

# MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT (CPD) PROGRAM



A cornerstone of the Certified General Accountants Association's *Code of Ethical Principles and Rules of Conduct* is that certified general accountants strive to continually upgrade and develop their knowledge and skills in their work. CGAs are responsible for developing and maintaining their professional competence including the knowledge, skills, ethics, attitudes and values relevant to them within their professional environment.

This requirement is designed to sustain professional competence and enhance the commitment of CGAs to lifelong learning. It reinforces the credibility of the CGA designation, both nationally and internationally, and maintains public trust.

CGA Ontario's program is in accordance with CGA Canada's National CPD Standard.

## Mandatory CPD Requirement for Members

CGAs are to accumulate 40 hours every calendar year, of which 20 must be verifiable. As documentation is subject to audit, CGAs should retain the appropriate materials to support hours claimed for the annual reporting period.

CGAs transferring to or from another provincial association will carry with them the hours that they have accumulated.

CGAs are required to track their activities annually, as well as complete the annual declaration acknowledging whether or not they have met their obligations to maintain the knowledge and skills necessary to perform their professional work competently.

### Exemptions

Retired and honorary CGAs are exempt from the program. Exemption from the continuing professional development requirements may be granted to CGAs who have extenuating circumstances (such as continuing ill health). Exemption may also be granted for other reasons that the Association may feel appropriate (such as CGAs on parental leave who are entitled to a lifetime exemption of two years).



We see more than numbers.



### Non-Compliance

A CGA who fails to complete the annual declaration will not be in compliance with rule R302 of the *Code of Ethical Principles and Rules of Conduct* and may, after sending of notice, be suspended from membership by the board of directors, and/or face disciplinary action as per section 22 (b) of Article 6 of the Bylaws. If a non-exempt CGA fails to declare the required minimum of 20 verifiable hours in a calendar year, they are required to submit a plan for making up the shortfall. Based on receipt and approval of an appropriate action plan to remedy the shortfall, the Association may allow an extension period of up to one year.

If the CGA does not submit a plan within the required time, the extension will not be granted. The CGA will then not be in compliance with rule R302 of the *Code of Ethical Principles and Rules of Conduct* and may, after sending of notice, be suspended from membership by the board of directors, and/or face disciplinary action as per section 22 (b) of Article 6 of the Bylaws. Following the extension period, if the CGA is still found to have accumulated fewer than the required number of hours, the CGA will not be in compliance with the *Code of Ethical Principles and Rules of Conduct* and may, after sending of notice, be suspended from membership by the board of directors, and/or face disciplinary action as per section 22 (b) of Article 6 of the Bylaws.

### CPD Audit

CGA Ontario has a random CPD audit process to ensure that CGAs are in compliance with their annual CPD mandatory requirement. Following the CPD declaration process, a random group of CGAs will be selected for audit each year. These CGAs will be contacted, in writing, by CGA Ontario and asked to produce documentation within 30 days to support a minimum of 20 verifiable hours for the reporting period in question. It is the CGA's responsibility to maintain their own records and appropriate documentation of CPD activities for the reporting period.

If the CGA has not submitted documentation within the 30-day period, the CGA will be deemed to have failed the CPD audit. The member will be notified, in writing, of their non-compliance with the Continuing Professional Development (CPD) Reporting Requirement. A CGA will have passed the CPD audit upon compliance with the CPD requirement and approval of the CGA's documentation. The CGA will be notified of their compliance with the Continuing Professional Development (CPD) Reporting Requirement. Upon receipt and review of the CGA's documentation, if it is determined that they have not fulfilled the mandatory requirement for the reporting period, the CGA will be deemed in non-compliance and as a consequence, will be subject to disciplinary action.

### Eligible Activities

As CGAs are engaged in a wide variety of careers in virtually every sector of the economy the topics that qualify are not limited to

traditional accounting, auditing or taxation matters. Professional development activities qualify if they are relevant to a CGA's professional environment. The activities should increase the general skills or expertise of CGAs and relate to their current and future work environment and responsibilities. These activities range from traditional accounting and other technical topics to financial management, general business technology, leadership and industry-specific needs. Note that the 20 verifiable hours per year must be quantifiable, directly related to the competencies required of a CGA, relevant to the CGA's current professional needs and/or longer term career interests, and must contain significant intellectual or practical content. Verifiable activities are those that can be objectively confirmed or corroborated by a competent source. If they cannot for any reason be confirmed or corroborated, they cannot be classified as "verifiable" activities.

### Verifiable and Non-Verifiable Activities

CGAs must participate in a minimum of 20 hours of verifiable activities every year. Verifiable activities include, but are not limited to, attending, developing, teaching or presenting structured credit and non-credit programs such as:

- Attending group-learning activities, e.g., seminars, in-house formal training, non-credit courses, post-secondary courses or special interest study groups.
- Teaching or presenting seminars, in-house training, post-secondary courses and non-credit courses.
- Tutoring or marking assignments for post-secondary credit courses or distance-education courses.
- Participating in technology-assisted activities that provide a certificate of completion or an assessment process, e.g., an online course or webcast.
- Authoring, critiquing or reviewing an article, book or course that is published by a third party.
- Developing a seminar or course presented to a third party.

Non-verifiable activities include independent study using published learning materials (e.g., study manuals, video or course CD without an assessment process), and other forms of self-directed learning such as:

- Technical reading or self-study of published materials.
- Self-study courses that do not provide a certificate of completion or an assessment process.
- Major change in job responsibilities and major involvement in special projects. CGAs may apply for this activity to be considered verifiable with appropriate independent assessment.
- Undertaking non-remunerative responsibilities as an officer or committee member of a professional or not-for-profit organization that result in learning new skills.

