

# Continuing Professional Development Policy

November 2024

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# Introduction

Continuing Professional Development (CPD) is a process by which members maintain their professional competence and develop relevant skills and knowledge throughout their career and maintain professional competence necessary to perform their role.

## Definition

CIPFA define CPD as: 'A systematic and planned approach to the maintenance, enhancement and development of knowledge, skills and expertise that continues throughout a professional's career and is to the mutual benefit of the individual, employer, the profession and society as a whole'.

CPD is mandatory and applies to all CIPFA members who are entitled to use the designatory letters CPFA and FCPFA. Failure to comply may be a ground for disciplinary action under the Institute's Byelaws. Other grades of members such as Associate, Affiliates and students as well as fully retired members are not required to complete CPD.

The objectives of CIPFA's CPD approach are embedded in the Standard of Professional Practice (SoPP), effective from 1 January 2020, and align with the provisions of International Education Standard 7 (IES 7), Continuing Professional Development (Revised). They continue to be as follows:

- To achieve high standards of professionalism, attain high levels of performance and to meet the public interest requirement,
- Promote public confidence in the skills and abilities of CIPFA qualified accountants,
- Encourage the use of policies and practices that are at the leading edge of professional best practice,
- Increase the reputation of CIPFA as an organisation that is committed to the learning and development of its members,
- Acknowledge the diversity of CIPFA members' roles and for some members the movement away from technical accountancy/professional roles into wider management positions.

These objectives require members to meet three basic needs:

- Maintain their professional competence,
- Enhance existing knowledge and skills,
- Develop new technical and management knowledge and skills relevant to their role and responsibilities.

# Continuing professional development (CPD) requirements from 1 January 2025

The requirements around CPD for CIPFA members are changing with effect from 1 January 2025 and are as detailed below:

- An **output-based approach** must be followed demonstrating the achievement of learning outcomes. The focus is on **what** has been achieved from having undertaken learning and development activities **AND**
- A **minimum number of 20 hours of learning** within a 12-month period, e.g. January to December, April to March or September to August, must be undertaken where members self-assess their precise requirements **AND**
- At least **one hour of ethics-related training** each CPD year must be undertaken which is independently verifiable.

## What does **output-based approach** mean?

Learning outcomes establish the content and the depth of knowledge, understanding, and application required for a specified competence area. Learning outcomes are what are expected to demonstrate knowledge, skills, and attitudes upon completion of a learning experience. Output based approaches focus on demonstrating achievement of learning outcomes as a genuine measure of learning and improvement and that professional competence is developed and maintained.

Members are invited to develop a learning and development record. A sample of what this might look like is below.

# Sample of a learning and development record

## Section A – Record of learning & development.

Name	Organisation	Role

Date	Competency & area of development identified	Activity – what did you do?	Input – how many hours did you invest?	Output – reflect on the effectiveness of the action undertaken – does it address the competency and area of development identified?
Enter Date				
Enter Date				

## Section B – Looking forward to the future

Consider whether your competency and development objectives have been met, need to be carried forward or have revealed further areas for development.

The development plan should be typically comprised of four elements:

## 1. Reflection - competency and area of development identified

The role and responsibilities in the member's current role and possible future roles, including what skills and knowledge the member may wish to develop to fulfil their current and possible future roles. Members should plan, and this is often done as part of an annual appraisal process.

CPD is not restricted to technical accountancy and can also include the development of skills and behaviours. To assist with considering the development of skills and behaviours, members are reminded about CIPFA's competency framework.

## 2. CPD Activities

Members are required to maintain a record of the CPD undertaken during each CPD year; each activity being attributed to a development need identified in the reflection stage. Once you have identified the knowledge and skills you wish to acquire or develop, you then need to consider how you wish to do this. You are encouraged to consider how best you learn and to select activities that support your learning style. The CPD scheme is flexible to suit your circumstances, and you may consider the following types of activities contributing to your CPD:

- Attendance at a training course, conference, seminar or workshop, face to face or online.
- On-the-job training
- Being coached or mentored
- Work shadowing a colleague
- Visiting other departments or organisations to learn from them
- Discussions with colleagues
- Web based research
- Reading journals and articles or listening to podcasts
- Preparing a presentation

This list is not exhaustive.

