



THE INSTITUTE  
OF CERTIFIED  
BOOKKEEPERS

ICB TECHNICAL WEBINAR

13 December 2022

# Continued Professional Education - Types

## Housekeeping

- If you're unable to hear, check your PC/Mac speakers
- Sound will run through your computer speakers
- During the presentation you will be muted to avoid background noise



## Housekeeping



- Select 'computer' or 'phone call' audio option as you sign in.



- Changing audio options is available by selecting next to the microphone.
- Select audio options to change from computer to phone.



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# Housekeeping



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# Your Presenters



**Pauline Walton**  
*Senior Support Supervisor*



**Deborah Thompson**  
Support & Resources Team Member

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- Continued Professional Education (CPE).
  - Changes to CPE.
- Types of CPE.
- Explaining the CPE Period.
- Minimum Hours & Special Circumstances.
- Your CPE/CPD Plan.
- Recordkeeping.

## Agenda



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## Continued Professional Education (CPE)

Continuing Professional Education's (CPE) purpose;  
to enhance Tax & BAS Agents knowledge  
and allow agents to remain up to date with legislative, technical and  
professional accounting standards changes.

From 1 July 2022 Registration Type	Minimum number of CPE hours within a 3-year registration	Minimum number of CPE hours each year
Standard Tax Agent	120 hours	20 hours
Standard BAS Agent	90 hours	20 hours

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# Continued Professional Education - CPE

[https://www.icb.org.au/s/Resources/CP  
E-Plan-for-BAS-Tax-Agents](https://www.icb.org.au/s/Resources/CP<br/>E-Plan-for-BAS-Tax-Agents)



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## CPE supports registered Tax & BAS practitioners to:

- 1. Maintain and improve their knowledge and skills.
- 2. Keep up to date with developments in the relevant tax laws and tax administration.
- 3. Maintain and build upon their primary qualifications.
- 4. Undertaking CPE is both a renewal requirement for individuals and an obligation under the Code of Professional Conduct.
- 5. A requirement under *the Law Tax Services Act 2009 TASA* – ensuring Tax Practitioners remain confident to provide tax services.



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**90 hours per 3 years**

**20 hours  
minimum  
per year**

Changes to  
CPE  
for  
BAS Agents

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# Why the Change for BAS Agents



The BAS agent population has grown from approx. 3,200 in 2009–10 to over 16,000 in 2020–21.



There has been a significant expansion in the range of services BAS Agents can provide. An increase demand on BAS agents to assist businesses in complying.



This has led to an increase in the range of CPE activities, including free online options.



This increase in the CPE hours reflects these changes that have occurred in the industry over the years.



Ongoing education enhances the integrity of the tax profession, better supports client needs, and builds community confidence in the tax system.



Increase in demand from business to hire a Professional BAS Agent.



Increase in range and maturity of the range of BAS Agent scope.



## CPE Changes

**Minimum 90 hours of CPE over a 3-year registration period.**

**Complete a minimum of 20 hours of CPE per year.**

### Recognised Professional Association

- Align CPE period with CPE of the association.
- Can base on financial year or calendar year.

### Health & Wellbeing

- Allow health & wellbeing activities up to a maximum of 10% of required hours.

### Record keeping

- Reduction of record keeping requirement from 6 to 5 years.
- ATO may request proof.

### Inclusion

- Maternity/paternity leave as exceptional circumstances for not completing minimum hours.

### CPE Activites

- Activities that improve technical knowledge.
- Other areas, such as practice management and ethics.

**ICB supports and aligns with the TPB new requirements for a Registered BAS Agent.**



## Recognition of Association's CPE

As a member of a recognised professional association and compliant with their CPE, depending on CPE activities, TPB will accept:

- Being relevant to the tax agent services you provide.
- Being provided by persons or organisations with suitable qualifications and/or practical experience in the subject area.
- Meeting TPB's minimum amount of CPE hours.

TPB do not accredit CPE activities or prescribe particular topics for CPE activities.

