HELPSHEET

PROVIDING A REFERENCE FOR A LICENCE APPLICATION

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INTRODUCTION

1. A person seeking a licence under section 11 or 12 of the Accountants Act (2024 Revision) (the "Act") must satisfy several requirements, including that they are of good character and act in a professional manner and with integrity. References are one of the ways CIIPA assesses this.
2. Every applicant is asked for two references: a professional reference and an independent professional reference, both addressed to CIIPA. Which is then uploaded by the applicant to their online application. CIIPA may contact you or the referee to verify it or to ask for more information if needed.
3. References address the applicant's good character, professional conduct and integrity. Competence and capability to act as an engagement partner are demonstrated separately, by the applicant's Form 5A (Statement of Professional Competence), so you are not asked to attest to the IES 8 competencies.
4. For details on how to obtain a licence, see the Helpsheet: Applying for and Renewing a Public Practice Licence. If you wish to ask CIIPA a question before giving your reference, contact admin@ciipa.ky or 749-3360.

WHICH REFERENCE ARE YOU GIVING?

Reference	Who can give it	What it covers
Professional reference	A Partner or Director, or equivalent senior individual, at the applicant's current or most recent firm.	The applicant's good character, professional conduct and integrity, and suitability to hold a practising licence. It should also confirm their role, seniority and dates of employment.
Independent professional reference	A professional person who has known the applicant for at least two years and is not connected with the applicant's current firm.	The applicant's good character, professional conduct and integrity.

5. A "professional person" is a person who holds an accounting designation or an equivalent professional designation, is subject to requirements similar to CIIPA's (including ethical requirements) and to disciplinary proceedings for failure to comply with them, and includes persons approved or regulated by a regulatory body that applies good character requirements.
6. Good character means a status resulting from carrying out professional duties while consistently adhering to accepted moral and ethical principles.

What Must the Reference Include?

- Your full name, current position and organisation, and your professional designation and status.
- Your relationship to the applicant, how long you have known them, and in what capacity.
- Your comments on the applicant's good character, professional conduct and integrity, based on what you have personally observed.
- Any matter you are aware of that may affect the applicant's suitability for a licence, or a statement that you are not aware of any.
- Full and up-to-date contact information, so CIIPA can verify the reference.
- Your signature and the date.

A professional reference should be on letterhead. An independent reference does not need letterhead if you are unconnected with the applicant's employer, but your relationship to the applicant, your professional status and your contact details must be clear.

Contact CIIPA

If you have any queries prior to submitting an application for registration, please contact us:

- Email admin@ciipa.ky
- Telephone: +1345 749 3360
- Website: www.ciipa.ky