CPD Frequently Asked Questions (FAQs)

1. I cannot see the CPD reporting menu when I log in.

Typically this occurs when a new user has been created. Please try using the "retrieve login" button on the Member Portal and enter the preferred email address we have on file for you. Your correct login information will be sent to that email address.

If you are using a browser with a password manager or saved password, please do not use the auto-fill function as this may automatically redirect you to the "Create Account" webpage and prompt you to register a new account instead of logging you in.

2. I am studying for my MBA/CIA/CFA? Does it count and is it verifiable?

CPA Alberta is unable to determine what qualifies as CPD for each individual. As every position has different requirements, you must determine whether the content of a learning activity contributes to your professional development. When making this determination the following five questions should be asked:

- Did you learn something while doing this activity?
- Does the learning activity contain significant intellectual or practical content?
- Is the learning activity directly related to the competencies needed to continue your employment or practice?
- Is the learning activity relevant to your current professional needs and/or long-term career interests?
- Is the learning activity quantifiable (expressed in terms of a specific time range)?

If the answer to all questions is yes, then the activity may meet the criteria of a learning activity.

For more information, please visit the What is a Learning Activity section of our website here.

3. I am fully retired, why do I need to make a CPD declaration?

When members reach retirement, they often continue to participate in volunteer activities where they continue to use the skills, knowledge and expertise (i.e. technical competencies) that they gained as a CPA. In these volunteer roles, the public may continue to look to these individuals for management guidance, financial oversight/expertise, business acumen and the like. In other words, the public continues to rely on CPAs in many volunteer roles.

In light of the ever-increasing retirement population, and the fact that our members (even in retirement) often are using their competencies to serve in volunteer (unpaid) positions – **we can no longer *assume* that members who retire are not active**. For this reason, we ask that all members (each year) reflect on what they are doing, who they are providing services to (paid or unpaid), and who might be relying on their technical competencies – only then are they able to declare whether or not they have a CPD requirement to fulfill.

Further, it is CPA Alberta's singular touch point every year to ensure our member records are accurate and up-to-date. It also reminds our membership that as long as they remain a member, they are still bound by the regulatory oversight of CPA Alberta.

For more information, please visit the Retirement and CPD section of our website here.

4. Is the ethics requirement an annual requirement?

The four hours of verifiable professional ethics is part of your existing three-year rolling cycle requirement which is based on the current reporting year and the previous two years you have not had an exemption. The ethics requirement came into effect in 2019; therefore if you had an exemption in 2019 or 2020, you will have one more year to complete the ethics requirement because you do not yet have a full three-year rolling cycle from 2019-2021.

For more information on the ethics requirements, please visit our website here.

5. What should I maintain as evidence for verifiable CPD?

Verifiable CPD is a learning activity that results in evidence that learning took place and it can be verified objectively by someone else. This could be documents such as a course certificate of completion, exam results, and copies of presentations or attendance records. The documentation should clearly be able to display what the learning activity was, who provided the learning activity, how the activity relates to your professional roles and responsibilities, when the activity took place, and should include a basis for how you determined the number of CPD hours reported and that they are reasonable. Again, you will need to take into consideration how many hours were spent engaged in new learning.

For more information on acceptable supporting documentation as verifiable evidence, please visit our website here.

6. My three-year rolling is not correct in the CPD tracker and looks like I am short several hours.

The graphs in the CPD tracker only represent the course information you have entered. It is not linked to the Professional Development Portal. The three-year rolling graph is based on the current rolling period and is not linked to your personal profile. In other words, the total percentage may not be accurate if you became a new member or had any exemptions within the past three years.

7. I have entered information into the CPD tracker, however when I hit save, the record disappears.

The description and name fields have a 350 character limit, please try again by reducing the description. Your record should save properly.

8. I made my CPD declaration, why am I still getting reminders?

If you are receiving reminders, we have not received your CPD declaration. Please log into the Member Portal and make your declaration as soon as you can. The deadline for the 2022 CPD declaration is March 1, 2023.

To review your CPD declaration submissions, you may do so by logging into the Member Portal, selecting “My Account” on the right side navigation menu and select “My Profile”. Click on “Declarations” and you will be able to view your previous CPD Declaration Records.

