

SPECIAL ISSUE

957

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LEGAL NOTICE NO. 146

THE ACCOUNTANTS ACT

(No. 15 of 2008)

THE ACCOUNTANTS (QUALITY ASSURANCE REVIEW)
REGULATIONS, 2022

ARRANGEMENT OF REGULATIONS

PART I – PRELIMINARY

1. Citation.
2. Interpretation.
3. Objects and purpose.

PART II – QUALITY ASSURANCE FRAMEWORK

4. Quality assurance framework.
5. Quality review procedure.
6. Actions to rectify deviations from published standards.

PART III: INVESTIGATIONS BY THE REGISTRATION
COMMITTEE

7. Conduct of investigations by the Registration Committee.


SCHEDULES

FIRST SCHEDULE—Self-Review Practice Monitoring Tool.

SECOND SCHEDULE—Pre-audit Quality Review.

THIRD SCHEDULE—Quality Assurance Review Framework.

FOURTH SCHEDULE—Conduct of Investigations.

 THE NATIONAL ASSEMBLY PARLIAMANT	
DATE: 04 OCT 2022	DAY: Tuesday
TABLED BY:	Deputy Speaker Hon. Bosa Shollei
CLERK-AT THE-TABLE:	H. Suleiman

THE ACCOUNTANTS ACT

(No. 15 of 2008)

THE ACCOUNTANTS (QUALITY ASSURANCE REVIEW)
REGULATIONS, 2022

IN EXERCISE of the powers conferred by section 13 (2) (c) of the Accountants Act, 2008, the Registration and Quality Assurance Committee makes the following Regulations —

THE ACCOUNTANTS (QUALITY ASSURANCE REVIEW)
REGULATIONS, 2022

PART I - PRELIMINARY

1. These Regulations may be cited as the Accountants (Quality Assurance Review) Regulations, 2022.

Citation.

2. In these Regulations, unless the context otherwise requires —

Interpretation.

“Act” means the Accountants Act, 2008;

“assurance services” means professional audit activities that provide an independent and objective assessment of financial statements or compliance efforts that assure stakeholders including management and staff, the Board, shareholders, investors, regulators and the public that financial or non-financial statements are reasonable, true and fair, and operations are done in accordance with applicable policies and regulations;

“Council” has the meaning assigned to it under section 2 of the Act;

“Continuous Professional Development Program” means the continuous maintenance, development and enhancement of the professional and personal skills, which accountants will require for the execution of professional and technical duties throughout their working lives;

“Disciplinary Committee” has the meaning assigned to it under section 2 of the Act;

“firm” has the meaning assigned to it under section 2 of the Act;

“Institute” has the meaning assigned to it under section 2 of the Act;

“member” means a person who is registered with the Institute in accordance with sections 4 and 24 of the Act;

“member in good standing,” means a member of the Institute who has attained the requirements of the Institute’s continuous professional development program, paid up the fees and subscriptions and has no pending disciplinary case before the Disciplinary Committee;

“non assurance work” means professional accountancy services rendered by a member or a firm whose primary purpose is to ensure

compliance, generate recommendations, solutions or ideas to a client to enable them make an informed decision or explore alternatives or conclude a matter based on professional technical expertise and advice or deal with a situation or enhance its competitiveness in the market;

“Registration Committee” means the Registration and Quality Assurance Committee established under section 13 of the Act;

“reviewer” means a person deployed or engaged under Paragraph 10 of the Third Schedule to these Regulations; and

“work pack” means a combination of support documentation to a quality review that reflects work performed by a professional accountant and records inspected at the time of the review by the Institute.

3. The objects and purpose of these Regulations shall be to provide for means of — Objects and purpose.

- (a) monitoring compliance with professional, quality assurance and other standards published by the Council for observance by the members of the Institute;
- (b) undertaking investigations pursuant to section 13 (3) of the Act;
- (c) reviewing compliance with professional, quality assurance and other standards and recommending to the Council that a member’s conduct be referred for inquiry under section 32 of the Act; and
- (d) determining actions necessary for rectifying deviations from published standards.

