



**Continuing Professional Development (CPD) Audit (Verification)
Appendix A**

WHAT IS ACCEPTABLE DOCUMENTATION FOR VERIFIABLE HOURS?

For the purposes of CPA CPD, learning activities offer significant intellectual or practical content that provides a member the opportunity to develop new or existing competencies in areas relevant to a member’s professional responsibilities and growth. Learning activities that result in evidence that the learning activity was undertaken are considered to be “verifiable.”

Verifiable CPD activity	Qualifying number of hours	Acceptable documentation
You participated in a course, webinar, conference, or seminar.	The number of hours you spent participating in the course, webinar, conference, or seminar.	Any one of the following: - A certificate of completion - A confirmation of attendance by provider (e.g., completion confirmation)
You attended an in-house training session organized by your employer.	The number of hours you spent participating in the training session.	Any one of the following: - An attendance record (e.g., copy of sign-in sheet or email confirmation of attendance) - A certificate of completion - A confirmation of attendance by employer
You engaged in a research or study project that resulted in a presentation or report.	The number of hours for your presentation. Hours you spent preparing the presentation and/or report.	All the following: - A copy of the presentation, report, or other documentation and confirmation from an independent party involved in the research or project - A log of hours (by date) for your presentation - A log of your prep hours (by date)
You published professional writing (e.g., articles or papers) or academic work.	The number of hours you spent authoring or contributing to the publication.	All the following: - A copy of the published material and confirmation from an independent party involved with the publication - A log of the hours (by date) you spent writing or contributing to the publication

**Verifiable CPD Activity
(continued)**

Volunteer work (e.g., Audit Committee of a Board of Directors of a public company, Registered charity or not-for-profit organization, or a CPA NL or CPA Canada board/committee).

You taught a course or CPD session, participated as a speaker in a conference, briefing session, or discussion group.

You engaged in major formal study leading to a degree or diploma.

You started a new job or started working on a new project or major change in job responsibilities.

**Qualifying number of hours
(continued)**

The number of hours you spent attending and/or preparing for the meetings where a **new learning activity occurred**.

The number of hours you spend delivering the course, presentation, etc. (first time delivery only).
The number of hours you spent preparing for the course, presentation, etc.

The number of hours you spent studying and writing exams.

The number of hours you spent learning your new responsibilities.

**Acceptable documentation
(continued)**

All of the following:
- Proof of your membership on the committee
- (e.g., copy of email confirmation, or letter from organization confirming your role on the committee)
- A log of the hours (by date) you spent attending meetings where new learning occurred and a description of how the meetings developed your competencies.
- A log of the hours (by date) you spent preparing for the meetings where new learning occurred and how they developed your competencies.

All the following:
- A copy of course material outline including date and speaker details.
- A log of hours (by date) for your presentation (first time delivery only)
- A log of your prep hours (by date)

Any one of the following:
- An official transcript
- A certificate of achievement
- Course assignments and exam results

Any one of the following:
- Attendance record if you had to attend courses
(e.g., copy of sign-in sheet or email confirmation)
- A certificate of completion
- Confirmation by your employer