



ASSESSMENT STATEMENT FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT

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INTRODUCTION

1 The ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services

1.1 The Governments of Member Countries of the Association of South East Asian Nations (collectively referred to as “ASEAN”, and comprising Brunei Darussalam, the Kingdom of Cambodia, the Republic of Indonesia, Lao People’s Democratic Republic, Malaysia, the Union of Myanmar, the Republic of the Philippines, the Republic of Singapore, the Kingdom of Thailand, and the Socialist Republic of Viet Nam) have agreed on the ASEAN Mutual Recognition Arrangement on Accountancy Services which aims to:

- a) facilitate mobility of accountancy services professionals across ASEAN Member States;
- b) enhance the current regime for the provision of accountancy services in the ASEAN Member States; and
- c) exchange information in order to promote adoption of best practices on standards and qualifications.

1.2 A copy of the ASEAN Mutual Recognition Arrangement on Accountancy Services, which was signed on 13 November 2014, is available at ASEAN Web Site, at:

[http://www.asean.org/storage/images/2015/february/mra_on_accountancy/MRA%20on%20Accountancy%20\(signed%20Nov%202014\).pdf](http://www.asean.org/storage/images/2015/february/mra_on_accountancy/MRA%20on%20Accountancy%20(signed%20Nov%202014).pdf)

2 ASEAN Chartered Professional Accountant (ASEAN CPA)

2.1 Under the MRA, a Professional Accountant who holds the nationality of an ASEAN Member Country and who possesses qualifications and experience that complies with the requirements specified in Part B of this Assessment Statement may apply to be placed on the ASEAN Chartered Professional Accountants Register (ACPAR) and accorded the title of ASEAN Chartered Professional Accountant (ASEAN CPA).

2.2 The National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of each participating ASEAN Country will authorise a Monitoring Committee (MC) to receive and process applications from its Professional Accountants for registration as ASEAN CPA and to maintain the ASEAN Chartered Professional Accountants Register (ACPAR). In the case of Singapore, details of the National Accountancy Body and/or Professional Regulatory Authority and Monitoring Committee are in Part A of this Assessment Statement.

3 Privilege and Obligation of a Registered Foreign Professional Accountant (RFPA)

- 3.1 An ASEAN CPA who wishes to provide professional accountancy services in another participating ASEAN Country shall apply to the National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of a participating ASEAN Host Country to be registered as a Registered Foreign Professional Accountant (RFPA). A Registered Foreign Professional Accountant (RFPA) will be permitted to work in collaboration with designated Professional Accountants in the said Host Country, except for signing off of an independent auditor's report and other accountancy services that require domestic licensing from the authorities of the Host Country, subject to domestic laws and regulations of the Host Country, where applicable.
- 3.2 A Registered Foreign Professional Accountant (RFPA) shall provide accountancy services only in the areas of competence as may be recognised and approved by the National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of a participating ASEAN Host Country, and shall undertake assignments only in the specific discipline(s) in which he/she has been registered for. He/she shall also be bound by:
- a) codes of professional conduct in accordance with the policy on ethics and conduct established and enforced by the country of origin in which he/she is registered as an

ASEAN Chartered Professional Accountant (ASEAN CPA);

b) prevailing laws and regulations of a participating ASEAN Host Country in which he/she is permitted to work as a Registered Foreign Professional Accountant (RFPA); and

c) work in collaboration with a local Professional Accountant in a participating ASEAN Host Country, subject to the domestic laws and regulations of the Host Country.

4 Accountancy Services

There are two types of accountancy services which are regulated or require domestic licensing:

a) Public Accounting Services

Public Accountants who are registered and regulated by ACRA for the purpose of performing public accounting services, which are defined in the Accountants Act, as audit and reporting of financial statements and other services that are required by any written law to be done by a public accountant. They are subject to the requirements of Accountants Act and the rules and standards prescribed under it. All public accountants must also be members of the Institute of Singapore

Chartered Accountants and adhere to its membership rules and standards.

b) Approved Liquidation Services

An approved liquidator must satisfy the Registrar of Public Accountants as to his experience and capacity. Public accountants must have suitable and relevant experience relating to audit or liquidation. Public accountants must obtain a report from two referees (an applicant's client or family member cannot be the referee), one of whom must be an approved liquidator who has supervised the applicant's work. These reports should comment on the applicant's character, his ability to perform liquidation work, his role in specific liquidation jobs (where applicable) and other relevant experience which the referee deems applicable.

