## 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 forth in the February 27, 2018 Mutual Recognition Agreement (MRA).

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

1. App					
	licant's Name:		2. Date of Birth:		
	First	Middle	Last	mm/dd/yyyy	
	that I am capable of performi ional standards and have the	-		rm such services according to the relevant rk.	
	Applicant's Si	gnature		Date	
Part 2	To be completed and subr	mitted by the Institu	te of Chartered Accountan	ts of Scotland:	
1.	l Recognition Agreement.				
	The candidate is a member	er in good standing w	rith the Institute of Charter	ed Accountants of Scotland.	
	The candidate is a member Date of Membership:			ed Accountants of Scotland.	
	Date of Membership:		Member Numbe		
2.	Date of Membership:	been disciplined?	Member Numbe	er:additional information on a separate sheet.	
2.	Date of Membership: Has this member ever The candidate has met the a. The candidate:  has completed degree and has expertise (TPB	been disciplined? e eligibility requirement d ICAS' Graduate Ent as completed the ICA ) and the Advanced	Member Number  Yes No If yes, provide ants set out in Appendix 14  ry Route and, in addition, has CA Qualification Program	er:additional information on a separate sheet.	

$\Box$ has pa	assed ICAS' Test of Professio	nal Skills (TPS) and Test of Professional Expertise (TPE); OR			
D	ate Passed TPS:	Date Passed TPE:			
•	has passed an equivalent examination in a graduate program at a post-secondary institution recognized by ICAS and Test of Professional Expertise (TPE); OR				
Po	ost-secondary institution:				
N	Name of graduate program:				
D	Date Completed:  Date Passed TPE:				
D					
☐ has co	s completed the ICAS CA Qualification Programme prior to 1995.				
c. The cand	idate:				
☐ has co crede	ears of relevant work experience prior to obtaining the CA				
$\Box$ has a	ant work experience after obtaining the CA credential.				
Date Completed:  Note: If ICAS is not able to confirm the candidate has completed the additional 2 years of relevant work experien completed Verification of Work Experience form will be needed in order to complete the application for the form is available to download from https://nasba.org/exams/iqex/.					
d. □The ca	ndidate is in compliance wit	th the CPE requirements of ICAS.			
another professional acco	untancy organization are no	by qualifying under a reciprocal agreement that ICAS may have with of eligible under this agreement. This includes all mutual ements, and similar agreements which ICAS may have or may have			
Any additional informatio	n you would like to provide:				
Signature		Date			
Printed Name		Email Address			
Title		Phone Number			
RETURN THIS FORM TO:	NASBA – IQEX P.O. Box 198469	FAX: 615-880-4266 Email: iqex@nasba.org			

Nashville, TN 37219-8469

b. The candidate:

Email: iqex@nasba.org