You are reminded that the CPD Tracker is **not** your declaration. It is a recommended tool to track your CPD learning activities and is not mandatory. If you have completed the CPD Tracker, you are still required to login and make a CPD Declaration.

Please note: Effective January 1, 2022, the CPD Exemption Criteria have changed. Please review the FAQs below related to the changes.

9. ***I went on maternity/parental leave in April 2022, am I able to claim a maternity leave exemption for 2022?***

Effective January 1, 2022, CPA Alberta no longer has a maternity leave exemption. You must meet the requirements noted on our CPD exemptions webpage to qualify for an exemption. If you do not meet the criteria listed, you would have a full CPD requirement.

To better illustrate the exemption criteria, we also recommend you review our 2022 CPD exemption matrix.

10. ***I was on medical leave for a significant period of time during 2022, but have had Gross Active Revenues in excess of $30,000. As a result of my leave, I have not been able to meet the CPD requirements.***

Members who have an extenuating circumstance may submit a written request to the Registration Committee for an exemption from the full CPD requirements. The Committee will review each individual request, consider their circumstances and a determination will be made and forwarded to the member. To submit a request, please email cpdreporting@cpaalberta.ca.

11. ***I am retired, but I am on my condo board as a treasurer just to keep busy. How does the change in exemptions affect me?***

If your organization is considered a large or prominent organization, then you would have a full CPD requirement. A large or prominent organization is defined as an organization which is of significant public interest due to the nature of their operations, their size or their corporate status, such that they have a wide range of stakeholders. A large or prominent organization may include, but is not limited to, credit institutions, pension funds, charities, foundations, hospitals, health authorities, publicly funded educational institutions, and social service agencies.

If your condo board does not fit the above definition, then you would be eligible for a CPD exemption.

If you are unsure, please contact us at cpdreporting@cpaalberta.ca.

12. *I worked at a public accounting firm and made less than $30,000, am I eligible for an exemption?*

If you provided a regulated service at any point in the calendar year, you would not be eligible for an exemption, regardless of your revenues. Regulated services include the following:

(i) an assurance engagement
(ii) a specified auditing procedures engagement
(iii) a compilation engagement
(iv) accounting services
(v) forensic accounting, financial investigation or financial litigation support services
(vi) advice about or interpretation of taxation matters
(vii) preparation of a tax return or other statutory information filing, if prepared in conjunction with any service referred to in sub clauses (i) to (vi)
(viii) business valuation
(ix) insolvency services.

13. *If I qualify for a reduction in my membership fees, do I automatically qualify for an exemption from CPD?*

No. The criteria for a member fee reduction and a CPD exemption are not the same; therefore, qualifying for one does not mean you automatically qualify for the other. As a reminder, if you qualify for a CPD exemption, you must still make an annual CPD declaration in the member portal when CPD reporting opens.

To review the criteria for an exemption from the full CPD requirements, click here.

To review the criteria for a membership fee reduction, click here.

14. *If I qualify for a CPD exemption in 2022, how does that affect my three-year rolling cycle requirement?*

The three-year rolling cycle requirement is based on the current year, plus the two previous years where there were no exemptions. For example, if you qualify for an exemption in 2022, in the 2023 calendar year, your three-year rolling requirement will include 2023, 2021 and 2020.

15. ***I was not aware of the CPD exemption changes and now that I am on leave, it is very difficult for me to comply with the CPD requirements. What should I do?***

In some situations, you may find that despite your best efforts, you were not able to meet the CPD requirements – in these situations, it's important that you declare "non-comply". You may be in non-compliance for the current reporting year, or possibly for just the 3-year rolling total, or maybe for both.

If a declaration of non-comply is made, you will be asked to provide information on how you plan to meet the full CPD requirements. The information provided must include:

- reason(s) why the minimum CPD requirements were not met;
- written plan (including timeline) to bring CPD back into compliance;
- listing of verifiable and unverifiable learning activities; and
- any extenuating circumstances that may prevent you from reaching full CPD compliance.

The information provided will be considered and a member of our Registration Compliance Team will reach out on next steps