

**ASSESSMENT STATEMENT  
FOR  
ASEAN CHARTERED PROFESSIONAL ACCOUNTANT**

**CAMBODIA**

**Accounting and Auditing Regulator (ACAR)**

*Street 92 Sangkat Wat Phnom,  
Khan Daun Penh, Phnom Penh  
Cambodia 12200*

Websites: [www.acar.gov.kh](http://www.acar.gov.kh)

**Kampuchea Institute of Certified Public Accountants and Auditors  
(KICPAA)**

*8th Floor, Golden Tree (VTRUST) Tower in Block 35,  
Street Tchecoslovaquie (169), Sangkat Veal Vong,  
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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 Vietnam have agreed on the ASEAN Mutual Recognition Arrangement on Accountancy Services which aims to:
- Facilitate mobility of accountancy services professionals;
  - Enhance the current regime for the provision of accountancy services; and
  - 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 Website, at:  
<http://www.asean.org/communities/asean-economic-community/category/services>

### 2 ASEAN Chartered Professional Accountant (ACPA)

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

### 3 Registered Foreign Professional Accountant (RFPA)

- 3.1 An ACPA 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 host participating ASEAN 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, but subject to domestic laws and regulations and where applicable, not making submissions to statutory authorities of the host country.

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

- 4.1 A Registered Foreign Professional Accountant (RFPA) shall not be eligible to work in independent practice in the host country unless specifically permitted by National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of a host participating ASEAN Country. As the National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of a host participating ASEAN Country have statutory responsibility to register and/or license a practitioner so as to protect the public interest and economy of the community within its jurisdiction, it may require a Registered

Foreign Professional Accountant (RFPA) seeking the right to independent practice to be subjected to some forms of supplemental assessment which aims to determine that the Registered Foreign Professional Accountant:

- a) Fully understands the general principles behind applicable codes of practice and laws in the country;
- b) Has demonstrated a capacity to apply such principles effectively and efficiently; and
- c) Is familiar with other special/domestic requirements operating within the country.

4.2 A Registered Foreign Professional Accountant (RFPA) shall provide accountancy services only in the areas of competence as may be recognized and approved by the National Accountancy Body (NAB) and/or Professional Regulatory Authority (PRA) of the host participating ASEAN Country, and shall undertake assignments only in the specific discipline(s) in which he/she has been registered. 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 (ACPA); and
- (b) Prevailing laws and regulations of the host participating ASEAN Country in which he/she is permitted to work as a Registered Foreign Professional Accountant (RFPA).

## **5 Purpose and operation of Assessment Statement**

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

5.2 This Assessment Statement shall be reviewed and accepted by the ASEAN Chartered Professional Accountant Coordinating Committee (ACPACC) before the Cambodia Monitoring Committee is authorized 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 Regulatory Authority in Cambodia**

6.1 Accounting and Auditing Regulator (ACAR) is the Professional Regulatory Authority.

6.2 The Kampuchea Institute of Certified Public Accountants and Auditors (KICPAA) is the National Accountancy Body, a Designated Entity to confer the Chartered Accountant of Cambodia – CA (Cambodia) designation.

6.3 KICPAA is the Administrator of the Cambodian Qualification Program (PQ), appointed by law.

### **7 Accountancy Services**

There are two types of licenses which are regulated or required domestically:

#### **a) Auditing License**

The individual and/or entity who wish to provide auditing services which is defined as audit and reporting on financial statements and other related services that are required by any written law to be done by an auditor, shall register as an auditor which is an active member of KICPAA and shall be licensed by the ACAR.

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b) Accounting License

The individual/or entity who wish to provide accounting services and other related-services which are required by any written law to be done by an accountant, shall register as a registered accountant which is a member of KICPAA and shall be licensed by the ACAR.

