Attendance Verification

Policy Number: CPE-002
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this Attendance Verification Policy is to establish procedures for verifying participant attendance and engagement during Group Continuing Professional Education programs delivered online in real time offered by Blue J. This policy ensures that CPE credit is awarded only to participants whose attendance and participation can be verified in accordance with NASBA Standards.

Scope

This policy applies to all Group CPE programs delivered online in real time by Blue J through webinar or virtual meeting platforms.

This policy applies to all participants, instructors, moderators, and administrators involved in the delivery and administration of Blue J CPE programs.

Definitions

Attendance Verification: The process used to confirm that a participant attended and actively participated in a Group CPE program delivered online for the period required to earn CPE credit.

Continuing Professional Education (CPE): Educational activities designed to maintain or improve professional competence and for which CPE credit may be awarded.

Engagement Check: An interactive activity used to verify participant attendance and participation during a Group CPE program delivered online. Examples include polling questions, attendance confirmation prompts, knowledge checks, and chat-based responses.

Group Program: A synchronous learning activity in which participants interact with an instructor or facilitator in real time. Blue J Group programs are delivered online through webinar or virtual meeting technology.

Program Administrator: The individual designated by Blue J to oversee the administration, compliance, attendance verification, and recordkeeping requirements of CPE programs.

NASBA: The National Association of State Boards of Accountancy, which establishes standards for sponsors registered on the National Registry of CPE Sponsors.

Instructional Time: The period during which participants are actively engaged in the delivery of CPE content, including lectures, presentations, demonstrations, facilitated discussions, and question-and-answer sessions that contribute to the stated learning objectives. Instructional time excludes breaks, meals, registration, introductions, administrative announcements, and other non-educational activities.

Attendance Reports: System-generated records that verify participant attendance and participation during a CPE program, including attendance duration and attendance verification responses.

Policy Statement

Blue J shall implement attendance verification procedures for all Group CPE programs delivered online in real time to ensure that CPE credit is awarded only to participants whose attendance and participation can be adequately verified.

Attendance verification procedures shall include monitoring participant attendance and administering engagement checks throughout the program.

Participants who do not satisfy attendance verification requirements may receive reduced CPE credit or may be denied CPE credit.

Attendance Verification Requirements

To receive CPE credit, participants must:

- Register individually for the program.
- Attend the program using their own login credentials.
- Maintain active attendance throughout the instructional period and participate in required attendance verification activities.
- Meet any additional requirements communicated before the event.

Before the program begins, participants will be informed of the attendance duration, number of attendance-verification prompts, and participation requirements necessary to earn full CPE credit.

Attendance Verification Procedures

Attendance will be verified through:

- Webinar registration records.

- Platform attendance reports.
- Monitoring by the event moderator or administrator.
- Technology-delivered attendance-verification prompts requiring an active participant response.

For each 50-minute CPE credit hour, Blue J will administer at least three attendance-verification prompts. Prompts will be distributed throughout the instructional period and presented at unpredictable times.

For a program offering 0.5 CPE credit, Blue J will administer at least two attendance-verification prompts. After the first full CPE credit, additional prompts will be administered based on the additional credit offered and the applicable NASBA Standards.

The learner-to-attendance-monitor ratio will not exceed **25:1** unless a dedicated attendance monitor is assigned, in which case the ratio will not exceed **100:1**.

Attendance-verification methods may include:

- Polling questions.
- Knowledge-check questions.
- Chat-based confirmation prompts.
- Other platform-supported engagement activities.

Where technical issues, accessibility needs, platform limitations, or other exceptional circumstances prevent the use of standard attendance verification procedures, alternative verification methods may be authorized by the CPE Program Administrator. Any such method must provide adequate evidence of attendance and participation and comply with applicable NASBA Standards.

Participant Response Requirement

Participants must respond to the minimum number of attendance-verification prompts required for the CPE credit being awarded. For a one-credit program, participants must respond to at least three prompts. For a 0.5-credit program, participants must respond to both required prompts.

Participants who do not complete the required number of prompts may receive reduced CPE credit when supported by verified instructional time and permitted by applicable NASBA Standards and state-board requirements. Otherwise, no CPE credit will be awarded.

Monitoring Attendance

The CPE Program Administrator or designated moderator will monitor:

- Participant login times.

- Participant logout times.
- Total attendance duration.
- Responses to attendance-verification prompts.
- Late arrivals, early departures, elongated breaks, and periods of disconnection.
- Any reported technical issues.

Attendance data will be obtained from the webinar platform and reviewed following the event.

Late Arrivals and Early Departure

Participants who arrive late, leave early, **take an elongated break,** or otherwise fail to meet attendance verification requirements may receive reduced CPE credit based on verified participation time, where permitted by applicable NASBA Standards and state-board requirements. If partial credit is not permitted, no CPE credit will be awarded.

Blue J reserves the right to deny CPE credit when attendance cannot be adequately verified.

Technical Difficulties

Participants experiencing technical issues must notify the event moderator or Program Administrator as soon as practicable.

Technical difficulties will be evaluated on a case-by-case basis using available attendance reports, engagement records, communications with the participant, and other relevant evidence.

Awarding CPE

CPE credit certificates will be issued only after:

- Attendance has been verified.
- Required engagement checks have been completed.
- Program completion requirements have been satisfied.

Record Retention

Blue J will maintain attendance verification records, including:

- Registration records.
- Attendance reports.
- Individual responses to attendance-verification prompts.
- Polling and engagement reports.
- Completion records.
- Documentation of the number of CPE credits awarded to each participant.
- Documentation of attendance variances and any approved exceptions.

- CPE certificates issued.

Records will be retained for a minimum of five years in accordance with NASBA Standards.

Responsibility

CPE Program Administrator

The CPE Program Administrator is responsible for:

- Implementing attendance verification procedures.
- Reviewing attendance and engagement reports.
- Determining participant eligibility for CPE credit.
- Maintaining required documentation.

