
GUIDE TO CPD REPORTING



Approved by the Registration Committee and Professional Practice Committee

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WHAT IS CPD?

Continuing Professional Development (“CPD”) is when a CPA completes a **learning activity**. CPD is a minimum requirement for all Saskatchewan CPAs.¹

CPD IS IMPORTANT!

CPD IS A PROXY FOR COMPETENCE AND IT ENSURES THAT CPAs WILL CONTINUE TO MEET THE EXPECTATIONS OF THE PUBLIC WHEN FULFILLING PROFESSIONAL ROLES.

CPD is more than just a “compliance exercise”. It is an important aspect of lifelong learning that helps CPAs develop and maintain professional competence. It helps protect public interest by supporting delivery of high-quality services for clients, employers, and other stakeholders, and promotes the credibility of the CPA profession (International Education Standard 7).

For an activity to be recognized towards CPD requirements, a CPA must:

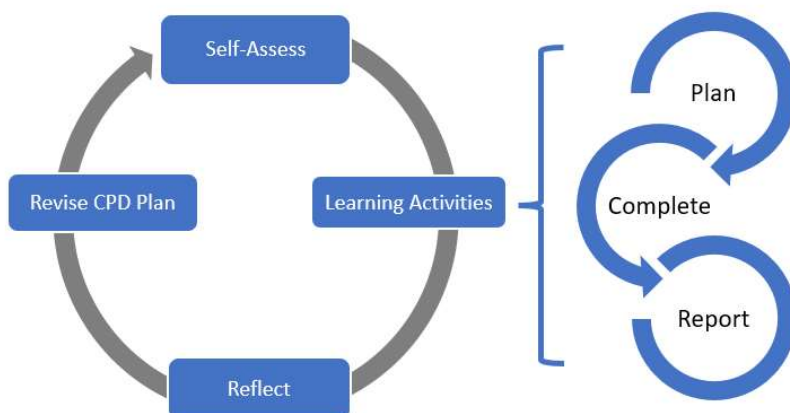
- have learned something;
- be able to quantify the learning in terms of a specific time requirement; and
- be able to directly relate the learning to the CPA’s current professional practice and/or long-term CPA career interests.

A **learning activity** includes the acquisition of new knowledge or skills and involves either maintaining² the continued relevance of current knowledge and competencies or enhancing knowledge and competencies. See **Appendix C** for a listing of the 6 technical professional competencies and the 7 enabling competencies.

CPD is relevant when it is closely aligned with the responsibilities of the CPA’s professional role and helps develop and maintain the professional competence necessary to perform that role.

All CPAs are encouraged to ensure there is appropriate **balance** in their learning activities. Balance includes learning activities from various sources such as self-study, research, or instruction preparation (internal sources), and courses, conferences, seminars, and sessions delivered by another professional (external sources), soft-skill or enabling competency and technical competency development and learning activities that are relevant to the CPA’s current or future professional practice. Balance is key to sustain or enhance overall, well-rounded professional competency.

To assist in connecting CPD with the responsibilities of their professional role, CPAs are encouraged to view CPD as a cyclical, proactive process³.

