

Instructions and Application Form for Members of CPA Ireland

**For Membership in
Chartered Professional Accountants of British Columbia
through the Legacy Mutual Recognition Agreement
with CGA Canada (now CPA Canada)**

INTRODUCTION

The legacy body CGA Canada (now known as CPA Canada) and the CPA Ireland have established a Mutual Recognition Agreement (MRA) on the basis that both associations share common and strong interests in the advancement of the profession of accountancy, especially in relation to the maintenance and strengthening of the professional, educational and ethical standards.

The MRA establishes an arrangement whereby qualified members of CPA Ireland may apply to be recognized as members of a CPA Canada affiliated province or territory, subject to specific accreditation requirements of those jurisdictions. As self-regulating professional bodies are mandated by legislation, all provincial or territorial CPA bodies have the sole authority to accredit CPAs, and impose additional requirements over and above the minimum requirements specified in the MRA documents. Accordingly, there is no recourse to appeal such additional requirements to CPA Canada, CPA Ireland, or any other body.

Please note that the MRA signed between legacy CGA Canada (now known as CPA Canada) and CPA Ireland does not address particular or additional requirements that may be necessary to practice as a licensed public accountant or to undertake the provision of services to the public in any provincial CPA body in Canada on a fee for service basis. Any individuals wishing to pursue such roles must apply for a license with the Chartered Professional Accountants of British Columbia (CPABC), and complete additional training and qualifications as required.

It should be noted, this MRA does not provide you with the rights to conduct public accounting services, sign audited financial statements, or act as a tax agent. For more information about acquiring these rights, please contact CPABC at publicpractice@bccpa.ca.

ELIGIBILITY REQUIREMENTS

CPA Ireland members requesting to be admitted as a member of CPABC through the Mutual Recognition Agreement (MRA) must meet the following requirements:

1. Must have obtained membership into CPA Ireland and completed the final part of the CPA Ireland's professional qualifications and satisfied CPA Ireland's practical experience requirements.
2. Members who obtained membership into CPA Ireland through an MRA with another professional body are **not eligible** to become a member of CPABC pursuant to this MRA.
3. Must not have any outstanding ethics complaints, nor have been subject to any disciplinary sanctions with CPA Ireland within the five (5) years prior to their application.
4. Applicants admitted as members by CPA Ireland after 1997 must have a degree from a post-secondary institution recognized by CPABC.

CPABC REQUIREMENTS

A CPA Ireland member seeking membership into CPABC must meet all of the following requirements:

1. All applicants with a university degree must have a minimum of a 3 year recognized bachelor's degree (90 credits Canadian equivalency), or a combination of a bachelor's and master's degree from a degree granting post-secondary institution other than CPA Ireland or other professional accounting bodies. A master's degree on its own, does not meet the degree requirement.
2. Complete the online Overview of Canadian Tax and Law course. If you do not meet eligibility for membership, the course fee will not be refunded.
3. Engaged in the practice of accounting in the jurisdiction in which that professional body is located for a two-year period immediately before membership was granted in that professional body.
4. Meet any other admission requirements as imposed by CPABC or under law.