5 Purpose and Operation of Assessment Statement

5.1 This Assessment Statement provides a framework for the assessment of Professional Accountants for placement on the ASEAN Chartered Professional Accountants Register (ACPAR) by the Singapore Monitoring Committee.

5.2 This Assessment Statement shall be reviewed and accepted by the ASEAN Chartered Professional Accountant Coordinating Committee (ACPACC) before the Singapore Monitoring Committee is authorised to

operate the ASEAN Chartered Professional Accountants Register (ACPAR).

PART A:
**THE NATIONAL ACCOUNTANCY BODY,
PROFESSIONAL REGULATORY AUTHORITY AND
MONITORING COMMITTEE**

6 The National Accountancy Body and/or Professional Authority in Singapore

6.1 The Institute of Singapore Chartered Accountants (ISCA) is the National Accountancy Body of Singapore.

6.2 ISCA is the Administrator of the Singapore Qualification Programme (Singapore QP) and the Designated Entity to confer the Chartered Accountant of Singapore - CA (Singapore) – designation.

6.3 The Accounting and Corporate Regulatory Authority (ACRA) is the Professional Regulatory Authority, a national regulator of business entities and public accountants in Singapore.

7 The Monitoring Committee in Singapore

7.1 The Singapore Monitoring Committee (MC) is established by ISCA as the competent body to exercise the functions, on behalf of ISCA, to develop, process and maintain an ASEAN Chartered Professional Accountants Register (ACPAR) in Singapore.

7.2 The MC comprises the President and CEO of ISCA, who shall be the Chairman and Deputy Chairman of the MC, and members who are appointed by ISCA. Names of members of MC are in Annex 1.

7.3 The contact person is:

Institute of Singapore Chartered Accountants

60 Cecil Street, ISCA House

Singapore 049709

Tel: (65) 6749 8060

Fax: (65) 6749 8061

Website: <http://www.isca.org.sg>

E-mail: aseanmra@isca.org.sg

8 Roles of the Monitoring Committee (MC)

8.1 In assessing compliance with the qualifications and experience set out in the ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services for registration as an ASEAN Chartered Professional Accountant, the MC shall adhere to the criteria and procedures in this Assessment Statement.

8.2 The MC shall also undertake to ensure that all ASEAN Chartered Professional Accountants (ASEAN CPAs) on its ASEAN Chartered Professional Accountants Register (ACPAR) of the country of origin:

- a) comply fully with the requirements specified in the MRA;
and
- b) provide evidence when applying for registration of or renewal of their registration as ASEAN Chartered Professional Accountants (ASEAN CPA) that they have complied with the Continuing Professional Development (CPD) at a level prescribed in this Assessment Statement.

8.3 The MC shall withdraw and deregister the ASEAN Chartered Professional Accountants (ASEAN CPA) from the ASEAN Chartered Professional Accountants Register (ACPAR) where:

- i) the ASEAN Chartered Professional Accountants (ASEAN CPA) has contravened the ASEAN MRA as a Registered Foreign Professional Accountant (RFPA) in the Host Country; or
- ii) disqualified by the Country of Origin and/or non compliance with its Continuing Professional Development (CPD) policy; or
- iii) violation of technical, professional or ethical standards either in the Country of Origin or Host Country that had led to deregistration or suspension from practice.

9 Authorisation to work as Registered Foreign Professional Accountants

9.1 Application by an ASEAN Chartered Professional Accountants (ASEAN CPA) from another participating ASEAN Country to work as a Registered Foreign Professional Accountant (RFPA) in Singapore shall be made to ISCA. Upon acceptance and payment of a prescribed fee, the RFPA will be permitted by the ISCA to work in collaboration with designated local Professional Accountants in Singapore. The RFPA will not be eligible to work in independent practice to sign off the auditor's report which is required by any written law to be signed by a Public Accountant or qualified person for the purposes of submission to regulatory authorities unless he/she is registered as a Public Accountant in accordance with the Accountants Act by ACRA.

