

CHARTERED COMPTABLES PROFESSIONAL PROFESSIONNELS ACCOUNTANTS AGRÉÉS NEW BRUNSWICK NOUVEAU-BRUNSWICK CPA New Brunswick 860 Main Street Suite 602 Moncton NB CANADA E1C 1G2 T. 506 830.3300 F. 506 830.3310 www.cpanewbrunswick.ca

CPA Nouveau-Brunswick

860, rue Main bureau 602 Moncton (N-B.) CANADA E1C 1G2 T. 506 830.3300 Télec. 506 830.3310 www.cpanouveaubrunswick.ca

INTERNATIONALLY DESIGNATED ACCOUNTANTS MEMBERSHIP PROCESS – MEMBERS OF IMCP/COMPIC (MEXICAN CPC)

MUTUAL RECOGNITION AGREEMENT

Eligibility

If you hold a Mexican CPC credential, you may be eligible to obtain the Canadian CPA designation via this MRA if you are a member in good standing with the IMCP/COMPIC, having completed the education, examination and practical experience requirements of the Mexican CPC designation. The MRA is not binding for members who have achieved the membership through some other agreement; and you meet the following additional criteria:

- hold at least a baccalaureate or higher degree, and have passed the Examen Uniforme de Certificacion de la Contaduria Publica (EUC)
 Mexican CPCs who qualified prior to the introduction of the EUC are grandfathered in by this agreement as having met the examination criteria
- 2. hold a public accounting licence (Cédula Profesional) issued by the Dirección General de Profesiones/ Secretaría de Educación Pública
- 3. have 30 months of relevant practical experience. Applicants with two years of relevant post-qualification experience are considered to have met the 30-month experience requirement
- 4. be in compliance with the Continuing Professional Education (CPE) requirements of the IMCP.

Mexican CPCs who are, or have been, Canadian residents must meet additional

requirements.

Applicants who wrote the EUC while they were a resident of Canada, after they became a resident of Canada, or

after they returned as a resident to Canada, must, in addition to the above eligibility requirements, have obtained

either:

- 1. a university degree from a degree-granting institution of higher education in Mexico as a result of having attended the institution in person for classroom instruction on a full-time basis, or
- 2. at least one year of full-time practical experience in accounting in Mexico.

Application Process

- 1. Complete the International Candidate Application Form (see form below) and sending it to CPA New Brunswick
- 2. Complete the Certification of Membership with IMCP and COMPIC (see form below)
- 3. Provide confirmation that you are a Mexican CPC in good standing with IMCP; such confirmation must be provided by **IMCP directly by mail to CPA New Brunswick** at the address provided below:



CPA New Brunswick 860 Main Street Suite 602 Moncton NB CANADA E1C 1G2 T. 506 830.3300 F. 506 830.3310 www.cpanewbrunswick.ca

CPA Nouveau-Brunswick 860, rue Main bureau 602 Moncton (N.-B.) CANADA E1C 1G2 T. 506 830.3300 Télec. 506 830.3310 www.cpanouveaubrunswick.ca

CPA New Brunswick 860 Main Street, Suite 602 Moncton, New Brunswick E1C 1G2

- 4. Provide proof of identity/legal name as evidenced by an acceptable government-issued documentation. Please note that if the name under which you are applying for membership is different from that which appears on your educational documents or on the document submitted as proof of legal name, a copy of the document supporting the change of legal name, endorsed with "this is a certified true copy" signed and dated, is required.
- 5. Provide a detailed chronological resume listing all relevant work experience
- 6. Pay the appropriate fee
- 7. Successfully complete the CPA Reciprocity Professional Development (CPARPD) course. This course consists of approximately 20 hours of online study in Canadian tax, law and ethics in a modular form.
- 8. Meet additional requirements communicated to you.

