

2017 Continuing Professional Development (CPD) Plan of Action Form 4-5B

Member's Full Name:

CPA Ontario ID:

Each year, in conjunction with the Annual Membership Dues (AMD) process, all members must submit a CPD declaration to Chartered Professional Accountants of Ontario (CPA Ontario).

Complete this form if you did not meet the annual CPD requirements and plan to do so (see reverse for additional details regarding CPD requirements and what qualifies as verifiable CPD). All information and documentation required by this declaration must be submitted in full by the member no later than June 1, 2018. CPD declarations received between June 2 and June 30, 2018 are subject to a \$25 late fee. Members, who fail to provide all information and documents requested by the Registrar or, where such documentation is not available, fail to provide alternate proof satisfactory to the Registrar, by June 30, 2018 are subject to membership suspension.

CPA Ontario will select members to be audited for compliance with the CPD Requirements on an annual basis.

Complete the Sections That Apply

Verifiable CPD

I DO NOT COMPLY. I have not completed the minimum verifiable CPD as required under Regulation 4-5, s. 4. I agree to complete the minimum verifiable CPD requirement within 120 days of the acceptance of this plan of action by the Registrar in accordance with CPA Ontario's Regulations. To meet this requirement, I will complete verifiable CPD offered by CPA Ontario or others that meet the requirements of CPA Ontario's Regulations. In doing so, I agree that the learning can be objectively verified by a competent source and may include but is not limited to the examples provided in Regulation 4-5, s. 1.6 (see reverse for examples). I will retain evidence that the content and completion of the activities meets the criteria in the Regulations.

Unverifiable CPD

I DO NOT COMPLY. I have not completed the minimum unverifiable CPD as required under Regulation 4-5, s. 4. I agree to complete the minimum unverifiable CPD requirement within 120 days of the acceptance of this plan of action by the Registrar in accordance with CPA Ontario's Regulations. To meet this requirement, I will undertake independent and informal learning activities that may include but are not limited to the examples provided in Regulation 4-5, s.1.5 (see reverse for examples). I will retain evidence that the content and completion of the activities meets the criteria in the Regulations.

Declaration

I understand that the Registrar will notify me of the acceptance of the plan of action and advise me of the date by which I must complete the CPD and notify CPA Ontario. To be considered for approval, the plan of action must contain sufficient detail to show how the required CPD will be completed. I understand that I have 120 days from the date of the acceptance of this plan of action by the Registrar to complete the plan of action and to notify CPA Ontario that I have completed the required CPD.

I agree to notify CPA Ontario of my compliance by completing and returning the CPD Plan of Action Compliance Form 4-5C. I acknowledge and accept that if I fail to complete an approved plan of action and file the compliance declaration within 120 days of my plan's acceptance date, my membership may be suspended.

I acknowledge that only one plan of action will be accepted in each three-year CPD cycle.

I have read and understood this document in its entirety and request that my plan of action be accepted. I agree to make up my shortfall in CPD and notify CPA Ontario as required by CPA Ontario's Regulations and as set out in this plan.

Print Full Name

X _____
Signature

/ /
Date (mm/dd/yyyy)

What Learning Qualifies as CPD?

Each member should undertake continuing professional development relevant and appropriate to the member's work and professional responsibilities to develop and maintain the member's competence necessary to provide high quality service to clients, employers and other stakeholders. To be recognized towards your CPD requirement, the activity shall:

- be quantifiable, meaning that it must be specifically identifiable and be able to be expressed in terms of a specific time requirement;
- be directly related to the competencies needed to carry on the member's employment or practice;
- be relevant to the member's current professional needs and/or long-term career interests; and
- contain significant intellectual or practical content.

A licensed public accountant must ensure that their CPD activities directly relate to the competencies needed to provide public accounting services.

Verifiable CPD (Regulation 4-5, s. 1.6)

Verifiable continuing professional development means that the learning can be objectively verified by a competent source and may include:

- participation in courses, conferences and seminars;
- organized employer-based in-house training sessions;
- research or study projects in areas that expand the professional knowledge of the member and that result in presentations, reports or similar documentation;
- research, including reading professional literature or journals for specific application in a professional role;
- participation and work on technical committees;
- published professional writing or academic work;
- writing technical articles, papers or books;
- teaching a course or a continuing professional development session in an area that is relevant to a professional role;
- participation as a speaker in conferences, briefing sessions or discussion groups;
- formal study such as leading to a degree or diploma;
- pre-professional re-examination or formal testing;
- self-study involving successful completion of an examination or leading to a designation.

Unverifiable CPD (Regulation 4-5, s. 1.5)

Unverifiable continuing professional development means independent and informal learning activities and may include:

- on-the-job training for new software, systems, procedures or techniques for application in a professional role;
- self-study that does not involve an examination or other objective certification of completion, such as conference reference material or self-study by electronic media or device;
- casual reading of professional journals or magazines that is not part of research for a specific application in a professional role.

Tracking and Reporting CPD

Each year, in conjunction with the Annual Membership Dues (AMD) process, all members must submit a CPD declaration, declaring whether they met the CPD requirement, did not meet the requirement or are exempt from the requirement. Members are required to retain professional development supporting documentation (for example, the course description or outline) and records of enrolment. It is recommended that records be kept for a total of seven years for possible review or audit by CPA Ontario.

There is an [online tracking tool](#) to assist members in keeping track of CPD hours available on the CPA Ontario website. At any time during the year members may enter, update and track their professional development information and save it in the [Online CPD Log](#).

CPA Ontario will select certain members to be audited for compliance with the CPD requirements on an annual basis.

Additional Information

Additional information, definitions and frequently asked questions and answers are available on the [CPA Ontario website](#).

Questions

If you have questions, please contact our Customer Service Centre at amd@cpaontario.ca or call 1 800 387.0735 during our Customer Service Center's regular business hours: Monday to Friday, 8 a.m. to 6 p.m.

Privacy Statement

CPA Ontario is committed to respecting your privacy and protecting your personal information. The collection, use and disclosure of your personal information that may be made by CPA Ontario is described in [CPA Ontario's Privacy Policy](#). The information collected in CPA Ontario's member portal is used primarily for the purposes of assessing continuing professional development compliance.