

## ANNUAL CPD DECLARATION 2022

As a non-ACCA member Irish statutory auditor in a firm with an ACCA Irish firms auditing certificate, you are required to submit an annual CPD declaration to ACCA. Please complete this declaration in **BLACK INK** and send a scanned copy to [cpdsupport@accaglobal.com](mailto:cpdsupport@accaglobal.com).

## PART 1

I have complied with the CPD requirements for 2022.  
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 2022.  
I understand that CPD is a requirement of my continuing to hold Irish statutory auditor status. I will make good my shortfall and then submit an updated CPD declaration to confirm.

- 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 supervision;
- I have read and understand the instructions and guidance overleaf before signing.

## PART 2

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 been carrying on or holding out to be in public practice (as defined by The Chartered Certified Accountants' Global Practising Regulations 3 and 4), without holding a valid practising certificate;
- 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;

Full name:

Membership body:

Firm in which you are a statutory auditor

Firm's ACCA ID

Signature

Today's date                      /                      /

## 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 service delivery 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 and EU, your information will be held in ACCA's main information systems which are located in the UK and EU and may be accessed by ACCA's local office in your country of residence. ACCA processes information within the UK and EU, but may also transfer data outside of the UK and 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](https://accaglobal.com/privacy), or contact [privacy@accaglobal.com](mailto: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](mailto:privacy@accaglobal.com)

You are required to submit your 2022 annual CPD declaration by 1 January 2023. You will receive an acknowledgement that your CPD declaration has been received. Please keep your evidence for six years and only send it to ACCA if we ask you to. You must be able to demonstrate you have maintained competence in the specialised area(s) of your practice including audit.

For further information and guidance visit [www.accaglobal.com/members/cpd](http://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.
- **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](http://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. 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

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 been carrying on or holding out to be in public practice without holding a valid practising certificate 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.

### 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. Non-ACCA member statutory auditors outside the UK should check what local obligations they may have regarding anti-money laundering supervision. <https://www.accaglobal.com/gb/en/technical-activities/data-and-information-security.html>

### 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](mailto: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](http://www.accaglobal.com/rulebook)