## 8 The Monitoring Committee in Cambodia

8.1 The Cambodia Monitoring Committee (MC) is established by ACAR as the competent body to exercise the functions, on behalf of ACAR, to develop and maintain a process of submitting the applications of the Professional Accountants eligible under Article 4.1 to be emplaced on the ASEAN Chartered Professional Accountants Register (ACPAR) in Cambodia.

8.2 The MC comprises the Director General and Deputy Director General of the ACAR, the president of the KICPAA, a governing council member of the KICPAA, and members who are appointed by the ACAR. The names of members of the MC are in Annex 1.

8.3 The contact persons are:

**Accounting and Auditing Regulator**

Street 92 Phnom Penh (Ministry of Economy and Finance)  
Cambodia 12200

Website: [www.acar.gov.kh](http://www.acar.gov.kh)

1/ Mrs. **Savuth Daly**, Member

Email: [daly@kicpaa.org](mailto:daly@kicpaa.org)

2/ Mrs. **Vanna Peoudanou**, Member

Email: [povdanouvanna@gmail.com](mailto:povdanouvanna@gmail.com)

3/ Mr. **Sun Soem**, Member and Secretary

Email: [sunsoem1era@gmail.com](mailto:sunsoem1era@gmail.com)

## 9 Roles of the Monitoring Committee (MC)

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

9.2 The MC shall also undertake to ensure that all ASEAN Chartered Professional Accountants (ACPAs) 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 apply for renewal of their registration that they have complied with the Continuing Professional Development (CPD) at a level prescribed in this Assessment Statement.

## 10 Authorization to Work as Registered Foreign Professional Accountants

10.1 Applications by an ASEAN Chartered Professional Accountants (ACPA) from another participating ASEAN Country to work as a Registered Foreign Professional Accountant (RFPA) in Cambodia shall be made to the ACAR and KICPAA upon acceptance and payment of a prescribed fee, the RFPA will be permitted by the ACAR and KICPAA.

10.2 ACAR and KICPAA shall monitor and assess the professional practice of Registered Foreign Professional Accountants (RFPAs) to ensure compliance with the MRA. The ACAR and

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KICPAA 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**

### **11 Requirements for registration as ASEAN Chartered Professional Accountant (ACPA)**

- 11.1 A professional accountant who meets the following qualifications, practical experience and conditions is eligible for registration as an ASEAN Chartered Professional Accountant (ACPA):
- a) Completed an accredited or recognized accountancy degree or program;
  - b) Been assessed as eligible for professional accountancy practice;
  - c) Acquired a minimum of 3 years of post-qualifying practical experience cumulatively within any 5 consecutive years prior to application;
  - d) Complied with the Continuing Professional Development (CPD) policy; and
  - f) Agrees to be bound by code of professional conduct and ethics.
- 11.2 Details of each of the above qualifications, practical experience and conditions are described in the ensuing paragraphs.
- 11.3 An application for registration as an ASEAN Chartered Professional Accountant (ACPA) shall be made in the format prescribed in this Assessment Statement.

### **12 Completion of an Accredited or Recognized Accountancy Degree or Program**

- 12.1 An applicant for registration with the MC as an ASEAN Chartered Professional Accountant (ACPA) is required to possess any qualification from bodies recognized by KICPAA.

### **13 Attainment of a minimum of three years of practical experience since graduation**

- 13.1 A professional accountant is eligible for registration as an ASEAN Chartered Professional Accountant (ACPA) if he/she has at least three (3) years of relevant practical work experience cumulatively within a five (5) year period after completing the accredited or recognized accountancy degree or program. 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 practical accountancy work experience attained over a period of at least 3 years cumulatively within a 5-year period since graduation. 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
- 13.2 The report on practical accountancy work experience attained over a period of at least 3 years cumulatively within a 5-year period since graduation shall be submitted to the MC; except that if the report had earlier been submitted to the KICPAA (pursuant to the application for KICPAA membership), the said report could be referred to by the MC.
- 13.3 The MC will arrange for the professional interview to be conducted; except that if the ACAR/KICPAA had carried out a professional interview to assess the practical accountancy work experience attained over a period of at least 3 years cumulatively within a 5-year period since graduation, no further professional interview needs to be conducted by the MC.

