



# Accountancy Board

## ACCREDITATION RULES FOR ONLINE COURSES

The Accreditation Rules below applicable for online courses shall complement the current accreditation rules applicable for face-to-face courses. These rules have been introduced in light of the measures brought about by the COVID-19 pandemic. Such rules have been approved by the Accountancy Board on 3 April 2020 and updated on 14 January 2021. Such update is effective retrospectively for events taking place as from 1 January 2021. These rules will continue to apply till the COVID-19 stipulated measures will cease to apply. The Accountancy Board reserves the right to revise these rules. Accreditation requests for online courses submitted during this period will fall under these rules.

Accreditation of CPE activities is a duty which has been delegated by the Accountancy Board to the Malta Institute of Accountants, as the approved accountancy body under Directive 1 issued in terms of the Accountancy Profession Act and the Accountancy Profession Regulations.

'AAB' refers to the approved accountancy body, hence the Malta Institute of Accountants.

### APPLICABILITY OF THESE RULES

The AAB accredits Live webinars, only if they:

- Are to be transmitted 'live';
- Allow for interaction between learner and presenter;
- Allow participants to hear the presenter and see the presenter and/or the presentation;
- Provide opportunities for all participants to raise questions; and
- Provide a means for course providers to verify participants' attendance throughout the entire duration of the event e.g. log-in and log-out confirmation.

Recorded live webinars made available after the webinar has taken place cannot be claimed as being accredited. The Accreditation shall apply only for the live webinar session for which accreditation is sought.

Accreditation of other forms of online learning may be considered by the AAB in due course.

## THE ACCREDITATION PROCESS

A course provider shall seek accreditation from the AAB by filling in the [CPE Accreditation Request Form](#) and sending it by e-mail to [accreditations@miamalta.org](mailto:accreditations@miamalta.org), at least three weeks prior to the event. The following information needs to be provided:

- (a) The nature of the course;
- (b) The final course programme of the event including: Date, time, detailed agenda including timings related to registration, breaks and lecturing time and a short summary of each session.
- (c) A profile of the speaker/s (qualifications) and a summarised curriculum vitae.

The AAB shall reserve the right to request further information.

Besides the above, course providers who will be accrediting any of their courses through the AAB for the first time shall be requested to fill in the following [form](#).

The accreditation process shall deem to be initiated once the CPE Accreditation Request Form is submitted to the AAB.

The AAB shall review the course content and subject that this meets the Relevance criteria stipulated in the Accountancy Board CPE Scheme /MIA CPE Regulations, the AAB shall raise the relevant invoice for which payment shall be made in advance of the accreditation being issued. Payment should be made to MIA Services Limited, which is a subsidiary of the AAB.

The AAB shall grant accreditation via e-mail clearly indicating the accredited hours and the area of Competency in which the event qualifies. An event reference number shall also be communicated. The AAB shall also provide the course provider with a Declaration confirming Proof of Attendance in order to be issued to the event's participants after the event as per the Measurability and Verifiability criteria stipulated in the Accountancy Board CPE Scheme /MIA CPE Regulations . This will replace the previously issued certificate of attendance. The Declaration will contain standard wording which should remain unchanged. Each Declaration issued shall be addressed to the participant and shall include the relevant details of the participant. The number of hours in the Declaration should reflect the time attended and cannot exceed the accredited hours assigned to the event by the AAB. The course provider reserves the right to issue a declaration with reduced CPE hours if the participant arrives after the starting time of the event or leaves before the ending time of the event. Such declaration shall be issued to the respective participants via email.

On the Friday before the event, the AAB shall upload the event's details on the AAB's website.

The AAB shall reserve the right to appoint a representative to attend, at no charge, events that it has accredited to ensure that pertinent rules and procedures are being followed.

After the event, the course provider shall fill the [Accredited Event Review Form](#), and return it to the AAB within ten working days from the date of the event.

### **POSTPONEMENT / CANCELLATION OF AN ACCREDITED EVENT**

Should the course provider for any other reason opt to reschedule an event, the AAB shall be immediately notified by e-mail. Once agreed, the rescheduled event's date shall also be communicated in the same manner.

Should the course provider for any other reason cancel the event, the AAB shall immediately be notified by e-mail.

### **REPETITION OF AN ACCREDITED EVENT**

Should the course provider opt to repeat an accredited event, an e-mail with the required information listed in the Accreditation Process section of these Rules shall be sent to the AAB for review and confirmation of accreditation.

### **USE OF 'ACCREDITATION' TERM**

Terms related to the accreditation of CPE hours should not be issued on any promotional material prior to the accreditation being granted by the AAB.