Instructors and Moderators

Instructors and moderators are responsible for:

- Supporting attendance verification activities;
- Encouraging participant engagement;
- Monitoring participation during the program;
- Reporting attendance-related concerns to the Program Administrator; and
- **Documenting material attendance variances and confirming that attendance was monitored during the program.**

Participants

Participants are responsible for:

- Maintaining active attendance during the program;
- Participating in engagement checks;
- Reporting technical issues promptly; and
- Complying with attendance verification requirements.

Review and Revision

This policy shall be reviewed at least annually by the CPE Program Administrator or designated management representative to ensure continued effectiveness, compliance with applicable CPE Standards, and alignment with Blue J practices.

Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.

Complaint resolution

Policy Number: CPE-001
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this policy is to establish a fair, timely, and consistent process for receiving, investigating, resolving, and documenting complaints related to Continuing Professional Education (CPE) programs offered by Blue J. This policy supports Blue J's commitment to maintaining high-quality educational programs and complying with applicable NASBA Standards for CPE.

Scope

This policy applies to all complaints submitted by participants, instructors, sponsors, or other stakeholders regarding CPE programs offered by Blue J, including but not limited to:

- Program content and learning objectives
- Instructor qualifications, conduct, or presentation quality
- Attendance verification and CPE credit issuance
- Technical or administrative issues
- Accessibility and accommodation concerns
- Compliance with NASBA standards and organizational policies

Definitions

Complaint: An expression of dissatisfaction regarding any aspect of a CPE program, its delivery, administration, or related services.

Complainant: An individual or organization submitting a complaint.

CPE Program Administrator: The individual designated by Blue J to oversee CPE program compliance, administration, and complaint resolution.

Corrective Action: Measures implemented to address identified deficiencies and prevent recurrence.

Appeal: A request for reconsideration of a complaint determination or resolution.

Policy Statement

Blue J is committed to addressing complaints in a professional, impartial, and timely manner. All complaints will be reviewed objectively and resolved based on the facts and circumstances of the matter. No participant will be subjected to retaliation for submitting a complaint in good faith.

Blue J will maintain documentation of all complaints, investigations, resolutions, and corrective actions in accordance with its record retention requirements.

Complaint Submission

Complaints should be submitted as soon as reasonably possible following the event or circumstance giving rise to the concern.

Complaints may be submitted via:

Email: support@bluej.com

Complaints should include, where available:

- Name and contact information of the complainant
- Program title and date attended
- Description of the complaint
- Relevant supporting documentation or evidence
- Desired resolution, if applicable

The CPE Program Administrator will acknowledge receipt of the complaint within **five (5) business days**.

Investigation and Resolution

Upon receipt of a complaint, the CPE Program Administrator will:

1. Review the complaint and any supporting documentation.
2. Gather additional information from relevant parties as necessary.
3. Evaluate the complaint against applicable policies, procedures, and standards.
4. Determine appropriate resolution actions.

Blue J will make reasonable efforts to resolve complaints within **thirty (30) calendar days** of receipt. If additional time is required, the complainant will be notified of the status and expected timeframe for resolution.

Possible resolutions may include:

- Clarification or explanation of policies or procedures
- Correction of administrative errors

- Issuance or correction of CPE credits
- Technical remediation
- Course content revisions
- Other actions deemed appropriate by Blue J

Blue J reserves the right to decline or discontinue the investigation of complaints that are determined to be frivolous, vexatious, repetitive, abusive, submitted in bad faith, or lacking sufficient information to permit a reasonable review. The complaint process is intended to address legitimate concerns related to Blue J's CPE programs and services and may not be used for harassment or other improper purposes.

Any individual involved in the review or resolution of a complaint who has an actual, potential, or perceived conflict of interest will be recused from the process, and an alternate reviewer will be assigned as appropriate.

Escalation and Appeals

If a complainant is dissatisfied with the initial resolution, they may submit a written appeal within **fifteen (15) calendar days** of receiving the resolution.

Appeals will be reviewed by an individual or committee not directly involved in the original investigation where reasonably practicable.

The appeal review will consider:

- Whether the investigation was conducted fairly and objectively
- Whether relevant information was appropriately considered
- Whether the resolution was reasonable based on available evidence

A final determination will generally be issued within **thirty (30) calendar days** of receipt of the appeal. The decision of the appeal reviewer shall be considered final.

Confidentiality

Blue J will handle complaints and related information confidentially to the extent reasonably practicable. Information will be shared only with individuals who have a legitimate need to participate in the investigation, resolution, or administration of the complaint process.

Records relating to complaints, investigations, resolutions, and appeals will be maintained securely and protected from unauthorized access. Blue J may disclose information where required by law, regulatory requirements, accreditation standards, or legal process.

Corrective and Preventive Actions

Where a complaint investigation identifies deficiencies, non-compliance, or opportunities for improvement, Blue J may implement corrective or preventive actions as appropriate. Such actions may include, but are not limited to:

- Revision of course materials or instructional content
- Instructor coaching, training, or replacement
- Improvements to administrative procedures
- Updates to attendance verification processes
- Enhancements to technology platforms or participant support
- Additional quality assurance reviews

Corrective and preventive actions will be documented and monitored as appropriate to assess their effectiveness and support the ongoing quality of Blue J's CPE programs and services.

Record Retention

Blue J will maintain records of complaints, investigations, resolutions, appeals, and corrective actions for a minimum of **five (5) years** or longer if required by applicable law, regulation, or organizational policy.

Records may be maintained by CPE program administrator in electronic or physical format and will be stored securely to protect confidentiality and integrity.

Review and Revision

This policy shall be reviewed at least **annually** by the CPE Program Administrator or designated management representative to ensure continued effectiveness, compliance with applicable CPE Standards, and alignment with Blue J practices.

Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.

The annual review shall include an assessment of complaint trends, corrective actions implemented, and opportunities for continuous improvement. Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.

Completion Verification Policy

Policy Number: CPE-014
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this policy is to establish a consistent process for monitoring participant attendance, verifying program completion, and determining whether a participant has satisfied the requirements to receive Continuing Professional Education credit for a Blue J Group program.

Scope

This policy applies to all Group CPE programs sponsored, delivered, or administered by Blue J, regardless of delivery format or location.

Definitions

Attendance Monitor: An instructor or other individual designated by Blue J to monitor participant attendance during a Group program.