PART II: QUALITY ASSURANCE FRAMEWORK

4. Pursuant to section 13 (2) (b) of the Act, the Registration Committee shall undertake quality review for practising members undertaking— Quality assurance framework.

- (a) composite; 0723069631
- (b) audit and assurance;
- (c) taxation; and
- (d) management consulting

to ensure compliance with professional, quality assurance and other standards published by the Council for observance by the members of the Institute.

5. (1) Pursuant to section 13(7) of the Act, members of the Institute shall administer a self-review on adherence to quality assurance in line with the self-review practice monitoring tool set out in the First Schedule. Quality review procedure.

(2) The Registration Committee shall conduct a pre-review of the quality assignment as set out in the Second Schedule.

(3) The Registration Committee shall conduct quality assurance reviews to assess the procedures, processes and controls established by firms to ensure that professional accountancy work complies with international standards and the firms meet the requirements of applicable laws in line with the procedures set out in the Third Schedule.

(4) The quality assurance reviews undertaken under this regulation shall inform assessments for the issuance of annual licences or the renewal of the licenses by the Registration Committee.

(5) The Registration Committee may revise the First, Second and Third Schedules with the approval of the Cabinet Secretary and gazettelement from time to time.

6. The Registration Committee shall —

- (a) subject to the review carried out under regulation 5(3), identify deficiencies in professional work, ensure follow up and specify remedial actions where necessary;
- (b) require a firm or member, who has deficiencies identified under sub-regulation (a), to submit a remedial action plan to the Registration Committee;
- (c) refer a firm or member who has not complied with the remedial action plan under sub-regulation (b) and within the timelines provided therein, to the Council for referral to the Disciplinary Committee for appropriate action; and
- (d) pursuant to section 13(4) and 13(5) of the Act, record information specified in the work pack set out in the Third Schedule for referral to Council and Disciplinary Committee for inquiry.

Actions to rectify deviations from published standards.

PART III: INVESTIGATIONS BY THE REGISTRATION COMMITTEE

7. (1) Where the Registration Committee deems it appropriate to undertake investigations in the performance of its functions under section 13(3) of the Act, such investigations shall be conducted as set out in the Fourth Schedule.

Conduct of investigations by the Registration Committee.

(2) The Registration Committee may revise the Fourth Schedule with the approval of the Cabinet Secretary and gazettelement from time to time.

FIRST SCHEDULE

(r.5(1))

SELF-REVIEW PRACTICE MONITORING TOOL

- A. PART A: OVERVIEW OF THE SELF-REVIEW PRACTICE MONITORING TOOL
1. As part of the measures the Registration Committee has put in place to monitor compliance with professional standards and fulfill the requirements of Statement of Membership Obligation, the Registration Committee shall roll out this self-review monitoring tool to ALL practitioners with effect from
 2. This tool is geared towards enabling individual firms carry out a self-review based on the level of compliance with applicable standards. It gives a firm an opportunity to gauge the major areas of non-compliance and subsequently based on need, call upon the Institute to enhance the firm's level of compliance.
 3. Firms will be selected for reviews primarily based on their risk profiles identified from a desktop review of the information submitted in this tool. This process will analyse the units' responses in the tool and other relevant information.
 4. All firms shall complete the self-review monitoring tool every two years or when called upon to do so by the Institute. However, should a firm's processes and any information submitted earlier significantly change before the two-year period, the firm should communicate such changes to the Institute;
 5. This tool will collect the following information about a firm —
 - (a) organisation and management of the firm;
 - (b) quality control policies and procedures established by the firm;
 - (c) engagement review; and
 - (d) client profile of the firm.
 6. The tool mostly contains questions of a "Yes / No" answer, but some questions such as those on the organization and management of the firm, and client profile information require quantitative data. Some questions also require narrative answers. In general, a "N/A" answer should not be selected unless in the circumstances specified in this questionnaire.
 7. The tool provides the following benefits —
 - (a) enables a firm to pro-actively manage its own operations;
 - (b) gives a firm an opportunity to point out its own weaknesses and hence enhance its own capacity to address the weaknesses;
 - (c) gives an insight to the firm's staffing needs as well as the need to address the gaps identified through training;
 - (d) provides a justification to the Institute on why a firm needs considerable support or no support hence the Institute can utilize its technical team to enhance compliance in a more deserving practice unit;
 - (e) prepares the firm for the Institute's programme review;
 - (f) serves as a pointer for setting performance targets to member or staff of a firm in practice;

