

ANNUAL CPD DECLARATION 2019

You can do this online, through myACCA at www.accaglobal.com. Alternatively, you can complete this declaration in **BLACK INK** and send it back to us at: ACCA, Customer Services, 110 Queen Street, Glasgow G1 3BX, United Kingdom.

You do not need to complete your CPD declaration if you are a new member and admitted to membership in 2019.

PART 1

All members must complete this part

- I have complied with the CPD requirements for 2019.
The CPD route I followed is (please select one route only):
- Unit route
 - Unit route – part-time or semi-retired
 - ACCA Approved Employer route
 - IFAC member body route

OR

- I have not been able to meet the CPD requirements for 2019. I understand that CPD is a requirement for my continuing membership. I will make good my shortfall and then submit an updated CPD declaration to confirm.

PART 2

Only select this part of the form if it applies to you: if it does not, please leave blank.

- I confirm that I am an engagement partner responsible for audits of financial statements.

PART 3

All members must complete this part

I confirm that:

- The information given in this form is true and accurate to the best of my knowledge and belief;
- I have maintained and, where appropriate, developed my competence in relation to professional ethics;
- I have not engaged in public practice activities (as defined by The Chartered Certified Accountants' Global Practising Regulations

3 and 4), without holding an ACCA practising certificate or being placed on the register of ACCA practitioners without having already notified ACCA's Authorisation, Assessment or Investigations Departments;

- I have not been subject to any disciplinary or other matters which may engage bye-law 8 (liability to disciplinary action – see guidance overleaf for information on bye-law 8) that have not already been brought to the attention of ACCA's Assessment or Investigations Departments;
- I have not been subject to any criminal conviction and/or caution that has not already been brought to the attention of ACCA's Assessment or Investigations Departments;
- I understand that I am required to disclose any unspent convictions and/or cautions that are not 'protected' as defined by the Rehabilitation of Offenders Act 1974 (Exceptions) Order 1975 (as amended in 2013);
- I understand that if I provide external accountancy services, as defined by guidance issued by the Consultative Committee of Accountancy Bodies, I must be registered for appropriate anti-money laundering;
- I have read and understand the instructions and guidance overleaf before signing.

Signature

Membership number

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Today's date

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DATA PROTECTION

We may use your personal data for the purposes of membership administration and training requirements, sending you publications and other communications, responding to enquiries investigating complaints and complying with our regulatory obligations

You can update your information through your myACCA account at any time. We may share information with our suppliers and our auditors. We may also share information with other IFAC member bodies and employers, in order to verify your CPD declaration.

Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the EU, but may also transfer data outside of the EU as part of its operations and service delivery.

For more information on how your personal information and rights are respected, please access our privacy notice accaglobal.com/privacy, or contact privacy@accaglobal.com

For residents of China

- By filling in this form and ticking the box, I give my consent that ACCA can collect, use, transfer and share the personal information I have entered according to ACCA's privacy notice, to process and contact me about industry news, events, career tips and other information relevant to their qualification or to me via the official email address, our monthly e-magazine, potential and relevant events/activities information.

You can update your information or opt-out from communication at any point by contacting us. ACCA may share information with suppliers and auditors. Please note that for individuals based outside the UK, your information will be held in ACCA's main information systems which are located in the EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the EU, but may also transfer data outside the EU as part of its operations and service delivery.

For more information on how your information and rights are respected, please see our [privacy notice](#) or contact privacy@accaglobal.com

You are required to submit your 2019 annual CPD declaration by 1 January 2020. The simplest and quickest way to make your CPD declaration is online through *myACCA*. You will then receive an acknowledgement that your CPD declaration has been received. Please keep your evidence for three years and only send it to ACCA if we ask you to. Members holding practising certificates, insolvency licences and/or carrying out exempt regulated activities in the UK or investment business in Ireland must be able to demonstrate they have maintained competence in the specialised area(s) of their practice.