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## Types of CPE



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## Types of Activities that Count

- The CPE activities undertaken must be:
  - **Relevant** to the BAS Agent services you provide, and
  - Enable provision of a competent service.
- CPE activities not limited to only technical knowledge.
- Other relevant areas such as:
  - Practice management and ethics.
  - Up to 10% (9hrs over 3yrs) of educative health and wellbeing activities.
    - ▶ These activities could include webinars about how to manage stress and self-care.



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## Example: Mental Health

10% of 90hrs =  
9 hours

Derek is a registered BAS Agent.

- CPE-year 1, Derek attended a 2-hour seminar on 'Managing for wellbeing'.
- CPE-year 2, Derek attended a 4-hour conference covering topics such as;
  - Managing trauma in the workplace / implementing flexible work and health arrangements in the workplace.
- CPE-year 3, Derek attended a 2-hour webinar on stress management techniques.
- Derek has undertaken 8 hours - less than 10 per cent of CPE in educative health and wellbeing activities;
  - Derek counts the 8 hours towards his CPE.



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## Types



Seminars, workshops, courses, lectures and training.



Structured in-house training, conferences, discussion groups and webinars.



Tertiary courses and educational activities, including distance learning.



Up to **25%** of technical or professional reading.



Up to **10%** on health and wellbeing activities, such as attending webinars on stress management and self-care.

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STP - Reporting Help - Allowance Principles

10 June 2022



This short, topic-based video covers the principles of reporting allowances in Single Touch Payroll Phase 2 and includes practical advice to help you get your STP Phase 2 reporting right.

### Webinars

Featured



STP - Reporting Help - Allowance Principles



STP - Reporting Help - Pay Code/Item Set Up



STP - Reporting Help - Annualised Salaries



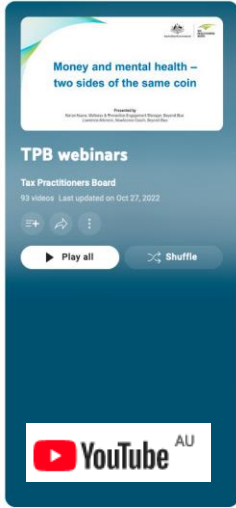
STP - Reporting Help - Country Codes

## ATO Recorded Webinars

<https://tv.ato.gov.au/ato-tv/channel?c=c-b1u3ra6>

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# TPB Recorded Webinars



39 unavailable videos are hidden

1	Money and mental health – two sides of the same coin	Tax Practitioners Board	0:31:18
2	Prevention is better than cure – assess your cyber risk!	Tax Practitioners Board	1:00:34
3	Understanding tax practitioners and their clients	Tax Practitioners Board	1:03:59
4	Strengthening regulation and safeguarding consumers	Tax Practitioners Board	59:28
5	Work-related expenses	Tax Practitioners Board	1:02:09
6	Obtaining client instructions and authorisations	Tax Practitioners Board	1:02:02
7	Compliance: A retrospective	Tax Practitioners Board	59:41
8	Five steps to a successful tax practice	Tax Practitioners Board	1:00:17
9	CPE review: What it means for you		



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# Online – Software



Learn the skills to build your business using Xero



Remember: The CPE activities undertaken must be:

- Relevant to the Tax Agent services you provide, and
- Help you provide a competent service.



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## CPE Topics & Events – Education Through ICB

ICB provides members with several avenues of gaining CPE hours **included as a part of your membership fees:**

- Test Your Knowledge Assessments.
- Technical Webinars (during 2021 ICB produced over 85 hours of CPE webinar content).
- Fridays with ICB, update webinars.
- Network Meetings.
- The ICB Skills Review.
- The ICB Newsletter.
- Test Your Knowledge Assessments.
- Counting on U Mental Health First Aid Training.

Plus, additional CPE recognised events that we run each year include:

- Australian Bookkeepers Summit.
- End of Financial Year Seminars.

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## In Person Events

Attending a software conference for 2 days may result in only 1 day CPE as a BAS Agent, example of not claimable;

- Swimming in a ball pit.
- How to plug in hardware.
- Learning the drums.



