



CPD Policy Explained

May 2023

Policy Statements:

- Policy Statement 1:** Members must develop and maintain unique Professional Competence relevant to their current and future roles.
- Policy Statement 2:** Members must take responsibility for reflecting on and undertaking relevant CPD activities which will develop the Professional Competence required to remain competent in their unique current and possible future roles.
- Policy Statement 3:** Members must take responsibility for recording their required development areas and related CPD activities on a Reflective Learning Plan to demonstrate that the relevant and appropriate learning activities for the circumstances are undertaken. Such Reflective Learning Plans must be retained for a period of three calendar years.
- Policy Statement 4:** In the event of a member alleging not to be professionally active, the onus of proving professional inactivity will be placed on the member.
- Policy statement 5:** Compulsory areas for CPD may be determined from time to time by SAICA and will be published formally through a circular.
- Policy statement 6:** All members who are non-compliant with the CPD policy shall be referred to the Legal Department for further action.
- Policy statement 7:** Standard sanctions for non-compliance by Member with this policy shall be determined by the Board and published in SAICA's By-laws.










What changed?

Definition of professionally active




70 years + not professionally active

Career breaks

“Professionally Active” means performing any function included but not limited to the following, while being a member of SAICA and holding a SAICA Accredited Designation (*The below definitions are abbreviated. Please refer to the CPD Policy for complete definitions*):

-  Performing an audit, review, or other assurance engagement
-  Issuing any other certification, declaration, opinion, conclusion, or report
-  Providing or offering to provide public accounting services
-  Board members and Committee members, directors, officers, or senior employees
-  An employee, contractor, personal service provider, partner, director (executive or non-executive), owner-manager or volunteer providing services in areas such as commerce & industry, services, the public sector, education, the not-for-profit sector, or in regulatory or professional bodies
-  Compilation engagement
-  Tax and related services
-  Management Consultant
-  Advice offered or where public monies are being handled and managed

“Career break” means when a member or associate who retains their membership and is not professionally active for a period of more than nine (9) months and for the reasons below is unable to fulfil all the obligations of this policy (refer paragraph **Error! Reference source not found.**). It includes persons who are:

-  On extended parenting leave (greater than 9 months)
-  Cannot comply with the CPD requirements due to them being medically unfit
-  Other circumstances to be reviewed on a case-by-case basis

'Medically unfit' means a person is unable to perform a task or duty because of a medical condition, either physical or mental, as certified by a legally qualified and registered Medical Practitioner.

