

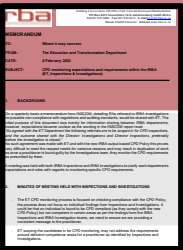


# IRBA CPD Monitoring

# CPD MONITORING PROCESS



# CPD MONITORING SAMPLE

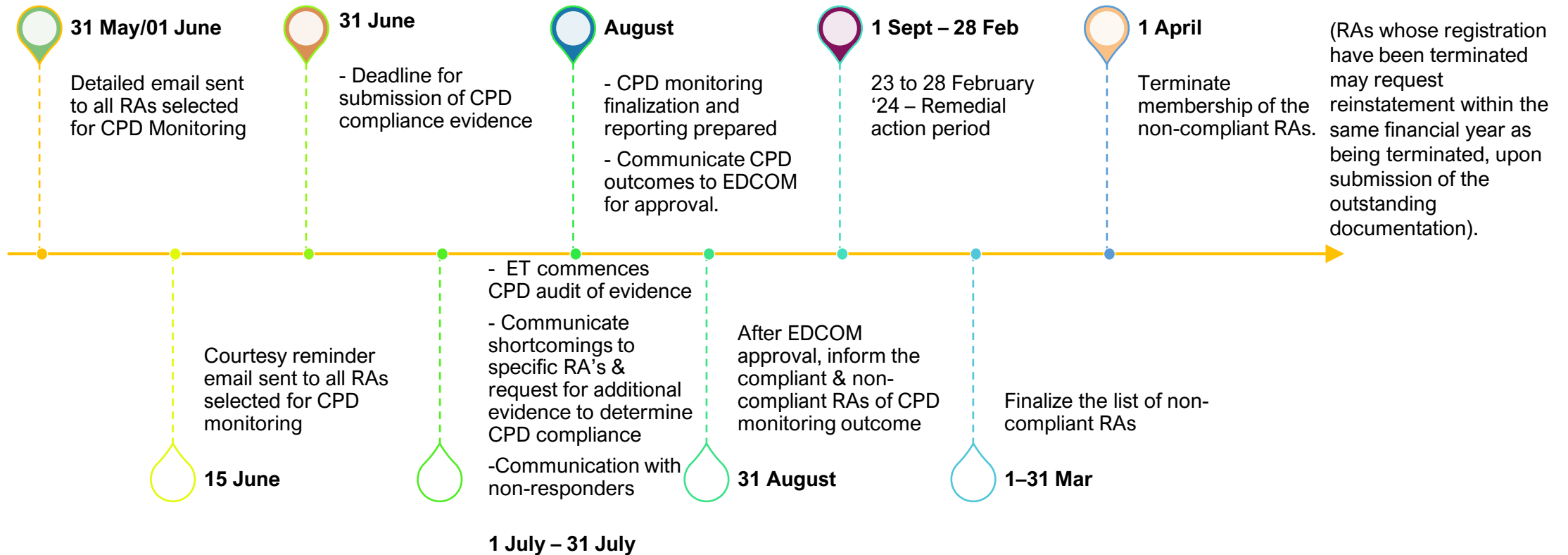
What is included:	What is excluded:
❖ Assurance and Non-Assurance RA's	❖ Registration application of RA's – pending board approval
❖ Non-compliant RAs from prior CPD monitoring processes	❖ Inactive RA's
❖ Referrals from INSCOM for general CPD monitoring purposes.	❖ Specific CPD requirements imposed by inspection/investigations will be assessed by those departments as agreed. Refer to memo:
❖ ADP monitoring inspection referrals	

# CPD MONITORING SAMPLE SELECTION PROCESS

- ❖ The size of the sample selected is based on 3% of the assurance and non-assurance population, which is within the recommended range as per the CPD policy.
- ❖ If a Registered Auditor (RA) has an “assurance status” it means that he or she is performing audits and may be performing certain other assurance work. Whilst non assurance status means that the RA has informed the IRBA that he or she is or is not performing assurance work.
- ❖ Registrations that were pending board approval and inactive RAs are excluded from the population to only focus on active RA members within the monitoring period.
- ❖ Individuals who were non-compliant in the previous monitoring cycle are re-selected and included as part of the calculated sample.
- ❖ The ADP Monitoring inspection evaluates ORA and RCA CPD compliance as one of its key procedures. Individuals who are found to be non-compliant during the ADP inspection are referred for CPD monitoring and is selected as part of the calculated sample.
- ❖ Individuals that has mandatory CPD as an outcome from a disciplinary hearing (DC) are included in the sample for the proceeding year, however, as agreed between ET, Inspections and Investigations, specific CPD requirements will be evaluated by the Inspector/Investigator.



