

## **ICAS – Membership without audit from other jurisdictions**

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

Completed all US state law experience requirements

Two years post qualifying relevant practical experience including achievement of specific non-technical ICAS competencies

Completion of prescribed pathway and examination

### **South African Institute of Chartered Accountants, Chartered Accountants Australia and New Zealand, Chartered Professional Accountants of Canada, Hong Kong Institute of Certified Public Accountants**

A reciprocal membership agreement is in place with the above countries and requires completion of the relevant institute qualification under a typical pathway.

### **Institute of Singapore Chartered Accountants**

A reciprocal membership agreement is in place and requires completion of the Singapore CA Qualification