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## Note: Social Media

- Participation via social media is **not** deemed as CPE.
- There is a potential exception when an online discussion creates the need for research.
- However, this will be based on a case by case situation.
- If a BAS Agent does more CPE hours than required these hours **can't** be carried over to next period.



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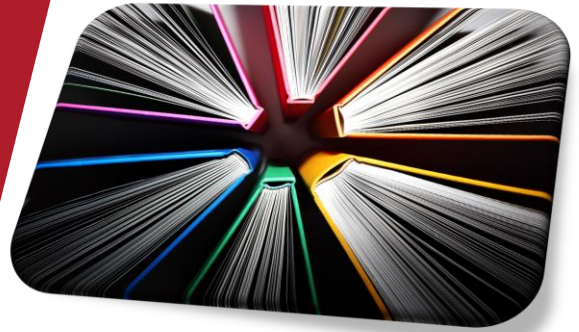
## Questions?



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# Explaining the CPE Period

<https://www.icb.org.au/s/Resources/CPE-Plan-for-BAS-Tax-Agents>



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## TPB Revised Policy for CPE



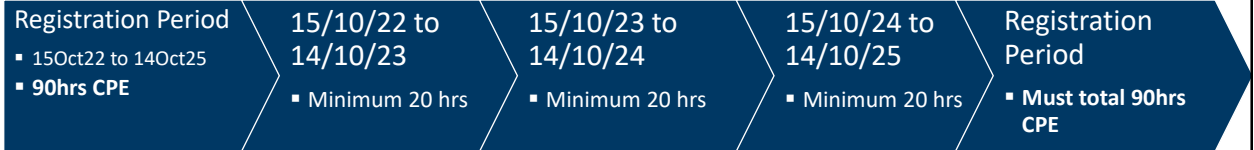
- A member of a recognised professional association, can align their CPE period with the CPE period of the association.
  - You can elect to have your CPE period based on a financial year or a calendar year.

### **EXAMPLE: Registration or renewal beginning on 1st October 2022.**

- A financial year basis, the CPE period is from 1Jul 2023 to 30Jun 2026.
- CPE between 1Oct 2022 and 30Jun 2023 must be completed on a pro-rata basis until then – you will still be covered under the old policy/requirement.

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## CPE Period – Registration/Renewal



- Being a member of ICB a BAS Agent can choose registration date for their CPE records.
- If a BAS Agent is **Not** a member of a recognised professional association the CPE period is by registration date only.

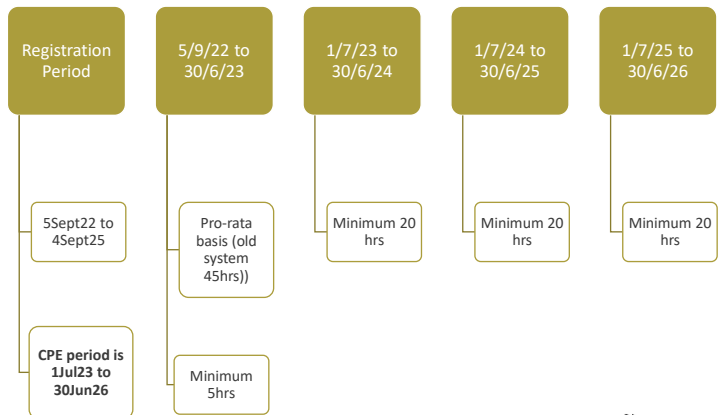


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## CPE Period – **New** Registration

- Being a member of ICB a BAS Agent can choose to align with the Professional Association by **Financial Year**.

- E.g., Tim becomes a BAS Agent on 5 September 2022.
- Tim decides to align with the association’s financial year for registration.
- CPE period is 1Jul 2023 to 30Jun 2026 = 90 hours.
- Pro-rata hours from 5Sept 2022 to 30Jun 2023.