- (g) guides the Institute in developing the annual training calendar; and,
 (h) gives the Institute an overview of the governance structure of the firms.

Note:

1. Practitioners are advised to fill the tool with total honesty for it to achieve the intended objectives.
2. The firm should retain information and supporting documentation used in the completion of this tool and avail it for reference or review by the Institute Reviewer(s) during site visits.

B. FIRM DETAILS

Name of Firm/Practice:

Physical address:

Postal address:

Telephone Numbers:

Email address

Number of staff employees (Attach a list of staff with their qualifications)

Mode of Practice:

A Sole Proprietorship

A Partnership

Partners Details: (Specify who the Managing Partner is)

Name.....Membership No.....Practising No.....

Name.....Membership No.....Practising No.....

Name.....Membership No.....Practising No.....

Has the firm or any of the partner's ever been banned from conducting assurance or non-assurance work for the last five (5) years by any regulator e.g. Capital market Authority (CMA), Central Bank of Kenya(CBK), Nairobi Stock exchange (NSE) etc.?

Yes No

Has the firm or any of the partner's ever been banned from conducting assurance or non-assurance for the last ten (10) years audit by any regulator e.g. Capital market Authority (CMA), Central Bank of Kenya(CBK), Nairobi Stock exchange (NSE), SASRA etc.?

Yes No

If your answer above is yes, what were the reasons?

.....

Does the firm have branches? Yes No

If yes, give the following branch details. Attach a different sheet of paper if the branches are more than one.

County

Physical location.....

Telephone No..... Email.....

Name of Branch Manager.....ICPAK Membership No.....

Number of staff employees at the branch (Attach a list of branch staff with their qualifications)

C. FIRM REVIEW – ASSURANCE SERVICES

This section seeks to get information about the firm’s operational procedures as guided by the International Standards Quality Control (ISQC 1) and International Standards on Auditing (ISA) 220.

Please circle whatever is applicable. Where the space provided is not sufficient, attach additional information and make reference to specific sections.

<p>3.1 QUALITY CONTROL PROCEDURES APPLIED BY THE PRACTICE</p> <p>3.1.1 Does the firm have an established system of quality control designed to provide it with reasonable assurance that the firm and its personnel comply with professional standards and regulatory and legal requirements promulgated by the Institute?</p>	<p>YES/NO</p>
<p>If the answer is “YES”, please complete questions 3.1.2 to 3.8.1. If the answer is “NO”, skip section 3 and answer section 4. (However, if the firm has guidance materials which are relevant, answer in the relevant sections and attach the materials)</p>	
<p>3.1.2 Does the firm’s system of quality control include any policies and procedures that address each of the following elements:</p> <p>(a) leadership responsibilities for quality within the practice;</p> <p>(b) ethical requirements;</p> <p>(c) acceptance and continuance of client relationships and specific engagements;</p> <p>(d) human resources;</p> <p>(e) engagement performances;</p> <p>(f) monitoring; and</p> <p>(g) documentation.</p>	<p>Yes/No N/A</p>
<p>3.1.3. Are the firm’s quality control policies and procedures documented and communicated to the firm’s partner(s) and staff?</p>	<p>Yes/No N/A</p>
<p>3.2 LEADERSHIP RESPONSIBILITIES</p>	
<p>If the answer is “YES” for question 3.1.2(a), please list who is responsible and what are the main considerations under leadership responsibilities.</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p>Yes/No N/A</p>
<p>3.3 ETHICAL REQUIREMENTS</p>	
<p>If the answer is “YES” for question 3.1.2(b), please list the main considerations and how they are applied in performing engagements. Explain if the firm maintains a central record, for example a register, in which to</p>	