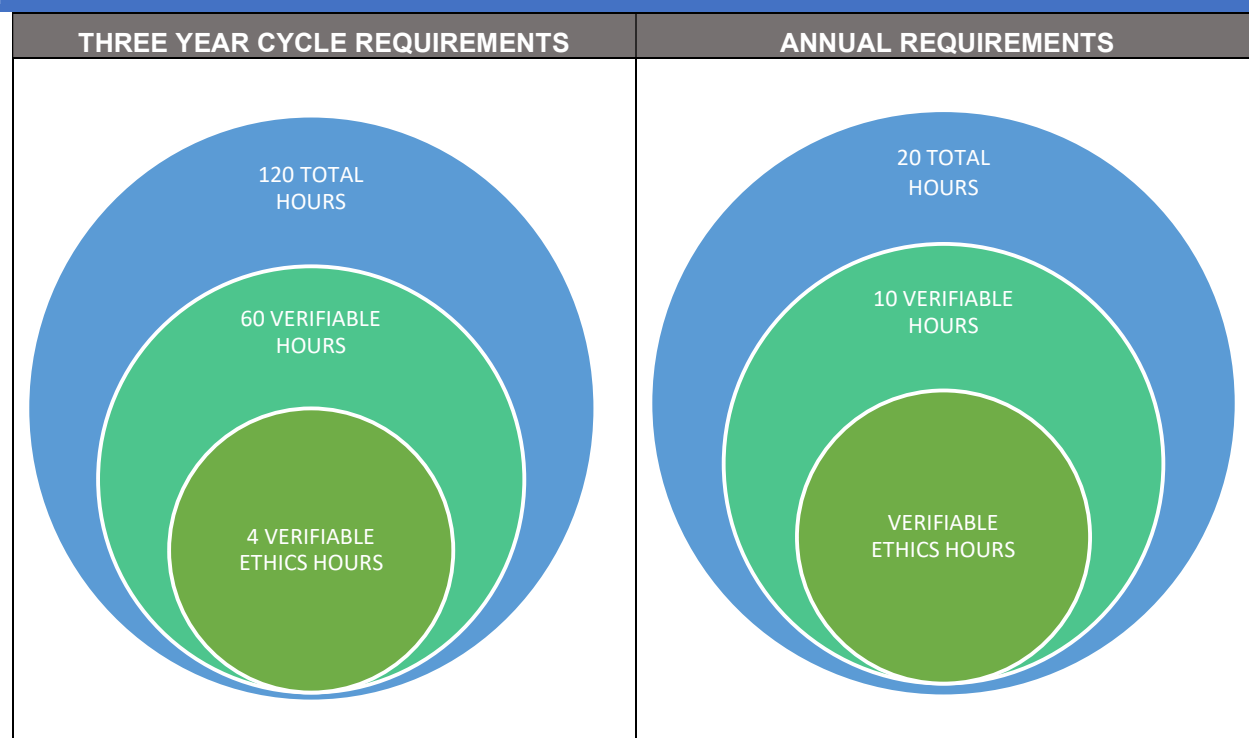


¹ This guidance is not intended to be comprehensive of all situations relating to CPD. For more specific questions, review our [website](#), [governing documents](#), or contact monitoring@cpask.ca.

² Maintaining means keeping current in your knowledge – obtaining learning that allows you to identify changes in your competency areas (e.g., “I understand CAS 315, but there have been changes. I need to learn about the changes to demonstrate I’ve maintained my competence in this area.”)

³ Modified from: <https://www.ifac.org/system/files/publications/files/IAESB-International-Education-Standard-7-At-a-Glance.pdf>

MINIMUM REQUIREMENTS



All CPAs, other than noted below, are required to complete a minimum of 20 total CPD hours per calendar year and 120 total CPD hours by the end of the three-year cycle. It is recommended that CPAs plan their CPD activities over the rolling three-year period to ensure they obtain the minimum annual requirement to meet the overall rolling three-year cycle by December 31 of each year (see example on next page).

NEW MEMBERS

A CPA who obtained their professional designation in the current year is required to meet the annual requirements and plan to meet the three-year cycle requirements by the end of the calendar year of their third year of membership. While the first year's CPD requirements are not pro-rated, a new CPA is permitted to use the learning activities obtained from January 1 of the year they come to membership.

AFFILIATE MEMBERS

An affiliate member who reports to another provincial jurisdiction complies with their primary provincial or territorial requirements. The affiliate member is required to provide CPA Saskatchewan with the identity of the other primary jurisdiction to which they are reporting the minimum CPD requirements and to declare whether they complied with the minimum CPD requirements under Bylaws 23.2, 23.3, and 23.4 for that calendar year. Any affiliate member that is not in compliance with the minimum CPD requirements in their primary jurisdiction will have a condition noted on their CPA Saskatchewan registration.

OUT OF COUNTRY MEMBERS

A primary member whose permanent residence is outside of Canada may request an exemption from the minimum CPD requirements provided they hold membership in an equivalent professional body with substantially similar CPD requirement.

LICENSING

A primary member who practices professional accounting (i.e., authorizes the issuance of audit reports, review engagement reports, other assurance reports, or compilation engagement reports) has further CPD requirements in addition to the member minimum requirements outlined in the diagram above. See further guidance on page 10.

THE THREE-YEAR CYCLE

Below is an illustrative example of planning out the minimum CPD requirements over the rolling three-year cycle:

2019	2020	2021	2022	2023	2024	Total
40 hrs	40 hrs	40 hrs				120 hrs
	↓	↓	50 hrs			130 hrs
		↓	↓	30 hrs		120 hrs
			↓	↓	40 hrs	120 hrs

VERIFIABLE CPD

Verifiable CPD means that the learning activities can be verified **objectively** by documentation.

Objectivity in the context of CPD means that the learning activity can be supported by a specific output confirmed by an objective person (see examples of documentation requirements for verifiable CPD below). An objective person is not a close family member to the CPA or a person who may be biased because of the relationship to the CPA (i.e., a direct report to the CPA).

Ultimately, the CPA is responsible to ensure that the documentation to support their verifiable CPD is maintained for a minimum of four years. It is important to maintain documentation to support verifiability in an easily accessible location, especially in a change of employment.

Unverifiable CPD

Unverifiable CPD means independent and informal learning activities that cannot be verified objectively (i.e., learning activities which do not have specific output, such as reading, on-the-job training, activities that another individual cannot objectively verify, or self-study for which no output is prepared).

CPD FLOWCHART

Use the flowchart included in [Appendix A](#) below as a tool to identify whether a CPA should report an activity as verifiable or unverifiable CPD.

See [Appendix B](#) for FAQs on the MY CPD reporting tool.

CPD VERIFICATION

CPA Saskatchewan annually selects a sample of CPAs to provide documentation to support the reasonability of reported learning activities. CPAs required to submit this documentation are notified of the request by CPA Saskatchewan.

