

# Continuing Professional Development

Saskatchewan's CPAs must meet the mandatory Continuing Professional Development (CPD) requirements. To record your CPD for the current year please log-in to your [member account](#).

Reminder, the deadline for reporting your CPD hours achieved between January 1, 2018 and December 31, 2018 is **February 15, 2019**.

Members are also required to report their three year cycle by **February 15, 2019**, for the period January 1, 2016 to December 31, 2018.

A member shall sustain professional competence by keeping informed of, and complying with, developments in professional standards in all functions in which the member practices or is relied upon.

## FAQS for CPD:

### What is verifiable CPD?

Verifiable continuing professional development means that the learning activities can be verified objectively. Documentation demonstrating completion of verifiable continuing professional development includes:

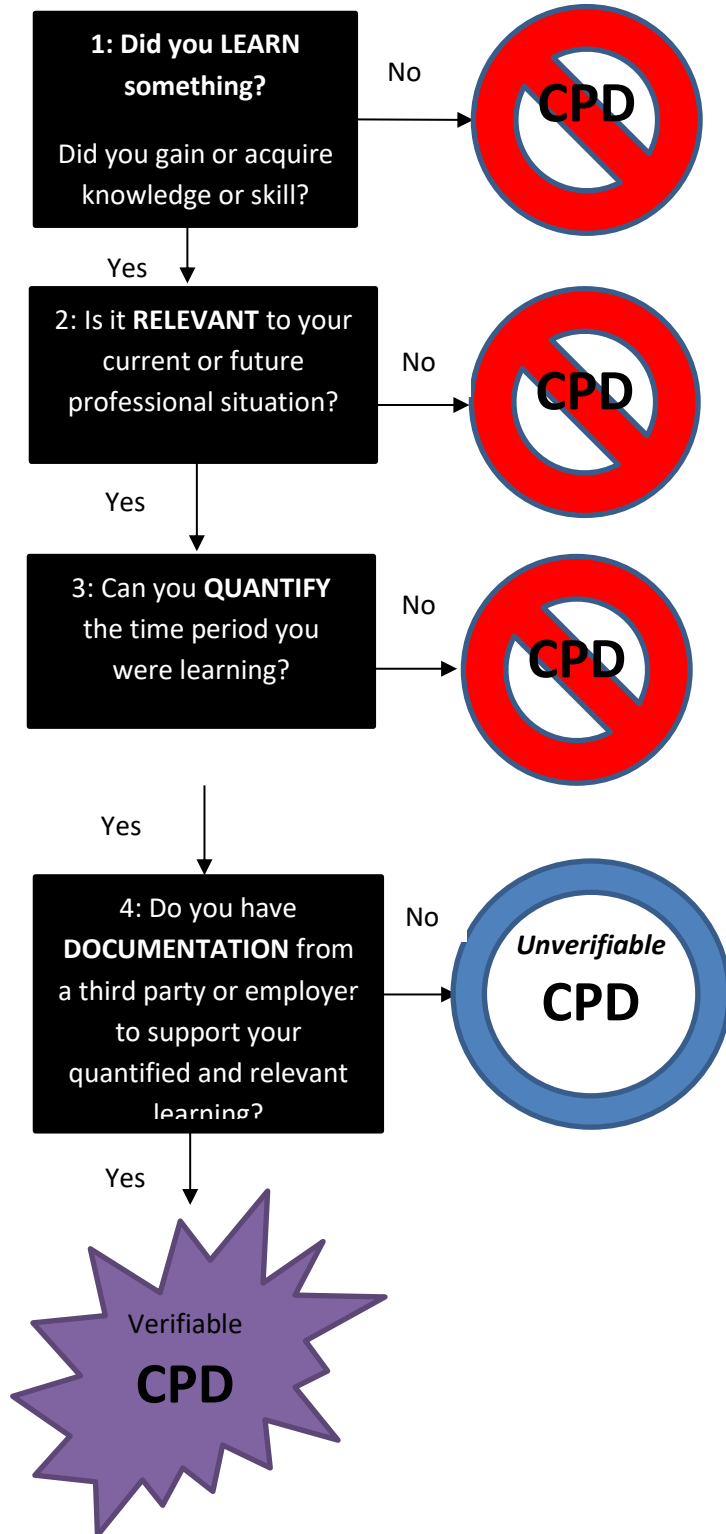
- (a) Documents that existed or were created at the time the continuing professional development activity was undertaken which support the substance of that activity, and
- (b) Information that provides a reasonable basis for the number of hours the member participated in that activity, the provider of that activity, and the date of that activity.