APPLICATION PROCESS

1. Download and complete the *CPA, CGA Membership Application Form for Members of CPA Ireland* and read the CPA Ireland *FAQ web page*.
 - Please TYPE in both upper and lower-case. Use the first, middle and last name (full legal name) on your government-issued identification, and do not use unofficial nicknames.
2. Submit proof of identity.
 - Provide a **copy** of two different government-issued identification: birth certificate, passport, citizenship card or driver's license. **The first and last names of both IDs must match.** If there is information on both sides of the document, photocopy both sides.
 - One of the government-issued identity documents must include a photo and both IDs must have your birth date.
 - The full legal name on your government-issued identification must match the name on your all documents, including your post-secondary transcripts and CPA Ireland membership standing letter and transcript.
3. If applicable, submit proof of your legal name change.
 - Only applies if the name on your documents are not in your current name.
 - Certificate of a name change, marriage and divorce certificates are acceptable.
4. Submit your completed application form, copy of two different government-issued identification, (and if applicable, proof of your name change and evidence to lawfully work in Canada **all together in one document and fax to 604.235.3316 or mail it to CPABC (see address below).**
5. Pay the application fee.
 - After you submit your application, a login and payment link will be emailed to you. Once you pay the non-refundable application fee, please email your order confirmation receipt to: CGA-BCInternationalInquiries@bccpa.ca.
 - Your application will not be reviewed until your order confirmation is received.
 - **If you do not meet eligibility for membership for any reasons including failing to provide all supporting documents, your application will not be processed and your application fee will not be refunded.**
6. Contact your post-secondary institution to have an official sealed transcript sent directly to CPABC.
 - You must have a 3 year recognized bachelor's degree (90 credits Canadian equivalency), or a combination of a bachelor's and master's degree from a degree granting post-secondary institution other than

CPA Ireland or other professional accounting bodies. A master's degree on its own, does not meet the degree requirement.

- An official sealed transcript must be mailed directly by your post-secondary institution to CPABC.
 - The transcript must include your full legal name which must match your government-issued ID and include your degree award/conferred date.
 - If your degree(s) were awarded outside of Canada, you will need to submit an academic assessment report and you do not need to submit your post-secondary transcript. Please request a [WES](#) ICAP (course by course) report of post-secondary degree(s) for Canadian equivalency. You can order a WES ICAP report online and select "Chartered Professional Accountants of BC" as a recipient
8. Contact CPA Ireland to have a "*CPA Letter of Good Standing*" and an official CPA Ireland transcript to be emailed directly to CPABC: CGA-BCInternationalInquiries@bccpa.ca.
 - We only accept official letters and transcripts received directly from CPA Ireland.
 9. Submit your resume.
 - Use the first and last name that is on your government-issued identification and submit by email.
 - DO NOT declare that you are a member of CPABC until you have been officially admitted into membership.
 10. Complete the online Overview of Canadian Income Taxation and Law course.
 - This course is available through the CPA Store.
 - Register under your first and last name that is on your government-issued identification.
 - Email the certificate of completion to: CGA-BCInternationalInquiries@bccpa.ca.
 - If you do not meet eligibility for membership, the course fee will not be refunded.
 11. Submit certified copies of your two government-issued identification to CPABC.
 - CPABC will email you instructions on how to certify photocopies.

If your application is successful, you will receive an email from our Finance Department to pay all applicable fees. Once your fees have been paid, you will be admitted to membership and have the right to use the CPA, CGA designation. Please view [CPABC's fee schedule](#).

CPABC Mailing Address:

Membership Registration Coordinator
Chartered Professional Accountants of British Columbia
800 – 555 West Hastings Street
Vancouver, BC V6B 4N6

ONGOING DESIGNATION

Members admitted under the terms of this MRA are required to maintain their CPA Ireland designation. This includes payment of annual dues and annual reporting of CPD. If, for any reason, a member ceases to hold his or her CPA Ireland designation, the member shall automatically cease to be a member of both bodies under this MRA.

PUBLIC PRACTICE REQUIREMENTS

Admission as a member under this MRA does not automatically provide a member with the right to work in public practice. In the province of British Columbia, CPABC, through the Public Practice Committee, administers the requirements to receive a practice licence. Only those applicants intending to set up a public practice firm in the province are required to obtain a practice licence. Information regarding the requirements for a licence is available by emailing publicpractice@bccpa.ca or by checking the [Public Practice website](#).

CPA, CGA MEMBERSHIP APPLICATION FORM FOR MEMBERS OF CPA IRELAND

Please note the application fee is *non-refundable*.

PART 1: Personal Information

Please *TYPE* in both upper and lower-case. Use the first, middle and last name (full legal name) that is on your government-issued identification, and do not use unofficial nicknames.