Included in a CPD verification notice is a request for the CPA to declare their practice of the profession, to complete a CPD verification spreadsheet with details on the linkage between their reported learning activities and the technical or enabling competencies required to perform their professional role, and to submit documentation to support the completion of verifiable learning activities selected for verification. The minimum documentation requirements are detailed in the next section of this Guide.

CPAs are encouraged to use the optional fields provided in the CPD reporting tool of the member portal to document the technical competency and learning outcome of each reported learning activity, or to incorporate regular use of the optional [CPD Tracking Document](#) to maintain their CPD records. This will allow for an efficient response to a CPD verification notice.

A risk-based lens is applied to select CPAs for verification. CPAs previously selected for CPD verification are subject to ongoing monitoring in subsequent years which may result in additional verification notices or, in the event a CPA has not demonstrated implementation of guidance provided in a previous verification cycle, the requirement to submit a CPD plan for approval by the Registrar. The requirement to submit a CPD plan for approval will result in conditions being placed on a CPA's registration status.

MINIMUM DOCUMENTATION REQUIREMENTS

CPD Activity	Output ⁴	Acceptable Documentation ⁵	Ethics Allocation?
CONTINUING EDUCATION Participation in a course, webinar, conference, or seminar in an area relevant to the professional role. Engagement in a formal study program or self-study program leading to a degree or diploma or certification or completion of an examination or leading to a designation in an area relevant to the professional role.	Actual number of hours participating in the course, webinar, conference, or seminar (to a maximum of the actual course hours; preparation time may not qualify) Actual hours spent studying for and writing exam	Any one of the following: <ul style="list-style-type: none"> • Copy of course agenda/outline/materials • Certificate of completion OR official transcript • Confirmation of attendance by provider (e.g., employer sign-off) <u>For formal study programs, both of the following:</u> <ul style="list-style-type: none"> • A log of exam preparation hours (by date) • Official transcript OR confirmation of enrollment with a description of the learning objectives and anticipated number of hours for the program 	Yes, only when the learning activity directly addressed a specific CPA ethics PD topic
INSTRUCTION or SPEAKING Teaching a course, webinar, or CPD session in an area relevant to the professional role OR Participation as a speaker in a conference, seminar, briefing session, or discussion group in an area relevant to the professional role. Facilitating the CPA Professional Education Program (PEP).	Actual hours spent researching and preparing for the course or webinar, conference, seminar, briefing session or discussion group (to a maximum of 5 hours per hour of presentation time) For facilitation of PEP, a maximum of 5 hours per week of program.	Both of the following: <ul style="list-style-type: none"> • A copy of presentation materials OR agenda/outline of session • A log of hours (by date) that is validated by an objective party <u>For CPA PEP Facilitation only, both of the following:</u> <ul style="list-style-type: none"> • Confirmation of role as PEP facilitator • A log of preparation hours (by date) 	No , unlikely to qualify as these learning activities are self-provided.
RESEARCH or PROJECTS Completion of formal research or an approved project that results in output provided to another party with a focus on learning and development relevant to the professional role (i.e., pre-determined research or project scope and documented plan for learning outcomes). Writing or publishing professional writing (e.g., articles or papers) or academic work in an area relevant to the professional role.	Hours spent researching and preparing the presentation, report or similar documentation (to a maximum of 5 hours prep time per hour of presentation time, provided the prep time claimed involved active learning) Actual hours spent authoring or contributing to the publication	Both of the following: <ul style="list-style-type: none"> • A copy of the presentation, report, or similar documentation (redacted, if appropriate) and the identification of the objective party who reviewed or confirmed the results OR Confirmation of receipt of research or project materials from an objective party along with a description of the content of the research or project materials and learning achieved OR for published professional writing only, a copy of the published material. • A log of the hours (by date) spent researching, writing, or contributing to the material, validated by an objective party 	Yes, only when the CPA performed a research/project on a specific CPA ethics PD topic.
COMMITTEES & BOARDS Participation (paid or volunteer) as a Committee or Board member where the topics/subject matter covered are relevant to a financial/professional role	Actual hours relating to agenda items relevant to financial or professional role where active learning can be demonstrated Actual hours spent preparing for the meetings (to a maximum of 5 hours prep time per 1 hour of meeting)	All of the following: <ul style="list-style-type: none"> • Proof of membership on the Committee or Board and role, validated by an objective party • A log of the hours (by date) spent attending meetings on agenda items relating to financial or professional role • A log of the hours (by date) spent preparing for the meetings 	Yes, only when an external facilitator was brought in to facilitate a specific CPA ethics PD topic OR the CPA performed a research/project on a specific CPA ethics PD topic on behalf of the Committee/Board

⁴ Actual hours are limited to the portion of the CPD Activity in which a learning activity was achieved.

⁵ Documentation must be retained for a minimum of four (4) years in the event the CPA is selected for CPD Verification.

ETHICS CPD

There is a minimum requirement for four (4) verifiable hours of ethics PD over each rolling three-year cycle.

