### **English translation of NBA´s FAQ**

### **A) Questions About the PE Requirement**

#### **Can I get an exemption (ontheffing)?**

The NBA (Royal Netherlands Institute of Chartered Accountants) understands there may be times when your PE activities are reduced, for example due to special circumstances like illness or caring for a family member.

In these cases, describe in your portfolio what options for professional development are possible within your circumstances. Don’t hesitate to include how your reduced work capacity impacts the way you fulfill your professional development.

If it’s truly impossible to meet the PE requirement, please contact the PE helpdesk by email at **pe@nba.nl** or call **+31 (0)88 - 496 03 52**. You can also fill out the online exemption form directly. You’ll receive a written response to your request within six weeks.

#### **I’m working abroad. Am I still required to fulfill PE obligations?**

Yes. The PE requirement still applies if you’re working abroad for an extended period. You’re free to meet this requirement in the country where you work. For example, you can choose in-person courses, peer consultation sessions, learning on the job, coaching, e-learning, and self-study—basically any activity that helps you carry out your current and future job responsibilities and remain socially relevant. You should record these activities in your portfolio.

If a **mandatory PE topic** has been set for everyone, it might be possible in some cases to receive an exemption if you’re working abroad. For more information, contact the PE helpdesk. If you do qualify for this type of exemption, you must submit a formal request using the ‘Exemption Request Form.’

#### **What is the sanction policy?**

The NBA assesses whether your chosen PE activities sufficiently contribute to your professional development (see **NVPE Article 5**). The assessment can conclude that:

1. You’ve met the requirement, or
2. Your portfolio needs improvement.

If the NBA finds your portfolio needs improvement, you must follow the NBA’s instructions for adjusting it or for creating the next PE portfolio.

#### **I’m a (retired) accountant who only performs a limited number of activities. Do I still have to meet the PE requirements?**

Yes. You remain fully subject to PE requirements. If you’re still performing any work—of any type or scope—the **VGBA** (Verordening gedrags- en beroepsregels accountants) states you’re classified as either a public accountant, internal/public sector accountant, or accountant in business, depending on the nature of your work. Therefore, you must set up a PE portfolio each year. Naturally, the NBA expects you to stay updated on at least the laws and regulations relevant to you, and possibly other learning goals as well. However, your PE portfolio might be smaller in scope and content compared to the average accountant. Assessors will take into account your work situation during the review process.

If there’s a mandatory PE topic that doesn’t apply to your specific situation, you might qualify for an exemption. Contact the PE helpdesk by email at **pe@nba.nl**or call **+31 (0)88 - 496 03 52**, or fill out the online exemption form. You’ll receive a written response within six weeks.

#### **I got registered in the accountants’ register during the calendar year. Does the PE requirement apply to me right away?**

No, not immediately. During the year in which you’re registered, you aren’t subject to the PE requirement. The requirement kicks in on **January 1st** of the year following your official registration.

#### **What happens to my PE portfolio if I change jobs?**

If you change jobs mid-year, you should reflect on your PE portfolio at that moment. Describe the learning results you’ve achieved so far and which goals you’ll no longer pursue (because they’re not relevant in your new role). For the remaining months of the year, you can set new or revised learning goals, along with the activities you plan to do. You’ll reflect on these at the end of the year.

If your job change happens less than three months before the year ends, you can also opt to roll those last few months into the next year’s PE portfolio. In that case, your first PE portfolio with your new employer could cover more than 12 months, but only once.

**Note:** Make sure you keep access to your own PE portfolio—download it from your previous employer’s system if necessary.

#### **Does the PE requirement apply to me if I have ‘no employment income’ membership status?**

No, not if your membership has officially changed to **“member without employment income.”** Your PE requirement remains in effect until you formally change your membership with the NBA to that status. If you later re-enter the workforce, you must update your role and membership details in **MijnNBA**, and the PE requirement automatically applies again.