9.2 ISCA shall monitor and assess the professional practice of Registered Foreign Professional Accountants (RFPAs) to ensure compliance with the MRA. ISCA may prepare rules, which shall not contradict or modify any of the provisions in the MRA, for the purposes of maintaining high standards of professional and ethical practice in accountancy.

PART B:
ASSESSMENT MECHANISMS

10 Requirements for registration as ASEAN Chartered Professional Accountant (ASEAN CPA)

10.1 A Professional Accountant who meets the following qualifications, practical experience and conditions is eligible to apply to be an ASEAN Chartered Professional Accountant (ASEAN CPA):

- a) has completed an accredited accountancy degree, or professional accounting education programme recognised by ISCA (paragraph 11);
- b) possesses a current and valid ISCA membership certificate (CA (Singapore) and ISCA Associate);
- c) has acquired relevant practical experience of minimum three (3) years cumulatively within a five (5) year period prior to application;
- d) has complied with the Continuing Professional Development (CPD) policy of ISCA (paragraph 13); and
- e) has obtained letter of good standing from ISCA that he/she has no record of serious violation of technical, professional or ethical standards(paragraph 14).

10.2 Details of each of the above qualifications, practical experience and conditions are described in the ensuing paragraphs.

10.3 An application for registration as an ASEAN Chartered Professional Accountant (ASEAN CPA) shall be made in the format prescribed in Annex III to this Assessment Statement.

11 Completion of an accredited accountancy degree or professional accounting education programme recognised by ISCA (paragraph 10.1(a))

11.1 An accredited accountancy degree or professional accounting education programme recognised by ISCA refers to:

- a) a Degree of Bachelor of Accountancy or Bachelor of Business Administration (Accountancy), National University of Singapore;
- b) a Degree of Bachelor of Accountancy or Master of Business Administration (Accountancy), Nanyang Technological University;
- c) a Degree of Bachelor of Accountancy or Master of Professional Accounting, Singapore Management University;
- d) a Degree of Bachelor of Accountancy, SIM University;
- e) ISCA Professional Examination;

- f) an Accountancy degree or professional accounting education programme accredited or recognised by ISCA;
- g) Foundation programme for Singapore Qualification Programme

12 Attainment of relevant practical experience of minimum three (3) years cumulatively within a five (5) year period prior to application (paragraph 10.1(c))

12.1 A Professional Accountant is eligible for registration as an ASEAN Chartered Professional Accountant (ASEAN CPA) if he/she has acquired relevant practical experience of minimum three (3) years cumulatively within a five (5) year period prior to application after completing the accredited accountancy degree or professional accounting education programme recognised by ISCA. Assessment of practical work experience shall be carried out through:

- a) submission of a report describing the type, significance and level of responsibility of the relevant practical experience attained after completing the accredited accountancy degree or professional accounting education programme recognised by ISCA. The report must demonstrate that the candidate has engaged in professional practice which, directly or indirectly, calls upon his accountancy knowledge, skills, experience and judgment, and has a significant influence on the technical direction of accountancy services; and

b) a professional interview to review the practical work experience claimed and assess the relevance and adequacy for registration.

12.2 The report on the relevant practical experience attained shall be submitted to the MC. Except if the report had earlier been submitted to ISCA pursuant to the application for ISCA membership, the said report could be referred to by the MC.

12.3 The MC will arrange for the professional interview to be conducted except if ISCA had previously carried out a professional interview to assess the relevant practical experience attained, no further professional interview needs to be conducted by the MC.

12.4 The professional interview shall be conducted by a panel of at least 2 senior Professional Accountants. During the interview, the candidate must be prepared to answer questions on knowledge of accountancy standards including financial reporting and/or auditing standards and compliance, understanding of local Tax and Law and corporate governance compliance (where relevant to his/her field of work experience), and the Professional Accountants (Code of Professional Conduct and Ethics) Rules which is administered by ISCA.

12.5 Acceptable accountancy practical experience include auditing and assurance, financial accounting, finance, financial risk management, financial planning, insolvency and reconstruction, taxation, management accounting and

academia or other accountancy experience such as technical, economic and administrative factors affecting accountancy works.