Activities should be logged in the CIPFA CPD Platform within the Member Hub throughout the year, however we understand that some members may wish to record this separately and upload at a time convenient to themselves and so a copy of the learning and development record can be accessed via the Member Hub within the resources tab.

**Please note that should a member be selected for the annual CPD Audit, all CPD records would need to be added to the platform for review. (See the section below on CIPFA's Annual CPD Audit)**

The amount of CPD activity to be completed annually is 20 hours. It may be verifiable and unverifiable CPD, but at **least one hour of verifiable ethics training** must be evidenced.

**Verifiable activities** are those for which you can provide independent evidence of its completion. For it to be verifiable you **must** be able to evidence it. This is of particular importance in respect of the ethics training.

### 3. Output - reflect on the effectiveness of the action undertaken

Your development plan must include a reflective statement about the activity, identifying what has been gained from completing it and how the knowledge and/or skills have been developed. This is the **output** of the CPD activity.

### 4. Looking forward

CPD is a continuous process, and when reflecting on the output of CPD activities and what has been learned, members should also consider what future learning is required; this should form the basis for their CPD development plan for the next year.

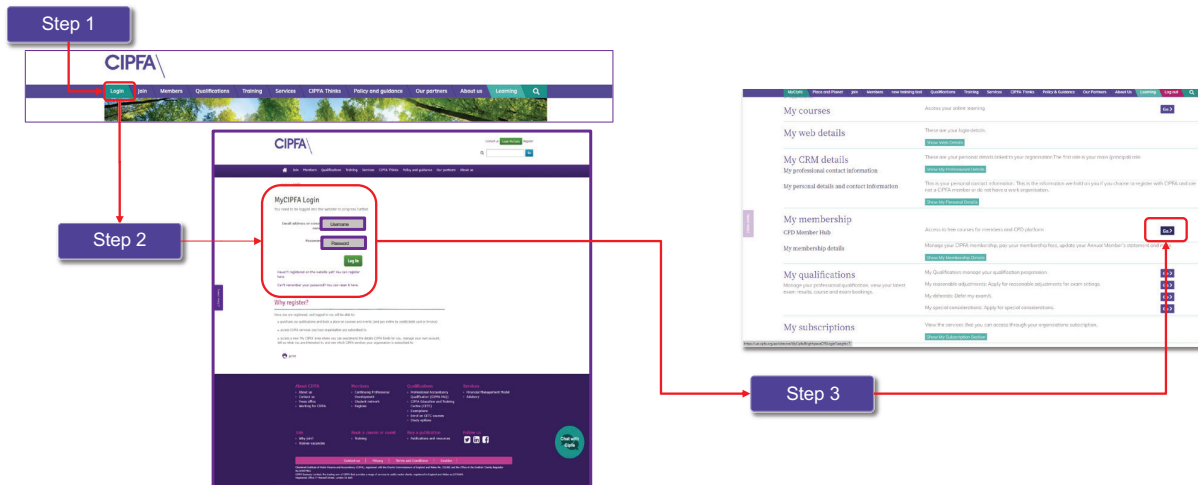
## Ethics

To satisfy CIPFA's CPD policy, all members must complete at least one hour of ethics- related training each CPD year and this activity must be independently verifiable.

Examples of available ethics training includes:

- CIPFA' Ethics E-learning course – This is available to all members free of charge within the CIPFA Members Hub under the resources tab.
- Within the CPD bites platform there are a number of bite-sized, 15 minutes CPD sessions based upon ethics.
- Within the CIPFA Careers Hub you can also find E-learning on Ethics and Values.

