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# CPD DIRECTIVE

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Authoritative Direction on Continuing Professional Development Reporting



Approved by the Registration Committee and the Professional Practice Committee

Effective Date: June 16, 2026

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# PURPOSE

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## **Purpose of the CPD Directive**

CPA Saskatchewan undertakes initiatives to support registrants in complying with the governing legislation of the CPA profession in Saskatchewan. As part of these initiatives, CPA Saskatchewan has prepared the CPD Directive as authoritative guidance on complying with the minimum continuing professional development (CPD) requirements of the CPA profession.

The CPD Directive does not amend or override the Regulatory Bylaws or the Regulatory Board Rules, nor does it address all unique circumstances or processes by which the monitoring of members' CPD compliance is carried out under CPA Saskatchewan's authority.

## **Format of this Guide**

The CPD Directive will be updated periodically to reflect changes in operational procedures related to commonly occurring circumstances. In all cases, the Regulatory Bylaws and Regulatory Board Rules remain the prevailing authority.

June 2026

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## CONTINUING PROFESSIONAL DEVELOPMENT (CPD) REQUIREMENTS

CPD is mandatory for all CPAs in Saskatchewan. The role of CPD is to support professional credibility and ensure the competent delivery of high-quality services to the public. Investment in lifelong learning is a cornerstone to every regulated profession in the world.

CPD requirements are aligned nationally and with [International Education Standard 7](#).

### WHAT IS CPD?

CPD is a term synonymous with **learning activities**. The minimum CPD requirements must therefore involve **acquiring** new knowledge or skills, **maintaining** the relevance of existing technical or enabling competencies, or **enhancing** professional capabilities.



#### **Acquire**

To **gain** new knowledge, skills, or competencies that were not previously part of your professional toolkit. These activities expand your capabilities and prepare you to take on new responsibilities, roles, or areas of practice.



#### **Maintain**

To **preserve** the relevance and effectiveness of your existing knowledge, skills, and professional competencies. These activities ensure that you remain current with changes in standards, regulations, technologies, and best practices within your area of work.



#### **Enhance**

To **improve** your technical expertise, strategic thinking, leadership abilities, or other professional competencies. These activities support career progression, prepare you for more complex roles, and contribute to innovation and excellence in professional practice.

To report a learning activity to fulfill the minimum CPD requirements, the CPA must:

1. **Learn something new or reinforce existing knowledge.**
2. **Quantify the learning in hours.**
3. **Directly relate the learning to current professional responsibilities or long-term career goals.**

Refer to **Appendix B** for the six **technical competencies** and seven **enabling competencies** that guide CPD relevance at this time.

### MINIMUM CPD REQUIREMENTS

CPD has two components: **Learning** and **Reporting**.

**Learning** activities to meet the CPD minimum requirements are completed within a calendar year (January 1 to December 31). CPD learning activities are **reported** by April 30 of the subsequent calendar year.

Annual Requirements	Three-year Requirements
Minimum of <b>20 total hours</b> <ul style="list-style-type: none"> <li>• <b>10 hours</b> must be verifiable</li> </ul>	Minimum of <b>120 total hours</b> <ul style="list-style-type: none"> <li>• <b>60 hours</b> must be verifiable</li> <li>• <b>4 verifiable hours</b> must include topics specific to <b>CPA professional ethics</b></li> </ul>

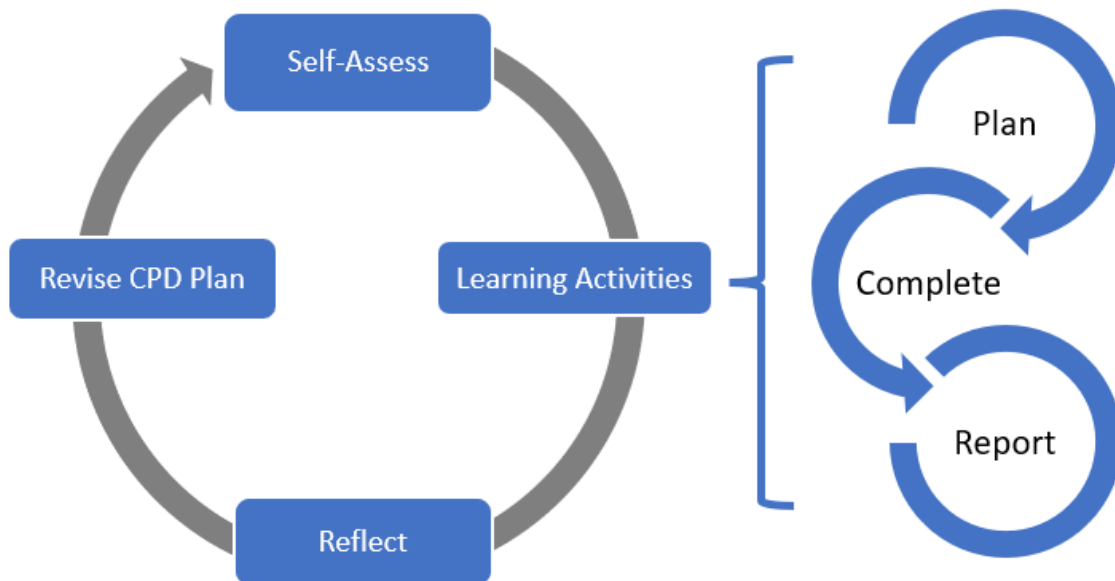
## CPD FRAMEWORK

CPD is to be treated as an ongoing professional obligation that is **strategically planned, regularly reviewed, and continuously refined**.

