

Continuous Professional Development (CPD)

CPD is Continuing Professional Development, which inter alia, includes the maintenance of professional competence which requires a continuing awareness and an understanding of relevant technical, professional and business developments. CPD enables a member and/or associate to develop and maintain the capabilities to perform competently within the professional environment as required by the Institute (as a member and/or associate) and/or by a Regulator (as a Tax Practitioner/ Business Rescue Practitioner).

International Education Standard 7 defines CPD as: “CPD is a continuation of Initial Professional Development (IPD), the learning and development through which aspiring professional accountants first develop competence leading to performing the role as a professional accountant. CPD is learning and development that takes place after IPD, and that develops and maintains professional competence to enable professional accountants to continue to perform their roles competently.

1. Non-verifiable CPD activities

Non- verifiable CPD: informal learning activities whereby the nature of these activities renders a member unable to provide independent evidence of attendance, completion or participation. These activities are often self-directed and contribute to professional development, but without a formal certificate or clear record of attendance

The list below provides examples (list is not exhaustive) of activities of what would constitute a **non-verifiable** CPD activity:

- 1.1. Viewing technical DVDs, podcasts, webinars in group or discussion sessions.
- 1.2. Reading website/ magazine articles, books without answering the related questions.
- 1.3. Submitting your daily work i.e., services rendered by the tax practitioner to their clients e.g. submitting returns or give tax advice.
- 1.4. Informal research or self-initiated research which doesn't result in a tangible, shareable output. For instance:
 - Independent reading and exploration of a topic without formal output
 - Research notes or drafts that aren't signed by the member or recipient.
 - Learning new research techniques informally (without documentation)
- 1.5. Calendar invites to training, workshops and/or similar events with no supporting documentation.
- 1.6. Event booking or registration confirmation.



2. Verifiable CPD activities

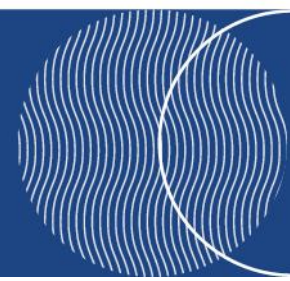
Verifiable CPD - means the learning activity can be objectively verified (i.e. by someone with no direct or vested interest in the learning activity) by a competent source (i.e. someone who can provide a true and fair representation that the learning activity has taken place). One aspect of verifiable CPD is that the appropriate records and supporting documentation (underlying records) must be accessible should a member be selected for verification of CPD.

SAICA considers verifiable evidence to be the following:

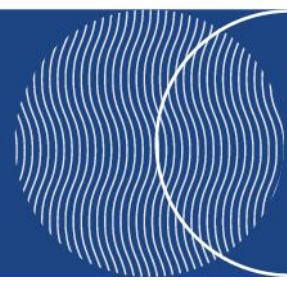
- Delegates who book and attend live SAICA webcasts or face-to-face events will automatically receive a confirmation of attendance email confirming the registered delegate attended the stated webcast / event and the duration of the webcast / event.
- If you are unable to attend the live event, then you are able to watch the recording on the SAICA eVolve platform – in this case you must complete the assessment and submit this as evidence. Where you are watching a recording of a past event and not a live event or you have read a SAICA CPD article, no certificate of attendance will be issued, and you will have to obtain the completion certificate to serve as verifiable CPD. To obtain a completion certificate, you need to successfully complete the relevant assessment and attained a pass mark of 75% on the SAICA eVolve platform, after having watched the entire recording of the relevant session. You can then download the completion certificate on the SAICA eVolve system.
- If you read an Integritax article, then the assessment must be done on eVolve and the confirmation of completion certificate must be downloaded as verifiable CPD confirmation. The pass mark needed to obtain the certificate is 75%.
- The learning and assessments must have taken place in the period under review (1 January – 31 December annually) – the reports must therefore reflect that this was completed during the relevant period. Please review your dashboard to confirm that all your quizzes were completed by 31 December 2024

Verifiable CPD activities offered by external parties

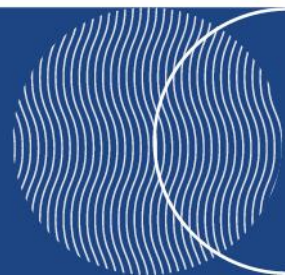
The list below provides examples (list is not exhaustive) of activities of what would constitute a verifiable CPD activity:



