# ****CAPA CPD Toolkit****

* + - 1. [Module Evaluation](https://cpdtoolkitcapa.com/apex/f?p=280715:38:14393353124966)

**STEP 2 | Assess and Evaluate**

An evaluation table is presented that is intended to facilitate assessment of the present position of the PAO and identification of achievable objectives for development. In the evaluation table aspects are selected from the CAPA Maturity Model that is relevant for the module.

Templates are made available to support evaluation, and to support implementation of an action plan.

For each aspect of the Key Topic, five levels of maturity are considered, ranging from ad hoc or no practice to best practice. Key characteristics that can be used as assessment criteria are identified for each level of maturity.

The most important distinction for the toolkit probably is that between level 2, Informal Practice, and level 3, Good Practice. However, considering the difference between PAOs that may consider the use of the toolkit, all levels are included. Use of the decision table makes it possible for a PAO to evaluate its own position and, based on the evaluation, to identify priorities for an action plan.

**M1 Evaluation**

To facilitate the preparation of a PAO specific action plan for Market Assessment and Strategic Considerations an evaluation table is presented that is intended to facilitate evaluation of the present position of the PAO and identification of achievable objectives for development. In the evaluation table aspects are selected from the CAPA Maturity Model that are relevant for market assessment and strategic considerations in regard to CPD

A distinction is made between:

* Regulatory Environment, and
* Strategic Analysis

For the Regulatory Environment attention is given to PAO characteristics, PAO regulation and CPD requirements. Unlike other key topics in the toolkit, it may not be possible to change the regulatory environment of the PAO as regulation can for example be the responsibility of government agencies. In this regard development of an action plan can be irrelevant. However, the evaluation of the regulatory environment is important as the results can provide insight in scope and possibilities for CPD development.

For the Strategic Analysis a distinction is made between market conditions for CPD and market strategy for CPD. For both components evaluation of the present position is important input for the development of an action plan for market strategy.

**M2 Evaluation**

To facilitate the preparation of a PAO specific action plan for Governance of CPD, a distinction is made between:

* Governance Structure, and
* Policy and Compliance Framework

For the Governance Structure attention is given to the overall structure, to responsibility for CPD, to membership categories, and to governance documentation. For the Policy and Compliance Framework attention is given to CPD policy, CPD requirements, and CPD organization.

**M3 Evaluation**

To facilitate the preparation of a PAO specific action plan for Mandatory CPD, a distinction is made between:

* CPD Requirements
* Measurement of CPD
* Monitoring and Enforcement

For CPD requirements a distinction is made between CPD requirements for accountants and for auditors. This is followed by consideration of verifiable and non-verifiable CPD and of waiver policy. Measurement of CPD starts with general considerations on measurement methodology, followed by specifics of output-based, input-based and combination approaches to measurement. For monitoring and enforcement of CPD attention is given to monitoring, to supervision, to enforcement and to documentation.

Case studies are made available of PAOs from countries with different legal traditions and economic background. The objective of the case studies is to illustrate options for mandatory CPD and to assist PAOs to select an approach that is appropriate in their situation.

**M4 Evaluation**

To facilitate the preparation of a PAO specific action plan for Approaches to CPD, a distinction is made between:

* Training Needs Analysis,
* Content Development, and
* Content Delivery

For Training Needs Analysis attention is given to competences for accountants, competences for auditors, member needs analysis, and competence approach to CPD. For Content Development attention is given to objective, expertise and resources, development method and quality assurance. For Content Delivery attention is given to market analysis, content delivery by the PAO, accreditation of external providers and accreditation of employers.

**M5 Evaluation**

To facilitate the preparation of a PAO specific action plan for the operational mode, a distinction is made between:

* Business Management,
* Performance Management, and
* Administration

For business management attention is given to the delivery model for CPD, membership satisfaction in regard to CPD, marketing of CPD, and to financial considerations. Use of the evaluation model makes it possible for a PAO to consider development of its business management for CPD in the context of its present and intended future position in its market.

For performance management distinctions can be made between activity management of CPD, allocation of resources, budget, costing and pricing, and to communication with prospective clients and participants. Present and future performance management is a cornerstone for a successful CPD program.

For administration the focus should be on administration systems and processes, on payments and enrolments, and on oversight of the operational model.

