

CPD review – instructions and guidance

ACCA members can be selected for a CPD review at any time, so make sure to keep a record of your CPD activities for three years.* You can keep a record of your CPD activities by using the CPD evidence recording tool which can be found in the Professional Development area of your **myACCA** account or by keeping records in your own or your employer's format.

If you are selected for a **CPD review**, you will be notified by email and directed to submit your records via the CPD Review notification within your **myACCA** account. Within the CPD Review submission page, you will be given the option to provide details about the activities you carried out, upload records or supporting documents, or confirm that you have used the CPD evidence recording tool. You can provide your CPD records using one or more of these options.

* *Irish Statutory Auditors must keep a record of their CPD activities for six years. Registered tax practitioners in South Africa must keep a record of their CPD activities for five years.*

If you are following the Unit route or the Part-time/semi-retired route, you must make sure that you have detailed what you learned from the CPD activity and how it was relevant to your job or future career. We have produced some **example CPD records** to assist you.

If you are following the Other IFAC Body route or the ACCA Approved Employer route, you must keep evidence of your eligibility for these.

Please make sure to submit your records for your CPD review within 28 days of receiving your notification email. Once you have submitted your records, the Professional Development team will review these records and contact you via your **myACCA** account with the outcome as well as any feedback.

This guidance confirms what information you need to supply, dependent on the CPD route followed for the year(s) under review.

UNIT ROUTE

If you follow the unit route, you need to achieve 40 units of CPD per year, of which at least 21 should be verifiable. The remainder can be non-verifiable. For your **verifiable CPD**, your records must detail:

- why you chose the activity
- what you've learned from it
- how you have/will apply the learning

Non-verifiable CPD is general learning not related to a specific outcome, such as general reading of technical articles. You must be able to confirm you completed this.

If you were awarded a waiver in the year selected for a review, please upload evidence that supports your waiver in the CPD Review submission page.

UNIT ROUTE – PART-TIME/SEMI-RETIRED

If you follow the part-time/semi-retired route – ensuring that you meet the **eligibility requirements** – you need to complete 19 units of non-verifiable CPD but you can set your own level of verifiable CPD.

If you are selected for a CPD review, you must complete and upload the **Part-time/Semi-Retired checklist** within the CPD Review submission page. You must also detail why you believe the verifiable CPD you've completed is sufficient for your needs.

OTHER IFAC BODY ROUTE

If you are a member of another IFAC body and following their CPD requirements, please upload evidence of your membership for the year(s) under review in the CPD Review submission page. This membership body must be fully compliant with IFAC's International Education Standard (IES) 7.

Acceptable evidence could be a letter from the other IFAC body, a receipt confirming annual subscription payment or a copy of your membership certificate. Please ensure that the evidence supplied confirms membership for the year(s) under review. We may confirm with your other IFAC body that you met their CPD requirement.

ACCA APPROVED EMPLOYER ROUTE

If you met your CPD requirements by following the ACCA Approved Employer route, please provide evidence that you were employed by an ACCA Approved Employer who holds professional development approval during the year(s) under review. This should be uploaded in the CPD Review submission page within your **myACCA** account. Acceptable evidence would include a letter from your employer confirming your dates of employment or a payslip from the year(s) under review. If possible please provide your employer's Approved Employer reference number with your evidence – the reference number can be found on their certificate. We may confirm with your employer that you followed their learning and development programme.

CPD FOR PRACTISING MEMBERS

If you are engaged in public practice, then you must maintain competence in the specialised areas of your practice, and obtain an appropriate proportion of CPD in those areas.

If you are a Responsible Individual and/or you are an engagement partner responsible for audits or financial statements, or a non-ACCA member who is a Statutory Auditor in a firm holding an Irish firm's auditing certificate issued by ACCA, then you must maintain your competence in audit even if you are not currently undertaking any audit work. This will be checked during an ACCA CPD review. You will also need to demonstrate developing and maintaining your professional competence by the achievement of learning outcomes specified in IFAC's International Education Standard (IES) 8. We have produced a **guidance note and checklist** which you are required to use to plan and record meeting this requirement. On this IES(8) checklist, you must be able to justify why the amount of audit CPD you have completed is sufficient for your role and audit client sectors. Your completed checklist must be uploaded along with your CPD records within the CPD review submission page.

For more information, please visit our dedicated area on **CPD for practising members**.

If you have any questions on CPD or the review process, you can contact us by creating a support case within your **myACCA account, or by emailing the Professional Development team at **CPDSupport@accaglobal.com****