



**INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
OF UGANDA**

**FREQUENTLY ASKED QUESTIONS (FAQs) ON  
CONTINUING PROFESSIONAL DEVELOPMENT (CPD)  
COMPLIANCE**



## FREQUENTLY ASKED QUESTIONS (FAQs) ON CONTINUING PROFESSIONAL DEVELOPMENT (CPD) COMPLIANCE <sup>1</sup>

### 1. What is CPD?

- a) CPD stands for Continuing Professional Development.
- b) CPD is the means by which ICPAU ensures that its members improve, maintain and broaden their professional knowledge, skills and values, ethics, and attitudes throughout their professional lives.

### 2. What are my obligations regarding CPD?

All members of ICPAU as stipulated in the Accountants Act, 2013.

### 3. Why do I need to undertake CPD and is it mandatory?

- (a) Members are required to undertake relevant CPD to ensure that they maintain and develop the knowledge and skills needed to succeed in today's dynamic and demanding business environment.
- (b) To comply with Accountants Regulations, 2016.
- (c) To comply with IES 7 requirements.

### 4. How much CPD do I require?

You are the best judge of how much CPD you need to do and which activities will be most beneficial in meeting your learning and development needs. CPD should be proportionate and relevant to your role; there is no need to keep up-to-date with areas which are not relevant to your professional work. You are also required to obtain a minimum of 40 structured CPD hours.

### 5. What is structured CPD?

Structured CPD is verifiable CPD. Structured CPD may be obtained by attending, seminars, workshops, conferences, lectures and online studies.

The Council of ICPAU has also accredited that the following activities for CPD purposes:

- (a) Engagement in ICPAU examinations process;
- (b) Development/Review of students study materials;
- (c) Supervision of Practical Experience Training;
- (d) ICPAU Financial Reporting (FiRe) Awards evaluation;
- (e) Attendance of meetings of ICPAU Council or Committees of Council; and
- (f) Presentation at the ICPAU courses, webinar and seminars.

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<sup>1</sup> This document has been prepared by ICPAU staff. It is a non-authoritative document, issued for information purposes only to provide insight into the ICPAU CPD requirements. The reader is encouraged to refer to the Accountants Act, 2013 and Regulations thereunder.

## **6. What evidence of structured CPD does a member need to keep?**

- (a) Certificates of attendance.
- (b) Course outlines.
- (c) Attendance records/lists.
- (d) Presentation materials etc

## **7. What happens if I am unable to obtain the 40 structured CPD in a given year?**

- (a) Where a member does not obtain 40 CPD hours in a given year, the member is allowed to obtain the balance of the hours due, within the following two years.
- (b) A member should obtain a minimum of 120 hours of CPD within a period of 3 years.

## **8. I am currently studying and do not have time for CPD. What should I do?**

Studying for an additional qualification or academic programme is an acceptable CPD activity. However, you will still need to obtain the minimum required 10 CPD hours from ICPAU organized events. You will also need to consider whether your learning activities have addressed all the critical skills and knowledge relevant to your work.

## **9. What is IES 7 and what are the IES 7 CPD requirements?**

- (a) IES 7 stands for International Education Standard 7.
- (b) IES 7 requires Mandatory CPD for all Professional Accountants to contribute to the development and maintenance of professional competence that is appropriate to their work and professional responsibilities.

## **10. Will ICPAU flex the requirements for CPD in response to the COVID-19 pandemic?**

The requirements for CPD have not been changed, all members are encouraged to embrace online learning opportunities available from ICPAU and other bodies.

## **11. How will you confirm that I have met my CPD requirements?**

On a sample basis, ICPAU annually selects members for CPD compliance review. If you are asked to provide evidence, you will need to show how you have complied with the CPD requirements, demonstrating the 3 steps of reflect, act and impact. Further information will be provided in the request letter.

## **12. Does the accumulation of 40 CPD hours make me compliant?**

Not unless the CPD obtained addresses the skills and knowledge you require for your professional role. The CPD obtained should be relevant to your current and future roles and you must achieve and maintain the competence necessary for your work. It is important to remember that there is a concurrent obligation to obtain relevant CPD suitable to the role you perform; and to ensure that you achieve a minimum of 40 structured CPD hours annually.

### **13. Do you consider CPD hours obtained from trainings organized by other organisations other than ICPAU?**

Yes, however, CPD obtained from Institutions other than professional accountancy organisations undergo an evaluation procedure by ICPAU to determine the number of hours qualifying for CPD recognition.

### **14. Do webinars count as CPD?**

E-courses, webcasts, webinars and e-learning modules, whether live or on-demand, all count towards your structured CPD. You do not have to be physically present at a venue to learn something.

### **15. How do I get information on ICPAU organized trainings to enable me meet my CPD obligations?**

- (a) An annual CPD calendar is shared with all members at the beginning of the year.
- (b) Upcoming CPD events are always flagged on the Institute website  
[www.icpau.co.ug](http://www.icpau.co.ug)
- (c) Members can book directly through the website.

### **16. Are unstructured CPD hours relevant?**

Unstructured CPD includes information that members may access on their own by reading professional literature, research, online communication, setting examinations, lecturing, attending Board meetings, video viewing etc. Through unstructured CPD activities, a member is able to obtain non-technical skills necessary for his or her professional role.

### **17. Am I exempted from the requirement to obtain the minimum CPD hours from ICPAU organized trainings as a non-resident member?**

Non-resident members are required to obtain a minimum of 10 structured CPD hours from other IFAC member bodies.

### **18. What happens to a member who does not comply with CPD requirements?**

Maintenance of professional competence is a fundamental principle in the Professional Code of Ethics. Under the Accountant Regulations 2016, a member who does not comply with the CPD requirements may face disciplinary action and sanctions which range from warning, fine, suspension or even removal from the roll of accountants.

### **19. As part of the compliance process, I am required to complete and submit the CPD record form. How do I go about this?**

- (a) Define your current role by clearly documenting your responsibilities.
- (b) You should indicate whether you expect your current role to change in the foreseeable future.

(c) You then record the technical and non-technical skills required for your current role and future role.

(d) You will record the trainings undertaken to obtain the required skills together with the learning outcomes for each of the trainings.

Remember that it is the duty of each member to keep a record of his or her CPD undertaken in a year.

## 20. How do I maintain a record of my CPD?

You can keep your CPD records online by following the procedure below:

- At the ICPAU website, log into your account.
- Click online services.
- Click CPD record.
- Select external or internal.
- Follow the prompts.

**NB:** Internal CPDs will display automatically. For external CPDs, please attach evidence such as certificate of attendance etc.

## 21. How do I file my CPD return?

- At the ICPAU website, log into your account.
- Click CPD return.
- Follow the prompts and submit.

**NB:** Ensure that you update your membership information before you submit.

## 22. I have heard about CPD audit/compliance assessment. What does it entail?

- This is an exercise conducted by the Institute annually to determine levels of members' compliance with the CPD requirements.
- Members are sampled on a risk basis.

## 23. Can I be sampled even when I have submitted my CPD return?

Yes. As long as you have been sampled for a particular year, you may be required to avail your CPD record and undergo a CPD compliance assessment.

## 24. How do I get further guidance?

- (a) For further inquiries regarding CPD compliance please contact us at [standards@icpau.co.ug](mailto:standards@icpau.co.ug).
- (b) For inquiries regarding booking, attendance, certificates of attendance or upcoming CPD courses, webinars, seminars or events please email [cpd@icpau.co.ug](mailto:cpd@icpau.co.ug)