

## **ICAS – Membership with audit in jurisdictions with special arrangements**

### **Mutual recognition agreement: USA – American Institute of Certified Public Accountants**

Met criteria for membership

Two year training contract in UK ICAS authorised training office with minimum 300 days relevant practical experience including minimum of 210 days statutory UK audit experience

Completion of prescribed competencies under ICAS achievement log

### **South African Institute of Chartered Accountants and Chartered Accountants Australia & New Zealand (New Zealand members only)**

Completion of ICAS Test of Professional Expertise Exam

One year training contract in UK ICAS Authorised Training Office with minimum of 210 days approved audit relevant practical experience of which a minimum of 105 days must be in statutory UK audit

Completion of prescribed competencies under ICAS achievement log

### **Chartered Accountants Australia & New Zealand (Australia members only) and Chartered Professional Accountants Canada (CPAC)**

Considered on case by case basis.