**STEP 2 | Assess and Evaluate**

The full (1) Evaluation Tables and (2) Action Plan templates are provided in a separate document. Below is a guide showing examples from the extracted document on how to use the tables and templates.

**TABLE | M1 Evaluation: Current Evaluation Table**

[PAO to assess their current CPD activities across each key topic and aspect. Identify the *current level* of practice and select a tick for each row]

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| **Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
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| **Regulatory Environment** | PAO characteristics | No or limited recognition of the need for a PAO |  | Group of committed individuals undertaking PAO activities |  | PAO in place with staff appointed: working to meet market needs |  | Recognised by peer organizations and market stakeholders |  | Recognised by the public as fulfilling a key societal role |  |
|   | PAO regulation | No engagement with government and/or regulatory authorities |  | Limited engagement with government and/or regulatory authorities |  | Formal government recognition and collaboration with government and/or regulatory authorities |  | Statutory recognition in legislation and/or charter |  | Planned, regular and effective liaison with government and/or regulatory authorities |  |
|   | CPD requirements | No CPD system |  | CPD is voluntary |  | CPD policy established |  | CPD policy monitored by collecting and evaluating member reports on CPD |  | Policy monitored and non-compliance addressed via investigation and discipline |  |
| **Strategic Analysis** | Market conditions for CPD | No consideration of market conditions |  | Informal consideration of market conditions |  | Active promotion of CPD |  | Strategic framework for consideration of market conditions |  | Regular monitoring and evaluation of market conditions |  |
|   | Market strategy for CPD | No business model or strategic plan for CPD |  | Short term and informal approach; limited policy framework |  | Identified business objectives; strategic planning framework |  | Strategic plan implemented and monitored |  | Performance monitored against strategy |  |

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| **TABLE | M1 Evaluation: Planned Evaluation Table** [Allows the PAO to consider the desired or planned level of maturity. Identify the *planned level* of practice and select a tick for each row] | **Save**   |

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| **Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Regulatory Environment** | PAO characteristics | No or limited recognition of the need for a PAO |  | Group of committed individuals undertaking PAO activities |  | PAO in place with staff appointed: working to meet market needs |  | Recognised by peer organizations and market stakeholders |  | Recognised by the public as fulfilling a key societal role |  |
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|   | CPD requirements | No CPD system |  | CPD is voluntary |  | CPD policy established |  | CPD policy monitored by collecting and evaluating member reports on CPD |  | Policy monitored and non-compliance addressed via investigation and discipline |  |
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**TABLE |M1 Assign Priorities and Timelines: Allocation Table**

[Once the *current level* and *planned level* are assigned, the PAO then (1) determines where it is high, medium or low priority to address each specific matter and also (2) identified a time frame for action. After completing this step, proceed to draft comprehensive and detailed Action Plan using the template.]

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| **Key topic** | **Aspect** | **Current Maturity Level**[insert selected practice]  | **Planned Maturity Level**[insert selected practice]  | **Priority** | **Timeline** | **DetailedActivity** |
| --- | --- | --- | --- | --- | --- | --- |
| **Regulatory Environment** | PAO characteristics |  |  | Priority | Timeline | Refer to Action Plan template |
|   | PAO regulation |  |  | Priority | Timeline | Refer to Action Plan template |
|   | CPD requirements |  |  | Priority | Timeline | Refer to Action Plan template |
| **Strategic Analysis** | Market conditions for CPD |  |  | Priority | Timeline | Refer to Action Plan template |
|   | Market strategy for CPD |  |  | Priority | Timeline | Refer to Action Plan template |

