

**RULE 5 FOREIGN ACCOUNTANTS**

**5.1 QUALIFICATIONS FOR ISSUANCE OF A RECIPROCAL CERTIFICATE TO A HOLDER OF A SUBSTANTIALLY EQUIVALENT FOREIGN DESIGNATION**

See A.C.A. § 17-12-308 (c) for the qualifications for issuance of a reciprocal certificate to the holder of a substantially equivalent foreign designation.

**5.2 BACKGROUND CHECK REQUIREMENT**

Such an applicant is also required to undergo a federal and state background check, as is required of non-foreign accountants for a certificate as a Certified Public Accountant.

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