



**Holland Quaestor  
Education Commission  
CPE Points Regulations**  
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# Holland Quaestor | Education Commission

## CPE points regulations

### 2019

#### 1. CPE obligation

- 1.1 Members of Holland Quaestor have a continuing professional education (CPE) obligation of 25 points on an annual basis<sup>1</sup>.
- 1.2 At least 10 of these points must be Holland Quaestor accredited points. The other 15 points can be non-accredited points. If the respective Holland Quaestor member (the organisation) is inspected, the organisation/individual staff member must be able to substantiate how the non-accredited points meet the right level and relevance for their own professional practice. CPE points awarded by other professional or sector organisations (for instance the Netherlands Institute of Chartered Accountants (NBA), the Netherlands Bar (NOvA) and the Dutch Association of Tax Advisers (NOB)), can count as non-accredited points.
- The Organisation itself awards non-accredited points to study programmes. In principle, all study programmes/workshops/courses are eligible. The Holland Quaestor guideline for awarding CPE points to non-accredited study programmes is that they bring added value to the authorised representatives and other staff of the Organisation who have a CPE obligation. It is recommended to draw up an internal process for this, so that it takes place in a uniform way and an unambiguous manner process is safeguarded. If there are any questions, you can contact the Accreditation Commission by e-mailing [ontwikkeling.opleiding@hollandquaestor.nl](mailto:ontwikkeling.opleiding@hollandquaestor.nl).*
- 1.3 The obligation to obtain 25 points annually applies to all trust employees working at members of Holland Quaestor who have authorisation to represent the Organisation (a proxy) and who have direct contact with clients, including employees that have been appointed as client director and managing director of the Organisation.
- 1.4 For an appointment to a function with proxy or as client director and with direct client contact, an accredited (Certified) Trust Officer master's degree programme (MO(C)TO) must have been successfully completed. New proxy holders must begin the MO(C)TO within one year after being appointed as proxy holder or client director and must complete the degree within two years of their appointment.
- 1.5 The obligation to obtain 25 points on an annual basis also applies to all certified Compliance employees and for department heads of the Compliance department employed by members of Holland Quaestor. They fulfil this obligation by attending a sufficient number of meetings/training/courses in order to obtain the required number of CPE points during the calendar year.
- 1.6 Managing directors are required to participate in at least two 'Tone at the Top' (*Toon aan de Top*) sessions per year. The goal of Tone at the Top sessions is to actively discuss sector-wide questions in small groups. Holland Quaestor awards a minimum of four CPE points per Tone at the Top session. Participation in Tone at the Top sessions is also open to senior management and senior specialists.

#### 2. Surplus CPE points

A surplus of CPE points obtained in one calendar year can be carried forward to the following calendar year. If one has completed a course in the current calendar year and

<sup>1</sup> As per 1 January 2020, this will go up to 30 CPE points on an annual basis

received 50 CPE points for that, one can carry forward 25 CPE points. This gives the opportunity to spread out the points obtained with a longer or in-depth course, for instance, the (Certified) Trust Officer master's degree programme and the VU Amsterdam two-years training course for compliance officers. One can carry forward a surplus of CPE points, if they exceed 50 CPE points on a yearly basis, for a maximum of two calendar years. The current rule is that a minimum of 25 CPE points must be obtained per year and that one cannot start the following calendar year with a deficit.

- 2.1 The option mentioned in 2.1 only applies to people who are not required to attend two 'Tone at the Top' sessions per year as managing director. In this situation, managing directors are still required to attend the two 'Tone at the Top' sessions each year.
- 2.2 In accordance with Article 1.3, all Trust and Compliance employees subject to CPE obligations have a minimum CPE obligation of 25 accredited CPE points per year, whereby managing directors have a minimum requirement of two 'Tone at the Top' sessions per year

### **3. Accountability**

- 3.1 The accountability for the attendance of CPE sessions lies with the individual participant. They should keep a copy of the attendance register(s) or a certificate of their attendance/participation for their own administration and provide a copy hereof to their respective internal department responsible for the administration hereof for the entire Organisation.
- 3.2 The accountability for fulfilling the obligation and the correct administration lies with the individual and the office itself. This will be assessed during the inspection by the AQTO Foundation as part of the CTC Quality Mark. The Organisation should declare annually in the HQ Private Declaration that its employees have fulfilled the requirements set by Holland Quaestor.

### **4. Awarding CPE points**

- 4.1 Holland Quaestor's Education/Accreditation Commission awards accredited CPE points. The commission checks the content of the meeting and its relevance for deepening knowledge in the professional field for trust employees. Requests for awarding CPE-points must be submitted by using the application form on the Holland Quaestor website. Click [here](#) for the application form. The rule of thumb when applying for the accreditation is that one hour of training equals one CPE point.
- 4.2 CPE points are only awarded in advance. Holland Quaestor's Education/Accreditation Commission requires two weeks for the assessment. It is not possible to have CPE points awarded retrospectively.
- 4.3 Objections can be submitted to the Chairman of the Accreditation Commission if CPE points have not been or have been insufficiently awarded. This can be done in writing an e-mail to [ontwikkeling.opleiding@hollandquaestor.nl](mailto:ontwikkeling.opleiding@hollandquaestor.nl). If no satisfactory outcome is reached, Holland Quaestor's management board will make a decision after having heard both parties.
- 4.4 The minimum duration of a CPE session is one hour.
- 4.5 The same assessment criteria are applicable to both external and internal teachers/trainers. Internal CPE sessions may also qualify for Holland Quaestor CPE accreditation.

The points are awarded based on the knowledge, suitability and experience of the teacher/ trainer as well as the relevancy and topicality of the session.