The CPD cycle begins with a **self-assessment of current competencies**, followed by the **identification of learning needs** based on evolving professional responsibilities, industry developments, and career goals. CPAs must then **select and complete learning activities** that are relevant, measurable, and aligned with those needs. Finally, CPAs are expected to **evaluate the impact of their learning** and use that insight to inform future CPD planning.

The following graphical representation has been modified from

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



CPAs are expected to engage in lifelong learning, with the intention to satisfy the minimum CPD requirements with **balance, relevance, and depth**. CPAs must be able to demonstrate that their reported CPD activities are not only completed but are also strategically aligned with their professional responsibilities and career development.

CPAs are expected to report only the hours that meet the criteria for eligible CPD. Over-reporting does not confer any advantage and may raise questions about the validity and relevance of the learning activities.

The focus must remain on the **quality and applicability** of CPD rather than the quantity of hours completed.

## THE THREE-YEAR CYCLE

Below are some illustrative examples of the minimum CPD requirements over a rolling three-year cycle.

### GENERAL REQUIREMENT

**120 hours** of PD are required each rolling three-year cycle, of which **60 hours** must be verifiable.

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
40 hrs	40 hrs	40 hrs				120 hrs
	↓	↓	50 hrs			130 hrs
		↓	↓	30 hrs		120 hrs
			↓	↓	40 hrs	120 hrs

### ETHICS REQUIREMENT

**4 verifiable hours** of ethics PD are required over each rolling three-year cycle.

Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Total
2 hrs	1 hr	1 hr				4 hrs
	↓	↓	2 hrs			4 hrs
		↓	↓	2 hr		5 hrs
			↓	↓	0 hrs	4 hrs

### LICENSING REQUIREMENT

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 regular CPD minimum requirements outlined in the diagrams above. Refer to Page 15.

### EXCEPTIONS TO THE THREE-YEAR CYCLE REQUIREMENTS

#### CPAS WITH TWO APPROVED CPD EXEMPTIONS IN A THREE-YEAR CYCLE

A CPA who has been approved for two CPD exemptions within a three-year cycle (either consecutively or separately) is exempt from the three-year CPD requirements, including the ethics requirement, for that calendar year.

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## NEW CPAS

A CPA who obtained their professional designation in the current calendar year is required to meet the annual requirements by December 31 of the calendar year they join membership and must 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.

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## AFFILIATE MEMBERS

An affiliate member of CPA Saskatchewan reports to another provincial jurisdiction and is required to comply with their primary provincial or territorial requirements. The affiliate member is required to declare to CPA Saskatchewan the identity of the other primary jurisdiction to which they are reporting the minimum CPD requirements and 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.

CPAs who transfer from affiliate to primary membership in a calendar year are treated as new CPAs for the purposes of determining their first effective three-year cycle.

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## 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.

CPAs who were approved for an out of country exemption in the prior calendar year but who no longer qualify for this exemption within the current calendar year are treated as new members for the purposes of determining their first effective three-year cycle.

## ETHICS CPD

Professional ethics is essential to the CPA designation. Ethics PD learning must be obtained through **structured, high-quality external sources** (i.e. not self-learned or self-instructed).

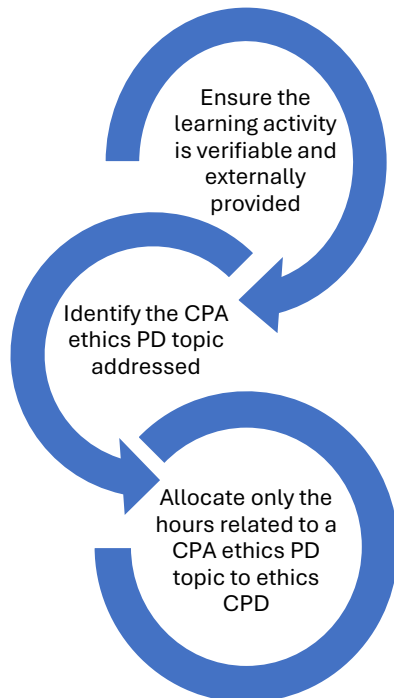
### CPA ETHICS PD TOPICS

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.

CPA Ethics PD topics include:

- 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

### REQUIREMENTS



The professional ethics requirement can be fulfilled through CPD provided by CPA Saskatchewan, a CPA's employer, or a third-party provider. It is expected that the minimum four-hour requirement would accumulate through various separate professional ethics learning activities throughout each three-year cycle.