13.4 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 standards including financial reporting and/or auditing standards and compliance, understanding of local Tax Law and Cambodian Business Law 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 ACAR and/or KICPAA.

#### **14 Maintenance of Continuing Professional Development (CPD)**

14.1 Every ASEAN Chartered Professional Accountant (ACPA) is required to engage in CPD to the extent that meets the prevailing norms prescribed by the KICPAA.

14.2 The objectives of KICPAA's CPD program is to reinforce the need for lifelong learning and to provide a framework through which professional accountants could systematically maintain and enhance competency to do a job in their area of expertise. KICPAA's requirement on CPD is attainment of a minimum of 120 CPD hours per triennium.

14.3 Every ASEAN Chartered Professional Accountant (ACPA) shall be required to submit evidence on compliance with the CPD requirement.

#### **15 Compliance with Code of Professional Conduct and Ethics**

15.1 All professional accountants who are registered with KICPAA and got license from the ACAR are bound by the ACAR and/or KICPAA, Code of Professional Conduct and Ethics. 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.

15.2 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 Cambodia or elsewhere.

15.3 Every ASEAN Chartered Professional Accountant is bound by the ACAR and/or KICPAA, Code of Professional Conduct and Ethics to practice only in areas which they are competent in.

#### **16 Keeping of Records for Continuing Mutual Monitoring**

16.1 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 practical accountancy work experience attained over a period of at least 3 years within a 5-year period since graduation; and
- b) Evidence of participation in CPD program.

16.2 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.

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## **PART C: REGISTRATION PROCESS**

### **17 Guide to Application for Registration as ACPA**

#### **17.1 General**

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

#### **17.2 Application Process**

- (a) Application for registration shall be made on the prescribed application form 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 successful applicant. The term of registration shall be one year from the date of registration. Registration is renewal on a yearly basis.

#### **17.3 Assessment Panels**

- (a) The MC may appoint Assessment Panels each comprising 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 ACPA Register. The Assessment Panels will make recommendations to the MC on whether a candidate should be placed on ACPA Register.
- (b) Assessors will be appointed based on the following criteria:
  - KICPAA members in good standing; and
  - Possess at least 7 years of practical experience

#### **17.4 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.

#### **17.5 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.

#### **17.6 Notice of the Results**

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

## 17.7 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 I: MEMBERS OF THE MONITORING COMMITTEE OF CAMBODIA**

Members of the Monitoring Committee of Cambodia as at 02 April 2026 are:

Chairman:

1. H.E. **Bou Tharin**, ACAR

Vice Chairman:

2. Mr. **Khun Darith**, KICPAA
3. Mrs. **Nean Bony**, ACAR

Members:

4. Mrs. **Savuth Daly**, KICPAA
5. Mr. **Nop Sambath**, ACAR
6. Mrs. **Vanna Peoudanou**, ACAR
7. Mr. **Sun Soem**, ACAR

Secretary and Contact Persons:

- 1/ Mrs. **Savuth Daly**, Member  
Email: [daly@kicpaa.org](mailto:daly@kicpaa.org)
- 2/ Mrs. **Vanna Peoudanou**, Member  
Email: [povdanouvanna@gmail.com](mailto:povdanouvanna@gmail.com)
- 3/ Mr. **Sun Soem**, Member and Secretary  
Email: [sunsoem1era@gmail.com](mailto:sunsoem1era@gmail.com)

