offer them under their provider status. An approved curriculum provider is not permitted to assign or otherwise transfer any part of their approved status to another. Each curriculum provider must submit its own application for approval.

The purchasing curriculum provider takes full responsibility for the purchased course material in meeting and maintaining the purchased course to ensure compliance with CTEC education standards and policies.

In the event a purchased course fails to pass any curriculum provider’s periodic review or audit, the approved status of that provider will be terminated. Such termination will not, however, apply to other approved providers offering that course or using the course material. CTEC will notify such purchasing providers of the CTEC educational failures instructing them to discontinue the sale of the course. The provider who developed the course (DP) will be notified as to the CTEC educational standard failures and will be instructed not to sell this course until the failures have been appropriately addressed. The developing provider will submit the revised course addressing the CTEC educational failures to CTEC for review. All affected curriculum providers will be notified that if they fail to comply with these instructions they will have their approved status terminated under the procedures outlined in CTEC Policy CP14(c)(6)(B)(iii).

(c) Student Support: A purchasing curriculum provider must be able to show expertise in the subject matter of the purchased course and be able to demonstrate how the provider will be able to support questions and other inquiries submitted by the students—see CP02(b).

(d) Notification: When a CTEC approved curriculum provider offers a course purchased from another provider, CTEC must be notified 10 business days prior to the course being offered by the purchasing curriculum provider. Notification shall include the requirements of this policy.

In the event the purchased course is under audit or review at the time of this notification, CTEC will notify the purchaser of the review or audit.

(e) Records: CTEC shall maintain a record of all CTEC approved curriculum providers offering a specific course purchased from another.

Approved: November 15, 2014

Responsibility: Curriculum Provider Standards Committee