



Continuing Education and Professional Development Program

The CGA Nova Scotia Continuing Education and Professional Development Program establishes the standards deemed appropriate for CGA professionals to meet the objectives of continuing education and development and to satisfy the member's duty to his/her peers and the public. The program was developed by the CGA Nova Scotia Professional Development Committee and based on guidelines, research and findings obtained from the programs of other CGA affiliates and CGA-Canada.

The authority for such a program is provided through Article 2.05 of the Certified General Accountants' Association of Nova Scotia Bylaws. Accordingly, the Professional Development Committee will administer the program.

The professional development policy recognizes a variety of educational methods and avenues open to members in the pursuit of their development and allows for a flexible approach to continuing professional education. This policy was approved by the CGA Nova Scotia Board of Directors and is effective beginning the reporting year 2007 (i.e. members will report their year 2007 activities under the new system beginning January 2008).

Table of Contents

Application and Exemption	3
Reporting Requirements	4 - 5
CPD Categories	6 - 9
Qualifying Topics	10
Non Compliance	11

Please refer to www.cga-ns.org for complete information on your professional development obligations. If you have any questions regarding CPD requirements or your personal CPD situation, please review the Frequently Asked Questions first. If you still have questions, please contact: office@cga-ns.org.

**You may submit
your hours
anytime between
now and the
end of March.**

APPLICATION & EXEMPTION

- a. All active members of CGA Nova Scotia, including those with non-resident status and those on educational leave, are required to participate in the Professional Development Program. Members who are classified as “Retired” or “Associate” members are exempt from participation.
- b. **New graduates** are exempt from reporting in their first year following certification. For example, if certification is received in 2007, the first three-year reporting period would be 2009-2011. The first report would be due no later than March 31st, 2010; however, at the member’s option, they may commence the program immediately following their acceptance into membership.
- c. Members **transferring** from another Association will carry forward accumulated hours from the former Association and will be required to begin the program upon their acceptance into membership.
- d. In recognition of **special circumstances** (i.e. serious illness, hardship, etc.), the Professional Development Committee has within its discretion the power to grant exemptions from participation in the Professional Development Program. Application for exemption must be made in writing and such application must be approved. Upon change of status, such that a member no longer qualifies for exemption, the member must start a new reporting period immediately.
- e. Members may file a request for a leave of absence from reporting CPD hours for **maternity/paternity** leave using the above procedures. Maternity/paternity leave is available for a (lifetime) total of two years.

REPORTING REQUIREMENTS

Effective: January 1, 2007.

The Program is designed to monitor the membership's professional development, through participation in structured, as well as unstructured continuing education activities. This section defines the general rules and guidelines to earn hours under this program.

Hours for professional development activity are determined by the nature of the activity. Advance rulings as to the eligibility of specific activities undertaken by members may be obtained by contacting the Chair of the Professional Development Committee.

- The program will essentially be self-regulatory with each member bearing responsibility for ensuring the completion of appropriate professional development activities.
- A member's continuing professional development is based on the calendar year ending December 31.
- Hours are to be reported on a calendar year basis, using the prescribed form, to demonstrate a members participation in the program
- The CPD reporting form is available to members online. This form is available year round.
- Hours earned in a reporting year are to be filed with the association no later than March 31 of the following year.
- If no CPD hours were earned that year, a "Nil" report **MUST** be filed.
- If the association does not receive a report from the member, it will be treated as a "NIL" report and zero credits will be assigned for that reporting period
- Members must complete a declaration acknowledging that they have met/not met their obligations to maintain the knowledge and skills necessary to perform their professional work competently.
- At the discretion of the Association, late-filed reports may be accepted.
- Members will be advised of the accepted hours earned and receive a statement of the current status of accumulated hours no later than July 31 of the year the report is filed.
- A member wishing to appeal the number of hours granted, may appeal in writing within 30 days of the date of notification of the current status of accumulated hours.

- To uphold the integrity of the Program, and thereby the Association’s professional standards, a random sample of reports will be selected each year for review. As such, members should retain appropriate documentation to support hours claimed for the most recent three-year reporting period (i.e. course transcripts or syllabus, article(s) published, confirmation of seminar attendance, etc.).
- It is important to note that documentation is subject to audit. Members must retain the appropriate documents to support hours claimed for the past five years. In the event of an audit, you are required to submit only the documentation for the current reporting year.