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| **TABLE | M2 Evaluation: Current Evaluation Table** [PAO to assess their current CPD activities across each key topic and aspect. Identify the *current level* of practice and select a tick for each row] |  |
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| **Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Governance Structure** | Governance structure for CPD | No established leadership or governance structure |  | Voluntary leadership and governance structure |  | Established leadership and governance structure |  | Board and committee structure with formal Terms of Reference |  | Independents involved in Board and committees; clear distinction between volunteer and secretariat roles |  |
|   | Responsibility for CPD | No formal constitution or charter |  | Informal constitution or charter |  | Established constitution or charter; separation of governance and management roles and accountabilities |  | Established and effective secretariat |  | Effective review, performance monitoring and performance development |  |
|   | Membership categories | Informal membership or association; no register |  | Membership register in place |  | Online membership database |  | Online membership database in place capturing information to enable segmentation of CPD; |  | Sophisticated CRM system in place |  |
|   | Governance documentation for CPD | No corporate governance documentation |  | Informal governance documentation; limited governance administration |  | Established governance documentation e.g. constitution, by-laws, policies and procedures |  | Effective and complete governance documentation |  |  |  |
| **Policy and Compliance Framework** | CPD Policy | No system for CPD |  | CPD is voluntary |  | CPD Policy established |  | CPD Policy monitored |  | Non-compliance addressed via investigation and discipline |  |
|   | CPD Requirements | No on-going membership requirements for CPD |  | CPD expected but not a requirement for on-going membership |  | CPD recognized as a requirement for membership |  | CPD monitored and declarations by members required |  | CPD as a requirement for on-going membership monitored and enforced |  |
|   | CPD Organization | CPD volunteer led and sponsored |  | Limited staff focus for CPD |  | Active promotion of CPD and its importance; specific staff focus for CPD |  | CPD committee involvement; dedicated staff established |  | Comprehensive reporting to Board/Council |  |

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**TABLE | M2 Evaluation: Planned Evaluation Table**

[Allows the PAO to consider the desired or planned level of maturity. Identify the *planned level* of practice and select a tick for each row]

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| **Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
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**TABLE |M2 Assign Priorities and Timelines: Allocation Table**

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| **M2 Key topic** | **Aspect** | **Current Maturity Level**[insert selected practice]  | **Planned Maturity Level**[insert selected practice]  | **Priority** | **Timeline** | **DetailedActivity** |
| --- | --- | --- | --- | --- | --- | --- |
| **Governance Structure** | Governance structure for CPD |  |  | Priority | Timeline | Refer Action Plan template |
|   | Responsibility for CPD |  |  | Priority | Timeline | Refer Action Plan template |
|   | Membership categories |  |  | Priority | Timeline | Refer Action Plan template |
|   | Governance documentation for CPD |  |  | Priority | Timeline | Refer Action Plan template |
| **Policy and Compliance Framework** | CPD Policy |  |  | Priority | Timeline | Refer Action Plan template |
|   | CPD Requirements |  |  | Priority | Timeline | Refer Action Plan template |
|   | CPD Organization |  |  | Priority | Timeline | Refer Action Plan template |

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**TABLE | M3 Evaluation: Current Evaluation Table**

[PAO to assess their current CPD activities across each key topic and aspect. Identify the *current level* of practice and select a tick for each row]

