



Holland Quaestor | Education Commission PE points rules and regulations

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Holland Quaestor | Education Commission

PE points rules and regulations 2018

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) must consist of accredited points. The other half can be made up of non-accredited points. If the organisation is reviewed, 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, and the Dutch Association of Tax Advisers (NBA, NOVA, NOB), can count as non-accredited points.

Awarding non-accredited points to training sessions is done by the organisation itself. In principle, all training sessions / workshops / courses can be used for gaining non-accredited points, for example training sessions for soft skills or substantive training sessions. The guideline for awarding PE points to non-accredited sessions is that they add value for employees with power of attorney and other employees who have a PE obligation. It is recommended to draw up an internal process whereby the awarding of PE points can be done in an uniform and unambiguous manner. In case of questions, the Accreditation Commission can be contacted by sending an e-mail to ontwikkeling.opleiding@hollandquaestor.nl
- 1.3 The requirement to obtain 20 points annually applies to all Trust employees working at Holland Quaestor who have power of attorney and direct contact with clients, among whom are staff who have been appointed as client director and statutory member of the board of the trustees. They fulfil this requirement by attending enough meetings/trainings/courses during the calendar year that directly benefit their practice.
- 1.4 For an appointment to a function with power of attorney or client director and client contact, it is required that an accredited Trust Officer Master's degree programme is successfully completed . Beginning proxy holders must begin their master's course within one year after being named proxy holder or client and complete the degree within two years after the appointment.
- 1.5 The requirement to achieve 20 points on an annual basis also applies to all certified Compliance employees and department heads of the Compliance department, employed by members of Holland Quaestor. They fulfil this requirement by attending enough meetings/trainings/courses during the calendar year that directly benefit their practice.
- 1.6 For statutory directors, it is required to participate in two 'Tone at the Top' [Toon aan de Top] sessions per year. The goal of 'Tone at the Top' sessions is to actively discuss in small groups sector-wide questions. Holland Quaestor awards a minimum of four PE points per session. Participating in 'Tone at the Top' sessions is also open to senior management and senior specialists.

2. Surplus of PE points

- 2.1 As of 2018, the rule applies that a maximum of 40 'surplus' hours of may be carried over to the next two years, of which a maximum of half (20) of the 'surplus' points can be used in the following year (2019). The following year (2020), the other half of these 'surplus' (20) points can be used. This gives the opportunity to spread the points for a longer or in-depth course. , for instance, a two-year training course to become a compliance officer.
- 2.2 The option mentioned in 2.1 only applies to persons who are not required as statutory director to attend two 'Tone at the Top' sessions per year. In this situation, statutory directors are still required to attend two 'Tone at the Top' sessions each year.
- 2.3 For all PE-duty Trust employees in accordance with Article 1.3, a minimum PE requirement of 4 PE points per year applies.

3. Accountability

- 3.1 The accountability for the attendance of PE sessions lies with the individual participant. He or she should provide copy of the attendance register(s) or a certificate of attendance/participation.
- 3.2 The accountability for fulfilling the requirement and correct administration lies with the individual and the office itself. This is assessed during the inspection. The office declares that its employees have fulfilled the requirements set by Holland Quaestor.

4. Awarding PE points

- 4.1 Holland Quaestor's Education/Accreditation Commission awards accredited PE points. The commission determines the content of the meeting and its relevance for the level to the field . Requests for awarding PE points must be submitted using the application form on the Holland Quaestor website. Click [here](#) for the application form. The hard rule 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 Commission needs two weeks for the assessment. It is not possible to have PE points awarded retrospectively.
- 4.3 Objections may be made with the Chairman of the Accreditation when PE points have not been / have not been enough awarded. This can be done in writing by sending an e-mail to info@hollandquaestor.nl. If the desired outcome is not reached, the Holland Quaestor Board will make a decision after having heard both parties.
- 4.4 The minimum duration of a PE session is one hour.
- 4.5 The same assessment of external versus internal lecturers criteria are applicable. Internal PE sessions may also qualify for Holland Quaestor PE accreditation. The awarding of points is based on the knowledge, suitability and experience of the lecturer and relevancy and actuality of the session.

5. Confirmation of the awarding of points

- 5.1 Confirmation of the accreditation of the session/meeting/training by the Holland Quaestor committee must be included in the dossier, as well as the administration that belongs to this meeting / session / training by the relevant office. This may be checked during a Holland Quaestor inspection.

6. Registering attendance

- 6.1 Every participant who wants to be considered for awarding of PE points must sign-in and out for attendance 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 and/or leaves earlier than the official stated times, it must be noted in the attendance register. The PE points will then be awarded for the correct time of attendance.
The lecturer/trainer/guest speaker is responsible for the accuracy of the attendance registers and must sign an agreement.

7. Evaluations

- 7.1 All PE sessions must be evaluated. This can be done with a hardcopy or online at the conclusion. If there is a review, the individual completed evaluation forms must be available for inspection.

8. Dispensations

- 8.1 Full time versus part time work
The PE obligation applies in full to those working part-time. The needed knowledge must be accurate, up-to-date and applied in daily practice – regardless if it is 'only' a few days a week. 'Keeping up with your profession' is always very important.
- 8.2 Garden leave
If a staff member transfers from one trust office to another, the PE requirement remains applicable. The PE obligation is, after all, personal. The customary 'garden leave' period does not relieve one of the responsibility to maintain professional knowledge. If necessary, in consultation with the employer, the requirement 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, without submitting a request for dispensation to the Education Commission. 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 review during an inspection for the CTC quality mark.

8.4 Dispensation related to accredited Master's degree for Trust Officer

In some cases it is possible to be admitted to a master's degree programme for Trust Officer as lateral entrant to receive dispensation for a certain module(s). To be considered for dispensation, a substantiated request must be filed to the Education Commission. A PE obligation at a different institution (such as the Netherlands Institute of Chartered Accountants) has a minimum requirement for submitting such request.

9. Comply or explain

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

10. E-learning

- 10.1 E-learning is a kind of education that has proven benefits in combination with traditional education. While it is suitable for the transfer of information, it is not as effective for converting information to knowledge. The dialogue between the teacher and fellow students is crucial. In addition, it is difficult to verify whether someone has actually participated. There must be evidence of participation for e-learning to count towards PE points. The most common forms to demonstrate this, is by means of a final test and / or intermediate questions to see if the information is legitimate. Fifty percent (50%) of PE points requirement can be attained by e-learning.

11. Soft skills, i.e. skills training

- 11.1 (Management / commercial) skills are essential for the proper functioning of a trust office. Supervisory authorities support this. For awarding PE points for skills training, there must be a clearly demonstrable relationship between the education/training and the function held (or to be held). Forty percent (40%) of the PE points requirement 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.