

RE-ADMISSION TO MEMBERSHIP APPLICATION

WHEN A PAST MEMBER OF CPA IRELAND WISHES TO APPLY FOR RE-ADMISSION TO MEMBERSHIP, THEY WILL NEED TO FILL IN THE RE-ADMISSIONS FORM. ONCE THIS IS RECEIVED THE APPLICATION WILL BE REVIEWED AND DISCUSSED BY THE RE-ADMISSIONS SUB-COMMITTEE, WHO WILL DETERMINE A PATHWAY FOR RE-ADMISSION BASED ON THE BELOW CRITERIA APPROVED BY COUNCIL.

STREAM 1: WHEN A PAST MEMBER HAS BEEN OUT OF MEMBERSHIP – UP TO 36 MONTHS (3 YEARS):

1. Complete the equivalent of a minimum of 2 years CPD

- This equates to 50 structured CPD hours for someone working in Practice or 40 structured CPD hours for a member in Industry.
- 75% of this should be in the core areas, as defined by the Bye-Laws, with at least 2 of the core areas covered, if the member is working in Public Practice. The core areas are: Financial Accounting, Auditing, Company Law, Taxation, Professional Ethics & Practice Management
- At least 75% of the CPD should be completed with CPA.

2. Payment of Back Subscriptions owed

- CPA Ireland Council has the discretion to request that any past member applying for re-admission in to membership of the Institute pay the full amount of back subscription owed.
 - Partial relief on this may be granted on compassionate grounds and this would be assessed on a case by case basis.
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STREAM 2: WHEN A PAST MEMBER HAS BEEN OUT OF MEMBERSHIP – BETWEEN 37 AND 84 MONTHS (3 TO 7 YEARS)

1. PROOF OF RELEVANT EMPLOYMENT

- The individual would need to prove they remained in relevant employment during the period out of membership
- At the discretion of the committee, and on a case by case basis, a period of unemployment may be permitted.
- Relevant employment is deemed as having exposure to practical accounting experience for a significant amount of the role.
- If this cannot be proven then the individual cannot avail of Stream 2 and is moved to Stream 3.

2. CPD

- Complete an appropriate postgraduate programme – such as CTax; FRS102 Certificate; Certificate in US GAAP; IFRS Certificate, Diploma in Forensic Accounting, Diploma in Data Analytics etc. and successfully complete the associated examination.

- The course should be relevant to the employment currently held.
- Complete Additional CPD in core areas equating to 5 hours for every 12 full months out of membership.
- e.g. an individual out of membership for 60 months (5 years) would be required to sit and pass 1 postgraduate programme + 25 hours CPD

3. *Payment of Back Subscriptions owed*

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- Partial relief on this may be granted on compassionate grounds and this would be assessed on a case by case basis.

STREAM 3: OUT OF MEMBERSHIP – OVER 85 MONTHS (7+ YEARS)

Any former member who has been out of membership with CPA Ireland for seven years or more will be referred to the Education & Training Committee to determine what examinations and experience should be completed as a pathway to re-admission.