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## CPE Period – NEW Registration

- Being a member of ICB a BAS Agent can choose to align with the CPE of; **Calendar Year**
  
- E.g., Marissa becomes a BAS Agent on 2 November 2022.
  - Marissa decides to align with the calendar year for CPE.
  - CPE Period is 1Jan 2023 to 30Dec 2025 = 90 hours.
  - Pro-rata hours from 2Nov 2022 to 30Dec 2022.

Registration Period	▪ 2Nov22 to 1Nov25. <b>CPE period is 1Jan23 to 30Dec25</b>
2/11/22 to 30/12/22	▪ Pro-rata basis. (previous requirement) Minimum 5hrs
1/1/23 to 30/12/23	▪ Minimum 20 hrs
1/1/24 to 30/12/24	▪ Minimum 20 hrs
1/1/25 to 30/12/25	▪ Minimum 20 hrs

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## CPE Period – Renewal Registration

- Being a member of ICB a BAS Agent can choose to align with the **Financial Year**.
  
- **Example;**
  - Abby’s next BAS Agent renewal is on 1 December 2022.
  - New CPE requirements from 1Dec 2022. Abby decides to align with associations financial year for CPE.
  - CPE Period is 1Jul 2023 to 30Jun 2026 = 90 hours.
  - Pro-rata hours from 1Dec22 to 30Jun23 at OLD CPE requirement(15hrs x3).

Registration Period	<ul style="list-style-type: none"> <li>▪ 1December 2022 to 30November 2025</li> <li>▪ CPE period is 1July 2023 to 30June 2026</li> </ul>
1/12/22 to 30/6/23	<ul style="list-style-type: none"> <li>▪ Pro-rata basis (previous requirement)</li> <li>▪ Minimum 5hrs</li> </ul>
1/7/23 to 30/6/24	<ul style="list-style-type: none"> <li>▪ Minimum 20 hrs</li> </ul>
1/7/24 to 30/6/25	<ul style="list-style-type: none"> <li>▪ Minimum 20 hrs</li> </ul>
1/7/25 to 30/6/26	<ul style="list-style-type: none"> <li>▪ Minimum 20 hrs</li> </ul>

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## CPE Period – Renewal Registration

- Being a member of ICB a BAS Agent can choose to align with the; **Calendar Year**
- E.g., Daryl next BAS Agent renewal is on 31 August 2022. Daryl decides to align with associations calendar year for registration.
  - CPE Period is 1Jan 2023 to 31Dec 2025 = 90 hours.
  - Pro-rata hours from 2Nov22 to 30Dec22 at OLD CPE requirement(15hrs x 3).

Registration Period	▪ 31Aug22 to 30Aug25. <b>CPE period is 1Jan23 to 30Dec25</b>
2/11/22 to 31/12/22	▪ Pro-rata basis (previous requirement). Minimum 5hrs
1/1/23 to 30/12/23	▪ Minimum 20 hrs
1/1/24 to 30/12/24	▪ Minimum 20 hrs
1/1/25 to 30/12/25	▪ Minimum 20 hrs

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## Minimum Hours & Special Circumstances



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## Minimum Hours

20 hours is the minimum hours required per year.

- Allows flexibility in how, when and where you complete your CPE.
- Because some years it's easier to 'rack up' the hours.
- Other years there may be circumstances where it is difficult to complete the minimum hours of CPE.
- If this happens keep appropriate records in relation to your situation.

Examples:

- Illness, disability, family (i.e., maternity, paternity), financial or other hardship.
- TPB will consider circumstances provided you can demonstrate that you attempted to comply with their CPE requirements.



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## Special Circumstances

### TPB Example: Using the flexibility of the 3-year CPE period

- Tim is a BAS Agent and a partner in a medium-sized bookkeeping firm.
- In Year 1 of his CPE period, Tim is diagnosed with a serious illness and is unable to work for six months.
  - Tim only manages to complete 5 hours of CPE.
  - Tim completes 22 hours of CPE in Year 2, and
  - Year 3 Tim completes 63 hours of CPE.
- The TPB will likely accept that Tim has completed CPE that meets their requirements, despite Tim not having completed the minimum 20 hours of CPE in the first year.