# Accessing the CPD tool in MyCIPFA





# The Annual Members Statement

Professionally qualified members are required to confirm their participation annually by completing an Annual Members Statement (AMS), which is in MyCIPFA area of the website. The AMS is available from November (when membership subscription renewals are issued). The AMS must be completed and submitted by 31 March each year. Note, only full Chartered Members (CPFA and FCPFA) are required to complete an Annual Members Statement (AMS). Other grades of members such as Students and Affiliates will not have an AMS in their MyCIPFA area on the website.

The AMS should be completed regardless of whether (or not) you work for a CIPFA Accredited Employer.

In some circumstances a member may be eligible for an exemption from maintaining CPD, for example, a member on long-term sick leave. If you feel this may apply to you, please contact [membershipadmin@cipfa.org](mailto:membershipadmin@cipfa.org) for guidance in relation to your specific circumstances.

A copy of the Annual Members Statement can be found in appendix one. Please note the **additional** requirements in section C in relation to members that have responsibility under the Section 151 Local Government (England and Wales) Act 1972, Section 92 Local Government (Scotland) Act 1973 and Section 54 Local Government Act (Northern Ireland) 1972.

# The CIPFA Employer Accreditation Scheme

The CIPFA Employer Accreditation Scheme supports organisations that employ CIPFA chartered members. By registering as a CIPFA Accredited Employer, organisations can work with CIPFA to monitor their members' continuing professional development (CPD) and to ensure that they comply with CIPFA's CPD requirements.

Working for a CIPFA Accredited Employer means that members do not need to complete CIPFA's Learning and Development Record but will still be required to declare their participation in CPD each year via confirmation of the Annual Members' Statement. The employer commits to supporting their employees through robust recruitment and Continuing Professional Development (CPD) policies and procedures and will complete an Annual Return which asks for evidence of:

- Any relevant organisational changes which may impact on CIPFA Members' professional development;
- CPD completed by CIPFA Members, including type of CPD, outputs basis has been followed, CPD hours have been completed and the mandatory ethics requirement has been undertaken.
- The leaving date of any CIPFA Members

If your organisation is interested in applying for this scheme please contact [membershipadmin@cipfa.org](mailto:membershipadmin@cipfa.org) and visit the **Employer accreditation section** of our website

# CIPFA's Annual CPD Audit

A random selection of members will be made, each year, and this sample will form the basis of CIPFA's CPD monitoring process. CIPFA has taken the decision that it will not select:

- Any member who is employed by an organisation registered with the CIPFA Employer Accreditation Scheme (see above)
- Any member who has been deemed exempt from mandatory participation
- Any member who is the subject of a disciplinary investigation

The selected member will be emailed and asked to provide evidence of their learning and development record, their CPD activities undertaken and evidence of ethics training. The email will state a 15 working day deadline date.

Guidance will be issued to the member to assist with the process and the member will be able to contact CIPFA for further advice and assistance.

Where members fail to cooperate in the CPD audit process, CIPFA may transfer the non-respondent to CIPFA's Disciplinary Scheme.

## Dual members – CIPFA and ICAEW

Some members of CIPFA may also be members of ICAEW under dual membership arrangements. All dual members are obliged to adhere to both bodies regulations.

However, CPD achieved in a year as a member of the original home body membership of CIPFA may be counted towards the CPD requirements of ICAEW for that same year. Similarly, CPD achieved as a home body member of ICAEW may be counted towards the CPD requirements of CIPFA for that same year.

# Appendix 1 – Annual Members Statement

## Annual Member’s Statement

In accordance with the Institute’s rules, members have a duty to provide annually information concerning membership, employment and practice matters including Continuing Professional Development (CPD). This Statement enables Members to comply with this requirement.

**ALL MEMBERS ARE REQUIRED TO COMPLETE AND RETURN THIS STATEMENT TO THE INSTITUTE NO LATER THAN 31 MARCH 2026.**

Members can complete the Statement by logging into their ‘My CIPFA’ account on the website [www.cipfa.org](http://www.cipfa.org).

