

# Memorandum of Understanding

Between the

New Zealand Institute of Chartered Accountants (NZICPA)

and

U.S. International Qualifications Appraisal Board (U.S. IQAB)

Representing the


National Association of State  
Boards of Accountancy (NASBA)

and

American Institute of Certified  
Public Accountants (AICPA)

The New Zealand Institute of Chartered Accountants and the U.S. International Qualifications Appraisal Board, representing the National Association of State Boards of Accountancy and the American Institute of Certified Public Accountants agree, pursuant to the terms of the *Mutual Recognition Agreement* executed by the parties on the 12<sup>th</sup> day of August, 2009, to extend the aforementioned *Mutual Recognition Agreement* to the 31st day of December, 2016. This will allow the parties sufficient time to conduct an assessment prior to the renewal of the *Mutual Recognition Agreement*.

In Witness Whereof:

  
Liz Hickey, President

On behalf of the New Zealand Institute  
of Chartered Accountants

Date: 23/8/13

  
Graham Crombie, Chair

On behalf of the New Zealand Institute  
of Chartered Accountants

Date: 23/8/13

  
Ken L. Bishop, President and CEO

On behalf of the National Association of  
State Boards of Accountancy

Date: 7/26/13

  
Gaylen R. Hansen, Chair

On behalf of the National Association of  
State Boards of Accountancy

Date: July 26, 2013

  
Barry C. Melancon, President and CEO


On behalf of the American Institute of  
Certified Public Accountants

Date: 9/11/13

  
Richard J. Caturano, Chair

On behalf of the American Institute of  
Certified Public Accountants

Date: 9/5/13

  
Telford A. Lodden, Chair

On behalf of the U.S. International  
Qualifications Appraisal Board

Date: 7/26/13