

## SASP application – CPD template for transitional arrangements

This Continuing Professional Development (CPD) template should be completed by applicants seeking approval from ACCA as **Sustainability Assurance Service Provider (SASP)** in Ireland.

This template should be completed by the applicant and submitted to ACCA as part of the SASP application.

Note: ACCA can only approve as SASP, individuals who are authorised in Ireland by ACCA as a statutory auditor in a statutory audit firm in Ireland.

Individuals who are approved as a statutory auditor at a firm in Ireland by ACCA before 1 January 2026, can avail of transitional provisions for SASP authorisation subject to undertaking appropriate CPD to acquire the necessary knowledge of sustainability reporting and the assurance of sustainability reporting, including the following subjects in respect of the assurance of sustainability reporting:

- Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting;
- Sustainability analysis;
- Due diligence processes with regard to sustainability matters;
- Legal requirements and assurance standards for sustainability reporting.

The relevant CPD can consist of both verifiable and non-verifiable learning. ACCA expects a SASP applicant to have undertaken a minimum of 60 units of relevant CPD, of which at least a portion should be verifiable CPD, during the two years prior to application.

### APPLICANT'S DETAILS

Full name

Recognised accountancy body

Membership number (if known/applicable)

Audit firm at which the applicant is a statutory auditor

Firm's ACCA reference number (if known)

### COMPLIANCE PRINCIPAL DETAILS

Full name

Email address

Membership number (if known/applicable)

## 1 SUSTAINABILITY-RELATED CPD UNDERTAKEN IN LAST TWO YEARS

TYPE OF LEARNING ACTIVITY	A WHEN THE ACTIVITY TOOK PLACE B WHO IT WAS PROVIDED BY	DESCRIPTION OF LEARNING ACTIVITY	SUBJECT CATEGORY <small>(Tick appropriate category in each case – more than one category may be applicable to a single CPD activity)</small>	VERIFIABLE UNITS	NON-VERIFIABLE UNITS
Indicate the type of learning activity (eg course, webinar, seminar, self-directed learning, writing articles or research, support in the form of coaching or mentoring.	Give the date when the activity was carried out.  Confirm where the activity took place and who it was provided by (eg, mentor/coach, course provider, own research, relevant publication etc).	Give a description of the learning activity (eg, type of activity, subject matter covered etc).	See below	State how many verifiable CPD units you claimed for completing this activity. Please note that one hour equals one unit.  Please advise how you can evidence this.	State how many non-verifiable CPD units you claimed for completing this activity.

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## 2 EXPERIENTIAL LEARNING

SASP applicants may have acquired some of the necessary knowledge of sustainability reporting and the assurance of sustainability reporting via continuing education gained through practical work experience in this area. Where some of your learning has been obtained in this way please provide details in the table below. Please note that work experience alone is unlikely to provide all aspects of relevant knowledge and some verifiable CPD should also be documented above.

YOUR DETAILS	ENGAGEMENT DETAILS	SUBJECT CATEGORY FOR LEARNING GAINED ON THE ENGAGEMENT (Tick appropriate category in each case – more than one category may be applicable to a single engagement)	LEARNING HOURS CLAIMED IN RESPECT OF THE ENGAGEMENT (NOT INCLUDED IN CPD ABOVE)
Further guidance is given below on how to complete each example			
Give the name of the firm where the experience was gained  Give the dates when the engagement was carried out. Include start and end dates	Include information describing the engagement: a Nature of engagement (sustainability reporting, assurance of sustainability reporting etc) b Sustainability reporting framework (if applicable) c Assurance standards (if applicable) d The industry / sector that the client operates in e Your role on the engagement f Hours that you worked on the engagement g Brief description of the work undertaken by you	Legal requirements and standards relating to the preparation of annual and consolidated sustainability reporting;  Sustainability analysis;  Due diligence processes with regard to sustainability matters;  Legal requirements and assurance standards for sustainability reporting	Note not all hours of practical experience on a sustainability related engagement are CPD. Please include hours of relevant learning gained on the engagement.

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### 3 OTHER INFORMATION AND EXPERIENCE

Please include any other information which you consider is relevant to your CPD record for the purposes of your application for approval as a SASP and which will further demonstrate that you have acquired the necessary knowledge to conduct sustainability assurance work.

## 4 DECLARATIONS

### TOTAL SUSTAINABILITY LEARNING

I confirm that I have undertaken the below number of sustainability CPD units (hours) of sustainability experience as detailed above to support my application:

Verifiable CPD

Non-verifiable CPD

Experiential learning (not included in the above)

### Total sustainability learning

### COMPLIANCE PRINCIPAL DECLARATION

On behalf of my firm, I confirm that the information given in this form is true, accurate and complete to the best of my knowledge and belief after making all reasonable enquiries. I understand that a false declaration on this form may lead to disciplinary action being taken against me and/or the applicant and/or my firm and/or may invalidate any decision relevant to this application. I agree to ACCA contacting me by email to verify that I have personally reviewed and signed off this SASP application form on behalf of the applicant. I also agree to ACCA contacting me to verify any subsequent amendments made to this form.

Compliance Principal's signature

Date

### MEMBER DECLARATION

I confirm that this SASP application form is a true record of my experience. I understand that if I provide any false, inaccurate or misleading information in this form, I may face disciplinary action for dishonest conduct, and may also invalidate any decision reached in this application.

Name of applicant

Email address

Date

### NON-ACCA MEMBER DECLARATION

I confirm that this SASP experience form is a true record of my experience. I understand that if I provide any false, inaccurate or misleading information in this form I may be referred to the professional conduct department of the body of which I am a member for consideration as to possible disciplinary action for dishonest conduct, and may also invalidate any decision reached in this application.

I also confirm that I agree to be bound by:

- i the Chartered Certified Accountants' Global Practising Regulations 2003, Authorisation Regulations 2014 and Complaints and Disciplinary Regulations 2014 (as amended from time to time) as if I was a member of ACCA;
- ii the Charter, Code of Ethics and Conduct, all byelaws and regulations of ACCA (and regulations made pursuant to the byelaws) as if I was a member of ACCA (insofar as the same are appropriate and applicable) other than those relating to members' rights to attend and vote at meetings of ACCA and obligations to pay subscriptions;
- iii the regulations concerning liability of ACCA in damages for its acts and omissions; and
- iv the disciplinary procedures of ACCA and penalties which may be imposed under such provisions insofar as such penalties could be applicable to a person who is not a member of ACCA.

Name of applicant

Email address

Date