Attendance Record: A system-generated or manually maintained record that documents a participant's identity, attendance duration, and any attendance variances. Attendance records may include registration records, sign-in and sign-out records, platform attendance reports, login and logout times, and responses to attendance monitoring mechanisms.

Completion Verification: The process used to monitor participant attendance and successful program completion to determine whether CPE credit may be awarded.

Completion Verification Mechanism: A method used to confirm that a participant is present and participating in a program. Completion verification mechanisms may include attendance records, real-time attendance monitoring, polling questions, keywords, codes, electronic acknowledgements, or platform-based attendance prompts.

CPE Credit: Credit awarded based on participation in a formal learning program. Fifty minutes of qualifying instructional time equals one CPE credit.

CPE Program Administrator: The individual designated by Blue J to oversee the administration and compliance of its CPE programs.

Group Program: A facilitated learning program involving multiple participants in real time in which the instructor controls the timing, place, and pace of the learning activities.

Participant: An individual registered for and attending a Blue J CPE program.

Policy Statement

Blue J shall maintain a documented process to monitor individual attendance, verify successful program completion, and determine whether each participant has satisfied the requirements to receive CPE credit.

The completion verification methods used shall account for the participant's identity, presence during the program, and duration of attendance. Participant self-certification alone shall not be sufficient evidence of attendance or program completion.

Participant Identification and Attendance Monitoring

Participants shall register using their full name and complete any required sign-in or individual login process.

Blue J shall verify participant identity and attendance duration using one or more methods appropriate to the delivery format. These methods may include:

- Registration records.
- Sign-in and sign-out records.
- Individual login and logout records.
- Platform-generated attendance reports.
- Real-time monitoring by an instructor or designated attendance monitor.
- Technology-delivered attendance prompts or other verification mechanisms.

Attendance records shall document any known late arrivals, early departures, extended absences, or other interruptions that may affect the participant's eligibility for CPE credit.

When an instructor or attendance monitor is responsible for real-time attendance verification, the participant-to-monitor ratio shall not exceed 25:1. When a dedicated attendance monitor is assigned, the participant-to-monitor ratio shall not exceed 100:1.

Technology-Delivered Verification Mechanisms

When technology-delivered attendance prompts or verification mechanisms are used, Blue J shall use at least three verification mechanisms during each 50-minute CPE program.

Technology-delivered verification mechanisms shall:

- Be presented at unpredictable intervals throughout the program.

- Require an individual response from each participant.
- Be recorded or otherwise documented as evidence of the participant's response.
- Be administered in a manner that reasonably confirms the participant is present and engaged throughout the program.

Verification mechanisms may be related to program content and may also serve as participant engagement activities when permitted by applicable CPE standards.

Unless otherwise communicated before the program, participants are required to respond to a verification mechanism but are not required to answer a content-related polling question correctly to establish attendance.

Participant Communication

Before the commencement of each program, Blue J shall communicate:

- The requirements for earning full CPE credit.
- The completion verification methods that will be used.
- The number of technology-delivered verification mechanisms that will be presented, when applicable.
- The number of verification mechanisms to which the participant must respond.
- Whether correct responses to any polling questions are required to earn CPE credit.

Determination of CPE Credit

To earn full CPE credit, a participant shall:

- Be individually registered for the program.
- Complete any required sign-in or login process.
- Attend the required instructional time.
- Respond to all required completion verification mechanisms.
- Satisfy all other completion requirements communicated before the program.

The CPE Program Administrator shall review the participant's attendance and completion verification records before approving the issuance of CPE credit.

Participants who arrive late, leave early, take an extended absence, or fail to respond to the required completion verification mechanisms shall not receive full CPE credit.

Partial credit may be awarded only when permitted by the applicable state board of accountancy, the 2026 Statement on Standards for Continuing Professional Education Programs, and Blue J's established credit measurement practices. When partial credit is permitted, the credit awarded shall reflect the participant's verified attendance and completion and shall be rounded down to an allowable CPE credit increment.

If Blue J cannot verify a participant's identity, attendance, or successful program completion, CPE credit shall not be awarded.

Technical or Attendance Issues

Participants experiencing a technical or other issue that affects their ability to complete an attendance or verification requirement shall notify Blue J as soon as reasonably possible.

The CPE Program Administrator shall review the available attendance records and other supporting documentation. CPE credit shall be awarded only when the available evidence adequately verifies the participant's identity, attendance duration, and completion of the applicable program requirements.

Records Maintained

Blue J shall retain documentation sufficient to support the completion verification method used and the CPE credit awarded to each participant. Records shall include, as applicable:

- Participant registration information.
- Sign-in and sign-out records.
- Individual attendance reports.
- Login and logout records.
- Attendance duration.
- Participant responses to verification mechanisms.
- Records of late arrivals, early departures, extended absences, or technical issues.
- The number and timing of verification mechanisms used.
- The CPE credit awarded to each participant.
- Documentation supporting any partial credit determination.
- Completion and certificate issuance records.
- Program outlines, agendas, speaker notes, or other materials when content-related activities are used for both participant engagement and completion verification.

These records shall be maintained in accordance with Blue J's Record Retention Policy for a minimum of five years following completion of the program, unless a longer period is required.

Responsibilities

CPE Program Administrator

The CPE Program Administrator shall:

- Confirm that appropriate completion verification methods are established for each program.

- Ensure that participants receive the required completion information before the program begins.
- Review attendance and verification records.
- Determine whether each participant has earned CPE credit.
- Investigate documented attendance discrepancies or technical issues.
- Ensure that completion verification records are complete, accurate, securely maintained, and available for audit or regulatory review.

Instructors, Attendance Monitors, and Program Support Personnel

Instructors, attendance monitors, and program support personnel shall:

- Administer the established completion verification procedures.
- Monitor participant attendance when assigned this responsibility.
- Administer technology-delivered verification mechanisms at unpredictable intervals, when applicable.
- Document known attendance variances or technical issues.
- Provide attendance and completion records to the CPE Program Administrator.

Participants

Participants shall:

- Register using their full name.
- Complete the required sign-in or individual login process.
- Attend the required instructional time.
- Respond to all required completion verification mechanisms.
- Promptly report issues that may affect completion verification.

