

## Turkey Introduces Mandatory Continuing Professional Education Scheme for Independent Auditors

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Turkey's Public Oversight, Accounting and Auditing Standards Authority ("Authority") has introduced mandatory continuing professional education requirements for independent auditors. Auditors who fail to complete the necessary training credits will be suspended and shown inactive on the official registry, until they prove they have finished the necessary training.

The training obligation will apply from 1 January 2018 for auditors who were registered before 1 January 2017. Otherwise, the obligation will begin on the second calendar year following an auditor's official registration.

Auditors will be required to complete 120 credits within a three years period, including at least 60 credits from primary professional subjects. The training obligation also continues while operating licenses or audit activities are suspended.

Auditors who fail to complete the necessary training credits will be suspended and shown inactive on the official registry. To resume activities as an independent auditor, a suspended individual will be required to submit documents indicating they have completed the necessary training.

Trainings will be available as face-to-face, distance, on-the-job training, academic studies, or other training activities.

The Communiqué on Continuing Training for Independent Auditors was published in Official Gazette number 30230 on 4 November 2017. Please see this [link](#) for the full text of the Communiqué (only available in Turkish).

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