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Chartered Accountants of Yukon  
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Name: \_\_\_\_\_  
 Company: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ Province: \_\_\_\_\_ Postal Code: \_\_\_\_\_

Member Number: \_\_\_\_\_

**CONTINUING PROFESSIONAL DEVELOPMENT REPORTING FORM – 2011-2013**

**Reporting Deadline: January 31, 2012**

**Minimum CPD Hours Required:**

	Verifiable	Total
Annual	10	20
Triennial Cycle	60	120

**How to report:**

- Complete and sign this form and return by email: [cpd@ica.bc.ca](mailto:cpd@ica.bc.ca), fax: 604 684.1267 or post

**Contact us by phone:**

- Lisa Murray – 604 488.2614
- Stella Lam-Leung, CA – 604 631.2570
- Rochelle Golumbia, CA – 604 631.2572

CATEGORIES (See reverse for definitions)	Number of CPD Hours Completed		
	2011	2012	2013
<b>VERIFIABLE CPD</b>			
<b>UNVERIFIABLE CPD</b>			
<b>TOTAL</b>			

**EXEMPTION FROM CPD REQUIREMENTS - I declare that I am eligible for exemption from the minimum CPD requirements on the basis that:**

- I am in retirement and meet all of the criteria for exemption. (You must complete, sign and attach Section 1 of Schedule A.)
- Throughout the calendar year, I was out of the workforce caring for dependent(s) and meet all of the criteria for exemption. (You must complete, sign and attach Section 2 of Schedule A.)
- Throughout the calendar year, I was out of the workforce, and I neither:
  - (a) Engaged in paid activities; **NOR**
  - (b) Served on the board or governing body of a public company or reporting issuer as contemplated by Rule 204.4

**REDUCTION OF CPD REQUIREMENTS - I request a reduction of the minimum CPD requirements on the basis that:**

- I am/was on maternity/paternity leave during the year. (You must complete, sign and attach Section 1 of Schedule B.)
- I have extenuating or special circumstances that I wish the Professional Development Review Committee to consider. (You must complete, sign and attach Section 2 of Schedule B. The Professional Development Review Committee will only consider requests when all pertinent information is provided.)

**NON-RESIDENT - I qualify for relief from the detailed reporting requirements above on the basis that:**

- I am **not a resident of Yukon, AND** I either:
  - (a) Meet and report my CPD requirements to another provincial CA institute in Canada, where I hold my prime CA membership, **OR**
  - (b) Meet and report my CPD requirements to a foreign accounting body, where I am also a member, whose requirements are compliant with the IFAC International Education Standard.
 The provincial CA institute or foreign accounting body where I am also a member is: \_\_\_\_\_

**DECLARATION**

**I will retain my CPD records until December 31, 2014 (one year after the end of the 2011-2013 3-year CPD cycle).** I understand that the Institute may request additional information to support this CPD report and I have maintained records of my CPD activities that will be made available on request.

**I confirm that all of the information provided on this form and attached schedule (if applicable) is true and accurate.**

\_\_\_\_\_  
 Signature Date

The Institute of Chartered Accountants of BC is committed to protecting the privacy of personal information collected from its members, students and others in accordance with the Freedom of Information and Protection of Privacy Act (FOIPPA). The Institute collects, uses and discloses your personal information for purposes authorized or required by the FOIPPA or other applicable law and where you have given express or implied consent to do so. Please refer to the Institute's Privacy Policy at [www.icayk.ca](http://www.icayk.ca).

**MEMBERS ARE REQUIRED TO REPORT ANY INACCURACIES IN THEIR MEMBER RECORDS.**

# VERIFIABLE AND UNVERIFIABLE LEARNING ACTIVITIES

## Guidance for Members

Beginning in 2011, you will only need to report your CPD hours in two categories (no sub-categories):  
Verifiable CPD and Unverifiable CPD

### VERIFIABLE CPD

Includes learning activities, relevant to your professional role, for which there is evidence from a competent source to objectively verify that the learning activity had been accomplished

#### 1. Advanced Study

Programs that lead to a degree, certificate, or diploma offered by a recognized educational institution or association.

#### 2. ICABC and CICA Programs

Seminars, courses, conferences and online training (see 7. E-Learning) offered by ICABC or CICA.