Review and Revision

This policy shall be reviewed at least **annually** by the CPE Program Administrator or designated management representative to ensure continued effectiveness, compliance with applicable CPE Standards, and alignment with Blue J practices.

Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.

Content Development Policy

Policy Number: CPE-011
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this policy is to establish a consistent framework for the planning, development, review, approval, and maintenance of Continuing Professional Education (CPE) program content. This policy is intended to ensure that all Blue J CPE programs are educationally sound, technically accurate, current, objective, and compliant with the NASBA Statement on Standards for Continuing Professional Education (CPE) Programs.

Scope

This policy applies to all Continuing Professional Education (CPE) programs sponsored, developed, or delivered by Blue J, including Group programs delivered as live online webinars and any future CPE program formats offered for credit.

The policy applies to all individuals involved in developing CPE content, including employees, instructors, subject matter experts (SMEs), reviewers, contractors, and the CPE Program Administrator.

Definitions

Content Development: The process of designing, creating, reviewing, approving, and maintaining educational materials used in a CPE program.

Instructional Materials: All educational content supporting a CPE program, including presentations, demonstrations, case studies, examples, polling questions, participant materials, instructor notes, handouts, and supporting resources.

Subject Matter Expert (SME): An individual with appropriate education, professional experience, or demonstrated expertise responsible for developing or reviewing technical content.

Technical Review: An independent review performed to verify the accuracy, completeness, relevance, and currency of instructional content before delivery.

Learning Objectives: Measurable statements describing the knowledge or skills participants are expected to acquire upon successful completion of a CPE program.

Policy Statement

Blue J shall develop all Continuing Professional Education programs using a documented content development process that supports high-quality professional education and compliance with applicable NASBA Standards.

All instructional content shall be developed based on defined learning objectives, appropriate instructional methods, and the intended knowledge level of the program. Content shall be reviewed and approved prior to delivery and updated as necessary to maintain technical accuracy and relevance.

Educational content shall be designed to inform and educate participants rather than promote Blue J products or services.

Content Development Standards

Blue J shall ensure that every CPE program includes:

- Clearly defined learning objectives.
- An identified target audience.
- An assigned knowledge level.
- An appropriate instructional format.
- Sufficient technical depth to support the stated learning objectives.
- Instructional materials appropriate for the length and format of the program.

Program content shall be organized in a logical sequence that facilitates participant learning and engagement.

Content Development Process

Each CPE program shall follow a documented development process that includes, at a minimum:

1. Identification of the educational need or topic.
2. Development of learning objectives.
3. Assignment of the appropriate knowledge level.
4. Preparation of instructional materials.
5. Technical review of content.
6. Final approval by the CPE Program Administrator or designated reviewer before publication or delivery.

Where appropriate, SMEs and instructional designers may collaborate to improve educational effectiveness while preserving technical accuracy.

Technical Review

Prior to delivery, each CPE program shall undergo a documented technical review to confirm:

- Technical accuracy.
- Current laws, regulations, and professional guidance are reflected where applicable.
- Consistency with stated learning objectives.
- Appropriate knowledge level.
- Educational objectivity.
- Internal consistency across instructional materials.

Technical reviewers shall not review or approve program content they developed.

Licensed Professional Participation

The following licensed professional participation requirements shall apply based on the subject matter of the CPE program:

- For each accounting or auditing program, at least one licensed CPA in good standing with an active license, or the equivalent of an active license in a U.S. jurisdiction, shall participate in the development process.
- For each tax program, at least one licensed CPA, tax attorney, or IRS enrolled agent in good standing with an active license or credential shall participate in the development process.
- For each international tax program, the equivalent of an active licensed CPA in the applicable international jurisdiction may participate.
- The required licensed professional may participate during program development or content review, at Blue J's discretion.

Instructional Design

Instructional materials should be designed to encourage participant learning and engagement through appropriate educational techniques, which may include:

- Practical examples
- Case studies
- Demonstrations
- Interactive discussion
- Polling questions
- Knowledge checks

The instructional approach should be appropriate for the delivery format and intended audience.

Content Approval

No CPE program may be delivered until all required instructional materials have been reviewed and approved.

Approval shall verify that:

- Learning objectives are complete.
- Technical content is accurate.
- Required administrative information is included.
- Attendance verification activities have been incorporated where required.
- The program complies with applicable Blue J CPE policies.

Content Maintenance

Blue J shall periodically review CPE program content to determine whether revisions are necessary due to:

- Changes in laws or regulations.
- New professional standards or authoritative guidance.
- Significant court decisions or administrative developments.
- Product or technology changes affecting instructional demonstrations.
- Participant feedback.
- Identified errors or omissions.

Programs determined to contain outdated or inaccurate information shall be revised before being offered again for CPE credit.

Documentation

Blue J shall maintain documentation supporting the development and approval of each CPE program, which may include:

- Learning objectives.
- Program outline.
- Instructional materials.
- Technical review records.
- Approval documentation.
- Version history, where applicable.
- Supporting references used during development.
- Documentation of required licensed professional participation, where applicable.

Documentation shall be retained in accordance with the Blue J Record Retention Policy.

Roles and Responsibilities

Subject Matter Experts

SMEs are responsible for:

- Developing technically accurate educational content.
- Providing appropriate supporting references.
- Assisting with updates when technical changes occur.

Technical Reviewer

The reviewer is responsible for:

- Verifying technical accuracy.
- Identifying necessary revisions.
- Confirming alignment with learning objectives and knowledge level.

CPE Program Administrator

The CPE Program Administrator is responsible for:

- Overseeing the content development process.
- Approving programs for delivery.
- Ensuring compliance with NASBA Standards.
- Maintaining documentation supporting content development and approval.

Review and Revision

This policy shall be reviewed at least **annually** by the CPE Program Administrator or designated management representative to ensure continued effectiveness, compliance with applicable CPE Standards, and alignment with Blue J practices.

Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.

Content Review Policy

Policy Number: CPE-009B
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this policy is to ensure that each Blue J Continuing Professional Education (CPE) program receives an independent, qualified content review before it is first presented and after each significant revision.