13 Maintenance of Continuing Professional Development (CPD) (paragraph 10.1(d))

13.1 Every ASEAN Chartered Professional Accountant (ASEAN CPA) is required to engage in CPD to the extent that meets the prevailing norms prescribed by the ISCA for the renewal of Chartered Accountant (CA) (Singapore) membership.

13.2 The objectives of ISCA's CPD programme is to reinforce the need for lifelong learning and to provide a framework through which professional accountants could systematically maintain and enhance their competencies to do a job in their area of expertise. ISCA's requirement on CPD is the attainment of a minimum of 120 continuing professional education (CPE) hours per triennium, of which at least 20 are verifiable (structured) CPE hours per year with 2 hours of compulsory ethics. Members are required to declare their CPE compliance annually upon renewing their membership.

13.3 Every ASEAN Chartered Professional Accountant (ASEAN CPA) shall be required to submit evidence on compliance with the CPD requirement. The following are

acceptable evidence of participation in Continuing Professional Development:

- a) grant of an annual practising certificate by the ACRA; or
- b) notification of the outcome of CPE compliance audit conducted by ISCA ; or
- c) declaration by the ASEAN Chartered Professional Accountant (ASEAN CPA) showing participation in CPD in the format prescribed in Part C of this Assessment Statement.

14 Compliance with Code of Professional Conduct and Ethics (paragraph 10.1(e))

14.1 All Professional Accountants who are registered with ISCA are bound by the ISCA Code of Professional Conduct and Ethics (the ISCA Code). The MC will also require all Professional Accountants who are registered on the ASEAN Chartered Professional Accountant Register (ACPAR) to be bound by the same Code of Professional Conduct and Ethics Rules.

14.2 Every ASEAN Chartered Professional Accountant will be held individually accountable for his/her actions taken in their professional work. In his/her practice of accountancy, he/she shall not have any record of serious violation on technical, professional or ethical standards, either in Singapore or elsewhere.

14.3 Every ASEAN Chartered Professional Accountant is bound by the ISCA Code of Professional Conduct and Ethics to practice only in areas which they are competent in.

15 Keeping of records for continuing mutual monitoring

15.1 In order to facilitate mutual monitoring, verification of operations of the procedures of participating ASEAN Member Countries and information exchange, the MC shall keep a set of all successful applications for registration on ASEAN Chartered Professional Accountant Register (ACPAR), which shall include:

- a) a copy of the report describing the relevant practical experience attained after completing the accredited accountancy degree of professional accounting education programme recognised by ISCA; and
- b) evidence of participation in CPD programme.

15.2 The MC will carry out annual random audits of at least 5% of the records in the ASEAN Chartered Professional Accountant Register (ACPAR) to determine:

- a) declarations of participation in CPD; and
- b) continued compliance with the conditions of registration.

PART C: REGISTRATION PROCESS

16 Guide to Application for Registration as ASEAN CPA

16.1 General

This section describes the procedures involved in application for and renewal of registration with the MC as ASEAN Chartered Professional Accountants (ASEAN CPAs).

16.2 Application process

- a) Application for registration shall be made on the prescribed application form in Annex III and submitted to the MC. The type of documents to be submitted, initial registration fee, renewal fee, and where the application is to be submitted are listed in the application form.
- b) The MC will appoint an Assessment Panel to review and assess the application.
- c) Applicants will be informed of the decision by the MC in writing.
- d) A certificate of registration will be issued to the successful applicant. The term of registration shall be one year from the date of registration. Registration is on annual renewal basis.

16.3 Assessment Panels

- a) The MC will appoint Assessment Panels each comprising a Lead Assessor and 2 Assessors who are senior and experienced professional accountants in the appropriate discipline to review the applications and carry out professional interviews to assess suitability for registration on ASEAN CPA Register. The Assessment Panels will make recommendations to the MC on whether a candidate should be placed on the ASEAN CPA Register.

- b) Assessors will be appointed based on the following criteria:
 - ISCA members in good standing; and
 - Possess more than 10 years of practical experience as professional accountants in business or public accountants.