For information about the standard or your personal CPD situation, contact CGA Ontario's member services department at 416-322-6520 or 1-800-668-1454, ext 8259. Email: [ishaw@cga-ontario.org](mailto:ishaw@cga-ontario.org).

## Continuing Professional Development Categories

Activity	Category	Verifiable Hours	Category	Non-Verifiable Hours
1. Attendance at seminars, formal in-house training, non credit courses, technical study groups or online seminars.	V1	Claim actual number of presentation hours, rounded to the hour. A minimum of ½ hour is required. There must be a confirmation of completion, or attendance. If such confirmation is not available, then confirmation from the CGA's head of department or immediate superior will suffice.	NV1	Claim actual hours of preparation time for seminars and courses. Networking hours (lunch, dinner, etc.) can be non-verifiable hours.
2. Attendance at post-secondary credit courses and equivalent distance-education courses.	V2.1	Claim actual classroom and/or assignment hours; include exam writing hours. Three credit courses—maximum of three hours a week and 45 hours per course.	NV2.1	Claim actual study hours to a maximum of: Three credit courses—maximum of three hours a week and 45 hours per course.
	V2.2	Six credit courses—maximum of six hours a week and 90 hours per course.  <b>Note: Verifiable assignment and exam hours can only be claimed if the assignment/exam is successfully completed/passed.</b>	NV2.2	Six credit courses—maximum of six hours a week and 90 hours per course.
3. Teaching or presenting: seminars, formal in-house training, non-credit courses ( <b>Please note: for the first time only or given significant content change</b> ).	V3	Claim actual number of presentation hours, rounded to the hour.	NV3	Claim actual preparation hours.
4. Teaching post-secondary credit courses ( <b>Please note: for the first time only or given significant content change</b> ).	V4.1	Claim actual presentation hours: Three credit courses—maximum of three hours a week and 45 hours per course.	NV4	Claim actual preparation hours.
	V4.2	Six credit courses—maximum of six hours a week and 90 hours per course.		
5. Tutoring and/or marking assignments; for post-secondary courses or equivalent distance education courses ( <b>Please note: for the first time only or given significant content change</b> ).	V5	Claim actual tutoring hours and/or hours marking assignments—to a maximum of 30 hours per activity per course.		Not applicable. No preparation hours can be claimed.
6. Authoring or critiquing: a seminar, an article, a book, or course that is delivered or published by a third party ( <b>Please note: for the first time only or given significant content change</b> ).	V6	Claim actual hours devoted to authoring or critiquing. Maximum of seven hours for each 1,000 words, up to 120 hours per article or book or course. Cannot claim editing hours.		Not applicable. None can be claimed.
7. Preparation for an exam that does not have a structured study program, and having passed such an exam.	V7	Claim actual preparation hours and exam writing hours—to a maximum of 45 hours—only if exam is passed.	NV7	Claim actual preparation hours and exam writing hours to a maximum of 45 hours if the exam is not passed. Claim additional study time (over the 45) to a maximum of 45 hours.

## Continuing Professional Development Categories

Activity	Category	Verifiable Hours	Category	Non-Verifiable Hours
8. Technical reading, self-study of published materials, self-study courses (Please note: where there is no certificate or confirmation of completion and it's done in one's own time).	—	Not applicable.	NV8	Claim actual reading hours.
9. Major change in job responsibilities.	V9	Claim actual hours spent on making the major change if there is attestation by the CGA's head of department or immediate superior officer—describe the change. This would include the hours spent by the CGA on his or her own to facilitate the change and acquire the new and improved skills required for the new position. <b>Subject to a maximum of 15 verifiable hours per calendar year.</b>	NV9	Claim actual hours spent on making the change—describe the change.
10. Major involvement in special projects. Please note that such involvement is eligible for acceptance only if it has been for the first time in the CGA's professional career.	V10	Claim actual hours spent on the project—describe the activity and new skills acquired—if there is attestation by the CGA's head of department or immediate superior officer. <b>Subject to a maximum of 20 verifiable hours per calendar year.</b>	NV10	Claim actual hours spent on the project—describe the activity and new skills acquired.
11. Undertaking responsibilities in a volunteer capacity, including invigilation.	V11	Claim actual volunteer hours—describe the volunteer work—provide attestation by a competent source. Subject to a maximum of 4 verifiable hours per calendar year.	NV11  NV11.1	Claim actual volunteer hours—describe the volunteer work.  Invigilation only to a maximum of 10 hours per calendar year. Invigilation hours will always be non-verifiable hours.
12. Successful practice inspection.	V12	Claim actual inspection hours; subject to a maximum of five hours every three years.	—	Not applicable.
13. Other—catch-all category. Activities not covered by any other category from 1 to 12. <b>Please note that such an activity is eligible for acceptance only if it has been carried out for the first time in the CGA's professional career.</b>	V13	If attested to by the CGA's head of department or immediate superior officer or by any other competent independent source—claim actual hours—describe activity, new skills acquired, describe the circumstances that make this a qualifying activity (demonstrate professional relevance of the activity). <b>Subject to a maximum of 15 verifiable hours per calendar year.</b>	—	Not applicable.
Parental leave exemption	PL	Parental leave status members (as defined in Article 6 of CGA Ontario's Bylaws) may elect to be exempted from the requirements of the continuing professional development program for <b>a (lifetime) total of two years.</b>	—	Not applicable.
Exemption—Other	E	A serious illness may prevent a CGA from meeting the requirements of continuing professional development. In this case, the CGA should submit to CGA Ontario a letter of explanation and appropriate medical documentation.	—	Not applicable