Scope

This policy applies to all CPE programs sponsored, developed, delivered, or administered by Blue J, including Group programs and their related instructional materials.

Definitions

Course Content: All instructional materials associated with a CPE program, including presentations, instructor notes, participant handouts, learning activities, attendance verification prompts, assessments, and supplemental resources.

Content Review: A documented evaluation of a CPE program to determine whether its content is accurate, current, technically correct, relevant, and aligned with the stated learning objectives.

Independent Content Reviewer: An individual with appropriate subject-matter qualifications who did not participate in developing the content being reviewed and does not review their own work.

Significant Revision: A change that materially affects a program's technical content, accuracy, learning objectives, instructional time, program level, prerequisites, or the amount of CPE credit awarded.

Policy Statement

Blue J requires all CPE programs to be reviewed by qualified individuals or teams other than those who developed the content being reviewed. Reviews will occur before the program is presented for the first time and again after each significant revision to confirm that the content is accurate, current, appropriate for CPE, and aligned with the stated learning objectives.

Reviewer Independence and Qualifications

- Each program will be reviewed by one or more qualified individuals who did not develop the content being reviewed. A person may not review their own work.
- Each reviewer, or the reviewing team collectively, must have current knowledge and expertise in the program's subject matter. Qualifications may be demonstrated through relevant education, credentials, and practical experience.
- Reviewer qualifications and independence will be documented and retained with the program records.

Timing of Reviews

- A qualified, independent content review must be completed before the program is presented for the first time.
- A new qualified, independent content review must be completed after each significant revision and before the revised program is presented.

Review Criteria

The content reviewer will evaluate whether:

- Technical content is accurate, current, and supported by appropriate authoritative sources;
- Content is consistent with the stated learning objectives and appropriate for the identified program level;
- Examples, demonstrations, citations, participant activities, and related materials are accurate and relevant;
- Instructional content and materials are free from commercial bias and comply with Blue J's Independence & Objectivity Policy; and
- Any deficiencies identified during the review are corrected before presentation.

Licensed Professional Participation

Blue J will ensure that the following requirements are satisfied during program development or content review, at Blue J's discretion:

- For each accounting or auditing program, at least one licensed CPA in good standing with an active license, or the equivalent of an active license in a U.S. jurisdiction, will participate in the development process.
- For each tax program, at least one licensed CPA, tax attorney, or IRS enrolled agent in good standing with an active license or credential will participate in the development process.
- For international tax subject matter, the equivalent of an active licensed CPA in the applicable international jurisdiction may participate.

Documentation and Approval

Blue J will retain the review date, reviewer name and qualifications, confirmation of independence from the content development being reviewed, the review outcome, a summary of required corrections, and approval to present the program.

Records will be retained in accordance with Blue J's Record Retention Policy.

Roles and Responsibilities

The CPE Program Administrator is responsible for selecting or confirming a qualified independent reviewer, ensuring the review occurs at the required time, maintaining review records, and confirming that identified deficiencies are resolved before presentation.

Content reviewers are responsible for completing and documenting an objective review within their area of expertise.

Review and Revision

This policy shall be reviewed at least **annually** by the CPE Program Administrator or designated management representative to ensure continued effectiveness, compliance with applicable CPE Standards, and alignment with Blue J practices.

Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.

Course Update Policy

Policy Number: CPE-009A
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this policy is to ensure that Blue J's Continuing Professional Education (CPE) course content remains current and is revised on a timely basis when relevant information changes.

Scope

This policy applies to all CPE courses sponsored, developed, delivered, or administered by Blue J, including Group programs and their related instructional materials.

Definitions

Course Documentation: All materials associated with a CPE program, including presentations, instructor notes, participant handouts, learning activities, attendance verification prompts, assessments, supplemental resources, and program descriptive materials.

Course Update: A revision made to course content or documentation to maintain its accuracy, currency, relevance, or compliance with applicable requirements.

Frequently Changing Subject: A subject affected by recurring changes to relevant codes, laws, rulings, decisions, interpretations, regulations, professional standards, technology, or industry practices.

Subject Matter Expert (SME): An individual with current knowledge and appropriate expertise in the applicable subject matter who is qualified to review and validate course content.

Policy Statement

Blue J is committed to maintaining accurate, current, and relevant CPE course content. Course documentation will contain the most recent publication, revision, or review date, and courses will be reviewed and revised within the required timeframes to reflect relevant changes affecting the currency or accuracy of the content.

Requirements

- Course documentation will contain the most recent publication, revision, or review date.
- Courses will be revised as soon as feasible following changes to relevant codes, laws, rulings, decisions, interpretations, regulations, professional standards, or other developments that affect the accuracy or currency of the content.
- Courses in subjects that undergo frequent change will be reviewed by a qualified subject matter expert as soon as possible, but at least once each year, and revised as necessary to verify the currency of the content.
- All other courses will be reviewed by a qualified subject matter expert at least once every two years and revised as necessary.
- Identified revisions will be completed before the next scheduled delivery whenever reasonably practicable. If a course cannot be maintained in an accurate and compliant manner, it will be withdrawn until the required revisions are complete.

Documentation

Blue J will document each course update or periodic review, including the date, the name of the subject matter expert or other person completing the work, a summary of any revisions, and approval of significant revisions where applicable.

Records will be retained in accordance with Blue J's Record Retention Policy.

Roles and Responsibilities

The CPE Program Administrator is responsible for monitoring required review dates, coordinating updates, maintaining documentation, and confirming that the current dated version of course materials is used.

Subject matter experts and instructors are responsible for promptly notifying the CPE Program Administrator of developments that may require a course update.

Review and Revision

This policy shall be reviewed at least **annually** by the CPE Program Administrator or designated management representative to ensure continued effectiveness, compliance with applicable CPE Standards, and alignment with Blue J practices.

Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.

Learning Objectives Policy

Policy Number: CPE-013
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this policy is to establish standards for the development, review, approval, and maintenance of learning objectives for Continuing Professional Education (CPE) programs sponsored by Blue J. Clearly defined learning objectives support effective instructional design, participant understanding, instructional delivery, and compliance with the NASBA Statement on Standards for Continuing Professional Education (CPE) Programs.