<p>document its evaluation of any identified circumstances and relationships that create threats to independence, and the appropriate action taken to eliminate or reduce such threats to an acceptable level (ISQC123).</p> <p>.....</p> <p>.....</p> <p>.....</p>	
<p>3.4 ACCEPTANCE AND CONTINUANCE OF CLIENT RELATIONSHIPS AND SPECIFIC REQUIREMENTS</p>	
<p>If the answer is "YES" for question 3.1.2(c), give a brief overview of how you accept or continue with client engagements, highlighting the main considerations, what you document and processes if any.</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p>Yes/No N/A</p>
<p>In case a client terminates your engagement relationship or you get a new client, do you give/ respond to letters of professional clearance to the incoming/ outgoing auditor?</p>	
<p>If the answer to the above question is no, give reasons</p> <p>.....</p> <p>.....</p> <p>.....</p>	
<p>3.5 HUMAN RESOURCES</p>	
<p>If the answer is "YES" for question 3.1.2(d), briefly explain how the firm ensures it has sufficient personnel with the capabilities, competence and commitment to ethical standards necessary to perform its engagements in accordance with professional standards, regulatory and legal requirements and to enable the firm or engagement partners(s) to issue reports which are appropriate in the circumstances. Which personnel issues are addressed in the HR policy?</p> <p>.....</p> <p>.....</p> <p>.....</p>	
<p>3.6 ENGAGEMENT PERFORMANCE</p>	
<p>If the answer is "YES" for question 3.1.2(e), give a brief explanation of the audit methodology, procedures and minimum documentation, highlighting any special consideration for special audits. Explain if the firm has criteria against which audits should be evaluated to determine whether an engagement quality control review should be performed (ISQC 1.35).</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p>Yes/No</p>

.....	N/A
Does the firm use an audit software?	
If "YES", please specify the name of the software.	Yes/No N/A
.....	
Is the software developed by an international firm / practice of which the firm is a member?	
If "YES", please specify:	
Name of software.....	Yes/No N/A
Author.....	
Publisher.....	Yes/No N/A
Edition.....	
Is the software developed internally by the firm?	
If developed internally by the firm, is the firm willing to assist other firms develop their in-house audit software/tool?	
If the answer to the above question is No, give reasons why the firm would not want to help other firms develop their own audit software /tool.	
.....	
Given an opportunity to buy an audit software, how much will the firm be willing to pay for acquiring a software? Tick in the relevant box.	
Kshs 30,000 – 50,000 <input type="checkbox"/>	
Kshs 50,000 – 100,000 <input type="checkbox"/>	
Kshs. Over 100,000 <input type="checkbox"/>	
Any other suggestion.....	
How much do you consider reasonable amount to pay for the software per user?	
Kshs. 8,000 <input type="checkbox"/> 10,000 <input type="checkbox"/> 15,000 <input type="checkbox"/>	
How much do you consider as reasonable fee for annual renewal for user rights for the software?	
Kshs. 10,000 <input type="checkbox"/> 20,000 <input type="checkbox"/> 25,000 <input type="checkbox"/>	
3.7 MONITORING	
If the answer is "YES" for question 3.1.2(f), explain whether the firm has established policies and procedures, including an ongoing consideration and	