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| **Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **CPD Requirements** | CPD requirements for accountants | No CPD requirements for accountants | Adhoc Level | CPD expected but not a requirement for accountants | Informal Level | CPD recognised as a requirement for ongoing membership for accountants | Good Level | CPD is monitored and declarations by members required annually for accountants | Strong Level | CPD is monitored and enforced for accountants | Best Level |
|   | CPD requirements for auditors | No CPD requirements for audit professionals | Adhoc Level | CPD expected but not a requirement for auditors | Informal Level | CPD recognised as a requirement for ongoing membership for auditors | Good Level | CPD is monitored and declarations by members required annually for auditors | Strong Level | CPD is monitored and enforced for auditors | Best Level |
|   | Verifiable and non-verifiable CPD | No distinction between verifiable and non-verifiable CPD | Adhoc Level | Informal distinction between verifiable and non-verifiable CPD | Informal Level | Criteria for distinction between verifiable and non-verifiable CPD | Good Level | Requirements for verifiable and non-verifiable CPD | Strong Level | Monitoring and enforcement of requirements for verifiable and non-verifiable CPD | Best Level |
|   | Waiver policy | No consideration of waiver policy and exemptions | Adhoc Level | Informal consideration of waiver policy and exemptions | Informal Level | Criteria for waiver policy and exemptions | Good Level | Requirements for waiver policy and exemptions | Strong Level | Monitoring and enforcement of waiver policy and exemptions | Best Level |
| **Measurement of CPD** | Measurement methodology | No consideration of measurement methodology | Adhoc Level | Informal consideration of measurement methodology | Informal Level | Selection of measurement methodology | Good Level | Monitoring of measurement methodology | Strong Level | Monitoring and enforcement of measurement methodology | Best Level |
|   | Output-based approach to measurement | No criteria for output-based approach to measurement | Adhoc Level | Informal criteria for output-based approach to measurement | Informal Level | Established criteria for output-based approach to measurement | Good Level | Regular evaluation of criteria for output-based approach to measurement | Strong Level |  | Best Level |
|   | Input-based approach to measurement | No criteria for input-based approach to measurement | Adhoc Level | Informal criteria for input-based approach to measurement | Informal Level | Established criteria for input-based approach to measurement | Good Level | Regular evaluation of criteria for input-based approach to measurement | Strong Level |  | Best Level |
|   | Combination approach to measurement | No criteria for combination approach to measurement | Adhoc Level | Informal criteria for combination approach to measurement | Informal Level | Established criteria for combination approach to measurement | Good Level | Regular evaluation of criteria for combination approach to measurement | Strong Level | Regular evaluation of criteria for combination approach to measurement | Best Level |
| **Monitoring and Enforcement** | Monitoring of CPD | No criteria for monitoring of CPD | Adhoc Level | Informal criteria for monitoring of CPD | Informal Level | Established criteria for monitoring of CPD | Good Level | Regular monitoring of CPD | Strong Level | Regular monitoring and evaluation of CPD | Best Level |
|   | Supervision of CPD | No supervision of external training providers | Adhoc Level | Informal supervision of external training providers | Informal Level | Regular supervision of external training providers | Good Level | Criteria established for accreditation of external training providers; | Strong Level | Accreditation of external training providers monitored and enforced | Best Level |
|   | Enforcement of CPD | No regulation of CPD | Adhoc Level | Informal regulation of CPD | Informal Level | Established criteria for enforcement of CPD | Good Level | Enforcement of CPD regulatory monitored | Strong Level | Enforcement of CPD regulatory monitored and enforced (disciplinary actions) | Best Level |
|   | CPD documentation | No documentation of CPD | Adhoc Level | Informal documentation of CPD | Informal Level | Established documentation of CPD | Good Level | Effective and complete documentation of CPD with individual evidence records | Strong Level |  | Best Level |

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**TABLE | M3 Evaluation: Planned Evaluation Table**

[Allows the PAO to consider the desired or planned level of maturity. Identify the *planned level* of practice and select a tick for each row]

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| **Key topic** | **Aspect** | **Adhoc Practice** |  | **Informal Practice** |  | **Good Practice** |  | **Strong Practice** |  | **Best Practice** |  |
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|   | Verifiable and non-verifiable CPD | No distinction between verifiable and non-verifiable CPD |  | Informal distinction between verifiable and non-verifiable CPD |  | Criteria for distinction between verifiable and non-verifiable CPD |  | Requirements for verifiable and non-verifiable CPD |  | Monitoring and enforcement of requirements for verifiable and non-verifiable CPD |  |
|   | Waiver policy | No consideration of waiver policy and exemptions |  | Informal consideration of waiver policy and exemptions |  | Criteria for waiver policy and exemptions |  | Requirements for waiver policy and exemptions |  | Monitoring and enforcement of waiver policy and exemptions |  |
| **Measurement of CPD** | Measurement methodology | No consideration of measurement methodology |  | Informal consideration of measurement methodology |  | Selection of measurement methodology |  | Monitoring of measurement methodology |  | Monitoring and enforcement of measurement methodology |  |
|   | Output-based approach to measurement | No criteria for output-based approach to measurement |  | Informal criteria for output-based approach to measurement |  | Established criteria for output-based approach to measurement |  | Regular evaluation of criteria for output-based approach to measurement |  |  |  |
|   | Input-based approach to measurement | No criteria for input-based approach to measurement |  | Informal criteria for input-based approach to measurement |  | Established criteria for input-based approach to measurement |  | Regular evaluation of criteria for input-based approach to measurement |  |  |  |
|   | Combination approach to measurement | No criteria for combination approach to measurement |  | Informal criteria for combination approach to measurement |  | Established criteria for combination approach to measurement |  | Regular evaluation of criteria for combination approach to measurement |  | Regular evaluation of criteria for combination approach to measurement |  |
| **Monitoring and Enforcement** | Monitoring of CPD | No criteria for monitoring of CPD |  | Informal criteria for monitoring of CPD |  | Established criteria for monitoring of CPD |  | Regular monitoring of CPD |  | Regular monitoring and evaluation of CPD |  |
|   | Supervision of CPD | No supervision of external training providers |  | Informal supervision of external training providers |  | Regular supervision of external training providers |  | Criteria established for accreditation of external training providers; |  | Accreditation of external training providers monitored and enforced |  |
|   | Enforcement of CPD | No regulation of CPD |  | Informal regulation of CPD |  | Established criteria for enforcement of CPD |  | Enforcement of CPD regulatory monitored |  | Enforcement of CPD regulatory monitored and enforced (disciplinary actions) |  |
|   | CPD documentation | No documentation of CPD |  | Informal documentation of CPD |  | Established documentation of CPD |  | Effective and complete documentation of CPD with individual evidence records |  |  |  |