Scope

This policy applies to all Continuing Professional Education (CPE) programs sponsored, developed, or delivered by Blue J, including Group programs delivered as live online webinars and any future instructional formats eligible for CPE credit.

Definitions

Learning Objectives: Measurable statements describing what participants are expected to know or be able to do upon successful completion of a CPE program.

Instructional Content: Educational material developed to achieve the stated learning objectives, including presentations, demonstrations, case studies, exercises, participant materials, and supporting resources.

Subject Matter Expert (SME): An individual with appropriate technical expertise responsible for developing or reviewing instructional content and learning objectives.

Knowledge Level: The level of prerequisite knowledge expected of participants, as defined by the applicable NASBA Standards.

Policy Statement

Blue J shall establish clear, measurable learning objectives for every CPE program prior to program delivery. Learning objectives shall guide course design, instructional delivery, participant expectations, and program evaluation.

Learning objectives shall be developed before instructional content is finalized and shall form the foundation for course development and review.

Policy Requirements

1. Development of Learning Objectives

Each CPE program shall include learning objectives that:

- Clearly describe the expected learning outcomes.
- Focus on observable or measurable knowledge or skills.
- Align with the program's identified knowledge level.
- Reflect the instructional content delivered during the program.
- Are appropriate for the length and scope of the course.

Learning objectives should use measurable action verbs whenever practical, such as identify, explain, apply, evaluate, analyze, calculate, interpret, compare, or prepare.

Objectives should avoid vague or non-measurable language such as:

- Understand
- Learn
- Become familiar with
- Appreciate
- Gain knowledge of

unless additional language clearly defines the expected outcome.

2. Alignment with Course Content

Learning objectives shall directly correspond to the instructional content presented during the program.

Course materials, examples, demonstrations, polling questions, and participant activities should collectively support achievement of the stated learning objectives.

Content unrelated to the published learning objectives shall be minimized and shall not materially detract from the instructional purpose of the program.

3. Participant Communication

Approved learning objectives shall be communicated to participants before or at the beginning of the CPE program through course descriptions, registration materials, participant guides, presentation materials, or other instructional communications.

Participants should understand the expected outcomes before instructional delivery begins.

4. Review and Approval

Learning objectives shall be reviewed during the course development process to confirm that they:

- accurately reflect the instructional content;
- align with the assigned knowledge level;
- are appropriate for the intended audience;
- are achievable within the allotted instructional time; and
- support the overall educational purpose of the program.

Learning objectives shall be approved as part of the overall course approval process prior to program delivery.

5. Course Revisions

Whenever a CPE program undergoes a substantive revision, the associated learning objectives shall be reviewed to determine whether updates are necessary.

Revisions shall be made whenever:

- instructional content materially changes;
- learning outcomes expand or narrow;
- the intended audience changes;
- the assigned knowledge level changes; or
- applicable professional standards require updates.

6. Participant Evaluations

Participant evaluation results shall be considered when reviewing the effectiveness of learning objectives.

Feedback indicating that learning objectives were unclear, inaccurate, or not achieved should be evaluated during future course reviews and incorporated into course improvement efforts where appropriate.

Roles and Responsibilities

Subject Matter Experts

Subject Matter Experts are responsible for:

- drafting learning objectives;
- ensuring technical accuracy;
- aligning instructional content with stated objectives; and

- recommending updates when course content changes.

CPE Program Administrator

The CPE Program Administrator is responsible for:

- reviewing learning objectives for compliance with this policy;
- confirming alignment with applicable NASBA Standards;
- maintaining documentation supporting course approval; and
- ensuring learning objectives remain current through periodic course reviews.

Documentation

Blue J shall maintain documentation demonstrating that each approved CPE program includes learning objectives consistent with this policy.

Documentation may include:

- course outlines;
- instructor materials;
- course approval records;
- participant materials;
- program descriptions; and
- course review documentation.

Documentation shall be retained in accordance with Blue J's Record Retention Policy.

Program Content & Knowledge Level Policy

Policy Number: CPE-010
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this policy is to establish standards for the development, review, and approval of Continuing Professional Education (CPE) program content to ensure educational quality, consistency, and compliance with applicable NASBA Statement on Standards for Continuing Professional Education (CPE) Programs. This policy also establishes requirements for assigning and documenting the appropriate knowledge level for each CPE program.

Scope

This policy applies to all Continuing Professional Education (CPE) programs sponsored, developed, or delivered by Blue J, including Group programs delivered as live online webinars and any future CPE program formats offered for credit.

Definitions

Learning Objectives: Measurable statements describing the knowledge or skills participants are expected to acquire upon successful completion of a CPE program.

Knowledge Level: The level of prerequisite knowledge expected of participants, as defined by applicable NASBA Standards. Knowledge levels include Basic, Intermediate, Advanced, Update, and Overview.

Program Content: All instructional materials used to deliver a CPE program, including presentations, demonstrations, case studies, examples, polling questions, participant materials, and supporting resources.

Subject Matter Expert (SME): An individual with appropriate education, professional experience, or technical expertise responsible for developing or reviewing program content.

CPE Program Administrator: The individual designated by Blue J to oversee compliance with applicable CPE Standards and administer CPE program operations.

Policy Statement

Blue J shall develop CPE programs that are accurate, current, educationally sound, and appropriate for the intended audience. Each CPE program shall include clearly defined learning objectives, an assigned knowledge level, and content that supports participants in achieving the stated learning outcomes.

Program content shall undergo review prior to delivery to confirm technical accuracy, instructional quality, and alignment with applicable CPE Standards.

Policy Requirements

1. Learning Objectives

Each CPE program shall include documented learning objectives that:

- Clearly describe the expected learning outcomes.
- Are measurable and relevant to the instructional content.
- Align with the program agenda and instructional activities.
- Are communicated to participants prior to or at the beginning of the program.

2. Knowledge Level Assignment

Each CPE program shall be assigned one of the following knowledge levels:

- **Overview** – Introduces broad concepts and general awareness without requiring prior knowledge.
- **Basic** – Provides fundamental knowledge suitable for participants with little or no prior experience.
- **Intermediate** – Builds upon foundational knowledge and assumes participants possess prior familiarity with the subject.
- **Advanced** – Covers complex topics requiring significant prior knowledge and experience.
- **Update** – Provides a general review of new developments and is intended for participants who have a background in the subject area and want to remain current.