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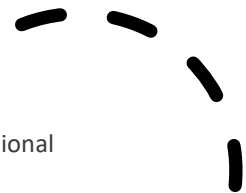
# Your CPE Plan

<https://www.icb.org.au/s/Resources/CPE-Plan-for-BAS-Tax-Agents>



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## Your CPE Plan



- Plan your next 1–3 years of professional development activities.
- Review TPB Requirements for CPE.
- Keep your ICB CPE register up to date.
  - ICB is not updating at this time.
- Consider attending or running an ICB Network Meeting.
- Attend other conferences and events to increase your knowledge.
- Undertake the ICB Skills Review to determine knowledge gaps, and then set aside time to develop this knowledge.
  - Member requirement every 2 years, (since July 2021)

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## CPE - Plan

Minimum  
50hrs/year  
available  
FREE

### ICB included in Membership

- Network meeting per year.
  - 2hrs x 10 = 20hrs.
  - In person or online.
- 1 Webinar per month.
  - 1.5hrs x 10 = 15hrs.
- 1 Friday with Matthew a month.
  - 1.5hrs x 10 = 15hrs.
- Monthly newsletters to read.
- ICB News Channel Podcast.
- ICB Skills Review.
- Test your knowledge Assessment.

### ICB additional to Membership

- Annual Summit – 4.5 hours.
- Workshops vary 3 to 5 hours.

### Software

- Showcases.
- Conferences.

### TPB & ATO

- Series of Webinars.



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## Book a Webinar

### ICB TECHNICAL WEBINAR - LEAVING THE GST SYSTEM

ICB Technical Webinar - Leaving the GST System  
November 22, 2022 12:30 PM - 2:00 PM

- Log into Website.
- Top Toolbar select 'Events'.
- Select 'ICB Webinars'.
- Upcoming webinars listed.
- Select 'Webinar' – takes you to a new screen.
- Select 'Register' – no need to fill anything in – advised when registered.
- Go back to upcoming webinars – selected webinar will now be showing in red'

### ICB Technical Webinars

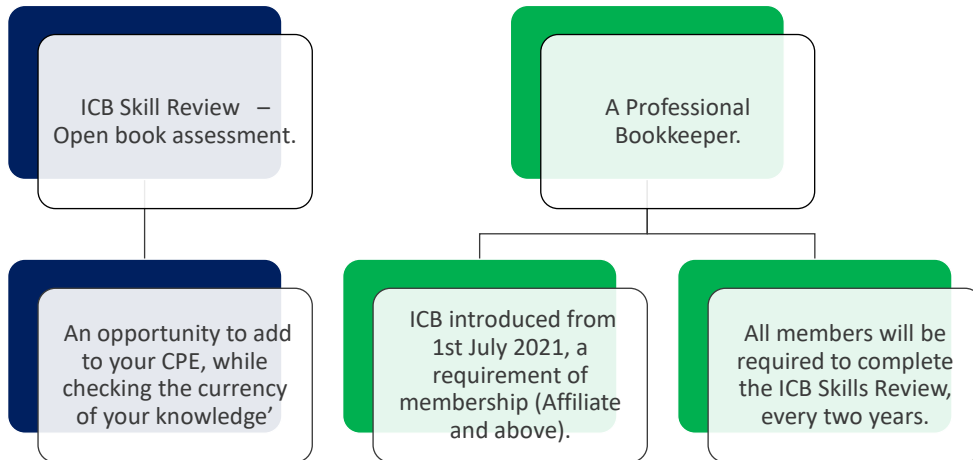
#### Technical Webinars

Learning Activities **6**

Webinar Title	Duration	Assigned Date
<b>Employment Cycle #8 - Unusual Pays</b> October 13, 12:30 PM - 2:00 PM Australia/Sydney	0 min	13/10/2022
<b>ICB Technical Webinar - Leaving the GST System</b> November 22, 12:30 PM - 2:00 PM Australia/Sydney	0 min	11/11/2022

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## ICB Skills Review (ISR) – July 21



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## Professional Bookkeeper – July 21

**Q. I've never done the ISR when do I need to have completed my first one?**

A. You will need to have completed it within 2 years (before 1st July 2023) and then every 2 years after that.

**Q. I have completed the ISR within the past 2 years, do I have to do it again now?**

A. No, but you will be required to complete it again within the next 2 years (before 1st July 2023) and every 2 years after that.