## Section A – Annual declaration of Continuing Professional Development

**All Members are required to confirm their CPD status for 2025 by completing this section.**

Please confirm your CPD status by ticking **one** of the following statements:

I certify that between 1 January 2025 and 31 December 2025:

- a) I have complied with the Institute’s CPD requirements
- An output-based approach demonstrating the achievement of learning outcomes. The focus is on what has been achieved from having undertaken learning and development activities
  - A minimum number of 20 hours of learning
  - At least one hour of verifiable ethics-related training
- b) I work for a CIPFA Accredited Employer and acknowledge that they may be asked to share evidence of my CPD.
- c) I have written acknowledgement from the Institute that I am exempt from participating in the CPD scheme for all or part of this period or I am fully retired from **any** business activity.

If you are unable to make one of these declarations please contact the Membership team +44 (0)20 7543 5600 or email [membershipadmin@cipfa.org](mailto:membershipadmin@cipfa.org). The team are available to assist if you are unsure of your position. Full details of the CPD scheme are available in your My CIPFA account <http://www.cipfa.org/mycipfa/my-cpd>.

*Retired members who undertake a voluntary role that **does** rely upon their professional competence and CIPFA designation are required to comply with the Institute’s CPD requirements.*

## Section B – Members in Practice

### To be completed by CIPFA members in the UK and Republic of Ireland only

CIPFA members who provide accountancy services to anyone who isn't their employer are required to be registered with an approved Money Laundering supervisor. This means that if you bill your client, or you work through an agency, umbrella company or as a partner or director in a company, which then bills your client, you will need to be registered or have contacted HMRC regarding supervision. If you are employed and do not undertake any work outside of your employment then we understand you do not need to be registered.

Please confirm your status in relation to Money Laundering supervision by ticking the relevant box:

- a) I confirm that I **do not** undertake any work that requires me to be registered with an approved Money Laundering supervisor.
- b) I confirm that I **do** undertake work that requires me to be registered with an approved Money Laundering supervisor.

If you are in the UK or in the Republic of Ireland and have registered with an approved Money Laundering supervisor, please inform us of which one:

If you are in the UK and have ticked statement b) and need to register but have not yet registered with an approved Money Laundering supervisor, please contact HMRC (UK) to check whether you should register with HMRC. If you are unsure of your status you should contact HMRC (UK) for advice. More information can be found on their website <https://www.gov.uk/guidance/money-laundering-regulations-register-with-hmrc>. Members in Practice in the Republic of Ireland should contact the Membership department on T: +44 (0)20 7543 5600.

### Working for clients in the Republic of Ireland

To be completed by any Member in Practice based anywhere, except the Republic of Ireland.

- I **do** undertake paid work as a member in practice for clients in the Republic of Ireland.
- I **do not** undertake paid work as a member in practice for clients in the Republic of Ireland.

## Section C – Local authority CFOs in the UK

This section applies only to those members who have responsibility under

- Section 151 Local Government (England and Wales) Act 1972
- Section 92 Local Government (Scotland) Act 1973
- Section 54 Local Government Act (Northern Ireland) 1972
- Section 112 of the Local Government Finance Act. 1988
- Section 73 of the Local Government Act 1985

I confirm that I have this responsibility

As chief finance officer, the postholder must ensure that the council's financial affairs are administered in a proper manner, in compliance with all relevant professional codes of practice, and all statutory obligations.

CIPFA expects members to comply with the three Codes below or to clearly acknowledge any departures on a comply or explain basis.

I confirm that I have complied with the requirements of

- The Code of Practice on Local Authority Accounting in the United Kingdom Yes / No
- The Prudential Code for Capital Finance in Local Authorities Yes / No
- The Treasury Management in the Public Sector Code of Practice and Cross Sectoral Guidance Notes Yes / No

Where you consider you have been unable to comply, please provide a brief explanation.

