

**PUERTO RICO SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS
CONTINUED EDUCATION**

**Policies and Rules Regarding Registrations, Cancellations and Refund (Reimbursement)
of Enrollment Fees, and Complaints**

1. Registrations

The participant must access or create his/her profile through “My Profile” in the Colegio’s electronic page to select and pay the educational activity in which he/she wishes to enroll.

- a. He/she can also enroll by completing an “Educational Activity Registry Application” (with the corresponding payment), and bring it personally or send it through electronic mail (cisec@colegiocpa.com), fax [(787) 756-8111] or regular mail, provided it is received at the Colegio two (2) working days before the date of the course.
- b. Any application for registration under terms other than those previously described should be referred to the Accounting Department for evaluation and corresponding determination; additional charges may apply.

2. Cancellations and refunds (reimbursements) “regular courses” taking place in the Colegio’s facilities

a. Cancellations received at the Colegio up to four (4) days previous to the educational activity:

A partial reimbursement (on cash payments) will be issued or a partial credit granted (on credit cards) for **the registration fee paid.**

- The amount to be reimbursed will be adjusted in those cases in which material was ordered, sent or delivered to the enrollee or the Colegio has incurred in other expenses related to the course. Returns of material sent or delivered will not be accepted.
- The reimbursement or credit to be granted will be reduced by way of a **cancellation fee of 5% of the paid registration fee. Such discount will be limited** to a maximum of \$10 when the registration fee was paid in check or cash.
- **If the cancellation application is not received at the Colegio within the 4 days there will be no right to reimbursement.**

b. Cancellations received at the Colegio less than four (4) working days and up to two (2) working days before the date of the educational activity:

A reimbursement (on cash payments) or credit (on payments with credit cards) will be granted for 70% of the registration fee paid.

- The amount to be reimbursed will be adjusted in those cases in which material was ordered, sent or delivered or the Colegio has incurred in other expenses related to the course. Returns of material sent or delivered will not be accepted.
- **If the cancellation application is not received at the Colegio, there will be no right to reimbursement.**

c. Cancellations received at the Colegio less than two (2) working days before the date of the educational activity:

No refund or credit will be issued for the registration fee.

- Returns of material sent or delivered will not be accepted.

3. Cancellations and reimbursements “regular courses” taking place in facilities other than the Colegio (These rules do not apply to courses on information systems. See section 5 for information regarding these courses.)

a. Cancellations received at the Colegio up to four (4) days previous to the educational activity:

A partial reimbursement on cash payments will be issued or a credit granted (on payments with credit cards) for **the paid registration fee, which will be subject of the following deductions:**

- The amount to be reimbursed will be adjusted in those cases in which material was ordered, sent or delivered or the Colegio has incurred in other expenses related to the course. Returns of material sent or delivered will not be accepted.
- The reimbursement or credit to be granted will be reduced by way of a **cancellation fee of 5% of the paid registration fee** up to a maximum of \$10 when the registration fee was paid in cash or check.
- **If the cancellation application is not received at the Colegio, there will be no right to reimbursement.**

b. Cancellations received at the Colegio three (3) working days before the date of the educational activity:

A reimbursement (on cash payments) or credit (on credit cards) will be granted for **70% of the paid registration fee.**

- The amount to be reimbursed could be adjusted in those cases in which material was ordered, sent or delivered or the Colegio has incurred in other expenses related to the course. Returns of material sent or delivered will not be accepted.
- **If the cancellation application is not received at the Colegio, there will be no right to reimbursement.**

c. Cancellations received at the Colegio two (2) working days before the date of the educational activity:

A reimbursement (on cash payments) or credit (on credit cards) will be granted for **50% of the paid registration fee.**

- The amount to be reimbursed could be adjusted in those cases in which material was ordered, sent or delivered or the Colegio has incurred in other expenses related to the course. Returns of material sent or delivered will not be accepted.
- **If the cancellation application is not received at the Colegio, there will be no right to reimbursement.**

d. Cancellations received at the Colegio less than two (2) working days before the date of the educational activity:

No refund or credit will be issued for the registration fee.

- Return of material sent or delivered will not be accepted.

4. Substitution of Participants

Substitutions received at the Colegio up to two (2) working days before the date of the course will be accepted. The substitution will be subject to price adjustments. The material will be provided only to one of the persons.

5. Courses on Information Systems

a. Registrations – follow the procedure described at the beginning of this document.

b. Cancellations and Reimbursements

- **Partial reimbursements will be granted only if the cancellation application is received at the Colegio at least three (3) working days before the date of the course. Applications received after this term are not entitled to reimbursement.**
- **Cancellations received at the Colegio up to four (4) working days before the date of the course: A partial reimbursement or partial credit will be granted for the paid registration fee.**
 - The reimbursement or credit will be reduced by way of a **cancellation fee of 5% of the registration fee** up to a maximum of \$10 when the registration fee was paid in cash or check
- **Cancellations received at the Colegio three (3) working days before the date of the course: a reimbursement or credit will be granted for 50% of the paid registration fee.**
- **Cancellations received at the Colegio less than three (3) working days before the date of the educational activity:**
 - **No refund or credit will be issued for the registration fee.**

c. Substitution of Participants

- **Substitutions received at the Colegio up to two (2) working days before the date of the course: a written authorization of the person who originally enrolled will be accepted. The substitution will be subject to price adjustments.**
- **If the substitution application is not received at the Colegio, entitlement to it will be lost.**

6. Suggestions and Complaints

In addition to evaluation forms to be completed, participants have the option to present suggestions and recommendations as well to file complaints with the Colegio's administrative staff. They may do it either in person, by e-mail, using the form "Compliance Report" (**click**), by phone or any other mean. All of these expressions are analyzed and evaluated by the CPE Director, who will be responsible of solving the issues and if necessary inform superiors.