16.4 Professional Interview

The Assessment Panel may conduct a professional interview to assess the practical experience in accountancy of the applicant. If an interview is necessary, the MC will inform the applicant of the date/time and venue. However, the MC may waive the interview for CA (Singapore) members who is a public accountant if a prior assessment had already been carried out by ACRA during the process of registration as a public accountant with the ACRA.

16.5 Assessment Report and Decision

- a) Assessment Panels will prepare and submit its recommendations to the MC. The MC will check to ensure that there is no discrepancy and inadequacy in the assessment procedures.
- b) The MC will consider the recommendations of Assessment Panels and a decision by the MC to register an applicant will require a positive vote from more than 50% of the committee members.

16.6 Notice of the Results

The MC will inform all candidates in writing, of the results of its assessment, including providing reasons for failure, where applicable.

16.7 Availability of Assessment Report

The MC will ensure that documents containing information on its assessment of applicants for registration on the ASEAN Chartered Professional Accountants Register will be made available when requested by the ASEAN Chartered Professional Accountant Coordinating Committee (ACPACC) for purposes of review as required under the MRA.

**ANNEX 1:
MEMBERS OF THE MONITORING
COMMITTEE, SINGAPORE**

Members of the Monitoring Committee as at 2 May 2017 are:

Chairman:

Dr Gerard Ee, President, Institute of Singapore Chartered Accountants (ISCA)

Deputy Chairman:

Mr Lee Fook Chiew, CEO, ISCA

Members:

Mr Frankie Chia

Council Member, ISCA

ASEAN Federation of Accountants (AFA) Treasurer

Mr Tam Chee Chong

Council Member, ISCA

Chairman, ISCA Membership Committee

Observer:

Mr Kon Yin Tong, Vice President, ISCA

Secretary and Contact Person:

Ms Regina Ng

Manager, Global Alliances

regina.ng@isca.org.sg

ANNEX II

APPLICATION PROCEDURES

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7.3 Eligible / Complete Application?

7.4 Incomplete / Rejected Application

7.5 Process Application

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7.7 Professional Interview

7.8 Review of Fail Case

7.9 MC's Endorsement

7.10 MC's Recommendation to ACPACC

7.10 ACPACC's Approval

7.12 Inform Candidate

7.13 End

1. Aim

This Procedure is applicable to the verification requirements of professional accountants who apply to be registered under the ACPAR. This is to meet stipulated requirements of the ASEAN Mutual Recognition Arrangement (MRA) on Accountancy Services as ASEAN Chartered Professional Accountants (ASEAN CPA).

2. Scope

It encompasses the processing of applicants to register as an ASEAN Chartered Professional Accountant (ASEAN CPA).

3. Reference Document

- a) Accountants Act
- b) Companies Act
- c) ASEAN Mutual Recognition Arrangement on Accountancy Services signed in Myanmar on 13 November 2014.

4. Abbreviations/Terminology

REG:	Registrar
AO / SEC:	Administrative Officer / Secretariat
AA:	Administrative Assistant
ISCA:	Institute of Singapore Chartered Accountants