Members shall accumulate a minimum of 40 hours in a one-year basis. Of the 40 hours, it is required that 20 hours be verifiable.

For example:

ACCEPTABLE	2007
Verifiable	30
Non-Verifiable	10
Total Hours	40

NON-COMPLIANT	2007	2008
Verifiable	20	13 ¹
Non-Verifiable	14	8
Total Hours	34²	51

1 Verifiable hours are less than the required 20 verifiable hours; therefore, the member is non-compliant.
 2 Total hours are less than the required 40 hours; therefore, the member is non-compliant.

CPD CATEGORIES

Activity	Category	Verifiable Hours	Category	Non-Verifiable Hours
ATTENDANCE at seminars , formal in-house training, non-credit courses, technical study groups or online seminars.	V1	Claim actual number of presentation hours, rounded to the hour ¹ . A minimum of ½ hour is required. There must be confirmation of completion,	NV1	Claim Actual hours of preparation time for seminars and courses (if any)
ATTENDANCE at post secondary credit courses and equivalent distance education courses.	V2.1	Claim actual number of classroom hours, rounded to the hour ¹ . Include Exam writing hours.	NV2.1	Claim actual study hours, to an equivalent maximum of classroom/assignment hours.
Three Credit Courses	V2.2	Maximum of three hours a week and 45 hours per course.	NV2.2	Maximum of three hours a week and 45 hours per course
Six Credit Courses	V2.3	Maximum of six hours a week and 90 hours per course.	NV2.3	Maximum of six hours a week and 90 hours per course.
Teaching or presenting seminars , formal in-house training, and non-credit courses (first time only unless there is significant change of content.)	V3.1	Claim actual number of presenting hours ¹ , rounded to the hour.	NV3.1	Claim actual preparation hours to an equivalent maximum of classroom hours.
Teaching post-secondary credit courses (first time only unless there is significant change in content)	V3.2	Claim actual number of presenting hours ¹ , rounded to the hour.	NV3.2	Claim actual preparation hours
Three Credit Courses	V3.2	Maximum of three hours a week and 45 hours per course.	NV3.2	Maximum of three hours a week and 45 hours per course.
Six Credit Courses	V3.3	Maximum of six hours a week and 90 hours per course.	NV 3.3	Maximum of six hours a week and 90 hours per course.

Activity	Category	Verifiable Hours	Category	Non-Verifiable Hours
<p>TUTORING or MARKING assignments for post-secondary credit courses or equivalent distance courses</p> <p>(first time only unless there is significant change in course content)</p>	V4	<p>Claim Actual tutoring hours and/or hours marking assignments</p> <p>Maximum of 30 hours per activity/course.</p> <p>If performing tutoring & marking duties for same course, both activities may be claimed.</p>	-	<p>Not Applicable.</p> <p>No preparation hours can be claimed</p>
<p>AUTHORING or CRITIQUING an original article, book, seminar or course that is subsequently delivered or published by a third party</p> <p>First time publication only unless there is significant change in content.</p>	V5	<p>Claim 7 hours for each 1,000 words, up to a maximum of 120 hours per article, book or course.</p> <p>Editing hours are NOT eligible. Hours may only be claimed once for reviewing/critiquing activities combined.</p>	-	<p>Not Applicable</p> <p>No hours can be claimed.</p>
<p>PREPARATION for and PASSING an exam that does not have a structured study program.</p>	V6	<p>Claim actual preparation hours and exam writing hours</p> <p>Maximum of 45 hours – only if you successfully pass the exam</p>	NV6	<p>If the exam is not passed:</p> <p>Claim actual preparation hours and exam writing hours to a maximum of 45 hours.</p>
<p>Technical reading or self-study of published materials. (Where there is no certification or confirmation of completion and it is done in one's own time)</p> <p>Include self-study courses, self-training on application Software, preparation for seminars and courses, and study hours for post-secondary and distance education courses.</p>	-	Not Applicable	NV7	Claim Actual Reading Hours