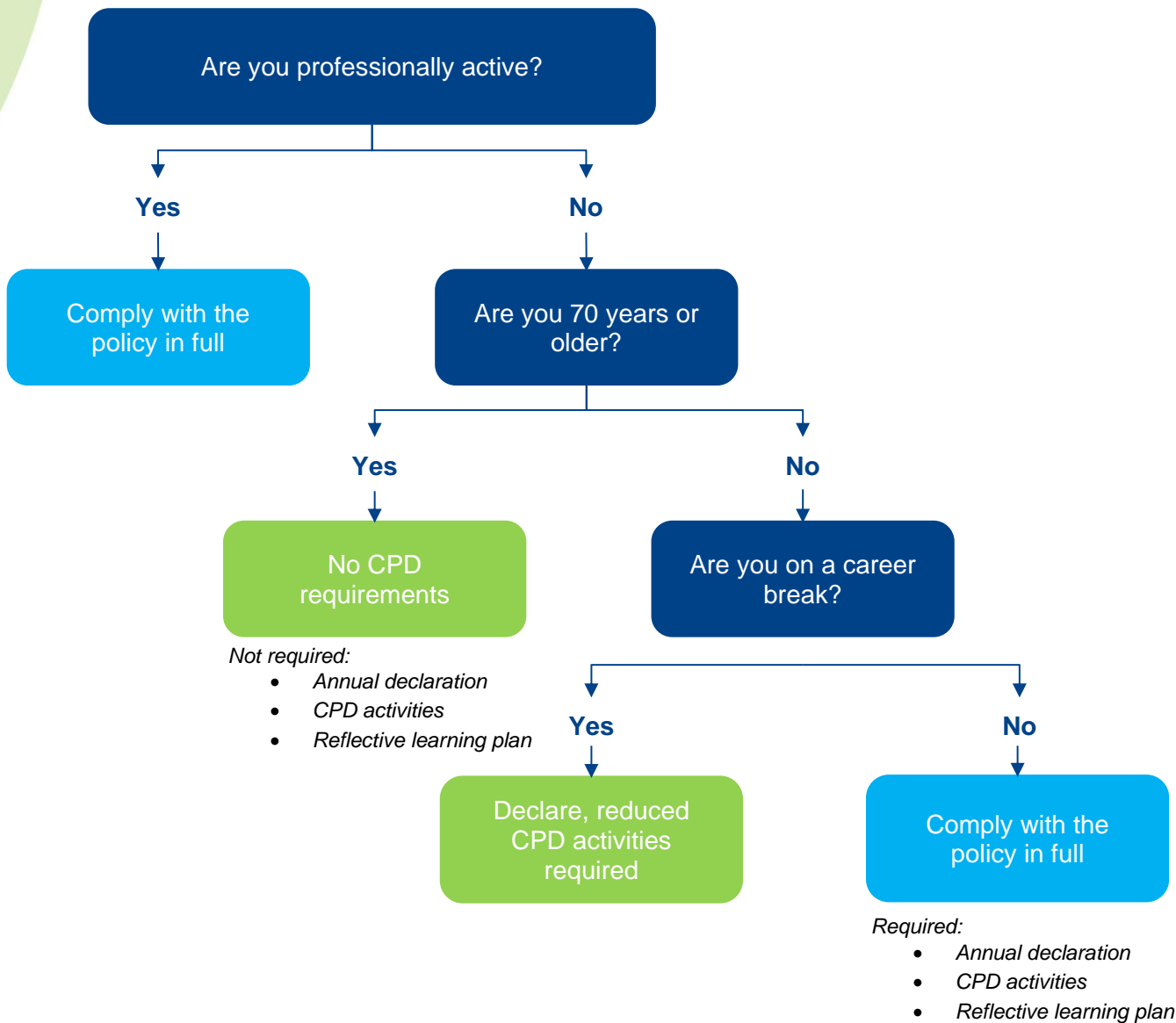


Your responsibility if:

You are professionally active

You are 70 years or older, and NOT professionally active

You are a member who is NOT professionally active



CPD Activities:

The following represent examples of planned and unplanned learning and development activities in terms of International Education Standard (IES) 7, paragraph A18:

- Educational programmes or training events (in-person, e-learning, seminars, conferences, etc.)
- Reflecting on practical experience
- On-the-job training, performance feedback or guidance from a coach or mentor
- Participant of professional boards, technical committees, sector activities, information networks, communities of practice, etc.
- Writing articles, papers, or books of technical, professional or academic nature
- Researching subject matter, including reading professional literature or journals
- Studying for professional examinations
- Designing, developing, reviewing, or teaching learning courses, conferences, seminars, or other educational programmes or training events

SAICA's new learning management system (eVolve) provides ample opportunities in relation to CPD activities, with the following benefits:



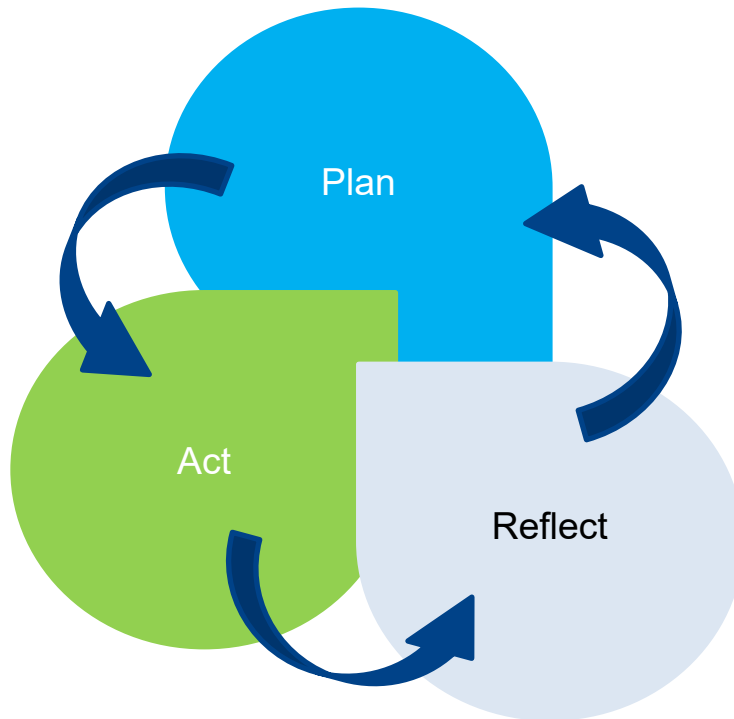
What is an output based CPD process again?

This is an approach focusing on professional accountants demonstrating competence in their role. SAICA's new CPD model explicitly recognises that different professionals have different development needs and requires practitioners to take ownership of their professional development by following three broad stages of the output based CPD reflective cycle.

For purposes of the CA(SA), AGA(SA) or AT(SA) designation, there is no requirement to achieve a certain number of hours or points – the important feature is that consideration is given to the requirements of the position and that learning addresses this.

This model assesses lifelong learning through reflective plans, not competence.

Reflective plan:



Please note: Your reflective plan only needs to be submitted when you are selected for monitoring.

Please refer to the SAICA By-laws for details regarding submission timelines.