Programs assigned an Intermediate, Advanced, or Update knowledge level shall clearly identify the prerequisite education or experience and advance preparation required. Programs assigned a Basic or Overview knowledge level shall identify any applicable prerequisites and advance preparation or state “None” when no requirements apply.

The assigned knowledge level shall be based on:

- Intended audience
- Complexity of the subject matter
- Required participant prerequisites
- Learning objectives

- Depth of instructional content

The assigned knowledge level shall be documented in the course file and included in participant-facing course information where applicable.

3. Content Development

Program content shall be developed using reliable, authoritative, and current technical resources.

Content shall:

- Support achievement of all stated learning objectives.
- Be technically accurate at the time of delivery.
- Be organized in a logical instructional sequence.
- Include sufficient explanation, examples, demonstrations, or practical application appropriate to the assigned knowledge level.
- Remain educational in nature and comply with Blue J's Independence & Objectivity Policy.

4. Content Review

Prior to initial delivery, each CPE program shall undergo a documented review by a qualified reviewer or subject matter expert who did not develop the program, to verify:

- Technical accuracy.
- Alignment between learning objectives and instructional content.
- Appropriate knowledge level assignment.
- Accuracy of references and supporting materials.
- Consistency with applicable CPE Standards and Blue J policies.

Any identified deficiencies shall be corrected before the program is offered for CPE credit.

5. Program Updates

Program content shall be reviewed periodically and updated as necessary to reflect:

- Changes in applicable laws, regulations, standards, or professional guidance.
- Significant developments affecting instructional accuracy.
- Participant evaluation feedback.
- Instructor recommendations.
- Product or process changes impacting instructional materials.

Updates shall be administered in accordance with Blue J's Course Update Policy.

6. Documentation

Blue J shall maintain documentation supporting each CPE program, including, as applicable:

- Learning objectives
- Assigned knowledge level
- Program agenda
- Presentation materials
- Instructor notes
- Reviewer comments
- Version history
- Evidence of technical review
- Course update records

Documentation shall be retained in accordance with the Record Retention Policy.

Roles and Responsibilities

CPE Program Administrator

The CPE Program Administrator is responsible for:

- Overseeing compliance with this policy.
- Verifying that required documentation is maintained.
- Confirming that each program has an assigned knowledge level.
- Coordinating content reviews and updates.
- Maintaining records of approvals and revisions.

Instructors and Subject Matter Experts

Instructors and Subject Matter Experts are responsible for:

- Developing technically accurate instructional content.
- Recommending an appropriate knowledge level.
- Reviewing content for continued accuracy.
- Notifying the CPE Program Administrator when updates are required.

Following successful review, the CPE Program Administrator shall approve the program for CPE delivery or designate an authorized individual to provide final approval prior to publication or presentation.

Compliance

Failure to comply with this policy may result in delayed approval of a CPE program, revision of instructional materials, or suspension of the program until identified deficiencies have been addressed.

Related Documents

- Course Update Policy
- Instructor Qualification Review Policy
- Independence & Objectivity Policy
- Record Retention Policy
- Attendance Verification Policy
- Complaint Resolution Policy

Review and Revision

This policy shall be reviewed at least **annually** by the CPE Program Administrator or designated management representative to ensure continued effectiveness, compliance with applicable CPE Standards, and alignment with Blue J practices.

Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.

Program Personnel and Qualifications

Program Title: *Implementing AI for Junior Staff: A Framework for Accounting Firms*
Program Sponsor: Blue J

Instructor

Rohaan Lamba

Director of Customer Success, Blue J

Rohaan Lamba has served as Director of Customer Success at Blue J since October 2021. He has nearly five years of experience working with AI-powered professional research technology and supporting accounting firms as they integrate AI into their workflows.

Rohaan works closely with firm leaders and tax professionals to support adoption, establish practical processes, and address the opportunities and challenges associated with using AI across teams. This experience provides him with firsthand knowledge of how accounting firms can introduce AI to junior staff while maintaining appropriate oversight, professional judgment, and verification standards.

Content Reviewer

Mat Armstrong

Vice President of Customer Success, Blue J

Mat Armstrong has worked at Blue J since July 2017 and has more than nine years of experience with AI-powered tax research technology. He leads Blue J's Customer Success organization and works closely with accounting firms to understand their operational needs, implementation challenges, and approaches to responsible AI adoption.

As the content reviewer for *Implementing AI for Junior Staff: A Framework for Accounting Firms*, Mat reviewed the program materials for accuracy, relevance, and practical applicability to accounting firms.

CPE Program Administrator

Laura Watt

Customer Enablement Specialist, Blue J

Laura Watt's professional background includes customer education, training development, program administration, and operational process design. She leads the development and administration of Blue J's CPE program.

Her responsibilities include:

- Maintaining CPE policies and procedures
- Coordinating program delivery
- Verifying attendance and active participation
- Determining participant eligibility for CPE credit
- Overseeing certificate issuance
- Maintaining complete and accurate program records
- Administering record-retention requirements
- Monitoring ongoing compliance with applicable NASBA requirements
- Supporting Blue J's continued audit readiness

Record Retention Policy

Policy Number: CPE-003
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this policy is to establish requirements for the retention, storage, protection, and disposal of records associated with Blue J's Continuing Professional Education (CPE) programs. Maintaining complete and accurate records supports compliance with applicable CPE Standards.

Scope

This policy applies to all CPE programs sponsored, developed, delivered, or administered by Blue J, including Group programs delivered as live online webinars and any other CPE activities offered for credit.

Definitions

CPE Records: Documentation generated before, during, and after the delivery of a CPE program that demonstrates compliance with Applicable CPE Standards, program administration requirements, and participant completion.

Applicable CPE Standards: The NASBA Statement on Standards for Continuing Professional Education (CPE) Programs and any other standards or requirements applicable to Blue J's administration of CPE programs.

