

Policy Title:	NASBA Education Record Retention	Adopted Date:	11-02-11
Policy Category:	Educational Category	Review Date:	07-28-15
Policy Number:		Amended Date:	8/12/2015

Purpose: To establish Tennessee Chapter (Chapter) guidelines and limitations for the retention of records related to educational programs provided by the Chapter and ensure compliance to certification requirements of the National Association of State Boards of Accountancy (NASBA).

Policy: Documents produced in conjunction with providing Continuing Professional Education to Chapter members and non-members shall be properly stored and safeguarded in order that a complete and accurate record of the program is readily available at all times. Recognizing that no valid reason exists to retain all documents for an indefinite period of time, these documents may be disposed of 5 years from their creation date or the date of the related program, whichever is later. This policy covers only those records listed below. It is recognized that certain records covered by this policy may also be covered by the Chapter’s record retention policy for General Operations. In the event a record is covered by both policies, the policy which calls for the longer retention period shall take precedence.

Procedure:

The Committee Chair for each Institute or Education Chair for an educational event will be responsible for gathering all records and storing them in the Chapter’s secure online document storage space. The below documents will be completed and stored within 30 days of end date of the education event. In the event the education is nearing the chapter year end, the event will be completed by year end. Records covered under this policy:

- Program promotional materials including brochure which includes program outline, date and location of program, as well as speaker names and credentials
- Course handouts
- Attendee sign-in sheets (with indication of HFMA membership status)
- CPE Attendance Record with calculation of credits awarded to participants
- Program Evaluation Summary