

Member's Full Name:

CPA Ontario ID:

Retired Members Subject to Completing Mandatory CPD

There are continuing professional development requirements for retired members who are providing reliance services. "Reliance Services", as defined in Regulation 4-5, s.1.3, means activities undertaken by a member where it is reasonable to believe that another party is relying on the Member's skills as a Chartered Professional Accountant and includes, but is not limited to:

- Licensed to practise public accounting: the minimum level of CPD is 20 hours per year and 120 hours over the three-year period.
- Serving on the board or governing body of a reporting issuer as defined in Rule 204 of the CPA Ontario Code of Professional Conduct: the minimum level of CPD is 20 hours per year and 120 hours over the three-year period.
- Providing accounting services to the public or other professional services and the aggregate gross annual revenue from such services exceeds \$75,000: the minimum level of CPD is 20 hours per year and 120 hours over the three-year period.
- Serving on the board or governing body of a public interest entity: the minimum level of CPD is 10 hours per year and 60 hours over the three-year period.
- Providing accounting services to the public or other professional services and the aggregate gross annual revenue from such services exceeds \$25,000 but not \$75,000: the minimum level of CPD is 10 hours per year and 60 hours over the three-year period.

At least half of the annual and triennial requirement must be met through verifiable CPD.

Free CPA Ontario CPD Offerings for Some Retired Members

A retired member is eligible to register for up to three full days of CPA Ontario CPD courses each year without being required to pay the registration fee if he or she:

- is not licensed as a public accountant;
- does not provide any professional services for which he or she is remunerated; and
- does not receive remuneration, such as directors' fees, for serving on the board or governing body of a reporting issuer or public interest entity.

If you are retired and meet the eligibility criteria required to register for complimentary PD course(s), please email pd@cpaontario.ca to identify the course(s) you wish to attend. Your request will be reviewed and you will receive an email within five business days confirming/denying your request. You may also call 1 800 387.0735 ext. 7218 for more information or to register by phone.

Additional Information

Additional information, definitions and frequently asked questions and answers are available at cpaontario.ca/cpdrequirements.

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 Centre'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.