

# ***Letter of Good Standing*** ***CPA Australia***

A holder of an Australian CPA credential may be eligible to sit for the International Qualification Examination (IQEX) if he or she is a member in good standing of CPA Australia and meets the eligibility criteria set forth in the June 4, 2018 Mutual Recognition Agreement (MRA).

This Letter of Good Standing must be completed by CPA Australia and then sent by them directly to NASBA. Once completed by CPA Australia, this Letter of Good Standing will be valid for one year from the date it is issued.

**Part 1 - To be completed by the candidate:** (After completing Part 1, submit this form to CPA Australia):

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

I affirm that I am capable of performing audit and attest services, am competent to perform such services according to the relevant professional standards and have the requisite experience/training necessary for such work.

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

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**Part 2- To be completed and submitted by CPA Australia:**

This is to confirm the candidate identified above meets the eligibility requirements set forth in the June 4, 2018 Mutual Recognition Agreement.

1. The candidate is a member in good standing with CPA Australia.

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:

holds a baccalaureate or higher degree; AND

has completed CPA Australia's CPA Program including the elective subjects Advanced Taxation [or Australia Taxation] and Advanced Audit and Assurance; AND

Date Advanced Taxation Completed: \_\_\_\_\_  
[or Australia Taxation]

Date Advanced Audit and Assurance Completed: \_\_\_\_\_

Was this recognized study completed in University?  Yes  No

has passed the Global Strategy and Leadership capstone examination.

Date Passed: \_\_\_\_\_

b. The candidate:

- has completed a minimum of 3 years of relevant work experience prior to obtaining the Australian CPA credential and being admitted to membership in CPA Australia; AND
- has an additional 2 years and 8 months of relevant work experience after obtaining the Australian CPA credential and being admitted to membership.

Date Completed: \_\_\_\_\_

Note: If CPA Australia is not able to confirm the candidate has completed the additional 2 years and 8 months of relevant work experience, a completed Verification of Work Experience form will be needed in order to complete the application for the IQEX. This form is available to download from <https://nasba.org/exams/iqex/>.

c.  The candidate is in compliance with the continuing professional development (CPD) requirements of CPA Australia.

d. According to our records, the candidate is a citizen of or holder of a visa granting legal residency in:

- Australia     New Zealand     Neither Australia nor New Zealand     Unknown

Note: If CPA Australia is not able to confirm the candidate is a citizen of or a holder of a visa granting legal residency in Australia or New Zealand, a copy of the candidate's passport or visa will need to be submitted in order to complete the application for the IQEX.

Exclusions: Australian CPAs who obtained their Australian credential by qualifying under a reciprocal agreement that CPA Australia 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 CPA Australia may have or may have had at any time.

Any additional information you would like to provide: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
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)