PENAL PROVISIONS FOR NON-COMPLIANCE OF CPE GUIDELINES IN VARIOUS COUNTRIES

Sl No.	Country/Board	Penal Provisions
1.	**The Institute Of Chartered Accountants of Belize (Central America)**	■ CPE Committee may allow a grace period for compliance. If subsequent to the grace period the member has still not complied, notification will be given in writing to the Investigations Committee for their consideration. A copy of this referral will be forwarded to the member. ■ If the Investigations Committee is of the opinion that a prima facie case for non-compliance with the CPE guidelines has been made out against the member, the matter will be referred to the Disciplinary Committee for further action in accordance with the Institute's By-laws. *http://www.icab.bz/news/faqs-mainmenu-29/17-icac-continuing-professional-education-guidelines?start=5*
2.	**Japanese Institute of Certified Public Accountants (Japan)**	■ When members fail to submit CPE reports, JICPA follows up by sending them a reminder. ■ JICPA members are required to earn forty credits a year. If he or she does not earn forty credits in a year, he or she has to earn extra credits in the following year(s). CPE credit completion for audit team members of Audit Corporations is an important review subject for the Quality Control Review. *http://www.sec.gov/rules/pcaob/pcaob200303/jicpa062703.htm*
3.	**Institute of Chartered Accountants of Australia (Australia)**	■ An FCPA or CPA Member who cannot provide evidence of sufficient CPD commitment may be reverted to ASA status. ■ An associate member may be suspended and referred to a one person tribunal, ultimately leading to the possible forfeiture of membership. *http://www.cpaaustralia.com.au/cps/rde/xbcr/cpa-site/148853_My_CPD_Commitment_Update_WEB_0510.pdf*
4.	**The Institute of Chartered Accountants of Ireland (Ireland)**	Continued or **wilful failure to comply could result in you being excluded from membership**. *http://www.charteredaccountants.ie/CPD/Requirements/CPD-Guidance/*
5.	**Institute of Chartered Accountants of Scotland (Scotland)**	Non-compliance of CPE guideline will lead to Financial Penalty *http://www.icas.org.uk/site/cms/download/Regulation/RegComp_Annual_Review_2010.pdf*
6.	**The Institute of Chartered Accountants of Trinidad & Tobago**	**Membership Certificates will be withdrawn from members**. In addition, Practising Certificates will be withdrawn from practising members. *http://www.icatt.org/members-cpe.html*
7.	**Institute of Chartered Accountants of Jamaica (West Indies)**	■ Persistent non-compliance (that is frequent non-compliance), ***suspension of registration of membership may be applied until this breach is corrected***. ■ Chronic non- compliance (that is non-compliance with an attitude of intention not to comply), ***deregistration of membership will apply***. ■ Such other disciplinary actions as the ICAJ may determine to be appropriate, which could involve a combination of the sanctions foregoing. *http://www.icaj.org/pdf/CPD%20Returns%20Guidelines1.pdf*
8.	**Institute of Internal Auditors Singapore (Singapore)**	CPE reporting on or before the deadline by 30th April 2011. Failing to comply, your certification status will be moved to "inactive". *http://www.iia.org.sg/*
9.	**Gulf Co-Operation Council Accounting & Auditing Organisation (Saudi Arabia)**	■ Non – compliance with CPE requirements shall subject the member to penalties in accordance with the legal and regulatory rules adopted in member countries which may reach cancellation of membership. ■ Membership may be cancelled *http://www.sra.org.uk/solicitors/cpd/solicitors.page*
10.	**Malaysian Institute of Accountants (Malaysia)**	Members who fail to observe proper standards of professional conduct as set out in the by-laws may be required to answer a complaint before the Investigation and the Disciplinary Committees of the Institute. *http://www.mia.org.my/new/faqs.asp*
11.	**Hong Kong Society of Accountants (Hong Kong)**	Council shall refuse a member's application to renew his/her registration as a CPA if the member fails to comply with the CPD requirements as set down by the Council. *http://app1.hkicpa.org.hk/membership/cpd/mandatory/FAQ_05.php*
12.	**The Institute of Chartered Accountants of Pakistan (Pakistan)**	Non-compliance of CPD Directive will be reviewed by the CPD Committee and if deemed appropriate the matter may be referred to the Executive Committee. *http://www.icap.org.pk/web/links/11/faqs.php#q4*
13.	**New Mexico Public Accountancy Board**	■ Although a plan of action may be approved immediately upon receipt, the board reserves the right to levy a fine at a later date for late CPE of $10.00 per day not to exceed $1,000. ■ The board may waive this fine for good cause. ■ If all CPE requirements are not met within 90 days beyond the expiration date of the license, the license shall be subject to cancellation.
