**Subpart 4. Foreign Accountants**

**17 CAR § 236-401. Qualifications for issuance of a reciprocal certificate to a holder of a substantially equivalent foreign designation.**

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

**17 CAR § 236-402. Background check requirement.**

Such an applicant is also required to undergo a federal and state background check, as is required of nonforeign accountants for a certificate as a certified public accountant.