I, _____
(First Name) (Middle Name) (Last Name)

hereby make application for admission as a member of Chartered Professional Accountants of British Columbia.

Home Address: _____
Line 1
_____ Line 2
_____ Line 3
_____ City Province Country Postal Code

Phone: _____ Alternate Phone: _____

Home Email: _____ Employment Email: _____

Date of Birth: _____ Gender: Male Female

CPA Ireland Membership Number: _____ Date Admitted by CPA Ireland: _____
(mm / dd / yyyy)

Canadian citizenship Permanent Resident Work Permit Other

Have you ever been enrolled as a CGA, CMA or CPA student? Yes No

CPABC mail sent to: Home Employment

CPABC emails sent to: Home Employment

Academic Background			
Institution Name (e.g. University of British Columbia)	Country (e.g. Canada)	Undergraduate Degree (e.g. Bachelors of Science)	Year Awarded (e.g. 2000)

Current Employer

Company Name _____ Your Job Title _____

Address:

Line 1 _____

Line 2 _____

Line 3 _____

City _____

Province _____

Country _____

Postal Code _____

Company Phone: _____

Company Email: _____

Past Employers for the last 5 years. If you need more space submit a separate page.

Country and/or province	Employer Name	Job Title and details of experience	Date Range Start:(mm/yyyy) End: (mm/yyyy)
			Start: End:

It is a member's responsibility to keep their contact information up-to-date with CPABC. By providing CPABC with your email address, you agree to receiving communications from CPABC by email.

CPABC will include your name and city of employment in the Member Directory available online to the public. If you have a valid reason why your information should not be included please contact the Privacy Officer (privacy@bccpa.ca).

This application is limited to membership in the CPABC. An application for a practice license must be made separately to the CPABC Public Practice department (publicpractice@bccpa.ca).

PART 2: Identification Requirements

For proof of identity, submit **two different** government-issued identification with the application:

Birth certificate Passport Citizenship card Driver's license

- The names on your government-issued identification must match PART 1 of the application.
- Identity documents must be valid (not expired)
- One of the government-issued identification must include a photo.
- If there is information on both sides of the identity documents, photocopy both sides.
- If your documents are not in English, you will be required to have them officially translated.
- You may be asked to provide an affidavit if the names on your government-issued identification do not match your documents.

PART 3: Terms and Conditions

Please read each of the terms and conditions below and initial or sign each statement, if fully understood.

	Initial/signature
1. I confirm that I have completed all requirements for admission to membership under the CPA/CPA Ireland Mutual Recognition Agreement (formerly CGA/CPA Ireland MRA).	
2. If admitted as a CPA, CGA member, I agree to read and strictly comply with and be bound by the Chartered Professional Accountants Act, the CPABC Bylaws and Code of Professional Conduct and any changes that may occur from time to time. I acknowledge that I have access to these regulations through the CPABC website. I understand that any breach of these rules and regulations could make me liable to disciplinary action under these regulations including my name being published in a public advisory or discipline summary.	
3. Moreover, implicit in the statement set out above, I agree to meet the requirements of the Continuing Professional Development program in accordance with CPABC's policy.	
4. I also understand that if I intend to engage in the practice of Public Accounting, I must fulfill the Public Practice entrance requirements within the jurisdiction I reside within.	
5. If admitted as a CPA, CGA member, I accept the membership upon the following conditions, to which I agree: Member certificates remain the property of CPABC and must be returned on demand in the event of my ceasing to be a member or upon my membership being suspended/cancelled for breach of the Chartered Professional Accountants Act, Bylaws, Code of Professional Conduct or Regulations.	
6. I understand that it is my responsibility to maintain my eligibility to work within Canada and I understand that it is illegal to work within Canada without a valid work permit.	
7. During the period of time it takes for the processing of this form, I understand that it is my responsibility to notify CPABC of any changes to the Declarations I have made under Part 3 of this application.	
8. I understand that if it is subsequently determined that information provided in this application form was incorrect, incomplete or otherwise misleading, the matter will be subject to disciplinary action.	
9. I know of no fact or circumstance relating to my character or reputation that would render me ineligible to become a member of CPABC.	

