

# ***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.

**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 attest services, am competent to perform such services according to the relevant professional standards and have the requisite additional experience/training necessary for such work.

I hereby request and authorize ICAS to provide any and all pertinent information requested in this form to the National Association of State Boards of Accountancy (NASBA) to complete an application filed with that agency.

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

\_\_\_\_\_  
Date

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**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 set forth in the February 27, 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 MRA:

a. 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); OR

completed the ICAS CA Qualification Programme prior to 1995.

b. The candidate:

has passed ICAS' Test of Professional Skills (TPS) and Test of Professional Expertise (TPE); OR  
Date 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

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

Name of graduate program: \_\_\_\_\_

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

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

has completed the ICAS CA Qualification Programme prior to 1995.

c. The candidate:

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

has an additional 2 years of relevant 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 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/>.

d.  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.

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)