



Holland Quaestor | Education Commission PE points rules and regulations

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1. PE obligation

- 1.1 Members of Holland Quaestor have a continuing professional education (PE) obligation amounting to 20 points on an annual basis.
- 1.2 At least half of these points (10) consist of accredited points. The other half can be made up of non-accredited points. If the organisation is assessed, the organisation/individual employee must be able to substantiate how the non-accredited points are at the correct level and are suitably relevant to their own practice. PE points awarded by other professional or sector organisations, for instance the Netherlands Institute of Chartered Accountants, the Netherlands Bar Association, and the Dutch Association of Tax Advisers, can count as non-accredited points.
- 1.3 The obligation to attain 20 points on an annual basis applies to all trust employees working at Holland Quaestor members who have power of attorney and direct contact with clients, including members of staff who have been appointed as client director. They fulfil this obligation by attending enough meetings/training sessions/courses during the calendar year that directly benefit their practice.
- 1.4 For an appointment to a position that involves having power of attorney and client contact, one has to successfully complete a master's degree programme as a trust officer.
- 1.5 The obligation to attain 20 points on an annual basis also applies to all certified compliance employees and heads of compliance departments working at Holland Quaestor members. They fulfil this obligation by attending enough meetings/training sessions/courses during the calendar year that directly support their practice.
- 1.6 For statutory directors, it is obligatory to participate in two 'Tone at the Top' [Toon aan de Top] sessions per year. The aim of 'Tone at the Top' sessions is to have small groups actively discuss issues that affect the sector as a whole. Holland Quaestor awards at least four PE points per session. Participating in 'Tone at the Top' sessions is also open to senior management and senior experts.

2. Surplus of PE points

- 2.1 From 2018 onwards, you will only be able to carry a maximum of 40 'surplus' PE points forward to the next two years, of which a maximum of half (20) of the 'surplus' points can be used in the following year (2019). You can use the other half of these 'surplus' (20) points in the year that follows (2020). This gives you the opportunity to spread the points you gain from a course or other specialist training education. This would include, for instance, the two-year training course to become a compliance officer.

- 2.2 The option mentioned in 2.1 only applies to persons who are not obliged to attend two 'Tone at the Top' sessions each year because they are statutory directors. In this case, statutory directors are still obliged to attend two 'Tone at the Top' sessions each year.
- 2.3 A minimum PE obligation of four PE points per year applies to all trust members of staff who have a PE obligation in accordance with Article 1.3.

3. Accountability

- 3.1 Accounting for the attendance of PE sessions lies with the individual participant. It can be demonstrated by producing a copy of the attendance register(s) or a certificate of attendance/participation.
- 3.2 The responsibility for fulfilling the obligation and the correct administration of this aspect lies with the individual and the office itself. It is assessed during the inspection. The office declares that its employees have fulfilled the obligations that Holland Quaestor has set.

4. Awarding PE points.

- 4.1 Holland Quaestor's Education/Accreditation committee awards PE points. The committee assesses the content of the meeting and its relevance to gaining in-depth insights in the field. Requests for the awarding of PE points must be submitted using the application form on the Holland Quaestor website. Click [here](#) for the application form. The yardstick when applying for the accreditation is that one hour of training equals one PE point.
- 4.2 Awarding PE points is only done in advance. Holland Quaestor's Education/Accreditation committee requires at least two weeks for the assessment. It is not possible to have PE points awarded retrospectively.
- 4.3 You can lodge an objection because PE points have not been awarded, or not sufficiently in your opinion, to the chairman of the Education Committee. You can do so in writing by sending an e-mail to info@hollandquaestor.nl. If this does not resolve the issue, the Holland Quaestor Board will make a decision after having heard both parties.
- 4.4 The required minimum duration of a PE session is two hours.
- 4.5 The same assessment criteria apply to the assessment of external as well as internal teachers. Internal PE sessions may also qualify for Holland Quaestor PE accreditation. The awarding of points is done on the basis of the teacher's knowledge, suitability and experience, and the relevance and topicality of the session.

5. Confirmation of the awarding of points

- 5.1 The office in question must keep the Holland Quaestor committee's confirmation of the accreditation for the session/meeting/training in the file or records corresponding to this meeting/session/training. This may be checked during a Holland Quaestor inspection.

6. Registering attendance

- 6.1 Every participant who wishes to be considered for the awarding of PE points must sign for attendance at the beginning and at the end of every PE session. The attendance register must clearly state:
 - a. the title of the meeting;
 - b. the name of the lecturer/trainer/guest speaker;
 - c. the date of the meeting;
 - d. the start and end times;
 - e. the participant's signature.
- 6.2 If a participant arrives later than the official starting time and/or leaves earlier than the official end time, this differing time must be noted in the attendance register. The PE points will then be awarded proportionally. The lecturer/trainer/guest speaker is responsible for the correctness of the attendance registers and must sign for agreement.

7. Evaluations

- 7.1 All PE sessions must be evaluated. This can be done on paper or online after the session has ended. If there is an assessment, the individual completed evaluation forms must be available for inspection.

8. Dispensations

- 8.1 Working part-time as opposed to full-time

The PE obligation applies in full to those working part-time. The PE obligation (also) applies in full to those who do not work full-time. The required knowledge has to be correct and up to date to be able to apply it in practice – regardless of whether one practices 'only' a few days a week. 'Keeping up with your profession' is still important.
- 8.2 Garden leave

If a member of staff transfers from one trust office to another, the PE obligation remains applicable. The PE obligation is, after all, personal. The customary garden leave period does not discharge one from the responsibility to keep one's professional knowledge up to date. If necessary, the obligation can be met based on non-accredited points, regardless of whether they were attained independently.
- 8.3 Long-term absence (four months or more)

In the event of long-term absence, the number of PE points to be attained on an annual basis can be adjusted pro rata, provided this fits within the education policy of the trust office in question, without submitting a request for dispensation to the Education Committee. The employee is jointly responsible for ensuring that the office management is consulted about this dispensation and that it is recorded in the staff file. This may be part of the audit during an inspection for the CTC quality mark.

9. Comply or explain

- 9.1 Holland Quaestor assumes that all its members comply with the agreed education obligation. A 'comply or explain' principle applies to this. Compliance with the education obligation is part of the requirement for achieving and retaining the CTC quality mark. If this obligation is not met, the AQTO Foundation's inspectors decide whether the supporting arguments suffice or not.

10. E-learning

- 10.1 E-learning is a kind of education that has proven benefits in combination with traditional education methods. While it is suitable for the transfer of information, it is not as effective for converting information to knowledge. For this, the dialogue with the teacher and fellow students is crucial. In addition, it is difficult to verify whether someone has actually participated. There has to be evidence for this if e-learning is to count towards the number of PE points. The most commonly used method to demonstrate this is by means of a final test during which an assessment is made of whether the information has been internalised. Fifty per cent of the PE points obligation can be attained through e-learning.

11. Soft skills, i.e. skills training

- 11.1 Management and commercial skills, among others, are essential for the proper functioning of a trust office. The supervisory authorities support this. For the awarding of PE points for skills training, there must be a clearly demonstrable relationship between the education/training and the position held (or to be held). Forty per cent of the PE points obligation can be attained through skills training.

12. Penalty clause

- 12.1 Non-compliance with the continuing professional education requirement is subject to the penalty clause as set out in Article 6 of the Holland Quaestor Internal Rules. These rules are available [here](#).