

EFFECTIVE JANUARY 2007

SECTION ACTIVITY CODES AND APPLICABLE CREDIT HOURS

VERIFIABLE ACTIVITIES*		Comments	Example / Claimable Hours
1	ATTENDANCE at seminars, formal in-house training, non-credit courses, technical study groups or online seminars with assessment.	Claim actual number of presentation hours, rounded to the hour ¹ . A minimum of ½ hour is required.	Attend half day seminar (3.5 hrs) 4 hours Attend seminar all day (7 hrs) 7 hours Attend night school non-credit course (3 hours/night) 3 hours – (max 48 hours per course)
2	ATTENDANCE at post secondary credit courses and equivalent distance education courses.	Claim actual number of classroom hours ¹ , rounded to the hour. <u>Plus</u> - Claim preparation hours ¹ under Category 7, to an equivalent maximum of classroom/assignment hours.	
2A	3 credit courses	Maximum of <u>3 hours per week</u> to a maximum 45 hours, per course.	Take LW1, CM1, AU1, AT1 45 hours – (per course)
2B	6 credit courses	Maximum of <u>6 hours per week</u> to a maximum 90 hours, per course.	Take AU2, TX2, MS2 90 hours – (per course)
3	TEACHING or PRESENTING		
3A	Teaching or presenting seminars, formal in-house training, and non-credit courses, for the first time only unless there is significant change in content.	Claim actual number of presentation hours ¹ , rounded to the hour. <u>Plus</u> - Claim preparation hours ¹ under Category 7, to an equivalent maximum of presentation hours.	For the first time, presented at work a 3 hour seminar on ethics. Spent 10 hours researching and writing handouts. 3 hours* <i>*Claim additional 3 hours under Category 7 for the research time.</i>
3B	Teaching post-secondary credit courses, for the first time only unless there is significant change in content – 3 credit courses	Claim actual number of presentation hours ¹ , rounded to the hour. Maximum of <u>3 hours per week</u> to a maximum 45 hours, per course <u>Plus</u> - Claim preparation hours ¹ under Category 7, to an equivalent maximum of classroom/assignment hours.	
3C	Teaching post-secondary credit courses, for the first time only unless there is significant change in content – 6 credit courses	Claim actual number of presentation hours ¹ , rounded to the hour. Maximum of <u>6 hours per week</u> to a maximum of 90 hours, per course <u>Plus</u> - Claim preparation hours ¹ under Category 7, to an equivalent maximum of classroom/assignment hours.	
4	TUTORING or MARKING assignments for post-secondary credit courses or equivalent distance courses, for the first time only unless there is significant change in course content.	Claim actual hours to a maximum of 30 hours per course. If performing tutoring & marking duties for same course, both activities may be claimed.	Marked CGA FA4 for the first time for 5 hours per week for 10 weeks 30 hours

5	AUTHORING or CRITIQUING an original article, book, seminar or course that is subsequently delivered or published by a third party – for first time publication.	Claim 7 hours for each 1,000 words, maximum of 120 hours Editing hours are NOT eligible. Hours may only be claimed once for reviewing/critiquing activities combined.	Spent 15 hours researching and writing and 5 hours editing a 5,000 word article, which was published in the CGA magazine <i>*Editing time not allowed</i>	15 hours*
6	PREPARATION for and PASSING an exam that does not have a structured study program.	Claim maximum of 45 hours per exam. Plus - If the exam is passed, claim additional study hours under Category 7 to a maximum of 45 hours. If the exam is NOT passed , claim ONLY the actual hours under Category 7 to a maximum of 45 hours. Claim study time for year in which exam is written.	Challenge a CGA course examination. Wrote and passed exam.	45 hours
NON-VERIFIABLE ACTIVITIES**		Comments	Example / Claimable Hours	
7	Technical reading or self-study of published materials. Include self-study courses, preparation for seminars and courses, and study hours for post-secondary and distance education courses.	Claim actual hours ¹ Documentation should include <ul style="list-style-type: none"> • description of activity • hours spend • titles of publications¹ 	Spent 3 hours reading 6 technical articles in the CGA Magazine and 2 hours reviewing Standards Updates on PDnet	5 hours
8	Major change in job responsibilities or major involvement in special projects.	Claim actual hours ¹ Members may apply for this activity to be considered verifiable if attestation is provided by another professional (such as a designated accountant or lawyer, etc.).	Completed a 3-month appointment to team responsible for a major accounting software conversion project., where the new project management skills took approximately 20 hours to learn and 12 hours of formal in-house training was required. <i>*The 12 hours should be claimed in Verifiable Activities under Category 1</i>	20 hours*
9	Undertaking responsibilities in a volunteer capacity.	Claim actual hours ¹ Members may apply for this activity to be considered verifiable if attestation is provided by a professional (such as a professional accountant).	Took on role of Building Chair for local charity. Appropriate new skill development included 15 hours researching finance options and 5 hours researching new workplace requirements in order to prepare for interviews with contractors	20 hours
10	If you are claiming industry specific activities that do not appear in the categories presented, but which, in your opinion, qualify under the CPD guidelines.	Submit documentation of description of activity, what circumstances make it a qualifying activity (demonstrate professional relevance), new skills acquired, and actual hours spent for evaluation.	In preparation for holiday to Brazil took a Portuguese language course. Accepted to work in Brazil on a World Bank team to introduce best practices in international auditing standards. Took Portuguese language course for 3 hours once a week for 9 weeks	0 hours 27 hours

¹**Hours 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 totaling 150 minutes, equaling 3 hours after rounding).

***VERIFIABLE – “objectively confirmed or corroborated by a competent source”. Examples are:**

- *Course outlines, teaching materials;*
- *Attendance records, registration forms or confirmation of registration from providers;*
- *Confirmation by an instructor, mentor or tutor of participation;*
- *Confirmation by an employer of participation in an in-house program;*
- *Independent assessment of learning outcomes and/or performance objectives achieved;*
- *Publication of a professional article or the results of a research project;*
- *Evaluation of written or published material by a reviewer;*
- *Periodic re-examination;*
- *Other qualification or certification;*
- *Other assessments such as*
 - *Assessments or sign-offs by associations with appropriate documentation of demonstrated development of competence, or*
 - *Assessments by regulators (e.g. license to perform a service)*

****NON-VERIFIABLE includes independent study using published learning materials (e.g. study manuals, video or course CD without an assessment process) and other forms of self-directed learning such as:**

- *Technical reading or self study of published materials;*
- *Self-study courses that do not provide a certificate of completion or an assessment process;*
- *Major change in job responsibilities and major involvement in special projects (NOTE: members may apply for this activity to be considered verifiable if supported by an appropriate independent assessment.); or*
- *Undertaking non-remunerative responsibilities as an officer or committee member of a professional or not-for-profit organization that results in learning new skills.*

All supporting documentation must be kept by the member for 5 years. The member is required to submit supporting documentation to the Association only in the event that your submission is audited, or unless you are making a claim under section 10 “Other”.