Once your application and other required documents are submitted in full, the package is reviewed by CPA New Brunswick and submitted to the Registrar for consideration. If the Registrar approves the documentation, you will receive a notice of **conditional approval** which will contain an invitation to submit an application for membership and make payment for the application fee and annual dues. You will be invoiced the appropriate annual fees due at the time of admission, prorated to the nearest full month of membership.

PLEASE NOTE that you may not use the CPA designation until all aspects of the application process are complete including the payment of application fee and annual dues. You will be notified of your admission to membership and have the right to use the CPA designation.

Requirements for the Practice of Public Accounting

Admission as a member under this MRA does not provide a member with the right to offer public accounting services. An application for a public practice permit must be made separately to CPA New Brunswick.



MRA/RMA International Applicant Form

The information on this form is collected, stored and used in accordance with any privacy legislation in the province to which you are applying, and is collected for the purpose of processing your application for membership. Questions or concerns about the collection and use of the information should be directed to the Privacy Officer of the provincial/regional CPA body of which you are requesting membership. Contact information is available on page 5 of this form.

Complete the form and send to the province/region where you intend to seek registration.

A. PERSONAL INFORMATION*

Title: Mr. Ms. Mrs. Miss Other/Prefer not to answer	Gender identity:	F M Other
Registered Name: (Attach proof of legal name)		
Family name:		
Given name(s):	Birth date: (mm/dd/yyyy)	
Former Legal Name (name under which the professional accounting qualifi	cation of the accounting body o	outside Canada was gained
E-mail: Check if this is your preferred email address		
Postal address:		Unit:
City:	Province/State:	
Postal/Zip Code:	Country:	
Residential Phone:	Residential Fax:	
Check if this is your preferred mailing address		

B. CURRENT EMPLOYMENT

Employer Name:	Position Title:
Employer Address:	Unit:
City:	Province/State:
Postal/Zip Code:	Country:
Employment Phone:	Employment Fax:
Employment Email:	
Check if this is your preferred mailing address	Check if this is your preferred email address

*It is your responsibility to keep your contact information current with your CPA body. By providing an email address, you will receive important regulatory communications by email.

C. REGISTRATION

I intend to seek registration in the province/region of:	
Have you previously been an applicant or registrant of another provincial/regional CPAP^* as body?	No
If the answer is Yes, please specify which CPA body:	

D. LANGUAGE PREFERENCE

All documents must be in French or English if you applying in Quebec or New Brunswick, and in English if you are applying in all other provinces/regions.

I understand and can speak and write in: English French Both English and French

E. PROFESSIONAL ACCOUNTANCY QUALIFICATIONS

List the details of your Professional Accountancy qualifications.

Name of professional accounting body	Membership number and designation	Date of the final exam passed (mm/dd/yyyy)	Country or State in which the designation was earned	Date admitted as member (mm/dd/yyyy)	Last date as member in good standing (mm/dd/yyyy)

F. EDUCATION INFORMATION

Starting with the most recent, please list the details of your post-secondary education, including all colleges, universities and institutions you attended.

Degree(s) (BCOMM, BA, etc.)	Name of institution, city and country	Date received (mm/dd/yyyy)

G. PRE-QUALIFICATION EXPERIENCE

Starting with the most recent, provide the following information as it pertains to your relevant work experience prior to earning your accounting credential. Attach separate page(s) if more space is required..

Country and/or state where you obtained experience	Employer name	Position and nature of experience	Duration of experience (mm/yyyy to mm/yyyy)

H. POST-QUALIFICATION EXPERIENCE

Starting with the most recent, provide the following information as it pertains to your relevant work experience after earning your accounting credential. Attach separate page(s) if more space is required.

Country and/or state where you obtained experience	Employer name	Position and nature of experience	Duration of experience (mm/yyyy to mm/yyyy)

I. LICENSURE / AUTHORIZATION TO PRACTICE

If you intend to practice public accounting, contact the provincial/regional CPA body in which you intend to practice, as public accounting eligibility requirements vary by jurisdiction.