## Annex II: APPLICATION PROCEDURES

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7.5 Appoint Assessment Panel if Necessary	
5.1 Assessment Panel assess application	
5.2 Interview by Assessment Panel, if necessary	
5.3 Report and recommendation by Assessment Panel	
5.4 Review of Assessment Panel procedures	
5.5 ACAR Assess application, if Assessment Panel breaches assessment procedures	
7.6. ACAR Assess application, if Assessment Panel is not necessary	
6.1 ACAR Interview, if necessary	
7.6 ACAR decision on application	
7.7 Inform Candidate if application unsuccessful	
7.8 MC recommendation to ACPACC if application successful	

**1. Aim**

This Procedure is applicable to the verification requirements of professional accountants who apply to be registered with the ACPAR. This is to meet stipulated requirements of the ASEAN MRA on Accountancy Services as ASEAN CPA.

**2. Scope**

It encompasses the processing of professional accountant application to be registered as ASEAN CPA in Cambodia.

**3. Reference Document**

- a) Law on Accounting and Auditing and its regulation
- b) ASEAN Mutual Recognition Arrangement on Accountancy Services signed on 13 November 2014.

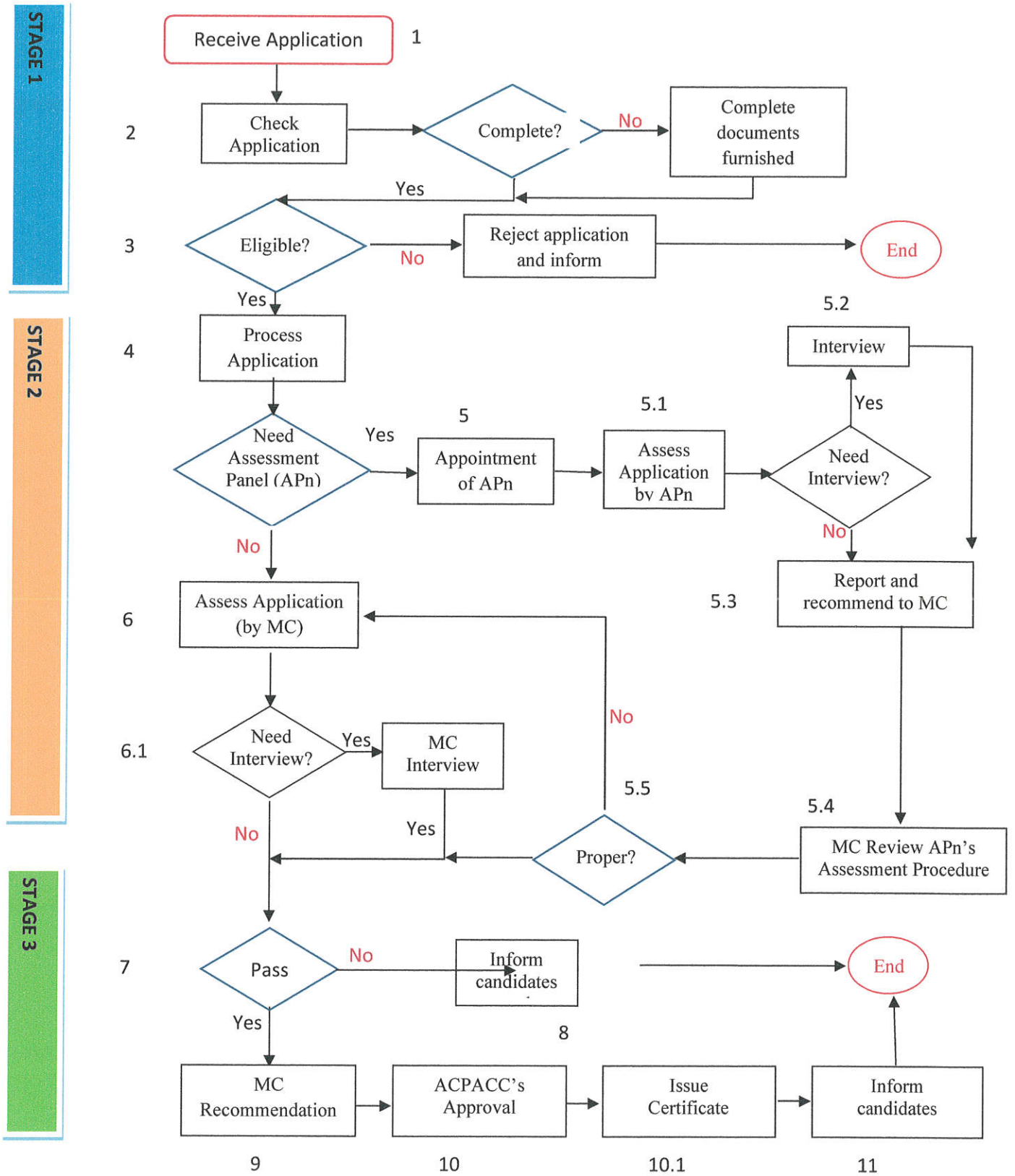
**4. Abbreviations/Terminology**

ACAR: Accounting and Auditing Regulator  
KICPAA: Kampuchea Institute of Certified Public Accountants and Auditors  
ACPA: ASEAN Chartered Professional Accountant  
MC: Monitoring Committee

**5. Responsibility**

The responsibility of implementing and maintaining this procedure is with the Chair of MC. Routine administration associated with this function is with MC Secretariat and other support staffs who are held responsible for the quality of their work at all times in accordance with written procedures and instructions herein.

## 6. Flow Chart



## 7. Details

No.	Action	Action Responsibility
1.	<p><b>Submission of application</b></p> <p>Professional Accountants who apply to be registered at ASEAN CPA, need to submit application documents to MC Secretariat by completing and submitting followings documents:</p> <ul style="list-style-type: none"> <li>a. ASEAN CPA Application Form (Annex III)</li> <li>b. Copy of Degree</li> <li>c. Copy of accredited professional qualification</li> <li>d. Copy of license/registration/membership certificate</li> <li>e. Description of practical experience fulfilled in accordance to Article 4.1.3 (Annex V)</li> <li>f. Declaration Form (Annex VI)</li> <li>g. Recommendation Letter from respective NAB,</li> </ul>	<b>Applicant</b>
