

# **Letter of Good Standing**

## **Institute of Chartered Accountants of Scotland**

A holder of the UK Chartered Accountant (CA) credential may be eligible to sit for the International Qualification Examination (IQEX) if he or she is a member in good standing of the Institute of Chartered Accountants of Scotland (ICAS) and meets the eligibility criteria set out in the 2018 Mutual Recognition Agreement (MRA).

This Letter of Good Standing must be completed by ICAS and sent directly by ICAS to NASBA. Once completed by ICAS, this Letter of Good Standing will be valid for one year.

**Part 1 - To be completed by the candidate:** (After completing Part 1, submit this form to the Institute of Chartered Accountants of Scotland):

1. Applicant's Name: \_\_\_\_\_ 2. Date of Birth: \_\_\_\_\_  
First Middle Last mm/dd/yyyy

I affirm that I am capable of performing audit and/or attest services based on my competence to complete such services according to the relevant professional standards, including having the requisite additional experience/training necessary for such work.

\_\_\_\_\_  
Applicant's Signature Date

**Part 2 - To be completed and submitted by the Institute of Chartered Accountants of Scotland:**

This is to confirm the candidate identified above meets the eligibility requirements in the 2018 Mutual Recognition Agreement.

1. The candidate is a member in good standing with the Institute of Chartered Accountants of Scotland.

Date of Membership: \_\_\_\_\_ Member Number: \_\_\_\_\_

Has this member ever been disciplined?  Yes  No If yes, provide additional information on a separate sheet.

2. The candidate has met the eligibility requirements set out in Appendix 1A of the Mutual Recognition Agreement:

- a. The candidate has met the following education requirement:

- The candidate has completed ICAS' Graduate Entry Route and, in addition, holds at least a baccalaureate or higher degree and has completed the ICAS CA Qualification Program including the Test of Professional Expertise (TPE) and the Advanced Finance, Financial Reporting, Assurance & Business Systems, and Taxation modules at Test of Professional Skills (TPS).
- The candidate has completed the forerunner modules prior to 1995 and is, therefore, grandfathered into the MRA as having completed the CA Qualification Programme.

- b. The candidate has met the following examination requirement:

- The candidate has passed ICAS' Test of Professional Skills (TPS) and Test of Professional Expertise (TPE).
- The candidate has passed an equivalent examination in a graduate program at a post-secondary institution recognized by ICAS and Test of Professional Expertise (TPE).

Post-secondary institution: \_\_\_\_\_ Date: \_\_\_\_\_

- The candidate has completed the forerunner modules prior to 1995 and is, therefore, grandfathered into the MRA as having completed the CA Qualification Programme.

c. The candidate has met the following experience requirements:

The candidate has completed a minimum of 3 years of relevant work experience prior to obtaining the CA credential AND

The candidate has an additional 2 years of relevant work experience after obtaining the CA credential.

d. The candidate has met the following continuing professional education criteria:

The candidate is in compliance with the CPE requirements of ICAS.

Exclusions: UK CAs who obtained their UK credential by qualifying under a reciprocal agreement that ICAS may have with another professional accountancy organization are not eligible under this agreement. This includes all mutual recognition agreements, reciprocal membership agreements, and similar agreements which ICAS may have or may have had at any time.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Title

\_\_\_\_\_  
Phone Number

RETURN THIS FORM TO: NASBA – IQEX  
P.O. Box 198469  
Nashville, TN 37219-8469

FAX: 615-880-4266  
Email: [iqex@nasba.org](mailto:iqex@nasba.org)