14.	**The Canadian Institute of Chartered Accountants (Canada)**	A member who is non-compliant with the CHIMA mandatory CPE policy will be decertified. *https://www.echima.ca/continuing-education*
15.	**The Institute of Internal Auditing Switzerland**	The Institute of Internal Auditing Switzerland automatically places a CIA in inactive status when the CIA fails to meet established CPE requirements. CIAs in the inactive status may not use the CIA designation. Any wrongful use of the CIA designation will be reported to the IIA's Ethics Committee for disciplinary action. *http://www.svir.ch/fileadmin/downloads/education/cia/E_Anforderungen_CPE.pdf*

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16.	China	Members may be removed from the register of members. *http://www2.accaglobal.com/members/cpd/review/*
17.	Institute of Chartered Accountants of Sri Lanka	Members who have not complied with the CPD requirements will be given an additional time frame of six months to comply. Persistent non compliance after being reminded by the CPD Secretariat, whether deliberate or unintentional, may be subject to disciplinary action. *http://www.icasrilanka.com/Logins/Members/CPD_Handbook.pdf*
18.	Certified General Accountants Association of British Columbia	Members who appear to be non-compliant with the CPD Requirements will go through a formal process involving a complaint, followed by an investigation and, if the member is found in breach, a resulting discipline actions is to be taken like imposing fines. *http://www.cga-bc.org/members.aspx?id=5942*
19.	New Mexico	(1) In cases where the board determines requirements have not been met, the board may grant an additional period of time in which CPE compliance deficiencies may be removed. Fraudulent reporting is a basis for disciplinary action. (2) Non-compliance will be subject to a minimum $250.00 fine and any other penalties deemed appropriate by the board as permitted by Section 20B of the act. *http://www.bestcpe.com/course_states/new_mexico.htm*
20.	Barbados	Graduate members must complete the minimum CPD requirements to transfer to corporate membership. ■ Corporate members who fail to meet the minimum CPD requirements will be invited to an interview with the CPD Sub-committee and an interim arrangement will be designed specifically for that member. Interim arrangements will be designed on a case by case basis. ■ Corporate members who blatantly reject the CPD program will be recommended for de-registration.
21.	The Oregon Board of Accountancy	**16-hour CPE penalty**. Licensees who submit an application for renewal of a permit and who have not complied with the CPE requirements are ***required to complete and report an additional 16 hours of qualifying CPE***. *http://arcweb.sos.state.or.us/rules/OARS_800/OAR_801/801_040.html*
22.	Texas State Board of Public Accountancy	**The license automatically revoked without prejudice and without further notice and hearing**. *http://www.soah.state.tx.us/pfdsearch/pfds/457%5C11%5C457-11-3190-pfd1.pdf*
23.	Minnesota Board of Accountancy	"Failure to report CPE, failure to obtain CPE required by this part, reporting of an amount less than that required, or fraudulently reporting CPE is a basis for disciplinary action under Minnesota Statutes, Section 326A.08. A licensee not in compliance with this part on 30th June of each year shall be assessed a late processing fee of $50 for the first month, or partial month, of noncompliance and $25 per month, or partial month, of noncompliance thereafter until the date the licensee is in compliance with this part and provides documentation of compliance in writing to the board." *http://www.boa.state.mn.us/Licensing/licensees.aspx*
24.	Casualty Actuarial Society (Virginia, US)	CAS members who are listed as Non-Compliant with the CAS Continuing Education policy may be subject to administrative and other penalties (fines). *http://www.casact.org/education/index.cfm?fa=ceinfo*
25.	Tennessee State Board of Accountancy	(1) A penalty of eight (8) additional CPE hours will be assessed against license holders for each year they fail to meet the twenty (20) hour one (1) year minimum required by Rule 0020-5-.03 unless an extension of time is granted by the Board. (2) A penalty of eight (8) additional CPE hours will be assessed against those license holders who fail to meet the eighty (80) hour two (2) year minimum required by Rule 0020-5-.03 unless an extension of time under 0020-5-.07 is granted by the Board. (3) Any penalty assessed under this rule shall be completed within one hundred eighty (180) days of the end of notification of the deficiency. *http://www.tennessee.gov/sos/rules/0020/0020-05.pdf*
26.	Connecticut State Board of Accountancy	You are in non-compliance if you do not complete at least 40 hours of acceptable CPE by 30th June: ■ If you earn 40 hours CPE after 30th June, 2010 and on or before 30th September, 2010 you must pay a CPE late fee of $315 along with the renewal fee. ■ If you earn 40 hours of CPE after 30th September, 2010 and on or before 31st December, 2010 you must pay a late fee of $625 along with the renewal fee. ■ If you have not earned or will not earn your 40 hours of CPE by 31st December, 2010, you must contact Board legal counsel at (860) 509-6183. *http://www.ct.gov/sboa/cwp/view.asp?a=2184&Q=295714&sboaNav=%7C*
27.	Institute of Chartered Accountants of England & Wales	You must make you annual CPD declaration for the preceding year before 31st January. This is a requirement of membership and failure to do so may result in disciplinary action. *http://www.icaew.com/en/members/cpd/make-a-cpd-declaration*
28.	New Zealand	Members who repeatedly fail to satisfy NZICA's CPD requirements may be referred to the Professional Conduct Committee.
29.	The Institute of Chartered Accountants of Nepal (Nepal)	Failure in complying with the requirements of CPE Credit during a financial year will result in non renewal of the COP.
30.	South Africa	Any registered person who willfully refuses to undertake CPD activities or comply with the CPD conditions is guilty of improper conduct and provisions of Sections 27(3), 28, 29, 30, 31, 32 and 33 of the Act shall apply. Disciplinary actions are to be taken against them. *http://www.sacapsa.com/sacap/action/media/downloadFile?media_fileid=422*