While the CPA ethics PD component can be part of a longer seminar or course, only the **structured ethics content** qualifies towards the ethics requirement. Documentation must be retained to support the duration of the specific structured ethics content allocated as a CPA ethics PD topic.

A distinction is made between opportunities to actively learn about ethical decision-making processes versus opportunities to demonstrate ethical behaviour (which may not qualify as a CPD activity or an ethics allocation).

## CPD REPORTING – UNDERSTANDING WHAT QUALIFIES AS CPD

### KEY COMPONENTS OF CPD

#### Balance



CPD activities must reflect a **diverse range of learning** across both technical and enabling competencies and involve learning from both internal sources (e.g., self-study, research, instruction preparation) and external sources (e.g., courses, conferences, seminars). CPAs are expected to avoid over-concentration in a single area and instead demonstrate a **well-rounded approach** that supports their full scope of responsibilities.

CPD is not adequate when a CPA relies too heavily on a narrow range of learning activities or sources. CPAs are required to supplement self-directed learning with external validation through courses, seminars, or sessions delivered by qualified professionals.

#### Relevance



CPD must be **directly applicable** to the CPA's current role, responsibilities, or long-term career objectives. Activities should be selected based on their **practical value** in enhancing professional competence and supporting ethical, high-quality service delivery.

An activity is not considered CPD if the content is not connected to the CPA's current or future professional responsibilities. General training designed for all employees regardless of role, may not be relevant unless the content directly supports the CPA's professional competencies.

#### Depth



CPD must go beyond surface-level exposure to topics. CPAs are expected to engage in learning that provides **progressive substantive insight**, fosters critical thinking, and contributes meaningfully to their ability to perform complex tasks or make informed decisions in their professional practice.

Completing numerous short or introductory courses may indicate insufficient depth in CPD. While these activities can be useful for initial exposure or refreshers, they typically do not meet the level of professional development expected of CPAs.

### COMMON PITFALLS

	Insufficient CPD	Effective CPD
<b>On-the-Job Training</b>	On-the-job training does not qualify as CPD if it is part of a CPA's routine duties or if it lacks clear learning objectives.	On-the-job training only qualifies as CPD when the learning is <b>intentional, measurable,</b> and <b>relevant</b> to professional development. To be measurable, the activity must result in a reviewable output.
<b>Repetition</b>	Repeated participation in the same content often fails to provide new learning or growth, particularly if the content has not been updated for changes in the competency area since the previous undertaking.	Recurring training qualifies as CPD only when it contains <b>substantive new content</b> . CPAs are expected to pursue learning that builds on prior knowledge and contributes to <b>progressive professional development</b> .

	<b>Insufficient CPD</b>	<b>Effective CPD</b>
<b>Volunteer Activities</b>	While volunteer service is commendable and contributes to the profession and community, these activities do not qualify as CPD unless the CPA can clearly demonstrate that a learning activity was completed.	Volunteer activities may only qualify as CPD when they involve <b>structured, intentional learning</b> , such as gaining new insights into governance, financial oversight, or strategic planning in an unfamiliar context.
<b>Research or Project Hours</b>	Project or research work that does not involve structured learning does not qualify as CPD. Activities that are part of a CPA's routine job responsibilities, without clearly defined learning objectives or evidence of new skill development, do not meet the criteria for CPD.	Project or research work may be reported as CPD only when it involves substantive learning beyond routine responsibilities. The activity must have a <b>defined scope</b> as well as <b>tangible learning outcomes</b> that contribute to professional competence.
<b>Instruction or Speaking Activities</b>	Time spent facilitating the learning of others through instructing a course or delivering a presentation does not, on its own, qualify as CPD. Preparing for the facilitation of the same course or presentation without significant updates also does not represent ongoing progressive learning and is therefore not considered CPD.	The initial preparation time for a course or presentation may be claimed as CPD only if it involves <b>net new learning</b> , such as researching unfamiliar content or developing new content or materials.
<b>Board or Committee Meetings</b>	Time spent on standing agenda items, routine updates, or administrative matters does not typically result in a learning activity and therefore does not qualify as CPD.	CPAs must ensure they are only claiming hours as CPD for the <b>specific portions of meetings</b> where relevant, new knowledge is obtained, or skill development occurs.

## SUMMARY

To ensure compliance with CPD reporting standards, CPAs must exercise discernment in identifying which activities constitute valid professional development. Activities that are routine, repetitive, or lack intentional learning objectives do not meet the threshold for CPD.

In contrast, qualifying CPD must reflect structured, purposeful engagement with new knowledge or skills that extend beyond existing competencies. CPAs are expected to pursue learning that is **progressive**, **measurable**, and **relevant** to their professional responsibilities.

Adhering to these principles supports the integrity of the spirit and intent of CPD reporting and reinforces the profession's commitment to continuous improvement and excellence.

## 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.

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.

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## 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 DECISION TREE

Use the decision tree included in [Appendix A](#) as a tool to identify whether you should report a learning activity as verifiable or unverifiable CPD.