#### **Am I required to set up my PE portfolio on a calendar-year basis?**

Not necessarily. You can select **any 12-month period** you prefer, for instance to align with your company’s fiscal year or HR cycle. The NBA generally communicates about the PE portfolio per calendar year, but if you choose a different period, you’re responsible for:

* Creating a plan of approach within **three months** of your chosen start date, and
* Completing the reflection phase **within one month** after your chosen 12-month period ends.

Be sure to align your portfolios properly if your 12-month period changes. For the months in between, you could create a shortened PE portfolio or do a one-time extended one.

#### **Where can I find the regulations for the PE requirement?**

The rules for permanent education are set out in the **Nadere voorschriften permanente educatie 2019**. You can find these rules and their explanation on the NBA website.

### **B) Questions About Setting Up a PE Portfolio**

#### **How do I record my portfolio, and when do I submit it?**

The NBA provides a **PE tool** where you can keep your portfolio. However, the format is flexible:

* You can use your employer’s system (if they have one).
* You can track everything in a Word or Excel file.

Your portfolio must at least answer the questions in the **Nadere Voorschriften Permanente Educatie (NVPE)**:

1. What is your job/role?
2. Which learning goals do you have for this role in the upcoming year?
3. Which PE activities do you plan to complete for each of these learning goals?
4. How did you work on these learning goals?
5. What learning outcomes did you achieve?

Store any proof of your learning activities (certificates, reports, etc.) with your portfolio. **You manage your own portfolio:**

* By April 1st, you have your plan of approach ready.
* By January 31st at the latest, you click the “compliance” button on [**MijnNBA.nl**](http://mijnnba.nl) to declare you’ve met your PE obligations.
* You only submit your portfolio if the NBA asks you for it.

#### **What if my Plan of Approach changes during the year?**

Your portfolio is a **living document** that you can update throughout the year. If you come up with new ideas or decide on different learning activities later on, just add them to your portfolio.

#### **What counts as PE, and how do I know if I’ve done enough?**

Under the new PE model, you have the responsibility and freedom to decide which learning activities you need and how much time to invest. You choose the shape and content of those activities:

* In-person courses, peer consultation, on-the-job learning, coaching, e-learning, self-study—anything that helps you perform your current or future work effectively and remain relevant to society can go in your portfolio.
* The **only requirement** is that your learning goals and activities must match your professional role. Record them in your PE portfolio, including what you actually learned in terms of knowledge, skills, or attitude, and how you see this development in your daily work.

You can set **multi-year** learning goals (e.g., if you’re pursuing a specific course of study or working on a large project). Make sure you include those goals each year in your portfolio. Check out the official **PE portfolio guide** and example portfolios for tips.

#### **Is there a suggested number of learning goals per year?**

It varies based on how big your goals are. Accountants typically have **three to six** learning goals per year. But fewer goals might make sense if, for example, you’re in a long-term study program or close to retirement. More goals are also fine, as long as each one is manageable.

#### **Do I have to prove my learning activities?**

Yes, you must make your learning activities credible. Under **NVPE Article 4**, you must keep supporting documents (attendance proofs, reports, etc.). Additionally, your reflection in the PE portfolio helps show that your activities really took place.

#### **How do I prove informal learning activities, like self-study or on-the-job training?**

For informal learning, you could:

* Provide a statement from a third party (like a supervisor) confirming your involvement, or
* Summarize your self-study, and
* Write a reflection showing how you applied what you learned in your professional work.

If you prefer, you can **anonymize** any confidential documents.

#### **I stored my PE portfolio in the NBA system, but I can’t find it after logging in. Where is it?**

The NBA has **two** different PE tools:

1. **NBA Online PE-Portfolio** (accessible via [**MijnNBA.nl**](http://mijnnba.nl)).
2. **PE-Tool from NBA Opleidingen** (accessible via [**nbaopleidingen.nl/pe-tool**](http://nbaopleidingen.nl/pe-tool)).