Applicant's Handwritten Signature

Date (mm / dd / yyyy)

PART 4: Ethical Declaration - all questions must be answered.

In your employment, business or personal affairs, or any company in which you have a direct or indirect controlling interest in any country:

1. Have you ever been charged, in Canada or elsewhere, with a criminal or summary conviction offence?	<input type="checkbox"/> Yes <input type="checkbox"/> No
2. Have you ever pleaded guilty to, or been convicted of, a criminal or summary conviction offence in Canada or elsewhere?	<input type="checkbox"/> Yes <input type="checkbox"/> No
3. Have you ever received a pardon/record suspension in Canada or elsewhere (or something similar to a pardon/record suspension)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
4. With respect to a violation or alleged violation of a provision of securities or tax legislation in Canada or elsewhere (a "Matter"), are you currently the subject of an allegation or charge regarding a Matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5. With respect to a violation or alleged violation of a provision of securities or tax legislation in Canada or elsewhere (a "Matter"), have you ever pleaded guilty or been found guilty of a Matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6. With respect to a violation or alleged violation of a provision of securities or tax legislation in Canada or elsewhere (a "Matter"), have you ever entered into a settlement agreement with respect to a Matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
7. Are you currently the subject of a complaint, investigation or disciplinary process of any professional body (accounting or otherwise) or other regulatory body in Canada or elsewhere?	<input type="checkbox"/> Yes <input type="checkbox"/> No
8. Have you ever been found to have failed to comply with the requirements of a professional body (accounting or otherwise) or other regulatory body in Canada or elsewhere?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9. Have you ever entered into a settlement or resolution agreement with a professional body (accounting body or otherwise) or other regulatory body in Canada or elsewhere in order to resolve a complaint, investigation or disciplinary matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
10. Have you ever resigned registration or membership as a member, candidate or student in a professional body (accounting body or otherwise) or other regulatory body in Canada or elsewhere in order to resolve a complaint, investigation or disciplinary matter?	<input type="checkbox"/> Yes <input type="checkbox"/> No
11. Have you ever made an assignment in bankruptcy, been declared bankrupt or taken the benefit of any statutory provision for insolvent debtors in Canada or elsewhere?	<input type="checkbox"/> Yes <input type="checkbox"/> No
12. Has your registration as a member, candidate or student ever been terminated involuntarily by a professional accounting body (including a provincial or regional CPA body, or legacy body) for non-payment of dues, failure to complete Continuing Professional Development requirements, exhausting module/exam attempts, failure to complete the program within established time limits, or for any other reason?	<input type="checkbox"/> Yes <input type="checkbox"/> No
13. Have you ever been found to have breached academic rules or policies (including rules or policies against plagiarism or cheating) or to have engaged in any other form of academic or non-academic misconduct at any post-secondary educational institution in Canada or elsewhere, or as a student or member of a professional body (including a provincial or regional CPA body, or a legacy body)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
14. Have you ever been a defendant in any civil proceeding, in Canada or elsewhere, in which allegations of fraud, dishonesty, theft, or misrepresentation were made against you or against any company in which you have, or had, a controlling interest?	<input type="checkbox"/> Yes <input type="checkbox"/> No
15. Have you ever resigned, been suspended, or been dismissed from any employment or work, including volunteer work, in Canada or elsewhere, following allegations of misconduct against you?	<input type="checkbox"/> Yes <input type="checkbox"/> No

I declare that I have answered the questions in this Character Declaration accurately and completely. I acknowledge that I may be required to provide additional information to the Chartered Professional Accountants of BC (CPABC) upon request, to enable them to assess my suitability for admission to membership. I authorize CPABC to verify the accuracy of my application, including but not limited to contacting and collecting further information.