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

## CPD VERIFICATION

CPA Saskatchewan annually selects a sample of CPAs for the CPD verification program. These CPAs are required to provide documentation to support the reasonability of their reported learning activities. A risk-based lens is applied when selecting CPAs for verification.

Included in a CPD verification notice is a declaration form for the CPA's practice of the profession as well as the requirement to provide details on the linkage between the reported learning activities and the specific technical or enabling competencies required to perform the CPA's professional role. Documentation to support each verifiable learning activity selected for verification must be uploaded by the CPA to their member portal. 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 and to consider uploading documentation to support their verifiable CPD hour at the time of reporting. This will allow for an efficient response to a CPD verification notice.

CPAs previously selected for CPD verification are subject to ongoing monitoring to ensure guidance provided in the previous verification cycle has been considered and incorporated into their ongoing CPD reporting. Escalating consequences are applied in situations where there is no evidence that the guidance has been implemented and may include a subsequent verification notice, a requirement to agree to conditions specific to CPD reporting, or a referral to the Registration Committee which may result in a restriction or suspension of the CPA's registration.

## MINIMUM DOCUMENTATION REQUIREMENTS

CPD Activity	Output <sup>1</sup>	Acceptable Documentation <sup>2</sup>	Ethics Allocation?
<p><b>CONTINUING EDUCATION</b> Participation in a facilitated course, webinar, conference, or seminar in an area relevant to the professional role.</p> <p>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.</p>	<p>Actual number of hours participating in the course, webinar, conference, or seminar (to a maximum of the actual course hours; preparation would only qualify as unverifiable CPD).</p> <p>Actual hours spent studying for and writing exam.</p>	<p><b>Any one</b> of the following:</p> <ul style="list-style-type: none"> <li>• Copy of course agenda/outline/materials</li> <li>• Certificate of completion <b>OR</b> official transcript</li> <li>• Confirmation of attendance by provider (e.g., employer sign-off)</li> </ul> <p><u>For formal study programs, both of the following:</u></p> <ul style="list-style-type: none"> <li>• A log of exam preparation hours (by date)</li> <li>• Official transcript <b>OR</b> confirmation of enrollment with a description of the learning objectives and anticipated number of hours for the duration of the program</li> </ul>	<p><b>Yes, only when</b> the learning activity directly addressed a specific CPA ethics PD topic.</p>
<p><b>INSTRUCTION or SPEAKING</b> Teaching a course, webinar, or CPD session in an area relevant to the professional role <b>OR</b> Participation as a speaker in a conference, seminar, briefing session, or discussion group in an area relevant to the professional role.</p> <p>Facilitating the CPA Professional Program.</p>	<p>Actual hours spent researching and preparing for the instruction or speaking activity (to a maximum of 5 hours per hour of presentation time provided the learning activity reflects new, updated or substantially changed subject matter).</p> <p>For facilitation of the CPA Professional Program, a maximum of 5 hours per week of program.</p>	<p><b>Both</b> of the following:</p> <ul style="list-style-type: none"> <li>• A copy of presentation materials <b>OR</b> agenda/outline of session</li> <li>• A log of hours (by date) describing the steps undertaken to engage in active learning that is validated by an objective party</li> </ul> <p><u>For CPA Professional Program Facilitation only, both of the following:</u></p> <ul style="list-style-type: none"> <li>• Confirmation of role as a CPA Professional Program facilitator</li> <li>• A log of preparation hours (by date) describing the steps undertaken to engage in active learning</li> </ul>	<p><b>No</b>, unlikely to qualify as these learning activities are self-provided.</p>
<p><b>RESEARCH or PROJECTS</b> 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).</p> <p>Writing or publishing professional writing (e.g., articles or papers) or academic work in an area relevant to the professional role.</p>	<p>Hours spent researching and preparing the presentation, report or similar documentation (to a maximum of 5 hours prep time per hour of presentation time, as applicable, provided the prep time claimed involved active learning).</p> <p>Actual hours spent authoring or contributing to the publication.</p>	<p><b>Both</b> of the following:</p> <ul style="list-style-type: none"> <li>• 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 <b>OR</b> 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 <b>OR</b> for published professional writing only, a copy of the published material.</li> <li>• A log of the hours (by date) describing the steps undertaken to engage in active learning that is validated by an objective party</li> </ul>	<p><b>Yes, only when</b> the CPA performed a research/project on a specific CPA ethics PD topic.</p>
<p><b>COMMITTEES &amp; BOARDS</b> Participation (paid or volunteer) as a Committee or Board member where the topics/subject matter covered provides a learning opportunity that is relevant to a financial/professional role</p>	<p>Actual hours participating in agenda items relevant to financial or professional role where active learning can be demonstrated.</p> <p>Actual hours spent preparing for the meetings (to a maximum of 5 hours prep time per 1 hour of meeting) covering financial or professional topics/subject matter where active learning can be demonstrated.</p>	<p><b>All</b> of the following:</p> <ul style="list-style-type: none"> <li>• Proof of membership on the Committee or Board and role, validated by an objective party.</li> <li>• A log of the meeting hours (by date) identifying the specific agenda items that provided a learning opportunity.</li> <li>• A log of the preparation hours (by date) detailing the specific agenda items reviewed and/or steps undertaken to engage in active learning.</li> </ul>	<p><b>Yes, only when</b> an external facilitator was brought in to facilitate a specific CPA ethics PD topic <b>OR</b> the CPA performed a research/project on a specific CPA ethics PD topic on behalf of the Committee/Board.</p>

<sup>1</sup> Actual hours are limited to the portion of the CPD Activity in which a learning activity was achieved.