ASEAN CPA: ASEAN Chartered Professional
Accountant

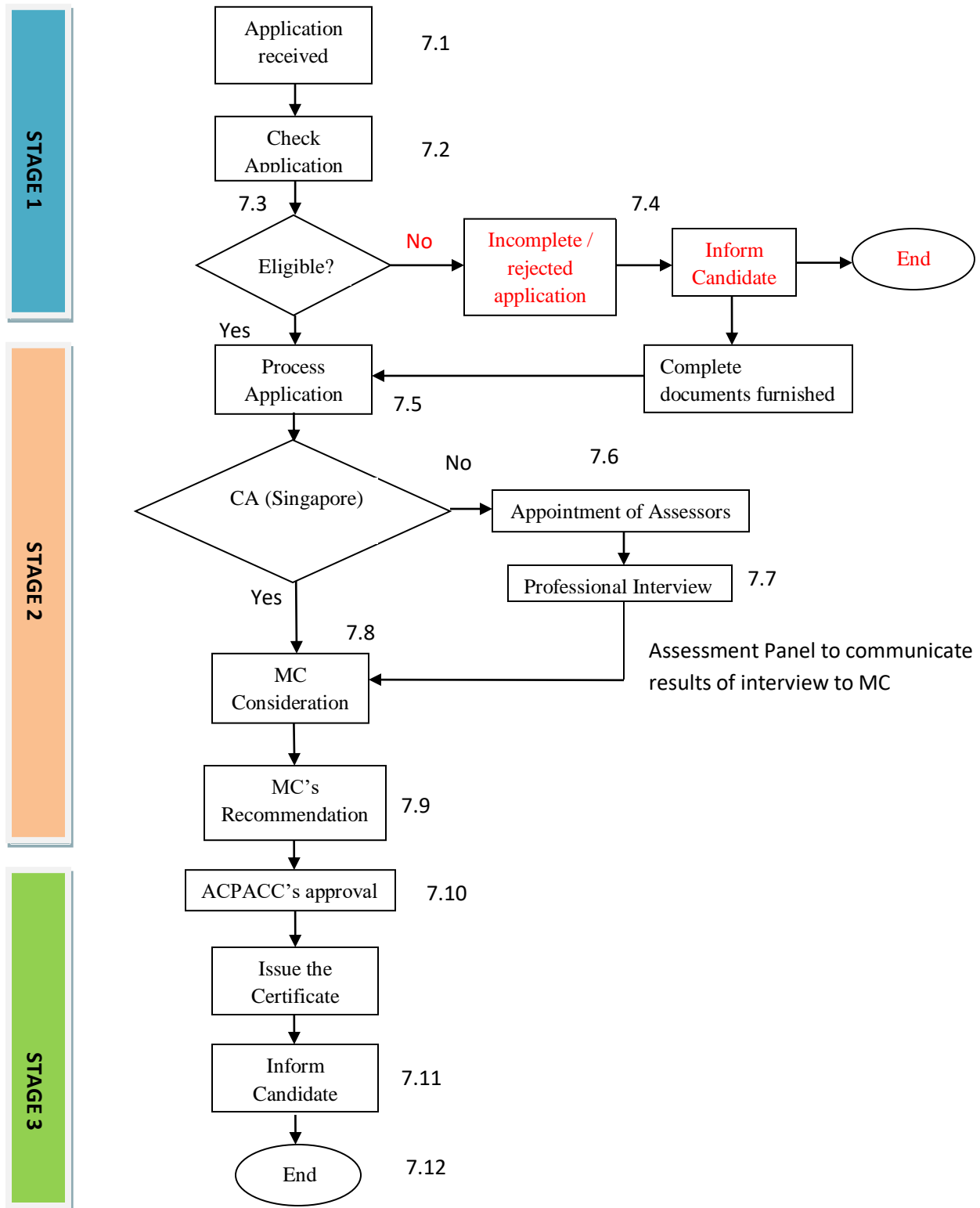
MC: Monitoring Committee

5. Responsibility

The responsibility of implementing and maintaining this procedure is with the Chairman of Monitoring Committee acting on behalf of the Registrar.

Routine administration associated with this function is with Administrative Officer of MC and other support staffs who are held responsible for the quality of their work at all times in accordance with written procedures and instructions.

6. Flow Chart



7.	Details	Action Responsibility
7.1	<p>Receive Application</p> <p>Receive application from the applicants</p>	AO/SEC
7.2	<p>Check Application for Eligibility</p> <p>To check application documents based on ASEAN CPA Guidelines on Criteria and procedures and ensure that documents are in order and complete:</p> <ul style="list-style-type: none"> (i) Complete ASEAN CPA Application Form (Annex III) (ii) Description of practical experience fulfilled in accordance to Article 4.1.3 (Annex IV) (iii) Declaration Form (Annex V) (iv) Copy of Degree / accredited professional qualification (v) Copy of ISCA Membership Certificate (vi) Copy of Public Accountant's registration with ACRA (if any) 	AO/SEC
7.3	<p>Eligible / Complete Application</p> <ul style="list-style-type: none"> (i) Eligible / complete – proceed to step 7.5 	AO/SEC

