



CPD RECORD: GENERAL PRACTITIONER EXAMPLES CPD RECORD (Using free form CPD form)

As part of your Annual Return, ICAS ask you to self-certify that you have met your CPD requirements for that year through undertaking 'The ICAS Professional Development Process'. This process is something that you will probably be doing to some extent anyway, either mentally or as part of your organisation's annual performance review process.

If selected for monitoring purposes, you will be asked to send in your CPD record for review by ICAS. Your CPD record can be in any format but we recommend this pro-forma CPD planning and recording document to help you plan your CPD activities and record your progression through ICAS' Professional Development Process. A copy of this document is also available from the ICAS website [here](#)

Personal Details

Full Name: *Mr General Practitioner*

Membership ID *MXXXXX*

CPD YEAR : 2013

STEP 1- Define current and future role(s)

What is expected of you in your current role?

You may like to consider the expectations being placed upon you by employers, clients, colleagues, regulators and the public, and your ethical obligations to them. Consideration can be given to your future career options and goals.

I am a partner in a three partner firm. I have a broad portfolio of clients in different industries, most of which are owner managed. Therefore, the range of work, and associated queries from clients, is diverse. Clients expect me to comply with the statutory requirements and deadlines, while helping to minimise their tax bill based on their circumstances. As a CA, I am expected to act with integrity and therefore I have to be mindful of the ethical implications at all times.

I am responsible for 9 staff, and I try to ensure they are continuing to develop where possible. I have to make sure I can answer their technical queries and provide guidance and support, but I do expect that they use their initiative to investigate technical issues themselves.

My fellow partners are also general practitioners and they expect me to remain up to date with the latest financial reporting changes to allow us to consult with each other and help out whenever possible.

STEP 2 – Decide on your training and development needs

What skills and knowledge do you need to maintain or develop to meet these expectations and what training gaps have you identified as a result? This could include personal as well as technical skills, especially if you manage others.

You are encouraged to carry out this assessment at the start of the year but this assessment is expected to be ongoing to take into account any changes in role, organisation or business environment.

You are required to keep a copy of this record for three years.

I need to make sure I stay up to date with any technical developments in financial reporting and tax. We have recently implemented a new appraisal system and as the HR partner for the firm, I need to ensure we are adopting best practice.

I am also the firm's MLRO, therefore I would like to ensure we are still complying with the necessary requirements.

STEP 3- Identifying CPD activities

How will you address your development needs? You are encouraged to use this section of the record to diary or list the CPD activities you are aiming to undertake throughout the year.

A wide range of activities can be recognised for CPD purposes and is recommended. If you can identify a meaningful learning outcome from a particular activity then it will be valid for CPD purposes

- *I need to get up to date with tax issues via a course preferably*
- *I need to learn more about the agricultural industry given my client base*
- *I need to get up to speed with the new FRS 102 and FRSSE*
- *I need some HR training given my staff management requirements*
- *I would like to find out more about real time information*
- *I am the MLRO so need to ensure I am up to date on Anti-Money Laundering requirements*

Other CPD activity involves reading CA magazine, FRC bulletins and other technical and business material to ensure knowledge stays up to date.

STEP 4 – Reflect and Record

This section of the record should be used to record when you have undertaken a CPD activity.

For each activity, what were the key learning points? How have you applied them? How do they address your needs listed in Step 2?

Courses:

12 March 2013: Topical Tax Issues and General Tax update (face to face course by external provider)

- *Very helpful annual update providing updated tax information and tax planning guidance.*

1 May 2013: Accounting for farmers (face to face course by external provider)

- *Relevant course giving specialist consideration for a number of clients in portfolio.*

17 October 2013: Preparing to implement the new UK GAAP (FRS 102 and FRSSE) (face to face course by external provider)

- *Useful material with a number of action points to start considering with the other partners in advance of the implementation date.*

Online:

15 April 2013: Getting the Most out of your Appraisals (Webinar)

- *Very useful summary of how to conduct appraisals and ask the right questions. Action – to share this with other partners.*

12 June 2013: Real Time Information (Webinar/online programme)

- *Useful course on the impact of RTI on clients.*

You are required to keep a copy of this record for three years.

25 November 2013: Money Laundering Update (Webinar)

- *Good refresher on the requirements and also touched on the Bribery Act. To action staff refresher training in 2014.*

In summary, what were the most important things you learned last year? What were the tangible outcomes of these for your business?

Primarily, the most important thing which requires the most action is assessing the impact that FRS 102 will have on our clients and ensuring we engage with them early.