An example of the three-year cycle for ethics is:

2019	2020	2021	2022	2023	2024	Total
2 hrs	1 hr	1 hr				4 hrs
	↓	↓	2 hrs			4 hrs
		↓	↓	2 hr		5 hrs
			↓	↓	0 hrs	4 hrs

The professional ethics requirement can be fulfilled through CPD provided by CPA Saskatchewan or by many other providers. It is anticipated that the four hours would accumulate through various separate professional ethics learning activities over the three-year period. The learning activities related to professional ethics must include structured ethics content that addresses an understanding of the application of ethical principles that are relevant to the CPA's professional situation. As noted above, learning activities must maintain or enhance the CPA's knowledge and competencies. Some examples of ethics PD topics are:

- CPA Saskatchewan updates covering the Act, Bylaws, Board Rules and Rules of Professional Conduct
- Regulatory updates that are relevant and appropriate to the CPA's professional role
- Professional conduct, including corporate codes of conduct
- Independence/conflict of interest
- Ethical decision making, approaches, thinking and case studies
- Ethical business culture
- Corporate social responsibility
- Honesty in business practice
- Bribery and corruption
- Reputation and risk
- Whistleblowing
- Anti money-laundering

The ethics component can be part of a longer seminar or course. However, only the structured ethics content in the seminar/course can qualify towards the ethics requirement.

Given the importance of professional ethics to the CPA designation, it is a general expectation of the Registration Committee that this learning be obtained through high-quality external sources (i.e. not self-learned or self-instructed).

CPD EXEMPTIONS

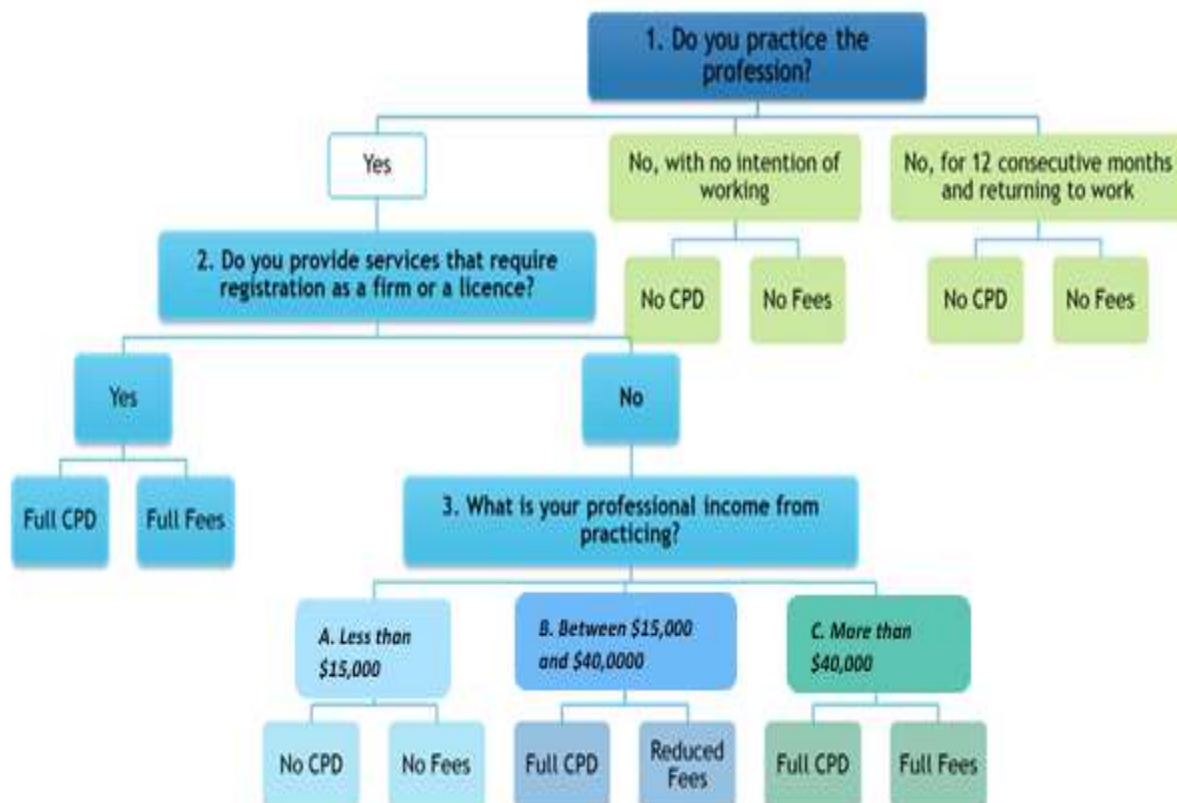
There are limited scenarios where a CPA can be exempt from CPD. A CPA must apply for an exemption – either non-practice, below an income threshold, or special circumstances. See the CPD Exemption Flowchart below for how to assess whether you qualify for a CPD exemption.

All requests for CPD exemptions for the current year are processed online during Spring Renewal between **April 1 and June 30**. A CPD exemption request is made online for the current calendar year only. Any retroactive CPD exemption requests must be reviewed and approved by the Registration Committee.