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**TABLE |M3 Assign Priorities and Timelines: Allocation Table**

[Once the *current level* and *planned level* are assigned, the PAO then (1) determines where it is high, medium or low priority to address each specific matter and also (2) identified a time frame for action. After completing this step, proceed to draft comprehensive and detailed Action Plan using the template.]

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|

| **Key topic** | **Aspect** | **Current Maturity Level**[insert selected practice]  | **Planned Maturity Level**[insert selected practice]  | **Priority** | **Timeline** | **DetailedActivity** |
| --- | --- | --- | --- | --- | --- | --- |
| **CPD Requirements** | CPD requirements for accountants |  |  | Priority | Timeline | Refer Action Plan template |
|   | CPD requirements for auditors |  |  | Priority | Timeline | Refer Action Plan template |
|   | Verifiable and non-verifiable CPD |  |  | Priority | Timeline | Refer Action Plan template |
|   | Waiver policy |  |  | Priority | Timeline | Refer Action Plan template |
| **Measurement of CPD** | Measurement methodology |  |  | Priority | Timeline | Refer Action Plan template |
|  | Output-based approach to measurement |  |  | Priority | Timeline | Refer Action Plan template |
|  | Input-based approach to measurement |  |  | Priority | Timeline | Refer Action Plan template |
|   | Combination approach to measurement |  |  | Priority | Timeline | Refer Action Plan template |
| **Monitoring and Enforcement** | Monitoring of CPD |  |  | Priority | Timeline | Refer Action Plan template |
|   | Supervision of CPD |  |  | Priority | Timeline | Refer Action Plan template |
|   | Enforcement of CPD |  |  | Priority | Timeline | Refer Action Plan template |
|   | CPD documentation |  |  | Priority | Timeline | Refer Action Plan template |

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**TABLE | M4 Evaluation: Current Evaluation Table**

[PAO to assess their current CPD activities across each key topic and aspect. Identify the *current level* of practice and select a tick for each row]

|  |
| --- |
|  |
|

| **Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Training Needs Analysis** | Competences and capabilities of accountants | No consideration of IES for CPD |  | Consideration of IES for CPD |  | Defined plan to address IES for CPD |  | Adoption and implementation of IES for CPD |  | Ongoing commitment to continuous improvement |  |
|   | Competences and capabilities of auditors | No consideration of IES for CPD |  | Consideration of IES for CPD |  | Defined plan to address IES for CPD |  | Adoption and implementation of IES for CPD |  | Ongoing commitment to continuous improvement |  |
|   | Member needs analysis | No consideration of member needs |  | Informal consideration of member needs |  | Structured consideration of member needs |  | Regular consideration of member needs based on membership categories |  | Systematic monitoring and evaluation of member needs |  |
|   | Competence approach to CPD | No competence approach to CPD |  | Informal competence approach to CPD |  | Established criteria for competence approach to CPD |  | Executing and implementing the requirements of IES |  | Regular evaluation and setting priorities for the competence approach to CPD |  |
| **Content Development** | Objective | No consideration of objectives |  | Informal consideration of objectives |  | Structured consideration of objectives |  | Regular consideration of objectives |  | Systematic consideration and evaluation of objectives |  |
|   | Expertise and resources | Expertise and resources not available |  | Quality of training inconsistent and not measured |  | Links established with universities and other training providers |  | Quality of training regularly evaluated and measured |  | On-line CPD to support extensive program |  |
|   | Development method | Content development not considered |  | Informal approach to content development |  | Structured approach to content development |  | Systematic consideration and evaluation of content development |  |  |  |
|   | Quality assurance | Quality assurance |  | Informal approach to quality assurance |  | Structured approach to quality assurance |  | Learning outcomes verified and measured |  |  |  |
| **Content Delivery** | Market analysis | No planning of training program; volunteer trainers |  | Informal planning and delivery of training program |  | Reasonable training program established |  | Comprehensive training program |  | Dynamic program - topics regularly evaluated and prioritised |  |
|   | Content delivery by the PAO | Limited and ad hoc training courses |  | Program influenced by supply and not demand |  | Some regular, competent presenters identified |  | Pool of competent trainers identified |  | Trainer accreditation requirements implemented |  |
|   | Accreditation of external providers | No accreditation of external providers |  | Informal accreditation of external providers |  | Structured accreditation of external providers |  | Accreditation of external providers monitored and evaluated |  | Accreditation outcomes verified and measured |  |
|   | Accreditation of employers | No accreditation of employers |  | Informal accreditation of employers |  | Structured accreditation of employers |  | Accreditation of employers monitored and evaluated |  | Accreditation outcomes verified and measured |  |