For further information and guidance visit www.accaglobal.com/members/cpd

COMPLETING PART 1

Check the box to confirm you have met the CPD requirement and also indicate which CPD route you have followed from the routes below:

- **Unit route**
If you have completed 40 units of CPD, including 21 verifiable units. Please select this route even if you were granted a full/partial CPD waiver.
- **Unit route – part-time or semi-retired**
Please check the [guidelines](#) to ensure that you are eligible to select this route. You need to ensure you have completed an appropriate level of CPD for your role.
- **ACCA Approved Employer route**
If you are employed by an ACCA Approved Employer – professional development and your role is covered by the approval. Please check with your employer that they are approved and confirm the scope of their approval.
- **IFAC member body route**
If you are a full member of another IFAC member body and have followed that body's IFAC-compliant (IES 7) CPD programme. Visit www.ifac.org for a listing of member bodies.

Not met the CPD requirement?

Check the box if you believe you have not been able to meet the CPD requirement (if you have been granted a waiver, you should only check this box if you have not met your amended requirement). ACCA will then contact you to assist you in making good your CPD shortfall. You will be required to make a replacement CPD declaration once you have made good your shortfall and met the CPD requirement.

COMPLETING PART 2

Complete Part 2 if you are an engagement partner as defined by IFAC IES 8 (Revised), ie a partner or other person in the firm who is responsible for the audit engagement and its performance, and for the auditor's report that is issued on behalf of the firm, and who, where required, has the appropriate authority from a professional, legal, or regulatory body.

COMPLETING PART 3

You must sign the declaration to confirm the CPD information you have provided is true and accurate, that you have maintained your competence in relation to professional ethics, that you have not engaged in public practice without holding an ACCA practising certificate or being placed on the register of ACCA practitioners and that you have not been subject to any matters within the terms of ACCA's bye-law 8 that have not already been brought to the attention of ACCA's Assessment or Investigations Departments and that you have appropriate anti-money laundering supervision in place if you provide external accountancy services.

Engaging in public practice activities

Director, partner, LLP member or principal?

To ensure that you are not in breach of ACCA's rules about holding a practising certificate, if you are a director, partner, LLP member or principal in an accountancy practice you must check your position against ACCA's Global Practising Regulations and the factsheet

Am I in public practice? https://www.accaglobal.com/content/dam/ACCA_Global/Members/Doc/Am_I_in_Public_Practice.pdf

ACCA's definition of public practice extends beyond audit to incorporate all types of work generally associated with an accountancy practice, such as producing accounts, tax returns, but excluding book-keeping services.

If you engage in public practice activities or hold yourself out, as defined by Global Practising Regulations 3 and 4, you are required to hold an ACCA practising certificate or arrange to be placed on ACCA's register of practitioners.

Anti-money laundering supervision

If you provide external accountancy services in the UK, as defined by guidance issued by the Consultative Committee of Accountancy Bodies (which includes book keeping/payroll services or any service which involves the recording, review, analysis, calculation or reporting of financial information, and which is provided under arrangements other than a contract of employment), you must be registered for anti-money laundering supervision with HM Revenue and Customs or a Professional Body Supervisor recognised for such purposes prior to the provision of such services. NB: Members outside the UK should check what local obligations they may have regarding anti-money laundering supervision. https://www.accaglobal.com/content/dam/ACCA_Global/Technical/Guides/AML-regs-ACCA.pdf

Information about bye-law 8

Bye-law 8 sets out the details of the events which could lead to disciplinary action. These events include (but are not limited to) the following:

- Incompetence in carrying out work;
- Breach of ACCA bye-laws or regulations;
- Disciplinary action against you by another professional body and/or regulator;
- Bankruptcy or insolvency;
- Failure to satisfy a judgment debt without reasonable excuse within two months;
- Criminal conviction and/or caution;
- Civil finding of acting fraudulently or dishonestly as a party or witness in civil proceedings;
- Misconduct – this includes (but is not limited to) any act, or failure to act, that is likely to discredit you or ACCA or the accountancy profession.

If you have been subject to matters within the terms of bye-law 8 and ACCA's Assessment or Investigations Department is aware of this, you may sign and submit this declaration. If you are concerned that you may be subject to matters under bye-law 8 of which ACCA is not already aware, please notify ACCA by writing to complaintassessment@accaglobal.com or ACCA's Assessment Department, The Adelphi, 1/11 John Adam Street, London, WC2A 3EE, UK, after which you may sign and submit the CPD declaration.

The ACCA *Rulebook*, which contains the bye-laws and regulations, is available online at www.accaglobal.com/rulebook.