	(ii) Not eligible / incomplete – proceed to step 7.4	
7.4	Incomplete / Rejected Application (i) Inform candidate by writing that his/her application is incomplete / rejected (ii) Additional documents received for incomplete application – proceed to step 7.5 (iii) Rejected application - end	AO/SEC
7.5	Process Application (i) Admin Officer / Secretariat to forward checked application documents for MC’s consideration with a letter of good standing indicating the candidate’s particulars, qualification, relevant practical experience , CPD compliance and no violation of professional conduct and ethics; (ii) MC to review documents and make reference to ISCA and/or ACRA for CA (Singapore) designation or certificate to practise and certify application’s qualification and experience (iii) Upon satisfactory reference made to	AO/SEC MC

	<p>ISCA and/or ACRA, proceed to step 7.9</p> <p>(iv) For non CA (Singapore) applicants, proceed to step 7.6</p>	
7.6	<p>Appointment of Assessors</p> <p>(i) MC to appoint three independent assessors to examine the applicant</p> <p>(ii) To send letter of appointment (Annex VIII) to the assessors together with the following documents:</p> <p>(a) ASEAN CPA Guidelines on Criteria and Procedures (Appendix II of MRA)</p> <p>(b) Instruction to assessor</p> <p>(c) Code of Professional Conduct</p> <p>(d) Assessor's Report (Annex VI)</p> <p>(e) Copy of ASEAN CPA Application Form</p>	AO & MC
7.7	<p>Professional Interview</p> <p>i) The Assessors to conduct panel interview with the applicant covering relevant work experience, technical knowledge and code of professional conduct</p> <p>ii) Consensus of three assessors or at</p>	Assessors

	<p>least two out of three to support / pass the applicant</p> <p>iii) Assessment Panel to communicate the results of the interview to MC</p>	
7.8	<p>MC's Endorsement</p> <p>The MC to endorse the summary of assessment of application for ASEAN CPA and assessor's report (applicable to professional interview)</p>	MC
7.9	<p>MC's Recommendation to ACPACC</p> <p>MC to recommend pass applications to ACPACC for consideration and approval</p>	MC
7.10	<p>ACPACC's Approval</p> <p>ACPACC to approve and confer the title of ASEAN Chartered Professional Accountants (ASEAN CPA)</p>	ACPACC Board
7.11	<p>Inform Candidate</p> <p>ASEAN CPA Registrar to inform successful candidate of the result in writing</p>	REG
7.12	End	

Annex III

FORM 1

APPLICATION FOR ASEAN CPA

(To be completed by Applicant in BLOCK LETTERS)

Name of Accountant Applicant (As in Passport) :

Name of Country of Origin :

Academic Qualification Obtained :

Qualification Place and date obtained :

ISCA Membership No. :

ISCA Membership Admission Date :

ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS Register (ACPAR):

Certified Compliance with ASEAN CPA Criteria:

Completed an accredited or recognised accountancy program, or assessed recognized Equivalent	
Been assessed within their own country as eligible for ISCA or other recognised professional accountancy body membership	
Acquired relevant practical experience of minimum of three (3) years cumulatively within a five (5) year period prior to application	
Complied with the Continuing Professional Development policy of the Country of Origin	
Confirmed signature on statement of compliance with codes of ethics	

Applicant's signature :

<u>For Official Use Only</u>	
ASEAN CPA MC :	Meeting Date :
(Name of Country of Origin)	
Result :	Approval Date :
ASEAN CPA No :	Registration Fee :
Secretary General :	Cashier :

Annex IV
FORM 2
RELEVANT PRACTICAL EXPERIENCE
FOR ASEAN CHARTERED PROFESSIONAL
ACCOUNTANT REGISTRATION

Name of Accountant Applicant (As in Passport) :

Name Title (Mr., Mrs, Ms., Ar., Dr.) :

Qualification Place and date obtained :

ISCA Membership No.
(Country of Origin) :

ISCA Membership Admission Date :

Qualification :

Date of Birth (DD/MM/YY) :/...../.....

Mailing Address :

Postcode :

Country :

Present Company/Organisation Name
:

Company/Organisation Address
:

Postcode :

Country :

I wish to be registered on the ASEAN Chartered Professional Accountant Register (ACPAR) and apply as described below in accordance with the provision that requires acquisition of relevant practical experience of acquired relevant practical experience of a minimum of three (3) years cumulatively within a five (5) year period prior to application.