The three-year requirement for a CPA returning to practice after an annual exemption from CPD activities is reduced from 120 to 100 total hours and from 60 to 50 hours of verifiable CPD. There is no change to the requirement to obtain four verifiable ethics CPD hours every three years.

Should a CPA return to practice after more than two years of exemption from CPD, they are required to provide a CPD plan for approval by the Registrar demonstrating the action they will take to comply with the minimum CPD requirements of Bylaws 23.2, 23.3, and 23.4.

CPD EXEMPTION FLOWCHART



NON-PRACTICE

To qualify for the non-practice exemption, a CPA cannot be engaged in the practice of the profession, hold themselves out to be a CPA, or have reliance on the technical competencies as a CPA. There are two types of non-practice: temporary or permanent:

- Temporary is when a CPA is not practicing for 12 or more months but intends to return to practice.
- Permanent is when a CPA has no intention of returning to practice.

A CPA approved for non-practice exemption shall ensure any reference to their CPA designation is accompanied by notation of 'non-practicing' during the period in which they are no longer practicing.

INCOME THRESHOLD AND SPECIAL CIRCUMSTANCES

Professional income is based on earnings from professional services during a calendar year:

- If a CPA does not meet the criteria for a non-practice exemption above and earns less than \$15,000 in professional income from services which do not require registration as a firm or a licence, the CPA is also exempt from fees and CPD.
- If a CPA earns professional income in the range between \$15,000 and \$40,000, a fee reduction is available, but CPD is still required.
- If a CPA makes more than \$40,000 in professional income, the CPA is not eligible for an exemption or reduction to fees or CPD.

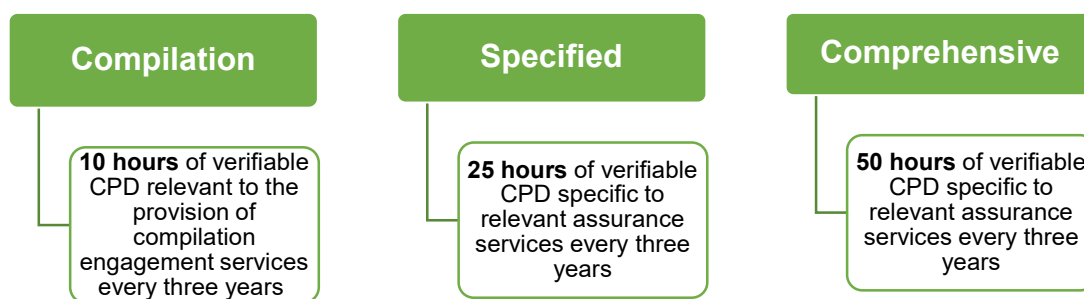
A CPA may consider applying for a special circumstance exemption in extenuating circumstances when they cannot obtain a non-practice exemption, or they earn professional income above the income threshold. Special circumstances requests are approved by either the Registrar or the Registration Committee. Email monitoring@cpask.ca for more information.

Income threshold and special circumstance exemption requests may be subject to verification that all qualification criteria are met. A CPA is required to retain supporting documentation for a period of 2 years for this purpose.

CPAs approved for these exemptions can access CPA Saskatchewan CPD courses at a reduced cost.

LICENSING CPD REQUIREMENTS

Primary CPAs who are licensed to practice professional accounting (i.e., are authorized on behalf of a firm to issue audit, review, other assurance, or compilation engagement reports) are required to comply with both the general minimum CPD requirements (outlined on page 2) and the minimum CPD requirements specific to licensure. The CPD hours qualify towards the general minimum requirements and licensing requirements simultaneously:



The deadline to renew a member licence (and report and allocate verifiable CPD activities completed in the calendar year to licensing) is **December 1** of the year for which a licence is held.

COMPILATION LICENCES

For compilation licences, a maximum of 6.5 verifiable hours allocated to licensing in each 3-year cycle may relate to taxation, management accounting, or finance technical competencies, or verifiable CPD that relates to enhancing professional judgement, critical-thinking skills, documentation skills, leadership skills, or communication skills. At least **3.5 verifiable CPD hours** must relate to activities covering compilation engagements (CSRS 4200) and quality management (CSQM 1 and 2) specifically. Verifiable CPD relating to financial reporting standards may also qualify, provided it is relevant to the CPA's practice.

ASSURANCE-BASED LICENCES

For assurance-based licences (comprehensive and specified), verifiable CPD relating specifically to audit, review, or other assurance engagements (as applicable to the services provided), verifiable CPD relating to quality management, and verifiable CPD specifically relating to financial reporting are acceptable towards the minimum CPD requirements for licensure⁶. CPD that relates to compilation engagements, or taxation, management accounting, and finance technical competencies do not qualify to be allocated for the assurance-based licence types. CPD that enhances professional judgement, critical-thinking skills, documentation skills, leadership skills, or communication skills (i.e., soft-skills) may also be acceptable provided it is balanced with CPD related to assurance or financial reporting technical competencies⁷. CPD hours allocated to ethics may also qualify.

⁶ Consider if you are able to map the specific learning to a corresponding competency area in the International Education Standard, IES 8

⁷ Refer to Page 2 for guidance on the concept of balance within the context of CPD.

