



HONG KONG INSTITUTION FOR CERTIFIED AUDITORS

香港專業審核師學會

The Secretary, Room 108, 1/F Sun Ling Plaza, 30 On Kui Street, Fanling, New Territories

Tel: 2789 2389

HomePage: <http://www.hkica.org> ; Email: info@hkica.org

HKICA05E <u>Guidelines for Counting Continuing Professional Development Unit (CPDU)</u> (Issue 2.1 with effect from 27 January 2016)	
Activities	CPDUs
Training course, seminar or workshop on relevant topics ^{Note1} (Internal training and workshops on relevant topics are also counted ^{Note2})	1 CPDU for candidate attending workshops or seminars for each contact hour
Speaker on relevant topics at a conference or seminar	1 CPDU per 30 minutes
Member or moderator on relevant topics at a conference, symposium or workshop	5 CPDUs per activity
Author or co-author of an article published in a refereed journal	30 CPDUs per article (author) 20 CPDUs per article (co-author)
Author or co-author of an relevant article published in a non-refereed journal	15 CPDUs per article (author) 10 CPDUs per article (co-author)
Author or co-author of textbook on relevant field	30 CPDUs (author) 20 CPDUs (co-author)
Developer of content of a new approved courseware	3 CPDUs per 1 hour courseware delivery

Activities	CPDUs
Board or committee member of auditing organizations and/or government agencies ^{Note 3}	20 CPDUs (board) per annum
Contribution of examination questions for HKICA scheme ^{Note 4}	0.5 CPDU for multiple choice and short questions (including answers) 1 CPDU for long questions
Examiner of HKICA	1 CPDU for each contact hour for witness evaluation

The above guidelines for counting CPDUs are subjected to periodic review.

A **Certified Internal Auditor** (Audit(I)) , **Assistant Auditor** ((Audit(As))) and **Certified Lead Auditor** ((Audit(L))) must accrue a minimum of 10 Continuing Professional Development Units (CPDUs) during each three-year certification cycle by participating in any one or more activities as listed in the table above.

A **Certified Auditor** (Audit(A)) must accrue a minimum of 20 Continuing Professional Development Units (CPDUs) during each three-year certification cycle by participating in any one or more activities as listed in the table above, 10 of the CPDUs should be approved by HKICA.

Explanatory notes:

■ Note 1:

- a) The Governing Council of HKICA reserves the right in decision of CPDUs gained of seminar, workshop and/or courses other than those organized by Hong Kong Institution of Certified Auditors (HKICA) or approved training providers. Refer to the website www.hktic.oeg for lists of training courses and approved courses that CPDUs are counted.
- b) Certified personnel attending courses, workshop and/or seminar of similar topics could only gain CPDUs for one of these courses, workshop and/or seminar.

- Note 2:
 - a) Internal training should be organized in similar structure as external training with training materials, assessment and attendance or assessment certificate.
 - b) Pre-approval of number of CPDUs for an internal training course should be sought from the Governing Council of HKICA prior to commencement of the course.
- Note 3: Auditing organizations and government agencies refer to the Hong Kong Institution of Certified Auditors (HKICA), the Council of Testing and Certification (CTC), Qualification Framework (QF) and Hong Kong Accreditation Services (HKAS).
- Note 4: CPDUs will be granted subject to acceptance and approval of the questions by the Examination Board of HKICA.

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