**Q. Can I complete the ISR more often than every two years?**

A. Absolutely, you can complete the ASR as often as you would like, but it will be a membership requirement that you have done it at least every 2 years.



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## Membership Requirement: Skills Assessment

To Register for ICB Skills Review

1. Log into Website.
2. Top Toolbar select 'Training & Accreditation'.
3. Select 'ICB Skills Review'.
4. If previously completed – that will appear.
5. Click on 'Skill Review', message appears – click continue – 2 hours to complete the assessment.
6. Questions open – each question has a link to a resource about the subject'
7. Complete questions and submit.
8. Your mark is shown – you can review the answers and further research an errors you made.



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## Membership Requirement: Skills Assessment

The screenshot displays the ICB Skills Review Quiz interface. At the top, the ICB logo is visible on the left, and a navigation menu includes Home, About, Membership, Members, Resources, Events, and Training & Accreditation. The main content area is titled "ICB Skills Review" and "Quiz". A note states: "Note that quiz has a time limit. Click 'Start Quiz' button to start your quiz." Below this, the time limit is specified as "Time Limit: 120 mins". At the bottom right, there are two buttons: "Cancel" and "Start Quiz". A small inset image on the right shows hands typing on a keyboard.

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# Membership Requirement: Skills Assessment

## ICB Skills Review

### Quiz Results



**Congratulations! You passed!**

**36 / 41**

Total Questions

**87.8%**

Evaluation Score

**70%**

Passing Score

## Response Summary

ICB Skills Review > ICB Skills Review - Page 1

1. From July 2022, what is the minimum yearly CPE hours, BAS Agents and tax agents must accrue to maintain their professional standards and consumer protection?

- 15
- 20 **Correct Answer**
- 25
- 30

[Previous](#) [Next](#) [Back](#)

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# Recordkeeping



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## Recording Activities



Your CPE records should be kept for 5 years from the end of your CPE period.



TPB will require confirmation of CPE completed when you renew your registration.



In addition, TPB may request evidence of the CPE activities that you have completed at any time during your registration period.



This may require you to provide a record of your CPE activities such as a CPE log.

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## Recording Activities



ICB have developed our own CPE log that you may like to use.



The record should be made ASAP after your CPE activity is completed and should include details of activities and hours completed.



Attach documents as evidence of CPE completed.



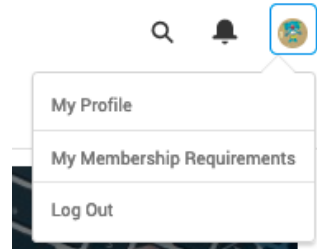
TPB advise; maintaining a CPE log to satisfy membership requirements of recognised professional association, mean you do not need to keep an additional TPB record.

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# ICB – CPE Register

## CPE Log

- Log into ICB Website.
- On Right Side is a circle or your picture.
- Click on circle.
- Your name, account & CPE register listed.
- Select CPE Register.
- New Screen has all the CPE in your Log – identified with the goal you have chosen.
- Select New to add activity.
- Filter by date, activity or goal.



**Deborah Thompson**

Customer

Account

[Deborah Thompson](#)

Contact

[Deborah C Thompson](#)

CPE Register Link

[Click here to view your CPE Register](#)



