



**CPA**

CHARTERED  
PROFESSIONAL  
ACCOUNTANTS  
NEW BRUNSWICK

COMPTABLES  
PROFESSIONNELS  
AGRÉÉS  
NOUVEAU-BRUNSWICK

**CPA New Brunswick**  
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## ELIGIBILITY, EDUCATION, EXAMINATION AND EXPERIENCE REQUIREMENTS FOR MEMBERS OF THE INSTITUTE OF CHARTERED ACCOUNTANTS OF PAKISTAN (ICAP)

**Type of Agreement:** Memorandum of Understanding

### Eligibility

1. Be a member in good standing of ICAP
2. Have been admitted to ICAP by completing the ICAP's qualifying examinations and not by virtue of another agreement with a third party.

### Education and Examination

ICAP members seeking their Canadian CPA designation under this agreement are:

1. exempted from all CPA Professional Education Program (CPA PEP) modules but are strongly encouraged to complete Capstone 1 and Capstone 2 to gain core knowledge of Canadian Tax, Canadian Law and Canadian Accounting Standards for Private Enterprises
2. required to pass the Common Final Examination.

### Experience

Assessment of experience for certification is determined by post-qualification experience as an ICAP member. All members with:

1. more than five years of post-qualification experience and no recognized university degree are exempt from assessment of experience
2. more than two years of post-qualification experience and a recognized degree are exempt from assessment of experience.

Applicants with less than specified post-qualification experience will be subject to a review of their practical experience obtained pre- and post-qualification.

All relevant experience must have been gained as a member or student of the Institute of Chartered Accountants of Pakistan.

### Application Process

- Provide confirmation that you are a member in good standing of ICAP; such confirmation should include the date you joined as a student, how the member entered the ICAP program, the date of membership admission, whether the member was admitted via MRA, the current status of membership, disciplinary information (if any) and the good standing until date and any other relevant information. The confirmation must be provided

by ICAP directly by mail to CPA New Brunswick at the address provided below or by email at [membership@cpanewbrunswick.ca](mailto:membership@cpanewbrunswick.ca)

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- Provide proof of identity/legal name as evidenced by 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 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.
- Provide a detailed chronological resume listing all relevant work experience and complete the attached international practical experience form if you **do not meet the two requirements under the Experience section**.
- 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. If all the criteria are met, your package will be forwarded to CPA Atlantic School of Business (CPA ASB). They may require further information your registration for the required education and examination. Once you have a successful result on the CFE and have met the other membership criteria, you will be eligible to apply for membership with CPA New Brunswick.

## **Requirements for the Practice of Public Accounting**

Admission as a member under this MOU 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.