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**TABLE | M4 Evaluation: Planned Evaluation Table**

[Allows the PAO to consider the desired or planned level of maturity. Identify the *planned level* of practice and select a tick for each row]

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|

| **Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Training Needs Analysis** | Competences and capabilities of accountants | No consideration of IES for CPD |  | Consideration of IES for CPD |  | Defined plan to address IES for CPD |  | Adoption and implementation of IES for CPD |  | Ongoing commitment to continuous improvement |  |
|   | Competences and capabilities of auditors | No consideration of IES for CPD |  | Consideration of IES for CPD |  | Defined plan to address IES for CPD |  | Adoption and implementation of IES for CPD |  | Ongoing commitment to continuous improvement |  |
|   | Member needs analysis | No consideration of member needs |  | Informal consideration of member needs |  | Structured consideration of member needs |  | Regular consideration of member needs based on membership categories |  | Systematic monitoring and evaluation of member needs |  |
|   | Competence approach to CPD | No competence approach to CPD |  | Informal competence approach to CPD |  | Established criteria for competence approach to CPD |  | Executing and implementing the requirements of IES |  | Regular evaluation and setting priorities for the competence approach to CPD |  |
| **Content Development** | Objective | No consideration of objectives |  | Informal consideration of objectives |  | Structured consideration of objectives |  | Regular consideration of objectives |  | Systematic consideration and evaluation of objectives |  |
|   | Expertise and resources | Expertise and resources not available |  | Quality of training inconsistent and not measured |  | Links established with universities and other training providers |  | Quality of training regularly evaluated and measured |  | On-line CPD to support extensive program |  |
|   | Development method | Content development not considered |  | Informal approach to content development |  | Structured approach to content development |  | Systematic consideration and evaluation of content development |  |  |  |
|   | Quality assurance | Quality assurance |  | Informal approach to quality assurance |  | Structured approach to quality assurance |  | Learning outcomes verified and measured |  |  |  |
| **Content Delivery** | Market analysis | No planning of training program; volunteer trainers |  | Informal planning and delivery of training program |  | Reasonable training program established |  | Comprehensive training program |  | Dynamic program - topics regularly evaluated and prioritised |  |
|   | Content delivery by the PAO | Limited and ad hoc training courses |  | Program influenced by supply and not demand |  | Some regular, competent presenters identified |  | Pool of competent trainers identified |  | Trainer accreditation requirements implemented |  |
|   | Accreditation of external providers | No accreditation of external providers |  | Informal accreditation of external providers |  | Structured accreditation of external providers |  | Accreditation of external providers monitored and evaluated |  | Accreditation outcomes verified and measured |  |
|   | Accreditation of employers | No accreditation of employers |  | Informal accreditation of employers |  | Structured accreditation of employers |  | Accreditation of employers monitored and evaluated |  | Accreditation outcomes verified and measured |  |

 |

**TABLE |M4 Assign Priorities and Timelines: Allocation Table**

[Once the *current level* and *planned level* are assigned, the PAO then (1) determines where it is high, medium or low priority to address each specific matter and also (2) identified a time frame for action. After completing this step, proceed to draft comprehensive and detailed Action Plan using the template.]

