

## Haven't submitted your annual CPD declaration?

Submitting your annual CPD declaration is a requirement for membership. If you have any issues relating to CPD that are not covered here, please contact ACCA so that we can advise you further.

ISSUE	ANSWER
<b>I thought I was exempt?</b>	<p>If you are on ACCA's lifetime member register, you are exempt. You are not required to complete CPD for ACCA. You must be fully retired in order to transfer to ACCA's retired register. For more information about this status, contact ACCA Connect.</p> <p>If you meet ACCA's guidelines for part-time or semi-retired status, you are required to source and undertake appropriate and relevant CPD for your role, and make your annual CPD declaration each year. Select Unit route – part-time or semi-retired on the annual CPD declaration. Remember to check you are eligible for this route. Keep evidence of your eligibility for this route, a rationale of why the amount of CPD you have undertaken is appropriate for your role, and evidence of the CPD itself. For more information, contact ACCA Connect or check the website.</p> <p>If you have special circumstances which may have prevented you from meeting the CPD requirement, contact ACCA for information about a CPD waiver. Members who have been granted a waiver are still required to make an annual CPD declaration (see 'I have been awarded a CPD waiver – I thought I didn't need to make a declaration'.)</p>
<b>I forgot to submit my declaration by 1 January</b>	<p>Submitting your annual CPD declaration is a membership requirement. Even if you have missed the deadline, it's extremely important that you send it to ACCA as soon as possible.</p>
<b>I started a new job and have been too busy to meet the CPD requirement/I have been too busy at work to complete any CPD</b>	<p>Starting a new job is often a very rich source of CPD. You will have learned a lot of new information in order to carry out your job. This activity can count towards your CPD requirement. If you are very busy at work, it is likely that you are learning and developing in the workplace, which ACCA recognises as valid CPD activity. This will help you meet the CPD requirement. Go to <a href="http://www.accaglobal.com/members/cpd">www.accaglobal.com/members/cpd</a> for more information. Once you are comfortable you have met the requirement, submit your declaration as soon as possible.</p>
<b>I haven't completed any CPD/I didn't meet the full requirements</b>	<p>CPD is a requirement of your ongoing membership of ACCA. You need to ensure that you meet the full requirement each year and then make your CPD declaration. ACCA's CPD policy is flexible and you may already have completed sufficient CPD without realising it. It may be useful to speak to one of our expert advisers at ACCA Connect regarding your individual case.</p> <p>If you have not met the full requirement then you should submit your CPD declaration indicating you have not met the requirements (see 'What will happen if I indicate I have not met the requirements')</p>
<b>What will happen if I indicate I have not met the requirements?</b>	<p>If you have indicated that you have not fully met the CPD requirements for the year, ACCA will contact you to assist you in making good any CPD shortfall. Once you have made up the shortfall, you will be required to re-submit a CPD declaration for that year to indicate that you have now met the CPD requirements. You should not indicate you have not met the requirements if you have been granted a CPD waiver in respect of the units you have not achieved (see 'I have been awarded a CPD waiver – I thought I didn't need to make a declaration')</p>
<b>I have been extremely ill/unemployed/ on a career break/ undertaking onerous caring duties</b>	<p>You may be eligible for a CPD waiver. Contact ACCA or check the website to find out more about waivers. If you had not already applied, you may be eligible for a backdated waiver. You will still need to submit your annual CPD declaration (see 'I have been awarded a CPD waiver – I thought I didn't need to make a declaration'.)</p>

ISSUE	ANSWER
<b>I have been awarded a CPD waiver – I thought I didn't need to make a declaration</b>	If you were awarded a CPD waiver, you still need to make your CPD declaration indicating you have met the requirements. You will need to meet the non-verifiable requirement ie reading activity, and any remaining verifiable units. Remember to keep evidence of your CPD and evidence to support your waiver.
<b>I work for an ACCA Approved Employer – professional development, I don't need to do anything</b>	All members are required to submit an annual CPD declaration. Please check you are covered by the scope of your employer's approval, and then make your annual CPD declaration by selecting the ACCA Approved Employer route. It is very important that you do this each year, and keep evidence of your employment in case we request this.
<b>I have not made an annual declaration but I have already submitted my CPD evidence records/I have been keeping my CPD evidence records online</b>	You need to complete the annual CPD declaration each year, so if you haven't done this but know you met the requirement, please do so immediately. You don't need to send your CPD evidence in unless ACCA requests it. However, you need to keep your evidence safe for a period of three years. Members holding an ACCA Irish practising certificate and audit qualification and individuals who are partners or directors or agents of a firm holding an ACCA Irish auditing certificate 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.
<b>I no longer work in accounting or finance</b>	All members, regardless of their role, are required to meet the CPD requirement. However, ACCA asks that all members undertake CPD relevant to their current role, eg if you work in IT we recognise CPD activities which are focused on IT. Double check the CPD policy at <a href="http://www.accaglobal.com/members/cpd">www.accaglobal.com/members/cpd</a> as you may have met the requirement without realising it. Once you are satisfied you have met the requirements then send in your annual CPD declaration.
<b>I haven't been able to attend any courses</b>	There are many forms of professional development that are acceptable to ACCA as well as attending courses. Think about all the different developmental activities you may have undertaken in the course of the year – you may well have already met the requirement. Check the definition of verifiable CPD and look at the evidence examples on the website which may help. Once you are satisfied you have met the requirement, it is important that you send in your CPD declaration as soon as possible.
<b>I have been working in another country</b>	CPD is a mandatory requirement for membership and can be undertaken anywhere in the world. ACCA also has a number of CPD activities that can be completed online. Please visit the CPD Resources section for more information.
<b>I'm studying for an MBA, I don't have time for CPD</b>	Studying for an MBA or other additional professional qualification is an acceptable CPD activity. Members undertaking such study are more than likely to have exceeded the CPD requirement.  Send in your annual CPD declaration as soon as possible. Keep evidence of your studies in case ACCA requires it.
<b>I'm a member of another body, I couldn't fit in two sets of CPD last year</b>	If the other body is an IFAC member and is compliant with IES 7, you do not have to do extra activity for ACCA as we recognise this as valid CPD. Indicate you have followed the 'IFAC body route' on your CPD declaration. Keep evidence in accordance with the requirements of your other body.
<b>I refuse/don't want to submit an annual CPD declaration</b>	Submitting a CPD declaration is a mandatory requirement of your ongoing ACCA membership. Not submitting the annual CPD declaration will put your membership at risk.
<b>This is the first I have heard about CPD</b>	Speak to an expert adviser at ACCA Connect as soon as possible as we can provide you with comprehensive information on how to achieve your CPD requirements. You will find that the policy is very flexible and it is likely that you met the requirement last year through keeping yourself up to date to carry out your role. It is important that you send in your annual CPD declaration each year and adhere to the other policy requirements. By ensuring that ACCA has your correct contact details, we will be able to keep you informed of any changes in regulation and policies.

## CONTACT DETAILS

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