If you have answered "Yes" to any of these questions, please include full details with this application. Your application will be considered based on the facts within the supporting information that you provide.

Applicant Agreement to Membership:

I accept the membership under the following conditions, to which I agree:

Member certificates shall remain the property of CPABC and shall be returned on demand in the event of my ceasing to be a member or upon my being suspended/expelled for breach of the Chartered Professional Accountants Act, Bylaws, Code of Professional Conduct or Regulations. I undertake to observe the provisions of the Act, Bylaws, Code of Professional Conduct and Regulations of CPABC as from time to time may be in force.

I know of no fact or circumstance relating to my character or reputation that would render me ineligible to become a member of CPABC.

Applicant's Handwritten Signature

Date (mm / dd / yyyy)

PART 5: Privacy Acknowledgement

In providing personal information on this form (and any other information collected and maintained in the course of the application process) and signing the document I consent to its use for the purposes of:

1. Being regulated in accordance with the provisions of the Chartered Professional Accountants Act, Bylaws, Code of Professional Conduct and Regulations;
2. admission to membership;
3. processing payments; and
4. exchanging membership status information, including the disclosure of confidential disciplinary investigation and sanctions with CPA Ireland.

The information on this form is collected by CPABC under the authority of the CPA Act [SBC 2015] and the Freedom of Information and Protection of Privacy Act [RSBC 1996] for the purposes of assessing member dues reductions, administering and regulating your membership with CPABC, providing, developing, evaluating and improving our programs, services and products, and in accordance with CPABC's [Privacy Statement](#). Should you have any questions about the collection of this information, please contact:

Associate Registrar:
Chartered Professional Accounts of British Columbia
800-555 West Hastings Street
Vancouver, BC V6B 4N6
slangle@bccpa.ca

Applicant's Handwritten Signature

Date (mm / dd / yyyy)

PART 6: Declaration

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.

Applicant's Handwritten Signature

Date (mm / dd / yyyy)

For Office Use Only

CPABC Confirmation:

The above applicant has met the requirements under the CGA/CPA Ireland Mutual Recognition Agreement (CPA, CGA) for admission as a member of Chartered Professional Accountants of British Columbia.

Signature – Associate Registrar

Date (mm / dd / yyyy)

PART 7: Application Checklist

Download and complete the *CPA, CGA Membership Application Form for CPA Ireland Members* and read the *CPA Ireland FAQ Page*.

Proof of identity.

- Provide a **copy** of two different government-issued identification: birth certificate, passport, citizenship card or driver's license. If there is information on both sides of the document, photocopy both sides.

Proof of your legal name change (if applicable).

- Certificate of a name change or marriage/divorce certificates

Submit your completed application form and attach: two different government-issued identification, (and if applicable, proof of your name change, all together in one document and fax to 604.235.3316 or mail it to CPABC.

Pay the non-refundable application fee.

- A login and payment link will be sent to you after you submit your CPA, CGA Membership Application Form for CPA Ireland Members.
- Pay the application fee and email your order confirmation to: CGA-BCInternationalInquiries@bccpa.ca

Official post-secondary transcript or WES ICAP report.

- Applicants who obtained their degree(s) outside of Canada will need a **WES ICAP** report.

“CPA Letter of Good Standing” and an official CPA Ireland transcript sent directly to CPABC.

Resume.

- DO NOT declare that you are a member of CPABC until you have been officially admitted into membership.

Overview of Canadian Income Taxation and Law course.

- Register under your *first* and *last* name.

Two different certified government-issued identification.

- DO NOT submit certified documents until you have been instructed to do so by CPABC.

I declare that I have read and understand all of the above documents that need to be submitted for direct admission to membership. I declare that I have read and understand all of the above documents that need to be submitted for direct admission to membership. Applications must be fully completed and submitted to CPABC by **July 8, 2022**. Applications with outstanding requirements, missing documentation or documentation in transit may not be considered.