<sup>2</sup> Documentation must be retained for a minimum of four (4) years in the event the CPA is selected for CPD Verification.

## CPD EXEMPTIONS

There are limited scenarios where a CPA can be exempt from CPD. If eligible, a CPA may apply for an exemption: either non-practice or special circumstances (e.g., income threshold or extenuating circumstances).

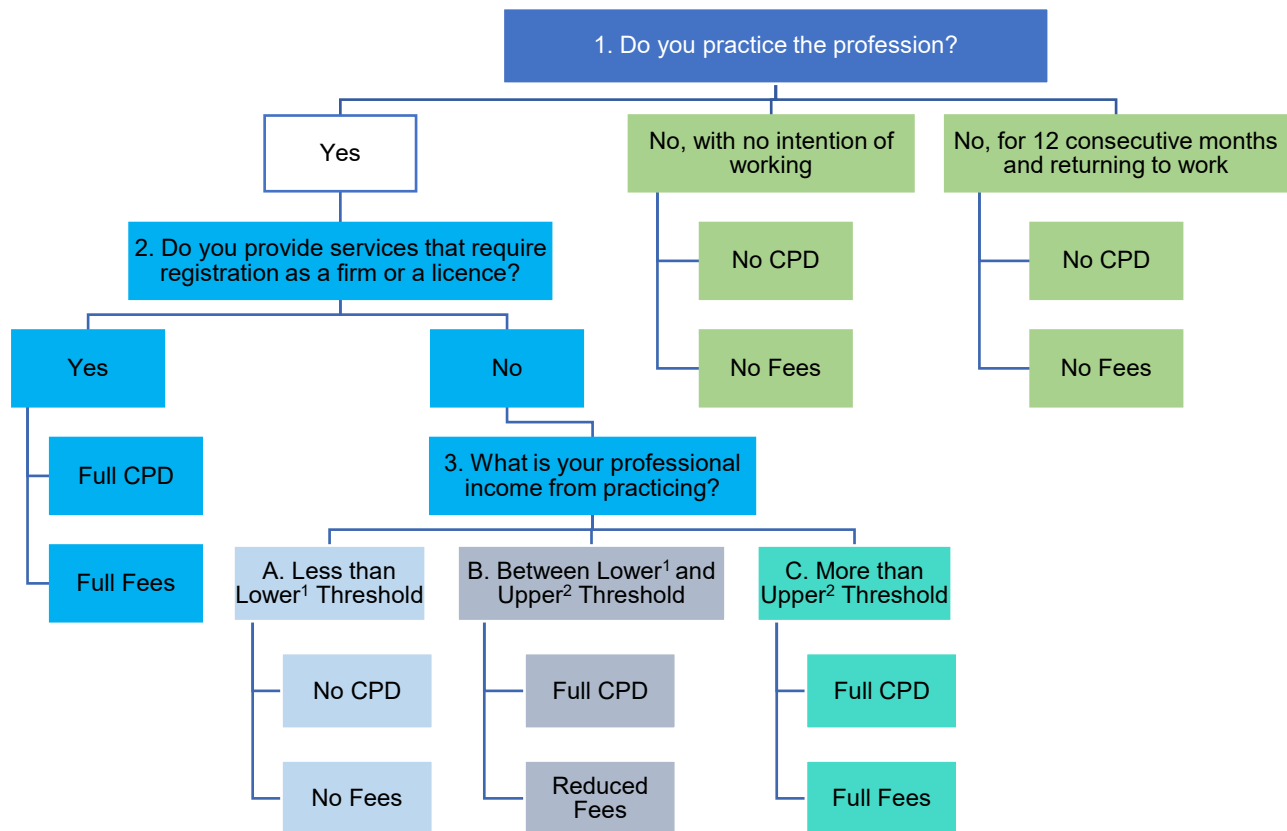
See the CPD Exemption Decision Tree below for how to assess whether you qualify for a CPD exemption.

All requests for CPD exemptions for the current calendar year are processed online during Spring Renewal commencing **April 1**. A CPD exemption request is made online for the current calendar year only. Any retroactive CPD exemption requests are reviewed and approved by either the Registrar or the Registration Committee. Documentation may be requested to support a retroactive CPD exemption request.

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 verifiable hours** of CPD. There is **no change** in 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 return to compliance with the minimum CPD requirements of Bylaws 23.2, 23.3, and 23.4 within a reasonable period of time.

