

## Guide to Reading the CPE Compliance Summary Table

Members are required to comply with CPE requirements and declare their CPE compliance status annually. Please follow the guide below on how to read the CPE Compliance Summary Table in the ISCA eServices Portal.

- 1 Login to the [ISCA eServices Portal](#) with your registered email address.

### SIGN IN

Sign in with Your Email Address

Email Address

Email Address

Password

Password

☐ Remember me

SIGN IN

Forgot Your Password?

- 2 Click the tab "CPE Compliance" on the left side of the dashboard.



View a summary of your CPE hours below. Find out how to start your CPE journey [here](#).  
To view and apply for CPE exemption, click [here](#).

**CPE Compliance at a glance**

CPE Triennium Period: ☐ 2019-2021 ☒ 2018-2020 ☐ 2017-2019

Your required CPE hours include verifiable and non-verifiable learning. Monitor your compliance with the verifiable CPE hours by updating your relevant activities [HERE](#). You may update your non-verifiable CPE hours but these will not be verified by the Institute. The Institute will only verify your verifiable CPE hours. [Update My CPE Hours](#)

		Required	Achieved				Hours Capped	Exempted	Outstanding
			2018	2019	2020	Total			
<b>Verifiable and Non-Verifiable Hours</b>		<b>40</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>60.00</b>			
Verifiable	Hours including Ethics	20	20.00	20.00	20.00	60.00	20.00	20.00	0.00
	Ethics	2	2.00	2.00	2.00	6.00	2.00	2.00	0.00

Click [here](#) to find out how to read the CPE Compliance Summary Table.

**My Compliance**

This section is only applicable to members who have either declared non-compliant during the annual membership renewal or have been selected for the annual CPE compliance audit. [View all records](#)

If you have declared that you have not complied with the prescribed CPE requirements during membership renewal, you would have received an email on the grace period granted to make up for the shortfall in hours. Please update your CPE compliance status below upon completing the hours required.

- 3 At the CPE Compliance Summary Table, choose the relevant triennium period. By default, the dashboard will show the current triennium period.

### CPE Compliance at a glance

CPE Triennium Period: ☐ 2019-2021 ☒ 2018-2020 ☐ 2017-2019

Your required CPE hours include verifiable and non-verifiable learning. Monitor your compliance with the verifiable CPE hours by updating your relevant activities [HERE](#). You may update your non-verifiable CPE hours but these will not be verified by the Institute. The Institute will only verify your verifiable CPE hours. [Update My CPE Hours](#)

		Required	Achieved				Hours Capped	Exempted	Outstanding
			2018	2019	2020	Total			
<b>Verifiable and Non-Verifiable Hours</b>		<b>40</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>60.00</b>			
Verifiable	Hours including Ethics	20	20.00	20.00	20.00	60.00	20.00	20.00	0.00
	Ethics	2	2.00	2.00	2.00	6.00	2.00	2.00	0.00

For details of the CPE requirements applicable to you, please see [here](#).

- 4 The "Required" column shows your CPE requirements for the selected triennium period. Click the numbers in this column to view the breakdown of your CPE requirements by years, according to your member class/type

		Required	Achieved				Hours Capped	Exempted	Outstanding
			2018	2019	2020	Total			
<b>Verifiable and Non-Verifiable Hours</b>		<b>40</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>60.00</b>			
Verifiable	Hours including Ethics	20	20.00	20.00	20.00	60.00	20.00	20.00	0.00
	Ethics	2	2.00	2.00	2.00	6.00	2.00	2.00	0.00

**Additional note for member who reclassify from Associate (ISCA) to CA (Singapore) within the triennium.**

If you were approved as a CA (Singapore) in 2019, your CPE requirements for 2018 and 2019 will be assessed based on an Associate (ISCA). For 2020, your CPE requirements will be assessed based on a CA (Singapore).

- 5 The "Achieved" columns show your CPE hours clocked for the selected triennium period. Click the numbers in the column labelled with years to view the breakdown of your CPE records by years. Click the numbers in the "Total" column to view your CPE records for the period.

		Required	Achieved				Hours Capped	Exempted	Outstanding
			2018	2019	2020	Total			
<b>Verifiable and Non-Verifiable Hours</b>		<b>40</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>60.00</b>			
Verifiable	Hours including Ethics	20	20.00	20.00	20.00	60.00	20.00	20.00	0.00
	Ethics	2	2.00	2.00	2.00	6.00	2.00	2.00	0.00

Only courses attended with ISCA CPE will be automatically updated into your CPE records.

