INTERNATIONAL COMPUTER AUDITING EDUCATION ASSOCIATION

ICAEA Policies for CPE Certification

Original Effective Date	August 1, 2017	Last Revision Date	August 28, 2026

1. Sponsor Responsibility and Program Scope

The International Computer Auditing Education Association (ICAEA) is responsible for the administration of CPE programs offered under its sponsorship and for maintaining compliance with applicable CPE standards and National Registry requirements.

ICAEA CPE programs may be delivered through the AI Audit Institute, ICAEA's designated online learning platform. ICAEA may offer Group Programs, Self Study Programs, and Blended Learning Programs. Where the QAS™ Self Study designation is used, applicable QAS Self Study requirements will apply.

2. Record Retention Policy

ICAEA will retain required CPE program and participant records for not less than five years. Records will be maintained in accordance with applicable CPE standards and National Registry requirements.

3. Registration, Enrollment, Refund, and Cancellation Policy

Program information needed for an informed enrollment decision will be made available before registration or purchase, including applicable CPE credit information, program knowledge level, prerequisites, advance preparation, completion requirements, and relevant policies.

Unless otherwise stated in the course-specific materials, AI Audit Institute Self Study Programs must be completed within 90 days of enrollment.

For Self Study Programs, participants may request a full refund of the course fee before starting the course. Any bank charges, wire transfer fees, currency conversion fees, or other third-party transaction fees associated with the refund are the participant's responsibility, unless otherwise required by applicable law. A course is considered started when the participant first accesses any lesson, module, learning activity, course material, or assessment. Once the course has started, the course fee is non-refundable, except where otherwise required by applicable law or where access to the purchased program cannot be provided due to circumstances attributable to ICAEA or the AI Audit Institute.

For scheduled Group Programs, applicable cancellation and refund terms will be disclosed in the program materials. If ICAEA cancels a program or is unable to provide a purchased program, participants will be offered a full refund or other appropriate remedy.

4. Complaint Resolution Policy

ICAEA is committed to providing high-quality CPE programs and service. Participants may submit complaints through the published ICAEA or AI Audit Institute support/contact channel. Complaints should include sufficient information to identify the participant, program, issue, and

requested resolution. ICAEA or the responsible program administrator will review and respond to the complaint and maintain appropriate documentation of the resolution.

5. Program Content, Development, and Course Review

ICAEA will provide CPE programs with appropriate, current, and accurate content that is designed for instructional use and based on measurable learning objectives. Program Knowledge Levels will be identified, as applicable, as Basic, Intermediate, Advanced, Update, or Overview.

CPE program content will be developed by qualified individuals with appropriate subject matter expertise and reviewed in accordance with applicable CPE standards. Courses in subjects that undergo frequent change will be reviewed and revised as necessary at least annually. Other courses will be reviewed and revised as necessary at least every two years.

6. Self Study Program Requirements and Completion Verification

Self Study Programs will include participant engagement and content reinforcement appropriate to the learning activity and consistent with applicable CPE requirements.

CPE credit will be awarded only after successful completion of the applicable program requirements. For QAS™ Self Study Programs, participants must successfully complete the qualified assessment with a minimum passing score of 70%, unless a higher requirement is stated. Qualified assessments will be designed and documented in accordance with applicable QAS Self Study requirements, including required alignment with learning objectives.

ICAEA will maintain appropriate records to support verification of participant completion and CPE credit awarded.

7. CPE Credit Measurement and Certificate of Completion

ICAEA will determine recommended CPE credits using an appropriate measurement method in accordance with applicable CPE standards.

A certificate of completion will be issued only after the applicable completion requirements have been satisfied and the CPE credit awarded has been verified. Certificates will be issued through the learning platform upon successful completion or, where manual processing is required, within two weeks after completion is verified.

8. Program Evaluation and Policy Administration

ICAEA will obtain participant feedback on CPE program quality and effectiveness using written or electronic methods. For Self Study Programs, evaluations will focus on the quality and effectiveness of the learning activity. Where an instructor is used in an instructor-led program, instructor performance may also be evaluated as appropriate.

ICAEA will use evaluation results and other relevant information to improve program content, delivery, technology, and administration. This policy will be made available to participants and will be reviewed when applicable CPE standards, National Registry requirements, or ICAEA procedures materially change.