### CPD EXEMPTION DECISION TREE



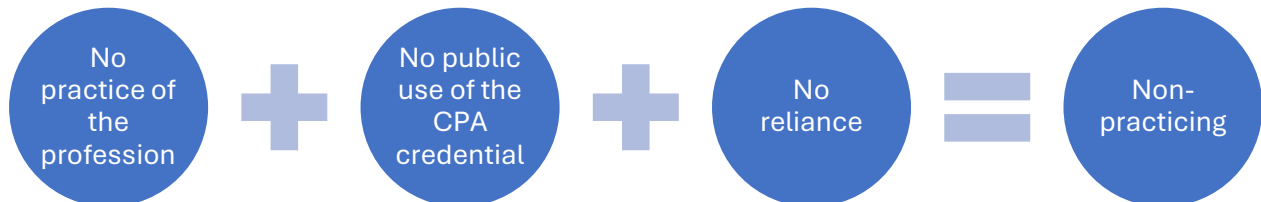
<sup>1</sup> The current lower threshold is \$15,000 per calendar year.

<sup>2</sup> The current upper threshold is \$40,000 per calendar year.

## NON-PRACTICE

CPAs either participate in the annual requirements to pay membership fees and report and declare CPD, or they apply for an annual exemption from these requirements.

To qualify for a **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 and 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.

All CPAs previously approved for a permanent non-practice exemption must re-apply annually until they turn 70 in a calendar year. After they turn 70, CPA Saskatchewan will continue to make these declarations on the CPA's behalf.

## SPECIAL CIRCUMSTANCES: INCOME THRESHOLD OR EXTENUATING 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 under 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.

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## VERIFICATION

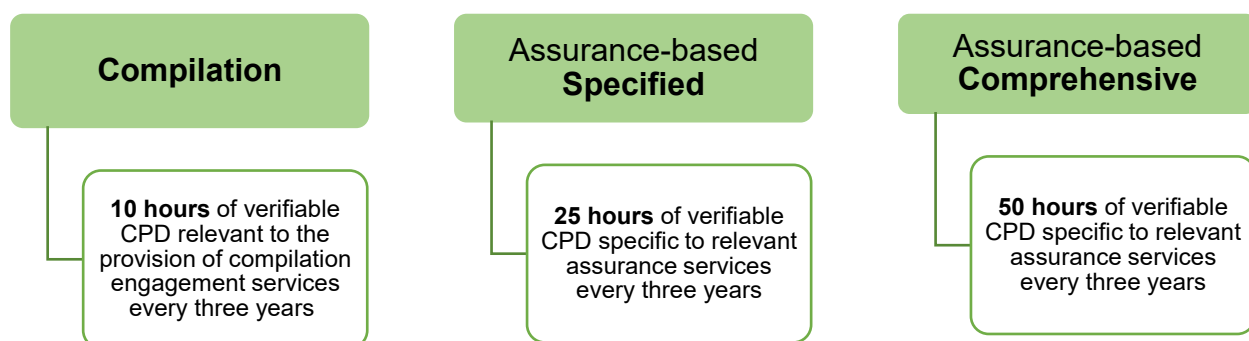
Special circumstances exemption requests may be subject to verification that all qualification criteria are met. A CPA is required to retain supporting documentation for a period of 2 years for this purpose.

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 and the minimum CPD requirements specific to licensure.

The CPD hours qualify towards the general minimum requirements and licensing minimum 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 calendar year for which a licence is held.

## COMPILATION LICENCES

### INITIAL APPLICATION

For the **initial application** for a compilation licence, a maximum of **6.5 verifiable CPD hours** allocated to licensing in the most recently completed 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. Verifiable CPD relating to financial reporting standards may also qualify, provided it is relevant to the CPA's practice. At least **3.5 verifiable CPD hours** must relate specifically to learning activities covering compilation engagements (CSRS 4200) and/or quality management (CSQM 1 and 2).

### RENEWAL

For the **renewal** of a compilation licence, a minimum of 10 verifiable CPD hours may relate to taxation, management accounting, or finance technical competencies provided the licensed member meets **all three** of the following criteria:

1. The licensed member has completed a minimum of 3.5 CPD hours specific to compilation engagement (CSRS 4200) and/or quality management (CSQM 1 and 2) subject matter upon initial licence application.
2. The licensed member is not currently subject to licence conditions requiring a minimum number of CPD hours in compilation engagement (CSRS 4200) and/or quality management (CSQM 1 and 2) subject matter; and,
3. The firm of the licensed member is not currently subject to reinspection.

## 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 licensure.

CPD that relates to compilation engagements, or taxation, management accounting, and finance technical competencies **does 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., enabling competencies) or CPD hours allocated to ethics may also be acceptable **provided it is balanced** with CPD related to assurance or financial reporting technical competencies. Refer to Page 7 for guidance on the concept of balance within the context of CPD.

