



## To all the Members of the Institute

12 December 2017

### Subject: Annual Continuing Professional Development (CPD) declaration for the year 2017

Please complete this form and submit it to ICPAC by **31 December 2017** in one of the following ways:

1. Via the Institute's website, from the personal member's account at the Continuous Professional Development link ([www.icpac.org.cy](http://www.icpac.org.cy))
2. By e-mail to Mrs Agathi Lambrou: [cpd@icpac.org.cy](mailto:cpd@icpac.org.cy)
3. By mail to The Institute of Certified Public Accountants of Cyprus, P.O.Box 24935, CY-1355, Nicosia
4. By fax 22 766 360

Membership number: .....

Full name: .....

#### PART 1

*Members must complete this part of the form by selecting either option A or option B.*

◀ **Option A** – I have complied with the CPD requirement for 2017. The CPD route I followed is (please select **only one** route and complete the details where necessary):

◀ ICPAC's unit route.

◀ ICPAC's unit route for members who are working part-time or are semi-retired.

◀ Approved CPD Employer route.  
My employer is: .....

◀ CPD route of a member body of IFAC of which I am a member.  
My professional body is: .....

OR

◀ **Option B** – I have not been able to meet the CPD requirement for 2017. I understand that CPD is a requirement for my continuing membership and that I understand that must prove the reasons for not being able to fulfill my CPD obligations.

#### PART 2

*Only complete this part of the form if the statement below applies to you. If not, please leave this part blank.*

◀ I confirm that I am involved in the audit of historical financial information and that my CPD is undertaken in line with the provision of the International Education Standard (IES) 8.

#### PART 3

*Members must complete this part of the form by signing and dating the declaration.*

I hereby confirm that I have read and understood the instructions and guidance given and that the information in this form is true and accurate. I have maintained and, where appropriate, developed my competence in relation to professional ethics. I have not been subject to any criminal conviction. I have not engaged in public practice activities (as described in the Members Handbook) without holding a practicing certificate from ICPAC. My CPD activities are **relevant** to my area of work.

Signature: .....

Date: .....

For any additional explanation required please contact Mrs Agathi Lambrou: [cpd@icpac.org.cy](mailto:cpd@icpac.org.cy)

**Σύνδεσμος Εγκεκριμένων Λογιστών Κύπρου**

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## Annual CPD declaration – Guidance

### COMPLETING PART 1

#### Option A

If you have met the CPD requirement, select Option A and also indicate which CPD route you followed from the options below:

- ICPAC's unit route:  
If you have completed 40 units of CPD, including 21 verifiable units. Please select this route even if you were granted a full/partial CPD waiver. One unit equals one hour of development.
- ICPAC's unit route for members who are working part-time or are semi-retired:  
Please check the guidance at the CPD web resource on the ICPAC website to ensure that you are eligible to select this route.
- Approved CPD Employer route:  
If you are employed by an ACCA/ICPAC Approved Employer for professional development, and your role is covered by the approval. Please check with your employer that they are approved and confirm the scope of their approval.
- CPD route of a member body of the International Federation of Accountants (IFAC) of which I am a member:  
If you are a full member of another IFAC member body and you have followed that body's CPD programme which is compliant to International Education Standard (IES) 7 of IFAC.  
Visit [www.ifac.org](http://www.ifac.org) for a listing of IFAC member bodies.

#### Option B

If you have not been able to meet the CPD requirement, select Option B. Completing CPD is a requirement of your continuing membership, and you must contact ICPAC by providing all necessary documentary evidence for not complete your CPD requirements. Once your shortfall is rectified, you must make a replacement declaration for the year selecting Option A.

### COMPLETING PART 2

Complete Part 2 if you are an audit professional as defined by IFAC (IES 8), i.e. a professional accountant, below engagement partner level, with responsibility/delegated responsibility for significant judgements in the audit of historical financial information. (This definition does not apply to experts who undertake specific tasks within an audit – e.g. tax, IT or valuation experts.)

### COMPLETING PART 3

You must sign and date the declaration to confirm the CPD information you have provided, and that you have maintained your competence in relation to professional ethics.