2.	Application documents will be checked to determine if all required documents are filed and if all forms are completed.	<b>MC Secretariat</b>
2.a	If application is incomplete, MC Secretariat inform candidates to request additional documents.	
2.b	If application is complete or has been completed, application proceeds to Step 3.	
3.	<p><b>Check Application for Eligibility</b></p> <p>MC Secretariat checks eligibility of candidates, whether they comply with ASEAN CPA Criteria, as follow:</p> <ul style="list-style-type: none"> <li>(a) possess an accountancy degree which has been accredited under prevailing education law and regulations or pass a professional accountancy examination program. Overseas degrees must be from an accountancy program which has been acknowledged with equivalence status by the relevant authority/-ies.</li> <li>(b) Possess a current and valid Professional Certification from KICPAA; or license/registration from the ACAR.</li> <li>(c) Obtain at least three (3) years of relevant practical work experience cumulatively within a five (5) year period prior to application (see Annex III).</li> <li>(d) Fulfil CPD requirement from the ACAR/ KICPAA or relevant professional association (see Annex V).</li> <li>(e) Does not have any record of serious violation on technical, professional or ethical standards, either in Cambodia or elsewhere.</li> </ul> <p>Candidates who do not met the above criteria are ineligible to be registered as an ASEAN CPA. MC Secretariat may only reject an application if and only if applicants cannot provide:</p> <ul style="list-style-type: none"> <li>(1) evidence of completion of required level of education;</li> <li>(2) evidence of a vaild and current professional certificate;</li> <li>(3) evidence of experience of 3 years in a 5 year period prior to application;</li> <li>(4) evidence of CPD fulfilment in accordance with the NAB to which the applicant is a member</li> </ul> <p>If candidate is ineligible, MC Secretariat notifies the applicant that he/she is ineligible for applying an ASEAN CPA, stating the reason(s) for ineligibility. The letter is carbon copied to ACAR.</p> <p>If the candidate is eligible or if MC Secretariat is in doubt concerning the applicant's eligibility, the application proceeds to Step 4.</p>	<b>MC Secretariat</b>