Annex IV

FORM 2

**RELEVANT PRACTICAL EXPERIENCE
FOR ASEAN CHARTERED PROFESSIONAL
ACCOUNTANT REGISTRATION**

Relevant Professional Accountancy Work Experience Record

Start Date / End Date (Months)	Organisation(s) / Position / Designation	Responsibility / Scope of Work	Attestant's Information (Note 1)		
			Signature	Relationship to Applicant	Tel / Email

Note 1: The attestant above shall be, in principle, the representative of the organisation which the applicant has worked for.

To ASEAN Chartered Professional Accountant Monitoring Committee,

I hereby declare that the above descriptions are true to the best of my knowledge.

Signature :

Accountant Applicant's name :

Date :

Annex V

DECLARATION FOR THE APPLICATION AS ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (ASEAN CPA)

I hereby declare that:

	YES	NO
I am an Accountant and complied CPD requirements set by ISCA	<input type="checkbox"/>	<input type="checkbox"/>
I meet the entire requirement as stated in Article 4 of the ASEAN Mutual Recognition Arrangement (MRA)	<input type="checkbox"/>	<input type="checkbox"/>
No disciplinary action have been taken against me	<input type="checkbox"/>	<input type="checkbox"/>
I am not a bankrupt	<input type="checkbox"/>	<input type="checkbox"/>

Others:

.....
.....
.....

Yours Sincerely,

.....

Name :

Identity Card No. :

ISCA Membership / Accountant Reg. No. :

Date :

Annex VI

ASSESSOR'S REPORT

Date of Assessment :.....

Candidate's name :.....

Position of employment :..... Age:

ASSESSOR'S REPORT

1. DOCUMENTS:
Report (training and experience):

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CPD:

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2. INTERVIEW:
Relevant Professional Accountancy Experience (qualitative and quantitative):

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3. ASSESSOR'S RECOMMENDATION:

- PASS
- FAIL

(i) If fail, candidate's weakness lies in the following:

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.....
.....

specify:

.....
.....
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.....

Elaborate on reasons for failure:

.....
.....
.....

Assessors:

Signature: Signature: Signature:

Name : Name : Name :

Annex VII

MONITORING COMMITTEE SUMMARY OF ASSESSMENT OF APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT REGISTRATION

Name of Applicant :

Qualification, and place and date obtained :

ISCA Membership / Accountant Registration No. (Home Country) :

ISCA Membership / Accountant Registration Date (Home Country) :

Certified Compliance with ASEAN Chartered Professional Accountant Criteria:

Completed an accredited or recognised accountancy program, or assessed recognized Equivalent	
Been assessed within their own country as eligible for ISCA or other recognised professional accountancy body membership	
Acquired relevant practical experience of minimum three (3) years cumulatively within a five (5) year period prior to application	
Complied with the Continuing Professional Development policy of the Country of Origin	
Confirmed signature on statement of compliance with codes of ethics	

Signed

.....

Officer Delegated
ASEAN Chartered Professional Accountant Monitoring Committee

ANNEX VIII

Ref. No:

Date:

.....
(Name of assessor appointed)

.....

.....
(Address)

Tel. No. :

Dear Sir,

APPOINTMENT OF ASSESSOR FOR ASEAN CPA

Referring to the subject above, the Singapore Monitoring Committee (MC) appoints you as the Principal Assessor to evaluate the application for ASEAN CPA.

.....
(Name of candidate)

1. Please inform the Singapore Monitoring Committee (MC) within two weeks if you accept / decline the appointment.
2. If you accept the appointment, please carry out the following:
 - (i) Nominate two assessors to assist you in the evaluation. The second and third assessors must be a CA (Singapore) member registered with the NAB for at least five years.
 - (ii) Inform the MC the name and address of the second and third assessors.
 - (iii) Contact the candidate and get the document from him and conduct the interview
 - (iv) If you have any relationship, business or other dealings with the candidates or his Employer, please inform the MC.

The MC wish to thank you for the cooperation you have given.

Thank you.

Yours sincerely.

(.....)
Singapore Monitoring Committee
P/s (Name and address of candidate)