## VERIFICATION

Verifiable CPD hours allocated to meet the minimum licensing requirements for all licence types are subject to verification annually. Verification occurs from **November 1** to **December 31**.

The verification process may result in a notice to provide **supporting documentation** for CPD hours allocated towards the minimum CPD requirements for licensure and the requirement for the CPA to **map the specific learning** to a corresponding competency area in the [International Education Standard, IES 8](#), where applicable. The minimum documentation requirements on page 12 must be met.

CPAs are required to retain supporting documentation for a minimum of **4 years** for this purpose.

## 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](mailto:monitoring@cpask.ca) with a request to apply these hours to address the previous year's CPD 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 calendar 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 will be automatically directed to submit a declaration of non-compliance during Spring Renewal and must agree to a condition to address 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 the CPA Saskatchewan 'Find a CPA' online tool and, as applicable, in the case there is one CPA at the firm, in the CPA Saskatchewan 'Find a Firm' online tool.

There are three conditions that must be agreed to and fulfilled 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 CPD 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 request removal of the CPD conditions within the member portal 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.

CPAs with a previous history of non-compliance with CPD may be referred to the Registration Committee at any time following a declaration of non-compliance.

## RESTRICTION OR SUSPENSION IF CONDITIONS ARE NOT FULFILLED

CPAs who fail to fulfill the CPD conditions relating to a declaration of non-compliance by the deadline specified will be referred to the Registration Committee. Upon review, the Registration Committee may choose to restrict or suspend a CPA's registration. Should a CPA's registration be restricted, the Registration Committee will often require increased frequency of CPD reporting (e.g., quarterly or monthly).

All restrictions and suspensions are published on the CPA Saskatchewan website and within the member newsletter. A notice may also be sent to the CPA's employer.

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## DEFICIENCIES IN LICENSING CPD REQUIREMENTS

Licensed CPAs who fail to fulfill the 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 regulatory 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).

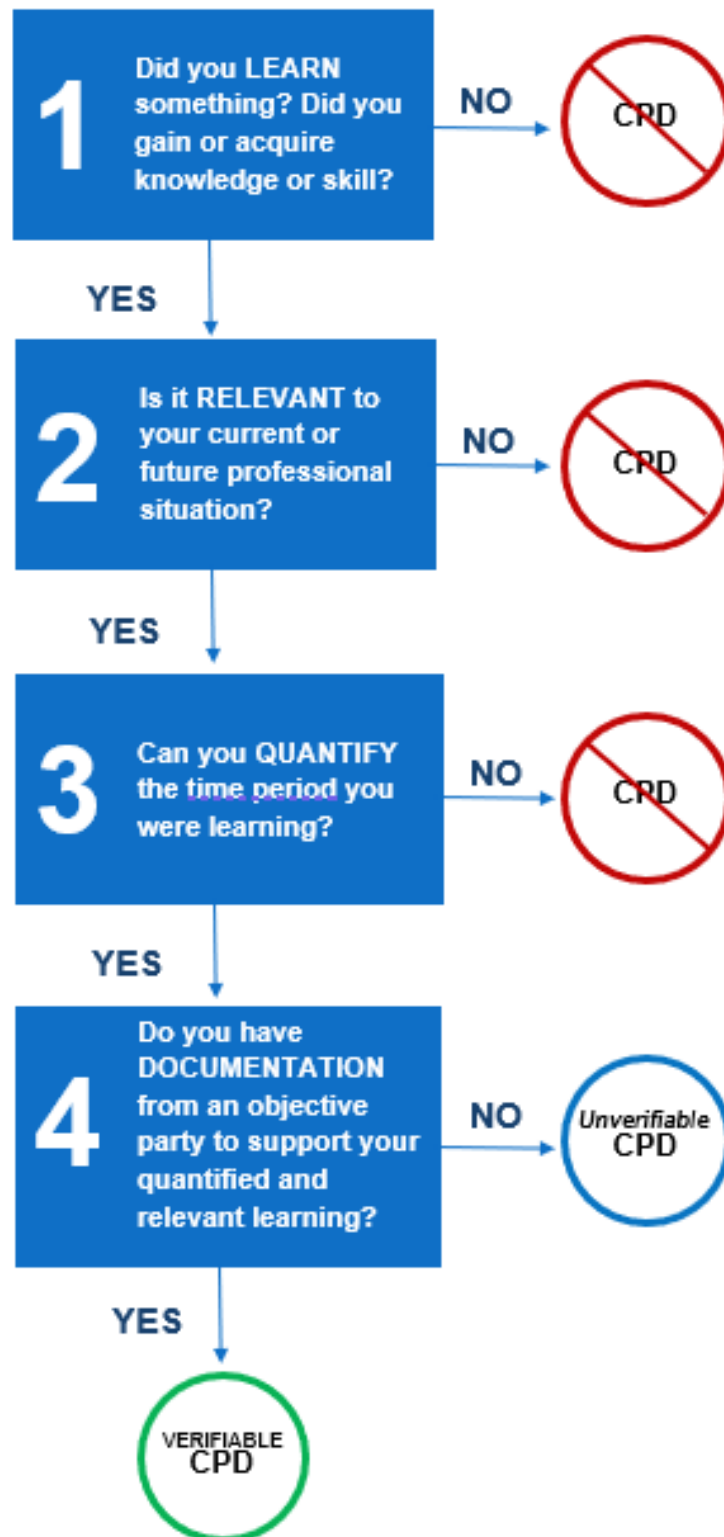
All licence restrictions and cancellations are published on the CPA Saskatchewan's website and within the member and firm newsletters.

