Verification of Experience
Institute of Chartered Accountants of Scotland

Candidates for the International Qualification Examination (IQEX) are required to have completed an additional 2 years of relevant work experience after obtaining the CA credential and being admitted to membership in the Institute of Chartered Accountants of Scotland (ICAS). This experience may be verified by a direct supervisor in those cases where ICAS is not able to confirm the experience has been completed.

This Verification of Experience is valid for the IQEX only. After you pass the IQEX and are ready to apply for licensure as a Certified Public Accountant in the U.S., you will need to follow the licensure application process for the state to which you apply for licensure. This may include a new verification of experience.

Part 1 - To be completed by the candidate:

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

I hereby request and authorize _____ 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.

I affirm that I have completed the required experience as outlined in the February 27, 2018 Mutual Recognition Agreement between the ICAS and the U.S. International Qualifications Appraisal Board.

_____ _____
Applicant's Signature Date

Part 2 – Supervised Experience (to be completed by the supervisor)

By my signature below, I acknowledge that the above-referenced applicant has completed the experience described below while under my direct supervision and that I am a:

☐ CA in good standing with ICAS Membership number: _____

☐ licensed CPA in the U.S. Jurisdiction: _____ Certificate/License Number: _____

Note: A Verification of Licensure form is needed to confirm the supervisor's valid license in order to complete the candidate's application for the IQEX. This form is available to download from https://nasba.org/exams/iqex/

I certify that I supervised _____ at _____
Candidate's Name Firm/Company Name

from _____ to _____. The accounting experience performed by the candidate included:

_____

_____

_____ _____
Direct Supervisor's Signature Date

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

FAX: 615-880-4266
Email: iqex@nasba.org