CPD DEFICIENCIES

CPAs who do not meet the minimum requirements for CPD are required to address the CPD deficiency in the subsequent calendar year. There are two ways a CPD deficiency can be addressed:

1. **Prior to Spring Renewal (January 1 to March 31):** If a CPA has obtained sufficient hours to make up the CPD deficiency prior to March 31 of the subsequent year, they can report their CPD hours in the member portal and email monitoring@cpask.ca with a request to apply these hours to address the previous year's deficiency. If approved, the hours will not be adjusted back; however, the CPA's CPD declaration status will be updated to "Plan Completed". As the hours are considered in addition to the annual CPD requirements, the CPA will be reminded to plan their CPD activities for the rest of the year to comply with the minimum requirements by the end of the calendar year.
2. **During Spring Renewal (April 1 to April 30):** The CPA may choose to submit a declaration of non-compliance during Spring Renewal and must commit to addressing the prior year's CPD deficiency by the end of the current calendar year. Once the CPA has made a declaration of non-compliance, the CPA will be marked as "Conditional" on the CPA Saskatchewan register which also displays as "Conditional" in our '[Find a CPA](#)' online tool and, as applicable, in the case there is one CPA at the firm, in our '[Find a Firm](#)' online tool. There are three conditions that must be agreed to and undertaken by the CPA:
 - i. The minimum CPD requirements of the current calendar year must include both the CPD intended to be taken to address the deficiency from the previous cycle **and** the current year's minimum CPD requirements (e.g., if a CPA is short 5 hours, the CPA will need to obtain sufficient CPD hours to address the 5-hour shortfall plus the 20-hour requirement for the current year as well as maintain the 3-year requirement).
 - ii. The deadline to report the completed CPD activities is adjusted to **December 31** of the current calendar year or the date as noted in the plan approval correspondence provided by CPA Saskatchewan.
 - iii. The CPA is required to advise CPA Saskatchewan by emailing monitoring@cpask.ca once the minimum requirements have been completed.

The CPA will continue to be noted as "Conditional" on the register and online directories until such time as the minimum CPD requirements have been completed and reported and the Registrar has advised that no further action is required.