These tools are not linked. In the **MijnNBA.nl** portfolio, you’ll see a form where you can’t upload documents. The **NBA Opleidingen PE-tool** lets you upload documents and has an associated app. Because the format is flexible, you can choose either tool or even your own system—just remember **they aren’t synchronized**. You’re also free to switch tools mid-year, but make sure you keep track of everything in one place.

#### **Does the NBA penalize you if you don’t achieve your learning goals?**

If you don’t achieve a learning goal, there may be valid reasons. In your portfolio, just explain why—maybe the course you took didn’t meet your needs, or maybe that goal became irrelevant after a job change. Note whether the goal is still relevant going forward, and whether you’ll include it in your next PE portfolio. It’s not the idea to erase goals you didn’t meet.

#### **What if a planned learning activity is canceled?**

If possible, schedule an **alternative** activity that supports your original goal. If you can’t do that, explain in your PE portfolio why you weren’t able to meet the goal and how you plan to address it in the future.

#### **How long should I keep my PE portfolios?**

You must keep your PE portfolios for at least **six years**. This period could be extended to **ten years** in the future, aligning with professional disciplinary standards.

#### **Can the NBA review my PE portfolio in advance to see if I’m on the right track?**

No. The NBA doesn’t offer that service. You’re expected to set up your PE portfolio using the **PE Portfolio Guide** and the published examples.

#### **Is there a mandatory PE topic for 2024?**

Yes. In 2024, the mandatory topic is **Sustainability**.

#### **Do I have to include the mandatory PE topic in my PE portfolio?**

Yes. If there’s a mandatory subject with set learning goals, you must include it in your portfolio. In the reflection phase, describe your outcomes. If a mandatory topic applies, you add at least one custom learning goal and at least one planned activity relating to that theme in your Plan of Approach, then reflect on it at the end of your portfolio period.

#### **I’m newly subject to PE requirements this year. Can I wait to start my PE portfolio if my employer uses a different cycle?**

You’re required to document your PE activities starting from the moment you become PE-obligated. If your employer’s PE cycle begins later, you’ll need to work with them or take initiative yourself to cover the months before their cycle starts. For example, you might create a **short, interim** PE portfolio for that gap.

### **C) Questions About the Self-Evaluation Tool**

#### **I completed the self-evaluation tool but didn’t receive a link to the final report. How do I access it?**

You can **download** your personal report from the MijnNBA environment **one hour** after completion. If the link isn’t there, contact **pe@nba.nl**.

#### **Can I fill in the self-evaluation tool more than once?**

Yes, you can. But note that each new report overwrites the previous one. The NBA recommends **saving** your first report on your own computer before doing a second self-evaluation.

### **D) Questions About the Reflection Phase in the PE Portfolio**

#### **Is a general reflection sufficient, or do I need one per learning goal?**

You need to write a **reflection for each** learning goal. The core is to discuss the results in relation to your job. It’s not necessary to reflect on every single activity individually—just focus on each goal overall.

#### **How do I reflect if something unusual happened during the year?**

If personal circumstances (such as illness) caused you to do less than planned, you can briefly state that in your portfolio (without sharing private medical details). You still submit a compliance statement at year-end.

If circumstances were so severe that you couldn’t fulfill any or almost any of your PE obligations, you can request an exemption based on special circumstances. If it’s granted, you won’t need to submit a compliance statement for that PE year.

#### **When should I complete the reflection phase?**

If your portfolio covers a 12-month period, you must finish the reflection phase **no later than one month** after that period ends.

#### **Am I required to use a specific reflection method like STARR or Korthagen?**

No, it’s not mandatory. But the NBA sees these methods as valuable ways to think through how your learning has impacted your real-world work. You can also use other methods, like **HEEL, Gibbs, or Bateson & Dilts**.

### **E) Questions About the Compliance Statement**

#### **How do I submit the compliance statement?**

You can find it in **MijnNBA** under the tab **PE-compliance**. Each year, by January 31st at the latest, you submit your **PE compliance statement**, even if your portfolio doesn’t follow the calendar year.