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## CPD PLAN TEMPLATE

A CPD plan template is available on the CPA Saskatchewan [website](#) to assist in creating a plan that will meet the minimum requirements following a CPD declaration of non-compliance. Submission of this document is not required in the first year of a CPD deficiency but is encouraged to be completed and submitted in the event the CPA is referred to a regulatory committee.

## APPENDIX A: CPD DECISION TREE



## APPENDIX B: 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 Competency Map:

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

*Note: Competency Map 2.0 was issued in February 2022 with implementation being phased in between 2025 and 2027. Watch for future updates to this Guide.*

You may 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:

<p><b>1. Financial Reporting</b> Includes the role of financial reporting, the application of reporting frameworks, the reporting of routine and non-routine transactions in different circumstances, and an understanding of the role of internal control, tax, and finance in financial reporting.</p>	<p><b>2. Strategy and Governance</b> Includes the role of corporate governance within an organization, as well as the formulation of strategies, the translation of those strategies into specific business objectives and actions, and their implementation.</p>	<p><b>3. Management Accounting</b> Includes identifying management information needs and developing the systems required to meet those needs; planning, forecasting, budgeting, cost and revenue management for an entity; and performance measurement systems.</p>
<p><b>4. Audit and Assurance</b> Includes enhancing the reliability of information through internal activities such as internal control, internal and comprehensive auditing, and through external third-party assurance services such as auditing.</p>	<p><b>5. Finance</b> Includes financial analysis and planning, treasury management, capital budgeting, business valuation, and corporate finance transactions.</p>	<p><b>6. Taxation</b> Includes tax compliance and reporting, and tax-planning and implementation strategies for both corporate and personal taxpayers, and an understanding of the administrative processes in Canadian taxation.</p>

### 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:

Acting Ethically and Demonstrating Professional Values	Leading	Collaborating	Managing Self
Adding Value	Solving Problems and Making Decisions	Communicating	

## APPENDIX C: FAQs FOR ONLINE MY CPD REPORTING TOOL

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

### HOW DO I ENTER MY HOURS?

You are encouraged to enter your CPD throughout the year as each activity is completed.

On the “My CPD” page of the member portal, select “Add CPD Hours” within the section “Member Action Items”. For all entry types of “Verifiable”, you will be asked to confirm that the appropriate documentation has been retained.

Be sure to retain the required supporting documentation in an accessible location and format for at least 4 years. If you wish to upload your verifiable CPD documentation to store within the member portal, after you have reported a CPD activity, click on “Detailed CPD Reporting by Year” and then click on “Edit” beside each relevant entry. The ability to edit a CPD entry will no longer be available once you make your CPD declaration for a calendar year.

### HOW DO I SUBMIT MY CPD DECLARATION?

The deadline for all CPD declarations is **April 30** of the subsequent calendar year.

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#### PRIMARY MEMBERS

Primary members are permitted to make their CPD declaration at any time in a calendar year once they have completed and reported the annual and three-year minimum CPD reporting requirements for that calendar year. Once all progress circles are noted at 100% complete, the “Submit CPD Declaration” box will become active.

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#### AFFILIATE MEMBERS

Affiliate CPD declarations can only be made during Spring Renewal, commencing **April 1** of the subsequent calendar year.

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#### EXEMPT MEMBERS

Members approved for an exemption in a calendar year are not required to make an annual CPD declaration. Their CPD declaration is automatically updated to Approved – Exemption on the date they are approved.

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#### DECLARATIONS OF NON-COMPLIANCE

Should a CPA fail to complete and report the minimum CPD reporting requirements, they will be directed to a declaration of non-compliance when they click on Submit CPD Declaration. These declarations can only be made during Spring Renewal, commencing **April 1** of the subsequent calendar year.

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#### CPD CONDITIONS OR RESTRICTIONS

Once the minimum CPD requirements have been met and all progress circles are noted at 100% complete, the “Request Removal of CPD Conditions/Restrictions” box will become active.

### 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 who participate as part of the engagement team but are not yet authorizing audits, reviews, other assurance engagements, or compilations and intend to be licensed in the future.

For ethics hours, please refer to Page 6.

#### 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 accessed by clicking on “Detailed CPD Reporting by Year” under the “Additional Information” section.

#### 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 “Detailed CPD Reporting by Year”.

For previous years' CPD activities, you can either zero out the CPD hours or email us at [monitoring@cpask.ca](mailto: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](mailto: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 12.

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](mailto:info@cpask.ca) or call (306) 359-0272.