For external courses, you will need to update the portal. See [here](#) for the guide to submitting your CPE records online.

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The "Hours Capped" column: As hour achieved in excess of each CPE year's requirements cannot be carried forward\* to subsequent years, this column shows the total verifiable hours capped for the selected period. E.g. (for CA (Singapore), if 27 verifiable CPE hours were to be clocked in 2018, the hours will be capped at the required hours for the year, i.e. 20 verifiable hours.

		Required	Achieved				Hours Capped	Exempted	Outstanding
			2018	2019	2020	Total			
Verifiable and Non-Verifiable Hours		40	20.00	20.00	20.00	60.00			
Verifiable	Hours including Ethics	20	20.00	20.00	20.00	60.00	20.00	20.00	0.00
	Ethics	2	2.00	2.00	2.00	6.00	2.00	2.00	0.00

#### Additional note for ethics requirement

At least 2 verifiable hours of ethics should be completed yearly. Alternatively, you can also complete 6 verifiable hours of ethics over a rolling three-year period.

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The "Exempted" column shows your total exempted hours, if any.

For more details on CPE Exemption, please click [here](#).

To apply for CPE Exemption, please click [here](#).

		Required	Achieved				Hours Capped	Exempted	Outstanding
			2018	2019	2020	Total			
Verifiable and Non-Verifiable Hours		40	20.00	20.00	20.00	60.00			
Verifiable	Hours including Ethics	20	20.00	20.00	20.00	60.00	20.00	20.00	0.00
	Ethics	2	2.00	2.00	2.00	6.00	2.00	2.00	0.00

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The "Outstanding" column shows your outstanding verifiable hours for the selected period. The outstanding hours are computed using "Hours Capped" less "Exempted" for each CPE year. See below illustration for more information.

		Required	Achieved				Hours Capped	Exempted	Outstanding
			2018	2019	2020	Total			
Verifiable and Non-Verifiable Hours		40	20.00	20.00	20.00	60.00			
Verifiable	Hours including Ethics	20	20.00	20.00	20.00	60.00	20.00	20.00	0.00
	Ethics	2	2.00	2.00	2.00	6.00	2.00	2.00	0.00

### Computation of Outstanding CPE Hours

#### Illustration A:

		Required	Achieved				Hours Capped	Exempted	Outstanding
			2018	2019	2020	Total			
Verifiable and Non-Verifiable Hours		40	0.00	20.00	5.00	25.00			
Verifiable	Hours including Ethics	20	0.00	20.00	5.00	25.00	5.00	40.00	15.00
	Ethics	2	0.00	2.00	0.00	2.00	0.00	2.00	2.00

Although the "Outstanding" balance is shown for the selected triennium period, this amount is calculated on a yearly basis.

In the example below, the "Outstanding" is not a direct computation of total hours of "Required" (60) less "Hours Capped" (25) less "Exempted" (40). This is because the 40 Exempted hours were for CPE years 2018 and 2019 and there is still an outstanding balance for 2020. As a general rule, hours clocked in excess of each CPE year's requirements cannot be carried forward to subsequent years.

CPE Year	Required	Achieved	Cumulative Hours Capped	Exempted	Outstanding
	(a)		(b)	(c)	(a) - (b) - (c)
2018	20	0	0	20	0
2019	20	20	20	20	0
2020	20	5	25	0	15
Total	60	25	25	40	15

## Computation of Outstanding CPE Hours

### Illustration B:

		Required	Achieved				Hours Capped	Exempted	Outstanding
			2019	2020	2021	Total			
Verifiable and Non-Verifiable Hours		80	40.00	60.00	0.00	100.00			
Verifiable	Hours including Ethics	40	40.00	60.00	0.00	100.00	20.00	0.00	20.00
	Ethics	4	4.00	2.00	0.00	6.00	2.00	0.00	2.00

Although hours clocked in excess of each CPE year cannot be carried forward to the next, hours clocked in the current CPE year(s) could potentially be used to offset the shortfall in prior years.

In the example below, the 2019 CPE hours could be used to make good the shortfall for CPE years 2018 and hence there were no outstanding hours for the 3-year period.

CPE Year	Required	Achieved	Cumulative Hours Capped	Exempted	Outstanding
	(a)		(b)	(c)	(a) - (b) - (c)
2018	20	0	0	0	20
2019	20	40	40	0	-20
2020	20	60	60	0	0
Total	60	100	60	0	0