<p>evaluation of the firm's system of quality control which include a periodic inspection of a selection of completed engagements, designed to provide it with reasonable assurance that the policies and procedures relating to the system of quality control were relevant, adequate, operating effectively and complied with in the firm.</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p>Yes/No</p>
<p>3.8 DOCUMENTATION</p>	
<p>Has the firm established policies and procedures, appropriate to its size and structure, which provides documentary evidence of the operation of the six elements of the firm's system of quality control, described in question 3.1.2 above?</p> <p>If the answer is "YES", please complete the following subsequent questions</p> <p>If the answer is "NO", please select "N/A" for questions 3.8.2 (a) to (d).</p> <p>Are the working papers sufficiently complete and detailed for the engagements conducted in the accounting referenced period:</p> <p>To provide an overall understanding of the audit?</p> <p>To indicate who performed the audit procedures and when they were performed?</p> <p>To provide evidence that the audit work performed by assistants was supervised and reviewed?</p>	<p>Yes/No</p>
<p>To record the nature, timing and extent of the audit procedures performed, the results thereof, and the conclusions drawn from the evidence obtained?</p> <p>Did the firm communicate to those charged with governance significant findings from the audit? If yes, what was communicated and how was it communicated?</p> <p>.....</p> <p>.....</p> <p>.....</p>	<p>N/A</p>
<p>Does the firm obtain written representation from management on matters material to the financial statements when other appropriate evidence is not reasonably expected to exist?</p> <p>If the answer is "YES", what is contained in the letter of representation?</p> <p>.....</p> <p>.....</p> <p>.....</p> <p>If the answer to the former question is "NO", explain why you do not get letters of representations from your clients.</p>	<p>Yes/No</p>

.....	
.....	
.....	

D. ENGAGEMENT REVIEW – ASSURANCE SERVICES

This section seeks to get information about how a firm conducts and documents its engagements as per the applicable international Standards on Auditing (ISAs). It is geared towards checking the level of compliance and applicability of quality control policies in section three in carrying out engagements. This section is meant to give an appreciation of the audit process from pre-engagement stage to completion and review of the engagement before signing audit opinions.

Answers are expected to be as exhaustive as possible. Where the space provided is not sufficient, the firm may decide to attach additional write-ups and make reference to the specific sections.

Please circle/ tick where applicable

1. PRE-ENGAGEMENT	
Does the firm carry out pre-engagement procedures?	
If the above answer is YES, answer the following questions. What process do you follow in accepting and continuing client engagements?	
.....	
.....	
In the pre-engagement section, what is included in the documentation?	
1.	
2.	
3.	
Do your clients give engagement letters?	
If the answer to the above question is Yes, what are the contents of the letter?	Yes/No
.....	
.....	
If the answer to the above question is No, explain why.	
.....	
.....	

<p>2. PLANNING</p> <p>Does the firm carry out audit planning?</p> <p>If the answer to the above planning is Yes, who is involved in planning?</p>	Yes/No
<p>Does the firm develop and document an overall audit strategy?</p> <p>If yes, what main factors does the firm consider is developing the audit strategy?</p> <p>(a) -----</p> <p>(b) -----</p> <p>(c) -----</p>	Yes/No
<p>Does the firm develop and document an audit plan?</p> <p>If Yes, what does the audit plan include?</p> <p>(a) -----</p> <p>(b) -----</p> <p>(c) -----</p>	Yes/No
<p>3. UNDERSTANDING THE ENTITY INCLUDING THE INTERNAL CONTROL ENVIRONMENT</p> <p>Does the firm document the key aspects of understanding the entity and the control environment?</p> <p>If yes, what aspects does the firm consider?</p>	Yes/No
<p>Does the firm consider the entity's information system relevant to financial reporting?</p> <p>If Yes, what aspects does the firm consider?</p>	Yes/No
<p>4. RISK ASSESSMENT PROCEDURES</p> <p>Does the firm carry out risk assessment procedures for all clients?</p> <p>If No, how do you approach the audit?</p>	Yes/No