J. PERMISSION TO WORK OR STUDY IN CANADA

Are you lawfully permitted to work or study in Canada? Are you lawfully permitted to work or study in Bermuda? (if applicable)

Yes	No
Yes	No

K. APPLICANT'S CHARACTER

PLEASE USE A SEPARATE SHEET TO EXPLAIN ANY 'YES' ANSWERS	YES	NO
Have you ever been convicted of a criminal offence or other similar offence for which a pardon has not been granted or are there any charges pending against you?		
Have you ever had a professional licence or permit suspended or revoked as a result of a disciplinary matter?		
Are you, or have you ever been, subject to a disciplinary decision by a regulatory body, or a professional body?		
Have you ever been expelled from a professional society or institute?		
Have you ever made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for insolvency?		
Have you ever been found guilty of a violation of securities regulatory authority legislation or tax authority legislation?		

I declare that the above information and all other information given in this application are true and correct. I acknowledge and agree that it is my responsibility to provide the CPA body with all required information and documentation acceptable to the CPA body and to pay to the CPA body the applicable fee for this application. I further acknowledge and agree that the CPA body may not consider this application to be complete in all respects and may not process, assess or accept this application if any of the required information or documentation acceptable to the CPA body has not been filed with the CPA body or if the applicable fee has not been paid to the CPA body. I hereby certify that the personal information I have provided to the CPA body is accurate and has been freely given. I authorize the CPA body to verify the information provided or to obtain from the organizations concerned any information relevant to this application.

I understand that any false or misleading statement contained in my application may be used by the CPA body in any proceeding respecting the validity of my application or my status as an international applicant with the CPA body.

I undertake that, if I am admitted as a member, I will be governed by the CPA Act, Bylaws, Bylaw Regulations, and Rules/Code of Professional Conduct, as may be amended from time to time.

Upon admission to membership, I understand and authorize that information provided on this form will form part of my member record and will be used by the CPA provincial/regional body for administration purposes. I understand that all information will be treated confidentially.

Print Name	Signature	Date (mm/dd/yyyy)

REQUIRED DOCUMENTATION

Proof of legal name

All applicants are required to provide proof of legal name (i.e. birth certificate, passport, or while neither Canadian citizenship nor landed immigration status is required to be accepted as an applicant, Canadian citizenship or landed immigrant identification card may be provided).

Please provide an affidavit sworn before a commissioner of oaths or notary public as documentation of proof of a change in the legal name, such as a legal change of name document issued by a government or government authority, a court order or decision, or a marriage or divorce certificate that shows both the former legal name and the current legal name.



Request for Certification of Membership with the IMCP and COMPIC

Re:	(Print applicant's name)
	ered Professional Accountants of ween Chartered Professional Accountants of Canada and the Instituto exicano para la Práctica Internacional de la Contaduría (COMPIC).
Please confirm the following information:	
Registered name (in full):	
Date CPC certificate awarded:	Certificate no:
Applicant currently holds a licence issued by Dirección General d	le Profesiones/ Secretaría de Educación Pública Yes No
Applicant currently holds a Cedula Profesional to practice issued b	y the Direccion General de Profesiones I Secretarfa de Educacio6nd:
Academic Qualifications:	University:
The CAC was gained by:	
• virtue of passing the uniformAIMCP EUC final examination o	n (dd/mm/yyyy):
while being a resident of (please indicate/Country):	
Applicant earned CPC prior to the introduction of the EUC	Yes No
Is the applicant in compliance with the Continuing Professional E	ducation (CPE) requirements ofdIMCP?
CONFIRMATION	
is a memb	per in good standing withdIMCP. We know of no reason why membership in
Chartered Professional Accountants of	(province/region) should not be granted.
If such information cannot be given, please explain why:	
Name of Institute:	
Name and position:	
Signature:	
Date:	

Please return the completed document directly to the address of the provincial/regional CPA body provided on page 2.

MUTUAL RECOGNITION AGREEMENT (MRA) | MEXICAN CPC