<b>No.</b>	<b>Action</b>	<b>Action Responsibility</b>
4.	<p>MC determines whether it is necessary to appoint an Assessment Panel (APn) to conduct the assessment on behalf of MC.</p> <p>If MC considers that an APn is required, the application proceeds to Step 5.</p> <p>If MC considers that an APn is not necessary, the application proceeds to Step 6.</p>	<b>MC</b>
5	<p>MC appoints an APn and forwards the following documents:</p> <ul style="list-style-type: none"> <li>• Instruction &amp; codes of conduct for assessor</li> <li>• Assessor's Report Form (Annex VII)</li> <li>• Copy of ASEAN CPA Application Form</li> </ul>	<b>Assessment Panel</b>
5.1	APn assesses the application.	<b>Assessment Panel</b>
5.2	<p>APn decides if interview is necessary to clarify any questions arose during documents review or confirm/assure that candidates fulfil all ASEAN CPA Criteria.</p> <p>If an interview is required, interview session can be arranged.</p> <p>If interview is not required, application proceeds directly to Step 5.3.</p>	<b>Assessment Panel &amp; MC</b>
5.3	APn write assessment report and recommendation to MC concerning whether or not the application is successful.	<b>Assessment Panel</b>
5.4	MC receives APn report and recommendation and reviews APn assessment process to evaluate whether or not APn has breached any assessment procedures.	<b>MC</b>
5.5	<p>If MC considers that there has been breach of procedures in APn assessment process, application proceeds to Step 6 (MC re-assesses the application)</p> <p>If MC finds no breach of procedures by APn, application proceeds to Step 7.</p>	<b>MC</b>
6.	If MC considers that an APn is not required, MC directly assess the application	<b>MC</b>
6.1	<p>MC decides if interview is necessary to clarify any questions arose during documents review or confirm/assure that candidates fulfil all ASEAN CPA Criteria.</p> <p>If an interview is required, interview session can be arranged.</p> <p>If interview is not required, application directly proceed to Step 7.</p>	<b>MC</b>
7	MC holds a meeting to determine whether or not application is successful.	<b>MC</b>
8	If application is not successful, MC informs the candidate and returns the application documents.	<b>MC</b>
9	If the application is succesful, MC recommends the candidate for ASEAN CPA conferment by ACPACC.	<b>MC</b>
10	ACPACC to approve and confer the title of ASEAN Chartered Professional Accountants (ACPA)	<b>ACPACC</b>
10.1	Issue certificate of ACPA to successful candidate	<b>ACCPAC</b>
11	To inform successful candidate of the result in writing	<b>MC</b>

**Annex III: FORM 1: APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANT (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 : .....

NAB Membership / Accountant Registration No<sup>1</sup>. : .....

(Country of Origin)

NAB Membership / Accountant Registration Date<sup>1</sup> : .....

**ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS Register (ACPAR):**

**Certified Compliance with ASEAN CPA Criteria:**

1.	possess an accountancy degree which has been accredited under prevailing education law and regulations or pass a professional accountancy examination program. Overseas degrees must be from an accountancy program which has been acknowledged with equivalence status by the relevant authority/-ies. <sup>2</sup>	
2.	Possess a current and valid Professional Certification from KICPAA or Recognized professional bodies	
3.	has at least three (3) years of relevant practical work experience cumulatively within a five (5) year period prior to application (see Annex IV). <sup>3</sup>	
4.	Fulfil CPD requirement from the KICPAA, ACAR or relevant professional association (see Annex IV). <sup>3</sup>	
5.	Does not have any record record of serious violation on technical, professional or ethical standards, either in Cambodia or elsewhere. <sup>4</sup>	

Applicant's signature : .....