Once the accreditation is granted, the course provider can make use of the following statement when promoting the event "This event has been accredited with X hours of structured CPE qualifying under Core / Professional Development competency as per the Accountancy Board Accreditation Rules."

The terms "Accountancy Board", "AAB", "Accredited", "Accreditation" or variants thereof shall not be used in connection with events which have not been accredited by the AAB in accordance with these Rules.

### **ACCREDITATION FEES**

A cost recovery accreditation fee applies depending on the nature of the event covering:

- (a) The assessment and review of the course material;
- (b) The issuance of the accreditation email communicating the qualifying CPE hours and the relevant competency;
- (c) The declaration confirming proof of attendance that is to be sent out to the participants;
- (d) The upload of the event's details on the AAB's website.

Nature of the event	Fee
- <b>One-time session</b>	€150 + VAT
Repeat session taking place within the same calendar year	€60 + VAT
- <b>Multi-session event, attendance to all sessions is compulsory</b>	€150 + VAT
Repeat session taking place within the same calendar year	€60 + VAT
- <b>Multi-session event with a choice of sessions that can be attended separately, either on the same day or otherwise</b>	First session €150 + VAT, remaining sessions €60 + VAT
Repeat session taking place within the same calendar year	€60 + VAT per session
Amendments requests relating to change in date within the same calendar year, time or speaker details received after the Friday before the event	€20 + VAT

The accreditation fee charged for a repeated event taking place in the same calendar year covers (b) – (d) above.

The invoice amount shall remain due once the accreditation process has been initiated. Settled accreditation fees are non-refundable.

### **TRANSITIONAL ARRANGEMENTS**

Course providers who already had their face-to-face courses accredited by the AAB and which had no other option than to postpone the course to a later date or hold the event in the form of a live webinar in light of the COVID-19, shall have the issued accreditation transferred to the postponed or live webinar subject that:

- There were no changes in the programme; and
- The live webinar meets the requirements listed under section “Applicability of these Rules”.

The above process shall be handled by the AAB at no additional charges.

## **VIOLATION**

The performance of CPE accredited course providers shall be monitored throughout the accreditation process. Any violation to any of the above-mentioned rules shall be monitored and action taken where deemed appropriate.

## **OBLIGATIONS OF THE COURSE PROVIDER**

Under these rules, the course provider shall be obliged to:

- Submit the required information within the stipulated deadline;
- Settle the accreditation fee in a timely manner;
- Issue the declaration confirming proof of attendance (provided by the AAB) to participants;
- Submit the Accredited Event Review Form within the stipulated deadline;
- Inform the AAB in case of postponement and cancellation of an accredited event; and
- Promote the event as accredited after accreditation is granted.

## **OBLIGATIONS OF THE APPROVED ACCOUNTANCY BODY**

Under these rules, the AAB is obliged to:

- Administer the accreditation process in a professional manner.

## **COLLECTION OF DATA**

The AAB will collect data through the New Customer Form, the CPE Accreditation Request Form and the Accredited Event Review Form.

## **RECIPIENTS**

The recipients of the personal data are:

- Selected individuals within the AAB;
- Selected individuals involved in the accreditation process;

- Third parties to whom disclosure may be required as a result of legal obligations imposed on the AAB.

## **PURPOSES OF PROCESSING**

The data collected in the New Customer Form will be used by the AAB to open up the relevant account in the system.

The data collected in the CPE Accreditation Request Form will be used by the persons responsible for the accreditation process within the AAB in order to process the accreditation request.

The data collected from the Accredited Review Form will be used by the persons in charge of CPE monitoring for CPE monitoring purposes within the AAB.

## **DETAILS OF PARTIES WITH WHOM THE AAB SHARES DATA**

Data collected will be shared as stipulated above. Also the AAB may need to share the data with the Accountancy Board, given that the accreditation process is a task delegated to the AAB by the Board.

## **THIRD PARTY DATA**

Where you provide the AAB with personally identifiable information relating to other people, you shall be solely responsible for making sure that the provision of such data by you to the AAB fully complies with applicable data protection law and the relevant person in regard to whom the data relates has been provided with the necessary information at law regarding the AAB's processing of his personal data and where necessary you will obtain their consent to the AAB's use of their information.

Any information notices, consents or other applicable requirements that may be required to be fulfilled for the provision of third party data to the AAB shall be borne solely by you and you hereby fully indemnify the AAB and shall render the AAB completely harmless against all costs, damages or liability of whatsoever nature resulting from any claims or litigation (instituted or threatened) by any third party against the AAB as a result of the provision of any third party personal data by you to the AAB.

## **QUERIES**

For any clarifications or if you have any queries, you are kindly requested to contact the [AAB](#).