|  |
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|

| **Key topic** | **Aspect** | **Current Maturity Level**[insert selected practice]  | **Planned Maturity Level**[insert selected practice]  | **Priority** | **Timeline** | **DetailedActivity** |
| --- | --- | --- | --- | --- | --- | --- |
| **Training Needs Analysis** | Competences and capabilities of accountants |  |  | Priority | Timeline | Refer Action Plan template |
|   | Competences and capabilities of auditors |  |  | Priority | Timeline | Refer Action Plan template |
|   | Member needs analysis |  |  | Priority | Timeline | Refer Action Plan template |
|   | Competence approach to CPD |  |  | Priority | Timeline | Refer Action Plan template |
| **Content Development** | Objective |  |  | Priority | Timeline | Refer Action Plan template |
|   | Expertise and resources |  |  | Priority | Timeline | Refer Action Plan template |
|   | Development method |  |  | Priority | Timeline | Refer Action Plan template |
|   | Quality assurance |  |  | Priority | Timeline | Refer Action Plan template |
| **Content Delivery** | Market analysis |  |  | Priority | Timeline | Refer Action Plan template |
|   | Content delivery by the PAO |  |  | Priority | Timeline | Refer Action Plan template |
|   | Accreditation of external providers |  |  | Priority | Timeline | Refer Action Plan template |
|   | Accreditation of employers |  |  | Priority | Timeline | Refer Action Plan template |

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**TABLE | M5 Evaluation: Current Evaluation Table**

[PAO to assess their current CPD activities across each key topic and aspect. Identify the *current level* of practice and select a tick for each row]

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|

| **Key topic** |  | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Business Management** |  | Delivery model for CPD | No delivery of CPD |  | Limited delivery of CPD |  | Reliance on external partners to deliver CPD |  | Delivery of CPD by the PAO in partnership with external partners |  | Web events, specialized CPD and conferences; e-learning and ICT platforms |  |
|   |  | Communication of CPD policy | Ad hoc communication with members |  | Informal communication with members |  | Regular and structured communication of policy |  |  |  |  |  |
|   |  | Marketing | No marketing of CPD |  | Limited marketing of CPD |  | Structured marketing of CPD |  | Multiple marketing channels used |  |  |  |
|   |  | Financial considerations for CPD | Ad hoc financial considerations |  | Limited budgeting and revenue generation |  | Structured income and expenditure CPD budgets |  | Budgets regularly reviewed against targets |  | Active financial management |  |
| **Performance Management** |  | Activity management for CPD | Ad hoc activity management for CPD |  | Informal activity management for CPD |  | Structured activity management for CPD |  | CPD management subject to overview and internal audit |  | Monitoring of performance outcomes on a regular basis |  |
|   |  | Allocation of resources | Ad hoc allocation of resources |  | Informal allocation of resources |  | Structured allocation of resources |  | Agreed performance outcomes |  | Monitoring of performance outcomes on a regular basis |  |

|  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **M5 Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
|   | Budget, costing and pricing | Ad hoc cost control |  | Limited cost control |  | Effective cost control |  | Budget linked to performance indicators |  | Budget linked to PAO’s overall budget planning cycle | l |
|   | Course fees charged | No clear policy |  | Courses generally provided for free or nominal amount |  | Course fees generally charged; distinction between members and non-members |  | Course fees charged: differential pricing for different membership groups |  |  |  |
| **Administration** | Administration systems | No facilities |  | Limited facilities |  | Robust administrative systems |  | Online administrative systems |  | Monitoring of performance outcomes on a regular basis |  |
|   | Administration processes | No formal processes |  | Ad hoc processes |  | Structured processes |  | IT systems used to run CPD processes |  |  |  |
|   | Payments and enrolments | No formal payments and enrolment systems |  | Ad hoc payments and enrolment systems |  | Structured payments and enrolment systems |  | IT enabled enrolment and payments systems |  |  |  |
|   | Oversight of the operational model | No operational oversight |  | Ad hoc oversight |  | Effective cost control |  | Internal audit |  | Independent audit committee |  |

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**TABLE | M5 Evaluation: Planned Evaluation Table**

[Allows the PAO to consider the desired or planned level of maturity. Identify the *planned level* of practice and select a tick for each row]

