

Letter of Good Standing

CPA Ireland

A holder of the Irish CPA Credential may be eligible to obtain the US CPA credential via this agreement if he or she is a member in good standing of CPA Ireland and meets all eligibility criteria set forth in the May 31, 2022 Mutual Recognition Agreement (MRA) and applicable US jurisdictions' laws and State Board rules.

This Letter of Good Standing must be completed by CPA Ireland and sent by them directly to NASBA. Once completed by CPA Ireland, 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 Ireland):

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 CAI 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

Part 2- To be completed and submitted by CPA Ireland:

This is to confirm the candidate identified above meets the eligibility requirements set forth in the May 31, 2022 Mutual Recognition Agreement.

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

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 completed the following to obtain the Irish CPA credential: (choose all that apply)

☐ Hold at least a baccalaureate or higher degree; and

☐ Have completed CPA Ireland's Professional Accountancy Qualification Programme, including Financial Reporting, Audit and Assurance, and Taxation courses at the final examination level. For the purposes of this MRA, only exemptions received via coursework at approved colleges/universities will be accepted.

Date Passed: _____

3. ☐ The candidate has completed a minimum of three years of relevant work experience prior to obtaining the Irish CPA credential and being admitted as a member of CPA Ireland.

Date completed: _____

5. ☐ The candidate has completed an additional two years of relevant work experience after obtaining the Irish CPA credential and being admitted as a member of CPA Ireland.

Date completed: _____

Note: If CPA Ireland 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/>.

6. ☐ The candidate is in compliance with the CPD requirements of CPA Ireland.

7. ☐ The candidate has the right to sign financial reports.

License Number: _____ Date License Granted: _____

Is the license still valid? ☐ Yes ☐ No

Exclusions: Irish CPAs who obtained their Irish CPA credential by qualifying under a reciprocal agreement that CPA Ireland may have with another professional accountancy organization are not eligible under this agreement. This includes all mutual recognition agreements, reciprocal membership agreements, and other similar agreements which CPA Ireland 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