#### **What if my portfolio doesn’t follow the calendar year—when do I submit the compliance statement?**

Regardless of your portfolio’s 12-month period, you submit the statement by **January 31st** each year. Your statement covers the portfolio you finished in the previous calendar year.

#### **I didn’t achieve all my learning goals. Can I still submit the compliance statement?**

Yes. After you reflect in your portfolio about which goals weren’t met and why, plus how you plan to address them later, you can still give your compliance statement.

#### **What if special circumstances stopped me from doing almost any PE activities?**

In that case, contact the NBA’s PE helpdesk at **+31 (0)88-4960352** or email **pe@nba.nl** to discuss. Depending on the situation, you may be advised to request an exemption.

### **F) Questions About the PE Random Check (Steekproef)**

#### **How do I know if my PE portfolio is part of the random check?**

Each month, the NBA sends letters inviting certain members to submit their latest PE portfolio and related proof of learning activities.

#### **Can I appeal the results of a portfolio review?**

You generally **can’t** appeal the results, unless your letter explicitly includes an appeals clause. However, you can ask the PE team for a more detailed explanation of the assessment.

#### **What do I need to submit if I’m included in the random check?**

You’ll be asked to provide a **PDF** of your PE portfolio plus the documents that support it (e.g., attendance certificates, presentation slides, summaries of articles, meeting minutes). Anything that demonstrates you truly did the learning activities you listed. If you don’t submit these proofs for certain activities, you’ll be asked to explain why.

You can upload these documents through the NBA website.

#### **Can I see the detailed assessment form the NBA uses?**

No, the **assessment form** is not shared with members. You’ll receive a letter with the final result and possibly some feedback on your portfolio.

#### **How exactly does the NBA assess my PE portfolio?**

Your portfolio is reviewed by **two assessors** using a **standard assessment form** based on the rubrics method, which is aligned with the steps in the **PE Portfolio Guide**. This approach limits subjectivity as much as possible. If the two assessors disagree, a third one steps in. The review checks both **educational** and **content-related** aspects.

#### **What happens if my PE portfolio doesn’t meet the requirements?**

If your portfolio is deemed “needs improvement,” the NBA will give you advice on how to improve future PE portfolios. You’ll also have a higher chance of being selected again for a random check in the next few years.

#### **Can I request a copy of the assessment form?**

No, the assessment form is confidential and not shared. You will get written feedback and an overall assessment in a letter.

#### **Will I get feedback even if my portfolio is approved?**

Yes. Even if your portfolio meets the requirements, the NBA might include additional feedback to help you refine future portfolios.

#### **Who has access to my PE portfolio if I send it to the NBA?**

Access is limited to the **PE team** at the NBA and the **assessors** who review it.

#### **Is the PE portfolio only checked via the annual random selection?**

No. Compliance is also checked through:

1. The **annual compliance statement** you submit, and
2. Regular reviews by the **NBA’s Raad voor Toezicht** and by the **SRA Review Committee** at audit firms. As part of those reviews, they look at how the firm itself supervises PE obligations. Based on the results, they may decide whether more in-depth checks on individual PE portfolios are needed.

#### **How does the NBA handle confidential information in my PE portfolio?**

All your data is treated confidentially. You’re encouraged to omit or anonymize any sensitive information, especially personal medical details. If you need to explain special circumstances further, you can call the PE team at **+31 (0)88-4960352** and discuss them verbally rather than writing them down.

#### **Is the NBA the only organization involved in supervising PE compliance?**

No. The **SRA** (an association of accounting firms) also plays a role. The SRA Review Committee conducts office audits and checks how firms ensure their accountants meet the PE requirement. Based on their findings, they may select a sample of individual accountants from that firm for a separate review. The SRA then uses the **NBA’s standard assessment form** for evaluating those accountants’ portfolios.

#### **How does the NBA provide feedback on my PE portfolio’s assessment?**

You’ll receive a **written response** with the final verdict: either your portfolio is approved or it needs improvement. Any further comments or tips will be included in the same letter.