Learning activities that result in evidence that the learning activity was undertaken are considered to be verifiable. Verifiable CPD documentation should:

- Describe the learning activity;
- Identify the provider of the activity, where applicable;
- Connect the member to the activity;
- Identify when the activity took place; and
- Provide a basis for concluding that the number of reported hours is reasonable.

The documents that existed or were created at the time the CPD activity was undertaken shall support the substance of that activity.

## Flowchart on Verifiable CPD



## What are the documentation requirements for CPD?

344.1 For a learning activity to be recognized towards a continuing professional development requirement the activity shall:

- (a) contain intellectual or practical content required for the member to maintain and develop competence and good character; and
- (b) be relevant to the member's current or future practice or professional activities.

Verifiable CPD Activity	Maximum Qualified Number of Hours	Acceptable Documentation to Substantiate Completion of Hours
You participate in a course, webinar, conference or seminar	Actual number of hours you spent participating in the course, webinar, conference or seminar	<p><b>Any one</b> of the following:</p> <ul style="list-style-type: none"> <li>• Copy of course payment/invoice</li> <li>• Copy of agenda</li> <li>• Copy of course outline/materials</li> <li>• Certificate of completion</li> <li>• Confirmation of attendance by provider (e.g. registration confirmation)</li> </ul>
You attend an in-house training session organized by your employer	Actual number of hours you spent participating in the training session	<p><b>Any one</b> of the following:</p> <ul style="list-style-type: none"> <li>• Attendance record (e.g. copy of sign-in sheet or email confirmation)</li> <li>• Certificate of completion</li> <li>• Confirmation of attendance by employer</li> </ul>
You engage in a research or study project that result in a presentation, report or similar documentation (in an area that expands your professional knowledge)	<p>Actual hours for your presentation.</p> <p>Hours you spent preparing the presentation, report or similar documentation (to a maximum of 5 hours prep time for each hour of presentation)</p>	<ul style="list-style-type: none"> <li>• A copy of the presentation, report or similar documentation (redacted, if appropriate), or confirmation from independent party</li> <li>• A log of hours (by date) for your presentation</li> <li>• A log of your prep hours (by date)</li> </ul>
You participate and work on a large and prominent committee  (e.g. Audit Committee of a Board of Directors of a public company, Registered charity or not-for-profit organization, or a CPA Saskatchewan or CPA Canada board/committee)	<p>Actual hours you spent attending committee meetings</p> <p>Actual hours you spent preparing for the meetings (to a maximum of 5 hours prep time for each hour of presentation)</p>	<ul style="list-style-type: none"> <li>• Proof of your membership on the technical committee (e.g. copy of email confirmation, information circular for public companies or letter from organization confirming your role on the committee)</li> <li>• A log of the hours (by date) you spent attending meetings</li> <li>• A log of the hours (by date) you spent preparing for the meetings</li> </ul>

Verifiable CPD Activity	Maximum Qualified Number of Hours	Acceptable Documentation to Substantiate Completion of Hours
You publish professional writing (e.g. articles or papers) or academic work	Actual hours you spent authoring or contributing to the publication	<ul style="list-style-type: none"> <li>• A copy of the published material</li> <li>• A log of the hours (by date) you spent writing or contributing to the material</li> </ul>
You write technical articles, papers or books	Actual hours you spent authoring or contributing to the publication	<ul style="list-style-type: none"> <li>• A copy of the published material</li> <li>• A log of the hours (by date) you spent writing or contributing to the material</li> </ul>
You teach a course or CPD session or facilitate CPA PEP in an area relevant to your professional role	Actual hours you spent preparing for the course/session (to a maximum of 5 hours for every hour of teaching time)	<ul style="list-style-type: none"> <li>• Copy of course material outline including date and speaker details</li> <li>• A log of your prep hours (by date)</li> </ul>
You participate as a speaker in a conference, briefing session or discussion group	<p>Actual hours you spent participating as a speaker</p> <p>Actual hours you spent preparing for the conference, briefing session or discussion group (to a maximum of 5 hours for every hour of presentation time)</p>	<ul style="list-style-type: none"> <li>• A copy of presentation materials or agenda/outline of session</li> <li>• A log of hours (by date) for your presentation</li> <li>• A log of your prep hours (by date)</li> </ul>
<p>You engage in major formal study leading to a degree or diploma</p> <p>You engage in pre-professional re-examination or formal testing</p>	Actual hours you spent studying and writing exams	<p><b>Any one</b> of the following:</p> <ul style="list-style-type: none"> <li>• Copy of course registration/invoice</li> <li>• Official transcript</li> <li>• Certificate of achievement</li> <li>• Course assignment and exam results</li> </ul>
You engage in self-study involving successful completion of an examination or leading to a designation	Actual hours you spent studying and writing exam	<p><b>Any one</b> of the following:</p> <ul style="list-style-type: none"> <li>• Certificate of achievement/designation</li> <li>• Exam result</li> </ul>