# CPD MONITORING – Communication/Reporting timelines

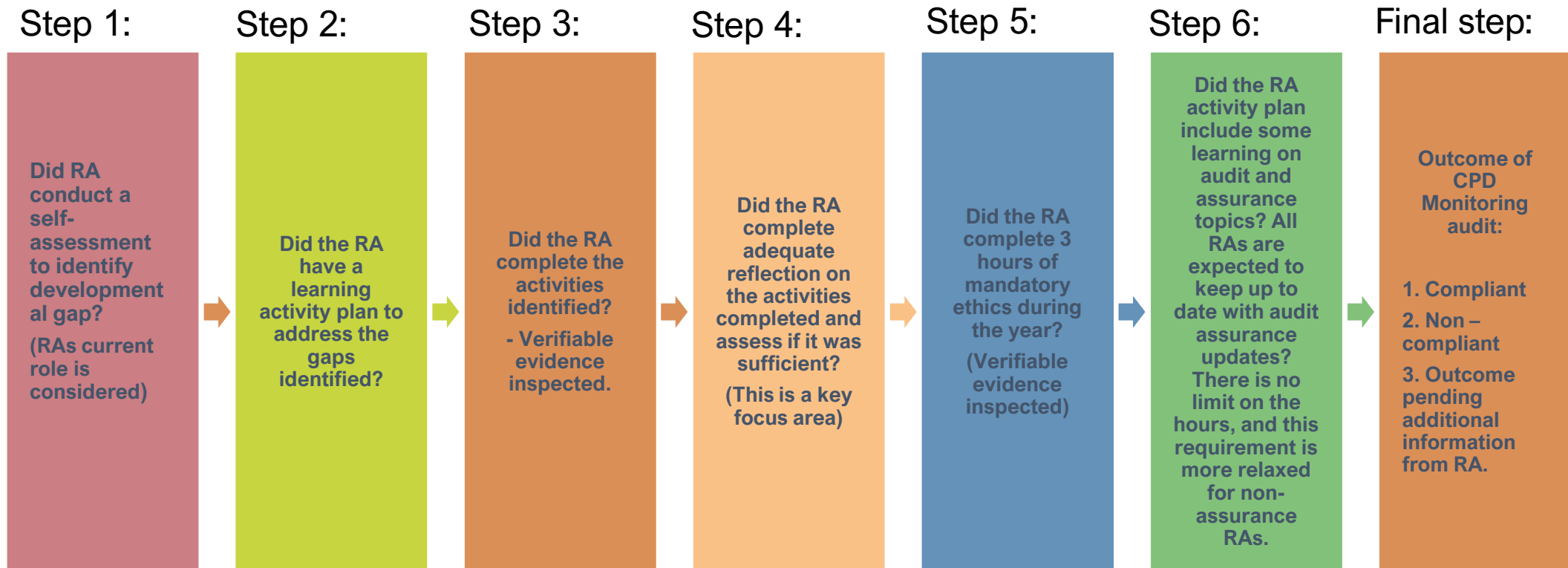


# CPD Monitoring Verification Process

Once selected for CPD monitoring, the RAs are required to submit the following for verification and review:

1. Description of their current role (Job description)
2. Self-assessment of development needs
3. Learning activity plans
4. Completed learning and development activities.
5. Reflective activity and results; and
6. Revision to the learning and development plan, where applicable
7. Evidence of 3 hours of ethics (mandatory requirement)
8. Evidence of Audit and Assurance CPD compliance within the CPD compliance framework
9. A conclusion on whether the RA has assessed themselves to be CPD **compliant or non-compliant** given the evidence submitted.

# Evaluating CPD compliance status - How we audit?



## Notes:

- ❖ The review of the CPD records does include the verification of the completion of learning activities. The RAs are required to provide details of the verifiable CPD activities undertaken for the year along with all relevant supporting documentation, i.e., proof of verifiable audit, assurance, ethics and other relevant CPD hours.
- ❖ The RA is expected to document their detailed review and document their thought process of whether the actions or activities carried out to address development gaps identified were sufficient and they addressed the professional development shortfall.
- ❖ The RA must assess whether there is a need to revise their CPD plan. For example: just saying 'activity completed' is not sufficient, the RA must document whether the gap identified was adequately addressed by the learning activity undertaken.
- ❖ There are no prescribed hours except for ethics with a mandatory requirement for 3 hours.
- ❖ Based on the learning plan submitted by the RAs, we then review their reflection on the training attended and confirm by checking the proof of attendance.
- ❖ Non verifiable activities such reading an article may be included although not required and with the new policy, the RA must reflect on what they have learnt from those non verifiable activities if applicable.