In instances where members have departed from the Code requirements CIPFA will offer a confidential follow up conversation to identify possible support and assistance that may be available on an individual basis. Where common themes are identified CIPFA will provide an anonymous report to the [CIPFA Practice Oversight panel](#) to consider a broader sector response.

## Section D – Good standing

**The Institute should be made aware of any matters reflecting your professional competence.**

This include, but is not limited to:

- Being charged with an offence which has not yet come to trial
- Any convictions
- Findings of dishonesty
- Failure to satisfy a judgement debt
- An adverse finding against you by a professional body or regulator
- Any act or default which prejudicially affects the status, reputation or welfare of CIPFA
- Any act or default likely to bring discredit upon you, your employer, CIPFA, other professional institutes that you are a member of or the profession of accountancy.

I can confirm that there are no matters reflecting my competency or fitness that CIPFA should be aware of

To be completed by members who joined CIPFA based on their existing membership of another professional accountancy organisation:

I can confirm that I am in good standing with that Institute

Being in good standing with your primary Institute means that you are not (and have not been) the subject of any regulatory investigation or action by the Institute and that you have complied with all of its membership obligations, e.g. completion of CPD requirements and payment of membership fees.

Name:

Membership Number:

Signature:

Date:

## Section E – Personal information

The details shown in the 'current' column are the details we currently hold for your CIPFA Professional Membership. If any of these details are no longer correct please provide changes in the 'revisions' column.

**Please note** that the details entered here will be used for all communications regarding your CIPFA Professional Membership.

PERSONAL DETAILS	CURRENT	REVISIONS
Title		
Surname		
First Name		
Second Names		
Registered Address		
Town		
County		
Country		
Postcode/Zip Code		
Telephone Number		
Mobile Number		
Registered E-Mail		
Alternative E-Mail		

Institute notices, which include nomination and ballot papers and communications regarding your membership will be sent in electronic form to your 'Registered' email address as shown above. If you would prefer not to receive these notices electronically please cross the box



## Section F – Employment details

EMPLOYMENT DETAILS	CURRENT	REVISIONS
Organisation Name		
Job Title		
Department		
Work Address		
Town		
County		
Country		
Postcode/Zip Code		
Work Telephone Number		
Work E-Mail		

### DATA PROTECTION

The protection of personal privacy is an important concern to CIPFA and any personal data will be treated in accordance with current data protection legislation. The information collected on this form will be held on our database and used by CIPFA to administer and manage your membership; including entry in the directory of members. CIPFA will not sell or pass on your details to third parties without your consent.

For CIPFA's full data protection statement please go to [www.cipfa.org/Privacy](http://www.cipfa.org/Privacy)

# Guidance Notes to Assist Completion of the Annual Members' Statement

## Section A – Annual declaration of Continuing Professional Development

**All CIPFA Members** are required to complete this section.

All Members who are entitled to use the designatory letters 'CPFA' (or 'PFA' if residing in a country where the title 'Chartered Accountant' is protected) are required to participate in the CPD scheme and to confirm their participation or exemption annually. This applies to Members elected part way through the year.

Compliance in the scheme will normally be by participation in an employer-based scheme accredited by CIPFA, another accountancy body's scheme recognised by CIPFA or by completing CIPFA's templates with supporting evidence. Members are able to see if their employer is accredited for CPD via their 'My CIPFA' account on the website, under the 'my organisation memberships'. Information on how employers can gain accreditation is available at <http://www.cipfa.org/qualifications/employers/employer-accreditation>

**Exemption** from the scheme may be applied for by members who are on a career break or in extenuating circumstances such as long term ill-health or caring for relatives. If an exemption is awarded this will be confirmed in writing, only those Members with written confirmation may claim exemption from the scheme. Members can apply for an exemption by emailing [membershipadmin@cipfa.org](mailto:membershipadmin@cipfa.org) providing details of their circumstances.

**Retired Members** who undertake a voluntary role that relies upon their CIPFA designation are required to do CPD. Members who are fully retired from any business activity are given exemption from the scheme. This is notified in writing when confirming a change in membership fee. Members who retired before 2008 were automatically granted exemption when the CPD scheme became mandatory.

