

AGREEMENT: Training Course Developer/Instructor for Institute for Internal Controls

Version 1.7 updated August 2015

I. INTRODUCTION

- A. The Institute for Internal Controls, Inc. (hereon referred to as TheIIC) is looking for Instructors/Developers of training courses that will be attended by associate members preparing for the CICA and CCS exams, as well as for CPE credit by certified members and non-members.

The profiles of candidates for the developer and instructor positions should include:

1. Experienced instructors who desire to teach for TheIIC, but who require all subject matter to be provided to them.
2. Experienced instructors who desire to teach for TheIIC and who already have subject matter that they have developed/
3. Experienced instructors who desire to teach for TheIIC and are willing to develop the subject matter that they will teach.
4. Candidates who are willing to develop course material but do not want to serve as instructors.
5. Note that all courses must be developed in English. As a result, all course developers must be proficient in the English language, including English grammar.
6. Note that developed courses will also be available in the international marketplace. In some instances these courses may be delivered in the native language of the country, using local instructors.

II. COURSE CONTENT

- A. All course content must be the original work of the developer or TheIIC.
- B. Course developers are responsible for ensuring that all citations and references are noted in the course materials to acknowledge the use of the “work of others”.
- C. All course descriptions and outlines will be approved by TheIIC in advance.
- D. TheIIC reserves the right to review all course material in advance. This includes PowerPoint slides, case studies, and handouts.
- E. TheIIC reserves the right to modify or suggest changes to course material based on the results of attendee feedback and evaluations.

III. COURSE DEVELOPMENT HONORARIUM/FEEES

- A. All course developers will receive an honorarium for development of course material at a rate of \$1,000 per day of CPE instruction, a day consisting of 8 CPE hours and 1 CPE

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hour being a block of instruction of 50 minutes (e.g. payment for a 2-day/16 CPE course will be \$2,000). The honorarium will be paid in installments upon completion of the delivery of training at a training site, regardless of whether the developer teaches the course. The installment payment will be \$500 per delivery, until the total honorarium is paid. Once the total honorarium is paid, no other monies will be paid to the developer except for instructor fees.

- B. For courses developed by more than one developer all honorariums will be split as agreed to by the developers and/or TheIIC.
- C. A course which is newly developed and for which the \$1,000/day honorarium was paid becomes the property of TheIIC and will be copyrighted as such.
- D. It is understood that courses which were developed prior to this agreement and which are copyrighted by the developer are the property of the developer; however, the developer agrees to allow TheIIC to use the course materials for a period of one year after written notice to TheIIC, or until TheIIC designs a replacement course, whichever occurs first. Payments for course development as outlined in paragraph III-A above will not apply.
- E. In situations described in paragraph D above, it is agreed that TheIIC will have exclusive use of the course materials developed during this time frame.
- F. Developers will be required to update the course as needed. Typically these are minor changes and no fee will be paid for any updates. Any major changes to courses will be based on arrangements separate from this agreement.
- G. All developers will be issued CPE credit in accordance with NASBA policy.
 - 1. Instructors will be issued one CPE credit for each 50 minute block of instruction for the first time the course is taught. No credit will be issued for subsequent instructor unless there is a major overhaul of the course.
 - 2. Developers will be issued one CPE credit for each 50 minute block of course material, once the course is approved by TheIIC. No credit will be issued for any changes to the course unless there is a major overhaul of the course

IV. COURSE INSTRUCTOR FEES

- A. All instructors will receive a fee per day for teaching. The fee will be \$1,000 per full day of instruction. A day full is considered 8 CPE hours and time prior to and after the instruction used for registration, classroom prep, clean-up, etc. No pay will be received for travel to and from the training sites.
- B. For courses taught by multiple instructors, all fees will be split as agreed to by the instructors and/or TheIIC.

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- C. It is understood that instructors/developers will not always be available to teach scheduled courses. Instructors who develop course material will be given first preference to teach the course. TheIIC will attempt to schedule courses based on the instructor's availability, but may assign a substitute instructor, if the developer is not available.
- D. All developers who agree to also serve as instructors will be given first right of refusal to teach the course. If not available, alternative instructors will be chosen by TheIIC.
- E. Notice to instructors for delivery dates will be made at least two months prior to the dates of delivery. Exceptions may be made based on last minute notice for special delivery by companies/organizations.
- F. For delivery in foreign countries, instructors will be selected from a local pool of instructors competent in the subject matter. In limited cases developers/instructors may be asked to teach in the foreign location (but may refuse).

V. PAYMENT INFORMATION

- A. All instructors/developers are considered contractors and will be issued IRS form 1099 in accordance with IRS regulations with the exceptions noted below.
 - 1. Foreign instructors will receive notice of payments made as required by IRS regulations.
 - 2. 1099s will not be issued to contractors that have established a corporation and have a TIN #.
- B. All contractors are required to provide a W9 upon the execution of this contract.
- C. All instructor expenses for travel and lodging will be paid directly by TheIIC or reimbursed to the instructor based on an approved "Request for Expense Reimbursement." Major expenses such as airfare, train, hotel, and the like must be approved prior by TheIIC. Instructor(s) will be required to provide original receipts as evidence of expenditures. Guidelines specific to travel expenses will be provided to instructors.
- D. The contractor will bill TheIIC after development or delivery as initially specified.
- E. TheIIC will issue payment within 30 days of receipt of an acceptable invoice.
- F. TheIIC retains the rights to cancel any advertised offering of a course due to insufficient enrollment.

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V. ACKNOWLEDGEMENT/AGREEMENT

I hereby acknowledge the above and agree to the terms of this document in my acceptance to serve as a contractor for the Institute for Internal Controls, Inc. (TheIIC) in the capacity as a course developer and/or instructor for TheIIC. It is noted that the specifics of the course, including topic, subject matter, length, and projected completion dates will be documented in emails between TheIIC representative and the contractor OR in an addendum to this contract.

X _____ Date: _____
Contractor Signature

Print Full Name

TheIIC representative below acknowledges the acceptance of this agreement to serve as a course developer and or instructor for TheIIC

X _____ Date: _____
Frank Nasuti, Ph.D., CPA, CICA, CFE, CGMA
Chairman