## Are volunteer activities eligible as verifiable CPD?

Volunteer activities are eligible as verifiable CPD if the activity is a learning opportunity and the activity is professionally relevant. The member must assess the hours spent on volunteer and determine where there were learning activities during the course of a meeting where the duration of the meeting or just a

portion of the meeting. For example, a full day board meeting maybe 8 hours, however only 3 hours may include a learning activity.

### **Are CPD hours earned, by attending CPA Saskatchewan's CPD events, automatically entered in the member's record?**

No, CPA Saskatchewan will NOT enter automatically member's hours earned by attending CPA Saskatchewan's PD events.

### **I submitted an exemption for fees and was approved by the Registrar, do I need to submit again?**

If you received an exemption for fees 2018/19, you may not have automatically been approved for CPD and are required to go online to request the exemption. If you are unsure of your approval status, please contact [monitoring@cpask.ca](mailto:monitoring@cpask.ca).

## **FAQS FOR CPD TOOL:**

CPD activities are to be entered into the online tool through the [member account](#).

### **How do I enter my hours?**

Once on the entry screen, select "Submit Hours and Complete CPD Declaration"

### **Why are there 3 columns for hours?**

Total hours are the time on the learning activity. See below for license and ethics hours guidance. The columns do not cross add. For example, you can have 7 hours in a course, and 7 can relate to licensing and 3 to ethics.

### **What are license hours?**

License hours are specific to the practice of professional accounting (audits, reviews and financial reporting) for members at licensed firms. This field should only be populated by licensed members or members performing audits, reviews or financial reporting services to the public who intend to be licensed in the future.

### **What are ethics hours?**

Effective January 1, 2019 there is a specific minimum requirements for 4 verifiable hours of ethics PD over the three year cycle (January 1, 2019 through December 31, 2021). Ethics hours are specific to ethics matters relevant and appropriate to the member. This field should only be populated when a learning activity specific to ethics is achieved.

### **How do I submit an exemption request online?**

There are two types of exemption available to a member, permanent non-practice or temporary non-practice. To qualify for the exemption you cannot be engaged in the practice of the profession, hold yourself out to be a professional accountant or have reliance on your competencies as a professional accountant.

Further, for permanent status you cannot have any intention of returning to practice.

If you do not meet the criteria for a non-practice exemption above, you may apply for special circumstance. Contact [registrar@cpask.ca](mailto:registrar@cpask.ca) for more information.

The steps to obtain an exemption are:

1. Download the exemption form for either Temporary or Permanent Non-practice.
2. Complete the form.
3. Return the completed form to CPASK by email [monitoring@cpask.ca](mailto:monitoring@cpask.ca) or by mail 101-4581 Parliament Ave, Regina, SK, S4W0G3.
4. Proceed online to declare the request for an exemption online by clicking the exemption type you are applying for and the green button below "Continue to Submit CPD Exemption Request"

Members must declare the exemption request online and submit the completed form by February 15, 2019 in order to receive an exemption and avoid late fees.

### **What if I don't meet the minimum requirements?**

Members who do not meet the minimum requirements for CPD shall submit a plan for completion of those minimum requirements in a specific time frame to the Registrar by email [monitoring@cpask.ca](mailto:monitoring@cpask.ca) or by mail 101-4581 Parliament Ave, Regina, SK, S4W0G3 before February 15, 2019.

### **I'm having technical difficulties, who do I contact?**

Contact the [info@cpask.ca](mailto:info@cpask.ca) or call (306) 359-0272.