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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|

| **Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
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| **M5 Key topic** | **Aspect** | **Adhoc Practice** | **Adhoc Level** | **Informal Practice** | **Informal Level** | **Good Practice** | **Good Level** | **Strong Practice** | **Strong Level** | **Best Practice** | **Best Level** |
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|   | Course fees charged | No clear policy |  | Courses generally provided for free or nominal amount |  | Course fees generally charged; distinction between members and non-members |  | Course fees charged: differential pricing for different membership groups |  |  |  |
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|   | Administration processes | No formal processes |  | Ad hoc processes |  | Structured processes |  | IT systems used to run CPD processes |  |  |  |
|   | Payments and enrolments | No formal payments and enrolment systems |  | Ad hoc payments and enrolment systems |  | Structured payments and enrolment systems |  | IT enabled enrolment and payments systems |  |  |  |
|   | Oversight of the operational model | No operational oversight |  | Ad hoc oversight |  | Effective cost control |  | Internal audit |  | Independent audit committee |  |

 |

**TABLE |M5 Assign Priorities and Timelines: Allocation Table**

[Once the *current level* and *planned level* are assigned, the PAO then (1) determines where it is high, medium or low priority to address each specific matter and also (2) identified a time frame for action. After completing this step, proceed to draft comprehensive and detailed Action Plan using the template.]

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|

| **Key topic** | **Aspect** | **Current Maturity Level**[insert selected practice]  | **Planned Maturity Level**[insert selected practice]  | **Priority** | **Timeline** | **DetailedActivity** |
| --- | --- | --- | --- | --- | --- | --- |
| **Business Management** | Delivery model for CPD |  |  | Priority | Timeline | Refer Action Plan template |
|   | Communication of CPD policy |  |  | Priority | Timeline | Refer Action Plan template |
|   | Marketing |  |  | Priority | Timeline | Refer Action Plan template |
|   | Financial considerations for CPD |  |  | Priority | Timeline | Refer Action Plan template |
| **Performance Management** | Activity management for CPD |  |  | Priority | Timeline | Refer Action Plan template |
|   | Allocation of resources |  |  | Priority | Timeline | Refer Action Plan template |
|   | Budget, costing and pricing |  |  | Priority | Timeline | Refer Action Plan template |
|   | Course fees charged |  |  | Priority | Timeline | Refer Action Plan template |
| **Administration** | Administration systems |  |  | Priority | Timeline | Refer Action Plan template |
|   | Administration processes |  |  | Priority | Timeline | Refer Action Plan template |
|   | Payments and enrolments |  |  | Priority | Timeline | Refer Action Plan template |
|   | Oversight of the operational model |  |  | Priority | Timeline | Refer Action Plan template |

 |

**STEP 3 | Take Action**

# Action Plan for [to state M1, M2, M3, M4 or M5] | Key Topic [to state 1 or 2 or 3] | Aspect [to state 1 or 2 or 3]: [to state name of the Aspect]

Priority: [copy from ‘Assign priorities’ table] Timing: [copy from ‘Assign priorities’ table]

Objective: [to be completed in the box]

|  |
| --- |
| {Identify the overall objective} |

**Step by step activity required to achieve the objective**

Step 1: [to complete all required steps in the boxes below, to add boxes as needed]

|  |
| --- |
| {Set out the key steps to achieve the objective} |

Step 2:

|  |
| --- |
| {Set out the key steps to achieve the objective} |

Step 3:

|  |
| --- |
| {Set out the key steps to achieve the objective} |

Step 4:

|  |
| --- |
| {Set out the key steps to achieve the objective} |

Step 5:

|  |
| --- |
| {Set out the key steps to achieve the objective} |

Step 6:

|  |
| --- |
| {Set out the key steps to achieve the objective} |

# Outcome [to complete]

|  |
| --- |
| {Identify the outcome} |

**Key Stakeholders**

Responsibility (R): [to complete]

|  |
| --- |
| {Set out the key stakeholder} |

Accountability (A): [to complete]

|  |
| --- |
| {Set out the key stakeholder} |

Consult (C): [to complet

|  |
| --- |
| {Set out the key stakeholder} |

Inform (I): [to complete]

|  |
| --- |
| {Set out the key stakeholder} |

**Resources**

External Supports Required: [to complete]

|  |
| --- |
| {Identify the resource requirements} |

Internal Supports Required: [to complete]

|  |
| --- |
| {Identify the resource requirements} |

Total Budget Required: [to complete]

|  |
| --- |
| {Identify the resource requirements} |