#### 3. Other Courses and Presentations

Presentations and courses offered by:

- i. Firms or corporations
- ii. Other provincial, national and international accounting associations
- iii. Professional and business organizations, and
- iv. Recognized educational institutions

#### 4. Conventions and Technical Conferences

Professional or industry conferences. Only the educational sessions that the member attends qualify for verifiable CPD.

#### 5. Making Presentations and Teaching

Preparation and delivery time for courses or educational presentations that are related to the member's professional role(s), but only once per calendar year for the same or similar topic.

#### 6. Authoring Publications

Research time that results in a professionally-related book or article, but only once per calendar year for the same or similar book or article.

#### 7. E-Learning

Verifiable CPD credit is granted only if there is evidence of completion, such as a record of successfully completing a test or a certificate of completion from an objective and competent source.

The amount of credit to be allowed for on-line learning programs will be the suggested time recommended by the program sponsor.

#### 8. Technical Discussion Groups

Attendance at formal study clubs or professional discussion forums.

#### 9. Participation in the Work of Professional Bodies

Services as a member of a technical committee of a professional body where technical material is prepared or reviewed by the member.

Services to a professional accounting body where technical material is prepared, mentored or marked by the member. Credit is allowed only once per case study or exam question, regardless of the number of students mentored or papers marked.

### UNVERIFIABLE CPD

Includes learning activities, relevant to your professional role, for which there is no evidence from a competent source to objectively verify that the learning activity had been accomplished

Private reading and study, technical research all related to practical work.

Employment activities such as training on the job related to major changes in job responsibilities, major involvement for the first time in special projects or a change in the type of employment.

Correspondence courses, audio or video presentations or computer-based training that does not include testing or some evidence of completion.

<b>Name</b>		<b>Member Number</b>	
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**Schedule A – 2011 Declaration for CPD Exemption**  
**Complete this questionnaire to confirm your eligibility for exemption from the CPD requirements**

**Section 1 – Members in Retirement**

		Y/N	
(a)	On December 31, 2011, is the sum of your age and years as a CA equal to 80 or greater?		If yes, proceed to question (b) If no, you do not qualify for the Members in Retirement exemption.
(b)	In 2011, did you engage in the "Practice of Public Accounting", as defined in the Institute's Bylaws?		If no, proceed to question (c) If yes, you do not qualify for the Members in Retirement exemption.
(c)	In 2011, did you serve on the board or governing body of a public company or reporting issuer as contemplated by Rule 204.4 of the Rules of Professional Conduct?		If no, proceed to question (d) If yes, you do not qualify for the Members in Retirement exemption.
(d)	Were your Gross Annual Earnings* for 2011 <b>less than or equal to \$27,700</b> ?		If yes, please read the declaration below and sign to indicate that you agree with the statement. Attach this Schedule to your 2011 CPD report. If no, you do not qualify for the Members in Retirement exemption.

I confirm that I am eligible for exemption from the CPD requirements on the basis that I am in retirement and meet all the exemption criteria. I will notify the Institute when I cease to meet the exemption criteria, as I understand that I will have a CPD obligation in that year.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Section 2 – Members Out of the Workforce Caring for Dependent(s)**

		Y/N	
(a)	Were you out of the workforce caring for dependent(s) throughout 2011?		If yes, proceed to question (b) If no, you do not qualify for the Members Out of the Workforce Caring for Dependent(s) exemption
(b)	Are any of your dependent(s) greater than 16 years of age?		If yes, please indicate relationship to you and why care is required and then proceed to question (c): _____ If no, proceed to question (c)
(c)	In 2011, did you engage in the "Practice of Public Accounting", as defined in the Institute's Bylaws?		If no, proceed to question (d) If yes, you do not qualify for the Members Out of the Workforce Caring for Dependent(s) exemption
(d)	In 2011, did you serve on the board or governing body of a public company or reporting issuer as contemplated by Rule 204.4 of the Rules of Professional Conduct?		If no, proceed to question (e) If yes, you do not qualify for the Members Out of the Workforce Caring for Dependent(s) exemption
(e)	Were your Gross Annual Earnings * for 2011 <b>less than or equal to \$27,700</b> ?		If yes, please read the declaration below and sign to indicate that you agree with the statement. Attach this Schedule to your 2011 CPD report. If no, you do not qualify for the Members Out of the Workforce Caring for Dependent(s) exemption

I confirm that I am eligible for exemption from the CPD requirements on the basis that I am out of the workforce caring for dependent(s) and meet all the exemption criteria. If I continue to qualify for this exemption in future years, I understand that I must file a CPD report annually.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

\*\*Gross Annual Earnings" include:

- (a) Gross income from all employment and director's fees (other than director's fees from public companies or reporting issuers), AND
- (b) Gross revenues related to "Professional Activities" from self-employment sources, irrespective of the business structure used (sole-proprietorship, corporations, etc.).

