

# Like-kind Exchanges (self-study)

Mapped against the August 2026 Statement on Standards for CPE Programs

 Prepared by **ProveStead** · readiness engine

Provider	A NASBA-registered tax-CPE sponsor — <i>identity withheld; public listing audited without engagement</i>
Course	A 2-credit self-study course in Taxes (Program Level: Basic)
Source examined	The sponsor's own public course listing only — no account; course body not accessed
Date	2026-06-13
Standards yardstick	Statement on Standards for CPE Programs, August 2026 edition (AICPA / NASBA)
Method	Coverage lane (mechanical, offline) + concierge judgment pass

**Sample notice.** A demonstration audit of a freely-available, publicly-published course listing, run from public information only — no engagement with the provider, no access to the course body, and the provider's identity withheld. It maps the public materials against the Statement on Standards for CPE Programs by locator. It implies **no NASBA or AICPA review, endorsement, or approval**, and is not a registry determination — boards of accountancy hold final authority. The standards catalog is a point-and-cite record (numbers, headings, our paraphrases only); **no Standards body text is stored or reproduced**. Observations marked "needs-human-review" are pointers for a reviewer, not determinations.

## Executive summary

From the public listing alone, the mechanical lane produced **one finding**; a concierge pass surfaced **four observations**. The most important property: **55 of 67 records are reported "not evaluable"** because the course body was not examined — nothing was guessed.

4

SATISFIED

1

FINDING

55

NOT EVALUABLE

7

DECLARED

67

RECORDS

### FINDING

STANDARD 3.01 · LEARNING OBJECTIVES

#### Two objectives not phrased as participant outcomes

Of four published objectives, two state a mental state rather than a demonstrable competence: one opens with "*Know when...*" and another with "*Become knowledgeable about...*" The Standards expect objectives phrased as what the participant can *do*. The other two ("*Determine...*", "*Define...*") are correctly phrased.

### REVIEW

5.01.1 VS 5.01.2 · 6.01.1 VS 6.01.2 · 7.02

#### Delivery method contradicts itself

The listing sells the course as an "*On Demand Webcast*" (self-study) but tags the instructional method as "*Group Internet Based*" (group-live). A course is one or the other — and the choice decides the engagement rule, the completion-verification rule, and the credit-calculation method.

### REVIEW

STANDARD 6.01.2 · COMPLETION VERIFICATION

#### No qualified assessment declared

The listing states "*Test Format: None.*" A self-study profile requires a final assessment at  $\geq 70\%$  for completion. Reported not-evaluable mechanically; a reviewer should confirm an assessment exists in the full course.

**REVIEW**

STANDARD 9.02.2 · 8.01.1 / 3.01.1

**No expiration policy; level published inconsistently**

No course-expiration policy is published (self-study access caps at one year). And the program level is published as *Basic* on the course page but *Overview* on the package landing page.

## SECTION 02

**Coverage map**

Mapped against all 67 requirement records of the August 2026 Standards catalog — mechanical — no LLM in any check. "Not evaluable" means the public materials gave no evidence either way; nothing was guessed. Here those rows are dominated by everything that needs the course body (credit math, review-question floor and feedback, objective↔content coverage), plus sponsor-process and retention records no course page carries.

**Evaluated — satisfied**

LOCATOR	HEADING	DISPOSITION
3.01.1	Program knowledge level	Program level stated: 'Basic'
3.02.1	Prerequisite education and experience	Prerequisites ('None') and advance preparation ('None') both stated
8.01.1	Disclose significant features in advance	All checked advance-disclosure items present on the public listing
8.01.2	Disclose advance preparation & prerequisites	Both disclosed in the descriptive materials

## Evaluated — finding

LOCATOR	HEADING	DISPOSITION
3.01	Learning activities based on objectives	<b>Finding</b> 2 of 4 objectives not outcome-phrased

### SECTION 03

## Learning objectives ↔ standard locators

All objectives answer to Standard 3.01 and, because disclosed in advance, to Standard 8.01.1. Content coverage (the keyword check against module text) is **not evaluable** — no course body was examined.

#	LEARNING OBJECTIVE	LOCATORS	OUTCOME-PHRASED?	CONTENT COVERAGE
1	Determine whether a like-kind exchange can be used to defer taxes upon the sale of real property.	3.01 · 8.01.1	Yes	Not evaluable
2	Know when it is appropriate to use a qualified intermediary in effecting a like-kind exchange.	3.01 · 8.01.1	No · "Know"	Not evaluable
3	Define a Delaware Statutory Trust and how it can be used to obtain replacement property on a timely basis.	3.01 · 8.01.1	Yes	Not evaluable
4	Become knowledgeable about ways to appropriately use the structure in unusual situations.	3.01 · 8.01.1	No · "Become"	Not evaluable

### SECTION 04

## Concierge review — observations for a human reviewer

Locator-keyed observations the mechanical lane does not assert as determinations — pointers for a reviewer, labeled by confidence.

#	LOCATOR(S)	OBSERVATION	VERDICT
C1	5.01.1/5.01.2 · 6.01.1/6.01.2 · 7.02	Delivery method contradictory: On Demand Webcast (self-study) vs Group Internet Based (group-live). Profile choice governs three downstream rule sets.	needs-human-review
C2	6.01.2	"Test Format: None" — a self-study profile requires a ≥70% qualified assessment.	needs-human-review
C3	9.02.2	No course-expiration policy published; self-study access caps at one year.	needs-human-review
C4	8.01.1 · 3.01.1	Program level published inconsistently: Basic (course page) vs Overview (package page).	confident

### SECTION 05

## Why most of this is "not evaluable"

This sample was run on the public page only, by design. The engine reports what it cannot see as **not evaluable** rather than guess — hence 55 records at that status. The body-dependent lanes are dark here:

```
credit = [(word_count ÷ 180) + A/V minutes + (questions × 1.85)] ÷ 50 → not evaluable (no body)
```

Credit recomputation (7.02.5 / 7.02.6) — the claimed 2 credits can't be checked without the required-reading text. Review-question floor and feedback (5.01.2.1 / 5.01.2.2) — no body, no questions to count. Objective↔content coverage — the four objectives can't be mapped to delivered content. Currency (4.01) — no content to year-stamp. The live grounded-rebuild and refusal exhibits are not run on a public-data sample (they need the ingested corpus + API keys); the full synthetic sample demonstrates both lanes end-to-end.

**What a paid audit adds.** Send the course body and these lanes go live — including the credit-math recomputation and the objective-by-objective coverage map. The mechanical finding and the concierge observations above stand on their own from public data; the rest converts from "confirm this" to "here is the determination."

SECTION 06

## Provenance log

ITEM	VALUE
Course examined	A 2-credit self-study Taxes course (provider identity withheld)
Source	The sponsor's own public course listing — retrieved 2026-06-13, no account
Compliance checks	Deterministic and mechanical — no generative model in any finding; reproducible from the source and the stated Standards edition
Yardstick	Statement on Standards for CPE Programs, August 2026 edition (AICPA / NASBA)
Catalog class	Point-and-cite record — numbers, headings, our paraphrases only; no Standards body text stored
Result	1 finding · 4 satisfied · 55 not evaluable · 7 declared · 4 concierge observations

*End of evidence file. Sample only — run on a public course listing without provider engagement, without accessing the course body, with provider identity withheld. Implies no NASBA or AICPA review, endorsement, or approval, and is not a registry determination. Boards of accountancy hold final authority over credit acceptance.*