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

**Note:**

1. delete if not applicable
2. supply evidence in forms of official documents (or their legal copy) from relevant authority/institutions.
3. supply evidence in the standard form in the relevant annex or in other formats so long as they contain (1) the information required in the standard forms and (2) be sufficiently attested by relevant third/independent party where applicable.
4. supply evidence in forms of official statement from relevant authority/institutions.

**Annex IV: FORM 2: RELEVANT PRACTICAL EXPERIENCE FOR ASEAN  
CHARTERED PROFESSIONAL ACCOUNTANTS REGISTRATION**

Name of Accountant Applicant (As in Passport) ..... :

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

Qualification Place and date obtained : .....

License / Registration / Membership No\* : .....  
(Country of Origin)

License / Registration / Membership 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 Accountants Register (ACPAR) and apply as described below in accordance with the provision that requires acquisition of relevant practical experience of minimum three (3) years cumulatively within the last five (5) year period.

17/08/2014  
J

**Annex V: FORM 2 RELEVANT PRACTICAL EXPERIENCE FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS REGISTRATION**

**Relevant Professional Accountancy Work Experience Record**

Start Date / End Date (Months)	Organization(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 organization 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 VI: DECLARATION FOR THE APPLICATION ASASEAN CHARTERED  
PROFESSIONAL ACCOUNTANT (ASEAN CPA)**

I hereby declare that:

	YES	NO
I am an Accountant and complied CPD requirements	<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. : .....

NAB Membership / Accountant Reg. No. : .....

Date : .....

1925 y  
8

**Annex VII: ASSESSOR'S REPORT**

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Date of Assessment : .....

Candidate's name : .....

Position of employment : ..... Age: .....

**ASSESSOR'S REPORT**

1. DOCUMENTS:  
Report (training and experience): .....

.....

.....

.....

.....

.....

.....

CPD: .....

.....

.....

.....

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

.....

.....

.....

.....

.....

3. ASSESSOR'S RECOMMENDATION:

2023/11/15  
[Signature]

ACCEPT

REJECT

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

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

specify: .....  
.....  
.....  
.....

Elaborate on reasons for REJECTION:

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

**Assessors:**

Signature: ..... Signature: .....

Name : ..... Name : .....

**Annex VIII: MONITORING COMMITTEE SUMMARY OF ASSESSMENT OF APPLICATION FOR ASEAN CHARTERED PROFESSIONAL ACCOUNTANTS REGISTRATION**

Name of Applicant : .....

Qualification, and place and date obtained : .....

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

NAB 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 NAB or other recognised professional accountancy body membership	
Gained a minimum of not less than three (3) years cumulatively within the last five (5) year period of relevant practical experience	
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 IX: APPOINTMENT OF ASSESSOR FOR ASEAN CPA**

Ref. No: .....  
Date: .....

.....  
*(Name of assessor appointed)*  
.....  
.....  
*(Address)*  
*Tel. No.:* .....

Dear Sir,

**APPOINTMENT OF ASSESSOR FOR ASEAN CPA**

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

.....  
*(Name of candidate)*

1. Please inform Monitoring Committee of Cambodia (MC) within two weeks if you accept/decline the appointment.
2. If you accept the appointment, please carry out the following:
  - (i) Nominate one assessor to assist you in the evaluation. The second assessor must be: (1) professional accountants holding a current and valid license/registration from the ACAR, and (2) registered as Member of the respective KICPAA for at least the last four years.
  - (ii) Informed MC the name and address of the second assessor.
  - (iii) If you have any relationship, business or other dealings with the candidates or his Employer, please inform MC.

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

Thank you.

Yours sincerely.

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

23/05/2015  