Full details of the CPD scheme are available on our website <http://www.cipfa.org/members/continuing-professional-development> and in your My CIPFA account <http://www.cipfa.org/mycipfa/my-cpd>.

## Section B – Members in Practice

CIPFA members who provide accountancy services to anyone who isn't their employer must confirm whether or not any client or other party to whom they provide such services is based in the Republic of Ireland.

**The first part of this section should be completed by CIPFA Members in the UK and Republic of Ireland only.**

Members who provide accountancy services to a person or entity other than their employer may need to be registered with an approved Money Laundering supervisor. The Council's Statement on Public Practice sets out the type of 'accountancy services' that require Members to be registered with an approved Money Laundering supervisor. This is available at [www.cipfa.org/Members/Practice-Assurance-Scheme/Members-in-Practice-Handbook](http://www.cipfa.org/Members/Practice-Assurance-Scheme/Members-in-Practice-Handbook).

It is a member's personal responsibility to determine whether or not they are engaged in Public Practice. If a member engages in Public Practice but is not registered with an approved Money Laundering supervisor they will be referred to the Institute's Professional Conduct Unit.

In the event of any uncertainty please contact Membership at [membershipadmin@cipfa.org](mailto:membershipadmin@cipfa.org) or telephone +44 (0)20 7543 5600.

**The second part is for any CIPFA members, except those based in the Republic of Ireland, to declare if they undertake paid work for clients based in Ireland.**

This is for CIPFA members who provide accountancy services to anyone who isn't their employer. For example, if you bill your client, or work through an agency, umbrella company or as a partner or director in a company. If you do not work for clients based in Ireland or if you are employed and do not undertake any work outside of your employment then you should answer 'NO' to this question.

## Section C – Local authority CFOs in the UK

CFOs are required to comply with three statutory codes. These codes provide the framework for good financial management and sound investment. Where a local authority does not comply with the codes, there is a greater risk of failure and subsequent reputational damage.

CFOs are asked to confirm on a 'comply or explain basis' that their local authority meets the requirements of the following statutory codes of practice:

- [The Prudential Code for Capital Finance in Local Authorities](#) (2021 edition)
- [Treasury Management in the Public Services: Code of Practice and Cross-sectoral Guidance Notes](#) (2021 edition)
- [Code of Practice on Local Authority Accounting in the United Kingdom 2022/23](#).

The declaration of code compliance is being introduced to give local authority CFOs the opportunity to raise concerns regarding organisational code compliance and to receive support from CIPFA where required.

To support CFOs in this, we have created [a freely accessible hub on the CIPFA website](#) that brings together new and updated guidance material, relevant literature, and the most recent good practice.

The hub covers a comprehensive range of subject matter and specialist knowledge that a CFO should be aware of and understand as part of their professional role. Maintained and updated by CIPFA, the hub will serve as an invaluable resource for all local authority CFOs and will support their ability to carry out their role at the highest level.

## Section D – Good standing

Members are required to confirm they are a fit and proper person with no convictions or other matters which may would discredit their ability or that of their employer or the profession.

If you joined CIPFA based on your membership of another professional accountancy organisation, you are also required to confirm you remain in good standing with that Institute. Being in good standing with your primary Institute means that you are not the subject of any regulatory investigation and have complied with all of its membership obligations, e.g. completion of CPD requirements and payment of membership fees.

## Sections E and F – Personal information and employment details

The details that we currently hold are shown in this section. If any of these are incorrect please clearly write the changes required in the revisions column.

Completed forms should be scanned and emailed to [membershipadmin@cipfa.org](mailto:membershipadmin@cipfa.org)

Or posted to: **Membership Department, CIPFA, The Quadrant, Sealand Road, Chester CH1 4QR**

For further help on anything contained within this document please contact [membershipadmin@cipfa.org](mailto:membershipadmin@cipfa.org)





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