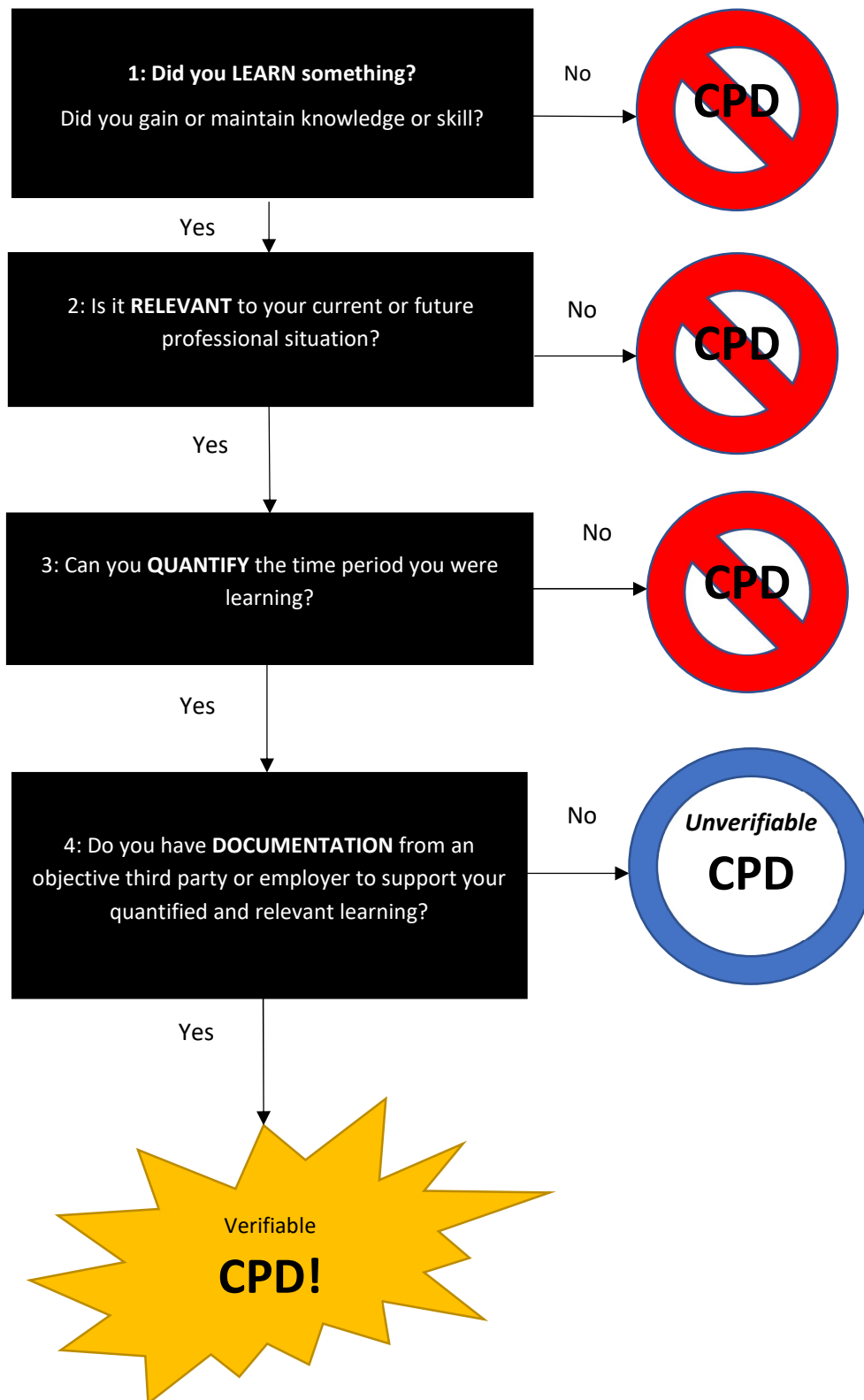
RESTRICTION OR SUSPENSION IF CONDITIONS ARE NOT FULFILLED

CPAs who fail to fulfill the conditions relating to a declaration of non-compliance by the deadline specified will be referred to the Registration Committee and will be required to provide a formal CPD plan demonstrating how they will return to compliance with the minimum CPD requirements in a reasonable period of time. Upon review, the Registration Committee may choose to restrict or suspend a CPA's registration and often will require increased frequency of CPD reporting (e.g., quarterly or monthly). All restrictions and suspensions are published on our website and within our member newsletter. A notice may also be sent to the CPA's employer.

Licensed CPAs who fail to comply with conditions agreed to upon initial application or renewal by the deadline specified will be referred to either the Professional Practice Committee or the Registration Committee for determination. Upon review, the applicable Committee may choose to restrict or cancel a CPA's licence. A licence restriction often will require increased frequency of CPD reporting (e.g., quarterly or monthly). All licence restrictions and cancellations are published on our website and within our member and firm newsletters.

A CPD plan template is available on our [website](#) for the CPA's use in creating a plan that will meet the minimum requirements to cover the deficiency and to address the current calendar year requirements. Submission of this document is not required in the first year of a CPD deficiency.

APPENDIX A: CPD FLOWCHART



APPENDIX B: FAQs FOR ONLINE MY CPD REPORTING TOOL

CPD activities are to be entered into the online tool through the [member portal](#).

HOW DO I SUBMIT MY CPD DECLARATION?

You are encouraged to report your CPD hours at any time during the year; however, the CPD annual declaration function is only made available in April during Spring Renewal. The deadline for making your CPD declaration is **April 30**. At that time, you will make your CPD declaration, complete your member registration renewal, and pay your annual fees.

HOW DO I ENTER MY HOURS?

On the “My CPD” page of the member portal, select “Add New CPD Activity” within the section “Member Action Items”. You are encouraged to enter your CPD throughout the year as each activity is completed. Be sure to retain the required supporting documentation in an accessible location and format for at least 4 years.

WHICH PROVIDER/SOURCE IS APPROPRIATE?

When choosing a provider/source, consider who would validate the output of the activity. For Committee or Board work, select External Third-Party. For Instruction or Speaking activities, consider who your audience was. If you presented a course to staff on behalf of your employer, select Employer. If you presented to an external party, select External Third-Party. For Research of Projects, consider who received the output and could validate the learning. Was this an immediate supervisor (Employer), auditor (External Third-Party) or client (External Third-Party)? Or was this done solely for your own benefit (Self)?

WHY ARE THERE 3 OPTIONS FOR HOURS?

Total hours include the total time invested in the learning activity. You then also have the option to allocate all or a portion of the total hours to licence hours and ethics hours. See below for licence and ethics hours guidance.

Reported hours can qualify under multiple categories, and do not need to add up to the total hours. For example, you can have 7 total hours in a course, of which 7 hours can relate to licensing and 3 hours can relate to ethics.

WHAT ARE LICENCE AND ETHICS HOURS?

Licence hours relate to learning activities that are specific to the practice of professional accounting (e.g., audits, reviews, other assurance, and compilations) for CPAs at licensed firms. This field should only be populated by licensed CPAs or CPAs performing audits, reviews, other assurance engagements, or compilations to the public who intend to be licensed in the future.

For ethics hours, please refer to Page 7.

MY CPD ACTIVITY APPLIES TO MULTIPLE COMPETENCIES. HOW CAN I SHOW THAT?

You are only able to select one option for the technical or enabling competency for each CPD activity. Select the competency that was primarily supported by the learning activity. This is currently an optional field.

WHY DO I NEED TO INCLUDE THE SUMMARY OF LEARNING ACHIEVED?

This field was added to allow CPAs to document details of the learning achieved and the linkage of that learning to their professional role as a CPA in the event they are selected for CPD verification in a future year, as this information would be required at that time. This is currently an optional field.

I HAVE ENTERED IN HOURS, BUT I CAN'T SEE THEM?