"Professional Activities", for CPD purposes, are activities that benefit from the expertise of a Chartered Accountant, and include, without being limited to: services related to analysis, advice, interpretation, consultation, planning and representation in the areas of accounting, financial reporting, finance, taxation, business management, business advisory services, information technology, investigative and forensic accounting, insolvency, performance measurement and reporting, valuations, strategy and risk management, governance, management decision-making, and investment; and areas in which the Institute offers or recognizes a specialist certification or license.

Members who qualify for exemption are encouraged to maintain their professional development and may voluntarily report their activities to the Institute

<b>Name</b>		<b>Member Number</b>	
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**Schedule B – 2011 Application for a Reduction in the CPD Requirements**  
 Complete this application if you wish to apply for a reduction in the CPD requirements

**Section 1 – Maternity/Paternity Leave**

Start date of leave (MM/DD/YY):		End date of leave (MM/DD/YY):	
		<b>Y/N</b>	
(a)	While on leave, did you engage in the "Practice of Public Accounting", as defined in the Institute's Bylaws?		If no, proceed to question (b) If yes, you do not qualify for a reduction in the CPD requirements.
(b)	While on leave, did you serve on the board or governing body of a public company or reporting issuer as contemplated by Rule 204.4 of the Rules of Professional Conduct?		If no, proceed to question (c) If yes, you do not qualify for a reduction in the CPD requirements.
(c)	While on leave, were your annualized gross earnings* <b>less than or equal to \$27,700</b> ?		If yes, please read the declaration below and sign to indicate that you agree with the statement. Attach this Schedule to your 2011 CPD report. If no, you do not qualify for a reduction in the CPD requirements.

I confirm that I meet all the criteria to qualify for a reduction in the CPD requirements while on maternity/paternity leave. I understand that I must still file a CPD report for the year.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

**Section 2 – Extenuating/Special Circumstances**

If you would like the Professional Development Review Committee (PDRC) to consider reducing your CPD requirements due to extenuating or special circumstances, please provide the following information:

(a)	Nature of extenuating or special circumstances. If you require more room, please attach additional sheet.	
(b)	Nature and extent of your professional/work activities. If you require more room, please attach additional sheet.	
(c)	Relief requested.	
(d)	Are you engaged in the "Practice of Public Accounting", as defined in the Institute's Bylaws? (Y/N)	
(e)	Do you serve on the board or governing body of a public company or reporting issuer as contemplated by Rule 204.4 of the Rules of Professional Conduct? (Y/N)	
(f)	What are your expected Gross Annual Earnings* for 2011?	\$
(g)	If your request is related to a medical condition, please also submit a letter from your medical practitioner.	

The PDRC will only consider requests when all the pertinent information is provided. The PDRC will review each request on a confidential basis. Based on the information submitted, a determination will be made and forwarded to you.

I confirm that all of the information provided above is true and accurate. I understand that I must still file a CPD report for the year.

**Signature** \_\_\_\_\_ **Date** \_\_\_\_\_

\*\*"Gross Annual Earnings" include:  
 (a) Gross income from all employment and director's fees (other than director's fees from public companies or reporting issuers), AND  
 (b) Gross revenues related to "Professional Activities" from self-employment sources, irrespective of the business structure used (sole-proprietorship, corporations, etc.).  
 "Professional Activities", for CPD purposes, are activities that benefit from the expertise of a Chartered Accountant, and include, without being limited to: services related to analysis, advice, interpretation, consultation, planning and representation in the areas of accounting, financial reporting, finance, taxation, business management, business advisory services, information technology, investigative and forensic accounting, insolvency, performance measurement and reporting, valuations, strategy and risk management, governance, management decision-making, and investment; and areas in which the Institute offers or recognizes a specialist certification or license.