

## Live Events: Toppan Merrill CPE Policies

Toppan Merrill is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. In accordance with the Statement on Standards for Continuing Professional Education Programs, our policies include record retention, refund policies, program cancellations and complaint resolution.

### Group Internet-based programs (webcasts) – attendance and eligibility

To be eligible for CPE credits, participants must satisfy each of the following three requirements:

1. View the original live webcast.
2. Meet both viewing and poll eligibility requirements.
3. Request CPE credit.

#### View live on-line webcast

CPE credit is only awarded to participants who are logged into the live on-line broadcast. Viewing archived webcasts does not qualify for CPE.

No CPE credit will be issued for participants who are only listening via conference call due to NASBA participation requirements. If you are having audio difficulties using a computer, you may listen via telephone and simultaneously participate through your computer for CPE.

#### Eligibility requirements: viewing and polling

CPE credit is only awarded to participants that meet the minimum viewing time and polling requirements listed below.

Length of webcast (in minutes)	Minimum viewing time required (in minutes)	Required poll questions answered	CPE credits granted
60	50	3 or more	1.0
90	75	5 or more	1.5
120	100	6 or more	2.0

- + Toppan Merrill awards CPE credit in increments of whole or half credits. Viewing time of less than 50 minutes will qualify for 0 credit rather than 0.5 credit as half credits are only issued after one whole credit has been earned. If a program contains individual segments, the total program length is considered the sum of the individual program segments length. When the total minutes of a program are greater than 50 minutes, the CPE credits granted will be rounded down to the nearest half credit if the total program duration is not divisible by 50.
- + The Toppan Merrill webcast moderator will ask a question related to the content of the webcast. Participants will select an option to respond. These polls are question-and-response prompts that appear at the bottom of the webcast screen every 12 to 14 minutes. These questions will lack predictability to help ensure participants are actively engaged. The chart above indicates the minimum required polling questions. Toppan Merrill may choose to have more polling questions for the webcast.

- + Participant viewing time must occur during the live webcast. Participants are requested to review their system set-up and perform a compatibility check in advance of the webcast and take into account the time it will take them to log into the webcast.
- + Participants are not required to complete the evaluation form to receive CPE credit. However, Toppan Merrill strongly encourages participants to complete the form as the feedback is vital to our webcast programs. We use participants' comments to determine future topics of interest and to find ways to improve our programs.

### **Technical difficulties**

As a member of the National Registry of CPE Sponsors, Toppan Merrill must adhere to the National Association of State Boards of Accountancy's guidelines. We use online participation time and poll responses to prove that each participant has actively participated for the duration of a webcast.

Please review the system set-up and compatibility check in advance of the webcast. There you will also find a list of frequently asked technical questions and answers. You may want to consult your IT department if you experience technical difficulties that persist.

### **Record retention policy**

Toppan Merrill retains CPE records for a minimum of five years from the date of the program. These records are saved and maintained on a secure company network and are backed-up on a regular basis.

The information retained is as follows:

- + Names of instructors and credentials.
- + Biographies of the content creators and instructors.
- + Records of participation, including verification of attendance (sign-in sheets).
- + Dates, times and location of program
- + Copies of program materials (handouts, Microsoft PowerPoint® presentations, etc.).
- + Certificate of attendance for each participant.
- + Number of CPE credits earned by participants.
- + Results of program evaluations reviewed by program authors, reviewers and presenters.
- + Evidence that the program and materials were developed and reviewed by qualified parties, including an active CPA, and subject to an independent review process.

### **Program cancellation policy**

Toppan Merrill reserves the right to cancel any event for any reason. Every effort will be made to notify registrants in a timely manner via e-mail. Cancelled events will either be rescheduled or a full refund will be given, if applicable. There is no program cancellation policy for programs provided to internal employees only.

## Refund policy for programs containing a fee

### Group live program

There is no fee for cancellations made more than three business days prior to the event. Those made less than three business days before the event forfeit the entire registration fee and materials.

### Webinar (Group Internet-based) programs

Cancellations made less than one business day prior to the event or after will forfeit the entire registration fee and materials.

### No-Shows

For all programs, no-shows forfeit their entire registration fee and materials.

### Substitutions

Registrants may substitute another individual in their place if they are unable to attend a program. Please us at [info@toppanmerrill.com](mailto:info@toppanmerrill.com) to notify us of the substitution.

## Complaint resolution policy

A customer complaint resolution process is a formal procedure to log, investigate and resolve any customer dissatisfaction or problems. The Toppan Merrill resolution process is not a legal process and the goal is for Toppan Merrill to make every reasonable effort to resolve the complaint to the satisfaction of all parties informally.

To submit a complaint, please send an email to [info@toppanmerrill.com](mailto:info@toppanmerrill.com). In your complaint, please provide the following information:

- + Your name and contact information: either a mailing address, telephone number or e-mail address.
- + The name of the Toppan Merrill CPE program and your date of attendance.
- + A statement of your complaint, including any background information or underlying facts and the specific action or measure you are requesting us to take to resolve the matter.

When we receive your complaint, we will:

- + Promptly assess all complaints.
- + Make every reasonable effort to resolve your complaint.
- + Reply to you by e-mail, advising you of the actions we are taking or plan to take to resolve your complaint.