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# ICB – CPE Register

## CPE

50+ items • Sorted by Activity Date • Updated a minute ago

Activity	Total Hours	Goal	Type	Structure...	Unstructu...	Activity Date
1 Network Meeting - in person	2.0	TPB;ICB;MYOB	Networking	2.0	0.0	11/10/2022
2 Abbe Holmes Voiceover Skills livestream	1.3	ICB	Workshop	1.3	0.0	6/10/2022
3 Friday-STP update	1.0	TPB;ICB;MYOB	Online Webinar	1.0		30/9/2022
4 Network Meeting - in person	2.0	TPB;ICB;MYOB	Other	2.0	0.0	13/9/2022
5 MYOB Showcase	1.0	ICB;MYOB	Online Webinar	1.0		1/9/2022
6 Friday with ICB	1.5	TPB;ICB	Online Webinar	1.5	0.0	29/7/2022
7 MYOB CErification - Practice management	2.0	TPB;ICB;MYOB	Examination	2.0		22/7/2022
8 Network Meeting - ONLINE	4.0	TPB;ICB;MYOB	Networking	4.0		11/7/2022
9 Network Meeting June Gold Coast	1.5	TPB;ICB	Networking	1.5		14/6/2022
10 FOFY Seminar	4.5	TPB;ICB;MYOB	Seminar	4.5	0.0	9/6/2022

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# ICB CPE Register - Filter

Contacts > Deborah C Thompson  
CPE

50+ items - Sorted by Activity Date - Updated a minute ago

Activity	Total Ho...	Goal	Type	Structur...	Unstruct...	Activity Date
1 Zoomtopia	2.0	ICB	Online Webinar	2.0	0.0	
2 Annual Skills Review	1.3	TPB;ICB	Examination	1.3	0.0	
3 Network Meeting - in person	2.0	TPB;ICB;MYOB	Networking	2.0	0.0	11/10/2022

Quick Filters

Quick filters can't be saved and apply only to your current session. Quick filters that you apply don't affect anyone else's view.

- Select New to add activity
- Select Filter to sort activity

CPE Network Meeting - July August

Activity: Network Meeting - July August

Type: Networking

CPD Points: Structured Hours: 4.0, Unstructured Hours: [blank]

Activity Date: 11/7/2022

Goal: TPB;ICB;MYOB

Total Hours: 4.0

Files (0)

Upload Files

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# Filter CPE Register

Add activity

New

Reset Width of columns

Refresh screen

Select Filters

Quick Filters

Activity

Goal

TPB

ICB

Reckon

MYOB

Xero

Show More

Type

Cancel Clear All Filters Apply

Quick Filters

Structured Hours

Min Max

Unstructured Hours


Min Max

Activity Date

Start: 1 Jul 2022

End: 30 Nov 2022

Cancel Clear All Filters Apply



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# Attach Certificates/Document

The screenshot shows the ICB website interface. The main content area displays details for a course titled "TAFE NSW - Cloud Computing". The course is categorized as "CPE" and "Other". It has 3.0 CPD Points, with 3.0 Structured Hours and 0.0 Unstructured Hours. The description is "ONline Learning - self paced course". The system information shows it was created and last modified by Deborah Thompson on 4/12/2022 at 6:41 pm. A sidebar on the left shows contact information for Ms Deborah C Thompson. A file upload section on the right, titled "Files (1)", is highlighted with a red box and contains a file named "Introduction to Cloud Comput..." (5 Dec 2022, 1.8MB, pdf).


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## Questions?




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## ICB Website Resource Library





<b>Superannuation</b>		
Superannuation Guarantee (SG)	Small Business Clearing House	
Salary Sacrifice Superannuation	Superannuation Guarantee Charge (SGC)	
<b>Software</b>		
Accounting Software	Paralegals Shift For Bookkeepers	GovReports Client And Lodgement Manager
Artificial Intelligence And Bookkeeping	Dashboards	
Cloud Accounting	GovReports	
<b>Student Resources</b>		
<b>Your Bookkeeping Business</b>		
Building Your Bookkeeping Business	Dispute Resolution	Security And Privacy
Marketing For Your Business	Engaging A Bookkeeper	
Charge Rates And Fixed Fees	Health And Wellbeing	
<b>Templates &amp; Checklists</b>		



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# Next Webinar

## Reimbursements, On-costs & Disbursements

Tuesday 17<sup>th</sup> January 2023

12.30pm to 2.00pm

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**We appreciate  
your feedback!**

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webinar@icb.org.au 1300 856 181