<p>If Yes, what considerations do you make and at what levels do you carry out risk assessment procedures?</p> <p>-----</p> <p>-----</p>	
<p>Does the firm determine whether the use of external confirmations is necessary? If Yes, what alternative procedures does the firm carry out when external confirmations are not been received?</p> <p>-----</p> <p>-----</p>	Yes/No
<p>If your assessment on risks reveals that there are several risks, how do you respond to the risks?</p> <p>-----</p> <p>-----</p>	
<p>5. INTERNAL AUDIT</p>	
<p>Does the firm have clients with an internal audit function?</p>	Yes/No.
<p>If Yes, answer the following questions.</p>	
<p>Do you consider the work of the internal auditor</p>	Yes/No
<p>Do you evaluate the competencies of the internal auditor?</p>	Yes/No
<p>How do you assess whether the internal auditors work is effective and whether she/he is independent?</p> <p>-----</p> <p>-----</p>	Yes/No
<p>6. DOCUMENTATION AND AUDIT EVIDENCE</p>	
<p>To the best of your understanding, does the auditor document all matters which are important in providing audit evidence to support the audit opinion?</p>	Yes No
<p>If Yes, list what you consider as adequate documentation. What must be documented as per the engagement performance policy of the firm?</p>	
<p>(a) -----</p>	
<p>(b) -----</p>	
<p>(c) -----</p>	
<p>What information must be documented in a standard working paper?</p>	
<p>(a) -----</p>	
<p>(b) -----</p>	

<p>(c) -----</p> <p>How is reviews of work done by junior staff conducted?</p> <p>-----</p> <p>-----</p> <p>Where the client has related party transactions, what do you document?</p> <p>-----</p> <p>Briefly explain how you document the following.</p> <p>(a) Fair value measurements</p> <p>-----</p> <p>-----</p> <p>(b) Segmental reporting</p> <p>-----</p> <p>-----</p> <p>(c) Use of an experts work</p> <p>-----</p> <p>-----</p>	
<p>7. AUDIT COMPLETION.</p> <p>What activities/ procedures does the firm carry out at the completion stage.</p> <p>-----</p> <p>-----</p> <p>Does the firm perform audit procedures to evaluate whether the overall presentation of the financial statements, including the related disclosures, are in accordance with the applicable financial reporting framework?</p> <p>If Yes, what procedures does the firm follow? Does the firm have guidelines for financial statements presentation and disclosure?</p> <p>Does the engagement principal carry out a review of the audit file and discuss matters with the audit team?</p> <p>If Yes, what procedures does the engagement principal perform? Does the firm have guidelines for review of the audit file?</p>	<p>Yes/No</p> <p>Yes/No</p> <p>Yes/No</p>
<p>8. REPORTING</p> <p>Does the auditor's report contain the following basic elements:</p> <ul style="list-style-type: none"> ▪ title (700.21) ▪ addressee (700.22) ▪ introductory paragraph identifying the financial statements audited 	<p>Yes No</p>

<p>(700.23)</p> <ul style="list-style-type: none"> ▪ management's responsibility for the financial statements (700.24-27) ▪ auditor's responsibility (700.28-33) ▪ an auditor's opinion paragraph containing reference to the financial framework used to prepare the financial statements (IFRS and the Kenyan Companies Act) (700.34-37) ▪ other reporting responsibilities (700.38-39) ▪ auditor's signature? (700.40) ▪ date of the auditor's report (700.41) ▪ auditor's address (town or city) (700.42) <p>How does the firm communicate audit matters of governance interest, including: deficiencies in internal control, fraud, indications that a fraud may exist or uncorrected misstatements to those charged with governance?</p> <hr style="border-top: 1px dashed black;"/> <hr style="border-top: 1px dashed black;"/> <p>If the auditor identifies or suspects a fraud has been perpetuate, does he determine whether there exists a responsibility to report the occurrence or suspicion to a party outside the entity? The auditor's legal responsibility may override the duty of confidentiality of client information; does the auditor consider this fact? Briefly explain.</p> <hr style="border-top: 1px dashed black;"/> <hr style="border-top: 1px dashed black;"/>	
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NOTE:

Attached is a comprehensive summary of the most applicable ISAs for clients of SME nature. The checklist is tailored to cover each section of an audit and the required minimum documentation and evidence.