## 5. Confirmation of awarding points

- 5.1 The confirmation of the accreditation of the session/meeting/training by Holland Quaestor's Education/Accreditation Commission must be included in the file, or in the administration, pertaining to this meeting/session/training by the relevant organisation. This may be checked during an inspection by the AQTO Foundation as part of the CTC Quality Mark.

## 6. Attendance registration (also for CPE sessions in elective subjects)

- 6.1 Each participant who wants to be considered for earning (awarded) CPE points must sign in and out for attendance for every CPE session. The attendance register must clearly state:

- a. The title of the meeting;
- b. The name of the teacher/trainer/guest
- c. The date of the meeting;
- d. The start and end times;
- e. Participants' signatures.

- 6.2 If a participant arrives later and/or leaves earlier than the official times, the actual times must be noted in the attendance register. The CPE points will then be awarded proportionately for the time of attendance. The teacher/trainer/guest speaker is responsible for the accuracy of the attendance registers and must sign in agreement.

## 7. Evaluations

- 7.1 All CPE sessions should be evaluated, preferably in writing or online. In the case of CPE sessions with verbal evaluations (office sessions) the result of the evaluation is preferably recorded.

## 8. Dispensations

### 8.1 Part-time versus full-time employment

The CPE obligation applies in full to those working part time. The required knowledge must be accurate and up-to-date so it can be applied in practice – regardless if the work is performed part-time.

### 8.2 Garden leave

If an employee transfers from one organisation to another, the CPE obligation remains applicable. The CPE obligation is, after all, personal. The customary 'garden leave' period does not release someone of the responsibility to maintain their 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 of an employee that falls under the CPE obligation, the number of CPE points to be attained on an annual basis can be adjusted pro rata without submitting a request for dispensation to the Education

Commission, provided this fits within the education policy of the corresponding organisation. The employee is responsible for ensuring that management of the respective organisation is consulted about this dispensation and that it is recorded in the personnel file. This may be part of the checks during an inspection by the AQTO Foundation for the CTC Quality Mark.

#### 8.4 Dispensation related to accredited (Certified) Trust Officer master's degree

In some cases it is possible to be admitted to the MO(C)TO at a later stage and to receive dispensation for a certain module or modules. To be considered for dispensation, a substantiated request must be submitted to the Education Commission. The minimum requirement for submitting such a request is that one has a CPE obligation at a different institution (such as the Netherlands Institute of Chartered Accountants).

### 9. **Comply or explain**

- 9.1 Holland Quaestor assumes that all its members comply with the agreed education obligation. The principle of 'comply or explain' applies here. 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. **Awarding CPE points to other forms of education**

- 10.1 Holland Quaestor believes that e-learning is a form of education that has proven benefits in combination with classical education. It is suitable for the transfer of information, but it is not as effective for converting information into knowledge. The dialogue between the teacher and fellow students is crucial. In addition, it is difficult to verify whether someone has actually participated. This must be demonstrable in order for the e-learning to be awarded with the proper number of CPE points. The most common forms to demonstrate this are by means of a final test and/or intermediate questions to check if the information has been learnt. Fifty per cent of the CPE points obligation can be attained through e-learning.
- 10.2 Holland Quaestor believes that soft skills, or competency training (management/commercial skills) are essential for employees of its members to (be able to) function well. Supervisory authorities support this. To be awarded CPE points for competency training, there must be a clearly demonstrable relationship between the education/training and the function held (or to be held). The person with the CPE obligation must consult their manager to ensure this element is given adequate attention in the person's development. Fifty per cent of the CPE points obligation can be attained through competency training.
- 10.3 Lecturing also qualifies for CPE points, provided it contributes to the permanent education of the corresponding lecturer with a CPE obligation. In general, lecturers are requested because they already have vast knowledge of a subject. Furthermore, the added value decreases if the same lesson/seminar is given multiple times. The lecturer's manager is responsible for evaluating the number of CPE points to be awarded. The basic principle is that one hour of teaching equals one CPE point (this is including time to prepare). A maximum of 10 CPE points for elective subjects can be awarded to this.

10.4 As of January 2019 self-study is a component that can qualify for earning a maximum of five CPE points on an annual basis. The organisation must be able to demonstrate that knowledge of new laws and regulations, jurisprudence or otherwise are maintained within the organisation.

This can be achieved by holding monthly knowledge sessions about new/amended laws and regulations, with minutes being taken and attendance registration. If as an organisation does not wish to make use of this possibility for earning CPE-points, the organisation can state this in its own educational policy.

## 11. Penalty clause

11.1 Non-compliance with the continuing professional education obligation is subject to the penalty clause as set out in Article 6 of the Holland Quaestor Internal Rules.

## 12. Accredited educational organisations/institutes

12.1 As of 1 January 2019, multiple educational organisations/institutions have a standard HQ accreditation. This means that study programmes, modules, seminars or courses followed at these institutions, or with which an organisation organises inhouse trainings, no longer need to be submitted to the Education/Accreditation Commission for the CPE points to be awarded. These institutes are aware of Holland Quaestor's decision. The number of CPE points awarded to a study programme, module, seminar or course are related to the number of effective hours of study. This is excluding the preparations for sessions and exams and the exams/tests themselves. This standard HQ accreditation has been awarded to the following institutions:

- *VU Amsterdam*
- *University of Maastricht*
- *PAO Leiden*
- *Nyenrode*
- *The Netherlands Compliance Institute (NCI)*
- *KPMG*
- *Ernst & Young*
- *PWC*
- *Deloitte*
- *Booij Bikkers Academy*
- *SDU Licent Academy*

This list will be expanded in 2020 based on further Holland Quaestor Education Commission experience with this new approach and the requests for standard HQ accreditation from educators that are not yet included in the above list.