Policy Statement

Blue J shall maintain complete, accurate, and accessible records relating to its CPE programs in accordance with NASBA Standards and other applicable legal or regulatory requirements governing CPE program administration. Records shall be retained for the required retention period and made available upon request during accreditation reviews, audits, or compliance assessments.

Records Maintained

Blue J will maintain the following records for each CPE program:

- Course descriptions
- Learning objectives
- Instructor biographies and qualifications

- Program materials and presentations
- Attendance records
- Polling and engagement reports
- Participant evaluations
- Certificates issued
- Complaint records and resolutions
- Marketing materials used to promote the program
- Program review and update documentation
- Course completion reports
- Program approval documentation
- Program update history

Blue J will also retain program dates and locations; documentation supporting CPE credit calculations; individual participant completion-verification records and CPE credits earned; evidence of planned participant engagement; program descriptive and promotional materials; and the names and applicable credentials of instructors, authors, developers, and content reviewers.

Retention Period

All CPE records shall be retained for a minimum of five (5) years following completion of the program unless a longer retention period is required by law, regulation, contractual obligation, legal hold, audit hold, or another applicable Blue J policy.

Storage

Records may be maintained electronically or in physical format and shall be stored in a secure manner with access restricted to authorized personnel.

Electronic records shall be protected against unauthorized modification, deletion, or loss through appropriate administrative, technical, and organizational safeguards.

Records shall be organized and maintained in a manner that allows timely retrieval and production during audits, accreditation reviews, investigations, or compliance assessments.

Responsibility

The CPE Program Administrator is responsible for overseeing compliance with this policy, including ensuring that records are complete, accurate, securely maintained, retrievable, available for audit or review, retained in accordance with applicable requirements, and disposed of in accordance with approved procedures.

CPE records maintained under this policy are the property of Blue J and shall be managed in accordance with this policy regardless of storage location or format.

Legal Hold and Audit Hold

If Blue J becomes aware of any audit, investigation, accreditation review, legal proceeding, complaint, or other matter requiring preservation of records, destruction of applicable records shall be suspended until the matter is resolved and release of the hold is authorized by the CPE Program Administrator or another designated member of management with responsibility for CPE compliance.

Disposal

Upon expiration of the applicable retention period, records may be securely destroyed following confirmation that no legal hold, audit hold, regulatory inquiry, or other preservation requirement applies.

Record disposal methods may include:

- Secure deletion of electronic records
- Shredding or secure destruction of physical documents
- Any other approved method that prevents unauthorized access to retained information

Exceptions

Any exception to this policy must be approved by the CPE Program Administrator and documented with supporting rationale.

Access Control

Access to CPE records shall be limited to personnel with a legitimate business need and responsibilities related to CPE administration, compliance, audit support, or program oversight.

Policy Review and Revision

This policy shall be reviewed at least **annually** by the CPE Program Administrator or designated management representative to ensure continued effectiveness, compliance with applicable CPE Standards, and alignment with Blue J practices.

Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.

Refund & Program Cancellation Policy

Policy Number: CPE-008
Effective Date: June 30, 2026
Owner: CPE Program Administrator

Purpose

The purpose of this policy is to establish consistent procedures for participant cancellations and Blue J-initiated program cancellations or rescheduling for Continuing Professional Education (CPE) programs. This policy ensures participants are informed of available options when a scheduled program cannot proceed as planned.

Scope

This policy applies to all Continuing Professional Education (CPE) programs sponsored and delivered by Blue J, including Group CPE programs delivered as live online webinars and other NASBA-eligible educational offerings.

Definitions

Program Cancellation: The cancellation of a scheduled CPE program by Blue J before or during the scheduled event due to unforeseen circumstances.

Program Rescheduling: The postponement of a scheduled CPE program to a future date or time.

Participant Cancellation: A participant's decision not to attend a scheduled CPE program.

Registration Fee: Any fee charged to participate in a CPE program. Blue J currently offers its CPE webinars at no cost to participants.

Policy Statement

Blue J is committed to delivering scheduled CPE programs as advertised. In the event that circumstances require a program to be cancelled or rescheduled, Blue J will communicate promptly with registered participants and provide appropriate alternatives whenever possible.

Refunds

Blue J's CPE programs are provided free of charge. Because no registration or participation fees are collected, no refunds are applicable.

Participant Cancellation

Participants who are unable to attend a scheduled webinar are encouraged to cancel their registration in advance whenever possible.

Participants who cancel or do not attend a program will not receive CPE credit unless all attendance and participation requirements for the program have been satisfied.

Blue J Program Cancellation or Rescheduling

Blue J reserves the right to cancel, postpone, or reschedule a CPE program due to circumstances including, but not limited to:

- Instructor illness or emergency
- Technical difficulties affecting delivery of the program
- Insufficient registration
- Severe weather or other events beyond Blue J's reasonable control
- Other operational circumstances that prevent successful delivery.

If a program is cancelled or rescheduled by Blue J:

- Registered participants will be notified as soon as reasonably practicable using the email address provided during registration.
- Participants will be provided with updated program information, including any rescheduled date and time, when available.
- Participants may register for the rescheduled offering or another available session, if applicable.

The decision to cancel, postpone, or reschedule a CPE program shall be made by the CPE Program Administrator or an authorized management representative.

If a program cannot be completed after it has begun, Blue J will determine whether the instructional and attendance requirements for CPE credit have been satisfied. If those requirements cannot be met, participants will not receive CPE credit and will be provided information regarding any rescheduled offering, if applicable.

Responsibility

The CPE Program Administrator is responsible for:

- Maintaining this policy.
- Coordinating participant communications regarding cancellations or rescheduling.
- Documenting the reason for cancellation or rescheduling, the date of the decision, participant communications issued, and any rescheduled offering, where applicable.
- Maintaining records of program cancellations in accordance with the Record Retention Policy.

Review and Revision

This policy shall be reviewed at least **annually** by the CPE Program Administrator or designated management representative to ensure continued effectiveness, compliance with applicable CPE Standards, and alignment with Blue J practices.

Revisions may be made as necessary to address regulatory changes, operational improvements, or identified risks. The most current version of this policy shall be maintained and made available to relevant personnel.