E. CLIENT PROFILE INFORMATION

5.1 REGULATED CLIENTS

Sector	Total for The Practice	Per Engagement Partner	Practising Certificate Number
Banks			
Building Societies			
Insurance companies			
Savings & Credit Cooperative Organizations i.e. SACCOS			
Retirement Benefit Schemes and Pension Funds			
Total number of regulated			

clients			
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5.2 Listed Clients and other Clients of Significant Public Interest

Sector	Total For The Practice	Per Engagement Partner	Practising Certificate Number
Banking 1 sector			
Agricultural sector			
Investment sector			
Any other sector			
Total number of clients			

5.3 Other Clients

Sector	Total For The Practice	Per Engagement Partner	Practising Certificate Number
Private companies			
Non-Governmental Organizations			
Insurance companies/agencies and brokers			
Mutual Funds			
Total number of other clients			

SECOND SCHEDULE (r.5(2))

PRE-REVIEW FORM
QUALITY REVIEW

PRE-REVIEW INFORMATION FORM

REVIEW CODE

In order to protect the anonymity of your practice you do not need to reveal the name of your practitioner who has completed this form.

1. Type of practice: -

SOLE PRACTITIONER

Full-time	<input type="checkbox"/>	No. of offices	<input type="checkbox"/>
Part-time	<input type="checkbox"/>	No. of Professional Staff	<input type="checkbox"/>

PARTNERSHIP

No. of Partners	<input type="checkbox"/>	No. of offices	<input type="checkbox"/>
No. of Professional Staff	<input type="checkbox"/>		

2. Do you have documented quality control procedures in respect of all engagements where the attest function is performed? Y N
3. Do you have an Internal Quality Review Programme? Y N

Give a brief description thereof.

4. Can the Quality Review be conducted at your offices? Y N
5. Where are your offices situated (Physical location)?
- _____
- _____

6. Rough estimate of annual hours spent performing attest function assignments (practitioner and staff) as a percentage of the firm's annual time.
- _____
- _____

7. Client list is to be furnished in respect of all clients of the practice unit. This list should reflect at least the client's name, the practitioner responsible for the assignment, the type of industry in which the client operates, the fee, and the hours taken to perform the fieldwork and the date latest report was signed for each of the audit clients. Every client where the attest function is performed must appear on the list in order for the committee to make a selection from the entire population.

Type of industry in which each client operates must be provided in order for the Professional Standards Committee to engage a suitable reviewer.

Examples of types of industry are:

- Banking /Financial Services
- Construction
- Technology, Communications
- Engineering
- Insurance
- Manufacturing
- Mining
- Professional (e.g. Architects, lawyers, medical practitioners)
- Property
- Retail

CLIENTS LIST

8. In order to protect the anonymity of your practice you do not need to reveal the name of your practice or the name of the practitioner who has completed this form. This table provides the Standard format for presenting information in respect of the firm's clients. If the number of clients exceed what is provided for in the table the firm should adopt the same format in providing client information on an additional sheet(s) of paper.

No.	Name of Client	Industry	Practitioner responsible	Hours taken in fieldwork	Date the latest audit report was signed	Fees charge dKshs
1						
2						
3						

NB: Please attach a comprehensive client list if the space provided above is inadequate.

INTERNAL QUALITY CONTROL

Identify your firm's policies and procedures in respect of quality control, as envisaged in ISQC 1 – Quality Control for Firms That Perform Audit and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements. The Standard requires that such policies and procedures be documented and communicated to the firm's personnel. Please identify in the box below the manuals, documents or databases that contain such policies and

procedures (e.g. audit manual, quality control manual, risk management manual, human resources manual, staff handbook, etc)

In addition, please provide the following information:

	Question	ISQC	Response
1	Identify the person assigned operational responsibility for the firm's quality control system.	9	
2	Please provide a CV of that person.	12	
3	Does your firm obtain, at least annually, written confirmation of compliance with its policies and procedures on independence from all personnel required to be independent by the IFAC Code (ISQC 1, paragraph 23)?	23	
4	Has a periodic inspection of a selection of completed engagements by partners or staff independent of the engagement teams been carried out within the last three years?	78	
5	If the answer to the question 4 is yes, please state: The date of the inspection Was a report on the inspection produced? Will that report be available for inspection by the quality reviewers?		