Your hours are now grouped, with collapsible sections for CPD Hours Listing by Year. Click on the small dropdown arrow to the right of the year you wish to view to open the detail.

I ENTERED A CPD ACTIVITY IN ERROR. HOW CAN I DELETE THE ENTRY?

For CPD activities entered for the current calendar year, you can edit or delete the entry within the appropriate year within the section "CPD Hours Listing by Year". For previous years' CPD activities, you can either zero out the CPD hours, or email us at monitoring@cpask.ca to request the deletion of the entry.

WHY CAN'T I EDIT PRIOR YEAR CPD ACTIVITIES?

Once you have submitted your annual CPD declaration, you are no longer able to edit prior year CPD activities. If you require any edits, please email monitoring@cpask.ca and we will manually process these on your behalf.

ARE CPA SASKATCHEWAN'S CPD EVENTS AUTOMATICALLY ENTERED FOR ME?

No, CPA Saskatchewan will not automatically enter hours earned by attending CPA Saskatchewan's PD events as CPAs are required to exercise their own professional judgment in assessing whether an event resulted in a learning activity that was relevant to their professional role as a CPA.

HOW LONG DO I HAVE TO RETAIN DOCUMENTATION RELATED TO CPD?

CPAs are required to retain supporting documentation for each verifiable CPD learning activity reported for a minimum of four (4) years in the event they are selected for CPD verification in a future year. Examples of acceptable documentation to be retained are included on Page 6.

CPAs requesting an income threshold or special circumstance exemption request from CPD are required to retain supporting documentation for a minimum of two (2) years in the event they are selected for verification that all qualification criteria are met. Examples of documentation to be retained to support an income level include an EI benefits statement, a summary of income tax return (T1 statement), or copies of invoices of professional services rendered.

I'M HAVING TECHNICAL DIFFICULTIES, WHO DO I CONTACT?

Contact info@cpask.ca or call (306) 359-0272.

APPENDIX C: WHAT IS THE PRACTICE OF THE PROFESSION?

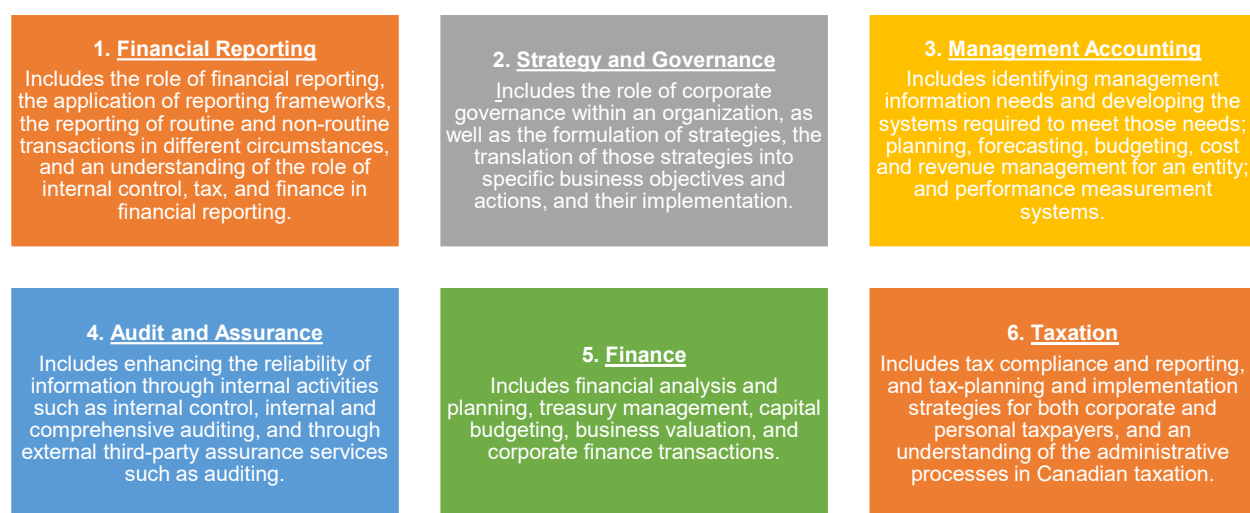
The practice of the profession is when the CPA is engaged in or providing a service that is based on or related to the technical competencies in the CPA Canada Competency Map:

(<https://www.cpacanada.ca/en/become-a-cpa/why-become-a-cpa/the-cpa-certification-program/the-cpa-competency-map/the-2022-cpa-competency-map>).

Please also visit our interactive guide: <https://cpask.ca/public/AreYouPracticingTheProfession/story.html>

TECHNICAL COMPETENCIES

The CPA Technical Competencies reflect the abilities expected of professional accountants and performed by professional accountants in public practice, industry, the public sector, and more. The CPA technical competencies are grouped into six areas:



ENABLING COMPETENCIES

The CPA Enabling Competencies provide the essential skills for ethical behaviour, leadership, teamwork, decision-making, problem-solving, and communication as a professional accountant. The CPA draws heavily upon the enabling competencies in demonstrating each of the specific technical competencies.

The enabling competencies are grouped into seven broad competency areas:

