ADMINISTRATIVE POLICIES

CONTINUING PROFESSIONAL EDUCATION

I. RECORD RETENTION POLICY

TAC4 Solutions LLC dba ARC Academy is committed to maintaining the highest standards of data integrity. In compliance with NASBA Standard 24, all required program documentation shall be retained for a minimum period of **five (5) years** . Records maintained for Group Internet Based programs include:

- Authenticated records of participation and attendance monitoring responses.
- Comprehensive logs of program dates and instructional locations.
- Verified credentials of authors, instructors, and developers.
- Detailed allocation of CPE credits earned per participant.
- Aggregate results of program evaluations and instructional efficacy.
- Course announcements and promotional materials.

II. REFUND & REGISTRATION POLICY

TAC4 Solutions LLC dba ARC Academy provides a transparent refund process to ensure professional accountability. Refund Policy: Timeline Your Options More than 30 days before the course: Full refund will be issued 30–7 days before the course: Course change or participant substitution (same price point) Within 7 days of course: Registration is final; no refunds or changes For refund or course change requests, please contact academy@arcstrategicservices.com or call us at (239) 421-5300

> **Primary Contact:** Debbie Upchurch
> **Email:** debbieupchurch@tac4solutions.com

Note: If a program is provided as a complimentary service, "No Refund" terms apply.

III. PROGRAM CANCELLATION STANDARDS

While **TAC4 Solutions LLC dba ARC Academy** strives for consistency, unforeseen circumstances may necessitate program cancellation. In such events, all registered participants will be notified via email no later than 24 hours before the scheduled commencement. Notifications will include options for immediate rescheduling or full refund processing.

IV. FORMAL COMPLAINT RESOLUTION

TAC4 Solutions LLC dba ARC Academy values participant feedback. Participants wishing to file a formal grievance regarding program quality, technology, or instruction are invited to initiate our resolution process through the office of the Director:

> **Grievance Officer:** Alan Claypool
> **Email:** alanclaypool@tac4solutions.com

V. COURSE MAINTENANCE & UPDATE POLICY

To remain at the forefront of statutory requirements, **TAC4 Solutions LLC dba ARC Academy** ensures all curriculum is reviewed for technical accuracy. Dynamic subject areas are reviewed annually, while standard areas are reviewed at least every two (2) years by a Subject Matter Expert (SME).

NASBA SPONSOR STATEMENT: TAC4 Solutions LLC dba ARC Academy 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. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org