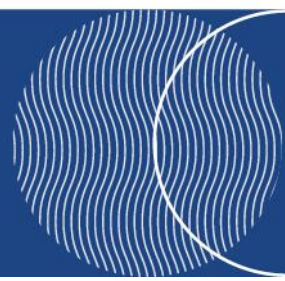
CPD activities	Supporting evidence
1. Conferences, workshops, seminars, webinars, webcast, events and in-house or company-specific training without an assessment/ quiz.	<ul style="list-style-type: none"> - Attendance certificates clearly displaying the hours, date of attendance, member details and the name of the training and/or: - Attendance registers signed by the member. The attendance register must clearly display the topics covered and name of the training, date and time allocated for each topic and/or: - Electronic attendance registers clearly displaying the members details, date and time allocated for each topic and/or: - Signed letters or emails from a competent source confirming the member's attendance and participation in a training/ event. The letter must clearly display the hours and timeframe and/or; - Minutes/ Agenda with time allocation for each topic



<p>2. Attending discussions or meetings (both third party and SAICA) to the extent that learning is gained from this activity, e.g. committee, Board meetings.</p> <p>Example: A group of project managers gathers over lunch to debate the pros and cons of Agile versus Waterfall methodologies based on their personal opinions, recent articles they've read, and general industry trends.</p>	<ul style="list-style-type: none"> - Attendance registers signed by the member. The attendance register must clearly display the topics covered and name of the training, date and time allocated for each topic and/or: - Electronic attendance registers clearly displaying the members details, date and time allocated for each topic and/or: - Signed letters or emails from a competent source confirming the member's attendance and participation in a training/ event. The letter must clearly display the hours and timeframe and/or; - Minutes/ Agenda with time allocation for each topic
<p>3.1. Reading CPD verifiable articles and answering the related questions. These questions must be successfully answered in order for the activity to qualify as verifiable CPD.</p> <p>3.2. Undertaking e-learning, on-line and web-based training.</p> <p>3.3. Webinars or webcast with assessment/quizzes.</p>	<ul style="list-style-type: none"> - Training report clearly displaying the members details, date, name of the article, assessment results e.g. hours or percentage completion or: - Confirmation of assessment certificate clearly displaying the members details, date of assessment, name of the article and results e.g. hours or percentage completion.



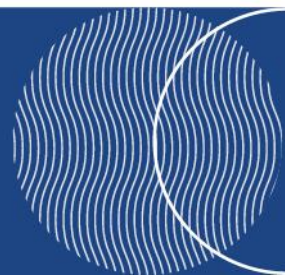
<p>4. Developing systems and processes</p>	<ul style="list-style-type: none"> - Scope/Deliverables document/ report clearly displaying the members details and the time frame and/or: - Signed letters or emails from a competent source confirming the member's participation in developing systems and processes. The letter must clearly display the hours and date.
<p>5. Publishing articles related to members' professional development or career paths;</p>	<ul style="list-style-type: none"> - Published articles/ research clearly displaying the members details or: - Research report clearly displaying the members details, topics covered, date and must be signed by the member and recipient.
<p>6.1. Giving relevant in-house presentations.</p> <p>6.2. Developing or delivering a course or CPD session in an area related to one's professional responsibilities.</p> <p>6.3. Undertaking action-based learning (research initiatives);</p>	<ul style="list-style-type: none"> - An agenda or program clearly displaying member's role (e.g., speaker, panellist) or: - A confirmation or feedback letter from the event organizer or: - Research report clearly displaying the members details, topics, date and must be signed by the member and recipient.



<p>7.1. Undertaking further formal or professional qualifications or formal studies, for example MBA,</p> <p>7.2. Higher Diplomas, Certificates and Masters degrees in a relevant discipline (only the verifiable portion), including contact time with the lecturer and attendance of lectures and tutorials.</p> <p>7.3. Preparing for and taking professional examinations;</p>	<ul style="list-style-type: none"> - Transcripts clearly displaying the members details, time frame, name of the course or: - Letter of completion from the institution clearly displaying the members details, time frame and the name of the course or: - Certificate of completion from the institution clearly displaying the name of the course, members details and time frame or: - Confirmation of registration or enrolment clearly displaying the members details, course name, time frame, and status e.g. in progress. <i>(Additional evidence may be requested from the member if information provided is deemed not sufficient).</i>
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Please note:

A CPD log (List of CPD activities undertaken by the member) is required to be submitted by each member. Where a member has not provided supporting documents such as the ones stated above, these activities will be deemed as non-verifiable.



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