Activity	Category	Verifiable Hours	Category	Non-Verifiable Hours
Major change in job responsibilities or occupational change.	V8	Members may apply for this activity to be considered verifiable only if attestation is provided by another professional (such as a designated accountant or lawyer, etc.) Claim actual hours ¹ spent on making the change. Describe the change and new skills acquired.	NV8	Claim actual hours ¹ spent on making the change Describe the change and new skills acquired.
Major involvement in special projects.	V9	Members may apply for this activity to be considered verifiable only if attestation is provided by another professional (such as a designated accountant or lawyer, etc.) Claim actual hours ¹ spent on the project. Describe the activity and new skills acquired.	NV9	Claim actual hours ¹ spent on the project. Describe the activity and new skills acquired.
Undertaking responsibilities in a Not for Profit or Volunteer capacity. (Includes invigilation of CGA exams)	V10	Invigilation of CGA Exams only to a maximum of 10 hours per calendar year. Members may apply for other activities to be considered verifiable only if attestation is provided by another professional (such as a designated accountant or lawyer, etc.) Claim actual volunteer hours ¹ Describe the volunteer work.	NV10	Claim actual volunteer hours ¹ . Describe the volunteer work.

Activity	Category	Verifiable Hours	Category	Non-Verifiable Hours
Successful Practice Inspection	V11	Claim Actual Hours. Maximum of five hours per cycle.	-	Not Applicable.
Other – Activities not covered by any other category but which in your opinion, qualify under the CPD guidelines.	-	Not Applicable.	NV12	Submit documentation and description of activity, what circumstances make it a qualifying activity (demonstrate personal relevance), New Skills acquired, and actual time spent for evaluation.
Parental Leave	PL	Parental leave status may elect to be exempt from the requirements of the Professional Development Program for a (lifetime) total of two years. Maximum 20 Verifiable Hours per year.	-	Not applicable

¹Hours are calculated based on the actual number of contact hours. Short breaks that do not exceed more than 10 minutes per hour of the activity may be included. Full hours only are to be reported, rounding less than 30 minutes down and 30 or more minutes up. (Example, a 75 – minute presentation should be rounded as one hour; a 90 – minute presentation may be reported as 2 hours). Multiple short presentations that form one program should be reported as a single program. (Example, a program consisting of five 30 – minute presentations should be reported as a single program totalling 150 minutes, equalling 3 hours after rounding).



QUALIFYING TOPICS

Continuing professional education has been broadly defined to encompass subjects relevant to a member's employment or career and subjects that will increase the general skills or expertise of a professional accountant.

Activities such as attendance at courses, seminars and technical sessions qualify as continuing professional education. Other activities such as participation in special interest groups and self-study may also qualify as continuing professional education. If the member participates in an activity that satisfies the spirit of continuing professional education but it is not listed, the member should forward a detailed description of the activity to the Association for consideration.

CGAs are engaged in a wide variety of careers in virtually every sector of the economy. For that reason, the topics that qualify include but are not limited to:

Accounting	Business Valuation	Labour and Personnel Relations
Bankruptcy	Credit Management	Human Resource Management
Auditing	Business Communication	Business and Management Theory
Statistics	Estates and Trusts	Capital Expenditure Decisions
Economics	Industry Understanding	Financial Management
Business Law	Interpersonal Skills	Information Systems and EDP
Insurance	Marketing	Investment Management
Budgeting	Risk Management	Personal Financial Planning
Banking	Treasury Management	Behavioural and Social Sciences
Taxation	Public Practice Management	

Language (if it is relevant to a member's current employment).

NON-COMPLIANCE

If a non-exempt member fails to achieve the minimum requirements, the following courses of action will be followed:

- 1) The member will be notified by in writing of the apparent shortfall.
- 2) The member will be required to submit a written response to the notice of apparent non-compliance within thirty (30) days. This response must either dispute or confirm the shortfall of hours. If a shortfall has occurred, an appropriate action plan to cover the shortfall should be included. If the member is disputing the assessment they must state the reason for the dispute and provide supporting documentation. If a member does not submit a response to the notice of apparent shortfall, the member will be deemed to have confirmed the hour shortfall.
- 3) Based on receipt and approval of an appropriate action plan to remedy the shortfall, the Association will allow an extension period of up to one year.
- 4) If a member does not respond to the notice of apparent shortfall or if subsequent to the extension period, a member is still found to have accumulated fewer than the required number of hours, the member shall be notified in writing by the Professional Development Committee that he/she is not in compliance with current professional development policy and that the matter is being forwarded to the Discipline and Ethics committee for further action.