FRAMEWORK

Mutual Recognition Agreement Framework

A principled basis for cross-border recognition of professional qualifications

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Mutual Recognition Agreements (MRAs) are the principal instrument by which the global accountancy profession supports cross-border mobility while protecting the public interest in each jurisdiction. This Framework sets out the principles under which ICPA enters into, monitors, and where necessary terminates MRAs. The 2026 edition reflects a year of public consultation, peer review, and alignment with the International Standard for Accreditation of Conformity Assessment Bodies (ISO/IEC 17011:2017) and the International Education Standards (IES) framework. It supersedes all prior editions and remains in force until the next biennial revision.

1. Principles

Every ICPA MRA rests on four principles:

- Equivalence — the partner's accreditation regime produces outcomes substantively equivalent to ICPA's
- Reciprocity — recognition flows in both directions on comparable terms
- Transparency — the basis of recognition is fully disclosed to candidates and the public
- Maintenance — equivalence is reviewed at defined intervals and on triggering events

2. Eligibility for MRA negotiation

A prospective partner shall: (a) operate under public statutory or self-regulatory authority, (b) maintain a code of ethics aligned with the IESBA Code, (c) publish an examination regime with documented psychometric properties, (d) operate a disciplinary process with published outcomes, and (e) demonstrate financial viability over a rolling five-year horizon.

3. The recognition process

MRAs are negotiated by an ICPA delegation appointed by the Council and ratified by the General Assembly. Negotiations follow a published template covering scope, equivalence basis, monitoring, dispute resolution, and termination. Texts are subject to public consultation before signature.

4. Continuing monitoring

Each MRA is reviewed substantively every five years and lightly every year. Triggering events — including a partner's loss of statutory authority, material change in standards, or significant public-interest concern — initiate an out-of-cycle review.

5. Suspension and termination

An MRA may be suspended by the Council and terminated by the General Assembly. Both decisions are reasoned, published, and accompanied by transitional arrangements for candidates and credential-holders.

> *Suspension is not a sanction against a partner; it is a public-interest tool to be used when equivalence can no longer be demonstrated.*

6. Current MRAs

The current portfolio of MRAs and their status is published on the ICPA website at i-cpa.org/mra. Two additional MRAs are in active negotiation as at 1 January 2026.

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