Completed by:

Name: Registration Number:
 Designation: Signature:
 Date:

THIRD SCHEDULE (r.5(3),(4), 6(d))

QUALITY REVIEW PROCEDURE

PART I: PREAMBLE

1. This Schedule shall guide the quality review team when conducting quality assurance reviews in accordance with section 13 (2) (b) of the Act.
2. A quality assurance review shall focus on the procedures, processes and controls established by firms to ensure that non assurance work and audits comply with professional standards and meets the requirements of existing applicable laws and regulations.
3. Work carried out during the course of a quality assurance review will assess and comment on the quality of assurance or non-assurance work performed by a firm.
4. A quality assurance review shall identify any deficiency in assurance or non-assurance work, to:
 - (a) ensure adequate follow-up;
 - (b) maximise the value for practitioners and firms by giving them constructive and practical advice; and
 - (c) conduct a cost-effective review.
5. A quality assurance review shall contain as part of documentation a work pack which includes copies of the electronic or other forms, work done and checklists, as a proof of the review of a member or firm, as shall be determined by the Registration Committee from time to time.
6. This Schedule is designed to help quality reviewers reach key decisions on: -
 - (a) the extent and detail of work to be carried out;
 - (b) the quality of assurance or non-assurance work reviewed; and
 - (c) the degree of compliance shown by a member or firm.
7. A quality assurance review shall be designed to allow a quality reviewer to exercise his professional judgement, objectivity, conclusions reached in an assignment and completion of a work pack.

PART II: OBJECTIVE OF MONITORING

8. The objective of the monitoring process shall be to:
 - (a) promote compliance with professional accountancy standards;
 - (b) support a member or a firm, providing professional accountancy services to enhance their capacity to provide quality services to their clients;

- (c) enhance user confidence in the reliability of audited financial statements and non-assurance services by a member or firm by ensuring compliance with accountancy professional standards;
- (d) enhance the status and image of professional accountants while providing quality accountancy services;
- (e) monitor compliance by a member or firm with the Act and these regulations while discharging his professional accountancy services;
- (f) ensure constructive and value adding quality review process to members, firms and other stakeholders;
- (g) ensure that members and firms in practice have put in place measures to ensure competence and independence is maintained;
- (h) provide a mechanism of monitoring the continuous quality improvement in professional practice within a self-regulatory framework is working;
- (i) enhance the regulation of a member or firm in practice; and
- (j) ascertain the quality of audit work or non-assurance work carried out by a member or a firm.

PART III: SCOPE

9. This schedule shall cover work carried out by a member or firm in practice and shall involve: -
- (a) all assurance work including public interest entity audits;
 - (b) all non- assurance work and services related thereto;
 - (c) framework for review of audit and non-assurance work by a member or a firm; or
 - (d) any other work as may be determined by the Registration Committee from time to time.

PART IV: QUALITY REVIEW TEAM

A. Appointment of review staff

10. The Registration Committee shall deploy or engage reviewers who shall be: -
- (a) staff of the Institute; or
 - (b) a person contracted by Registration Committee to carry out monitoring work.
11. Notwithstanding the provisions under paragraph 10 above, the Registration Committee shall have overall responsibility for competence and professional conduct of a reviewer.

12. A reviewer engaged or deployed in paragraph 10 above shall meet the following requirements: -
 - (a) be a member in good standing of the Institute, a recognized professional accountancy organization or a recognized professional organization;
 - (b) possess at least 5 years' experience in accountancy;
 - (c) demonstrate knowledge of professional standards;
 - (d) demonstrate knowledge and experience in the industry of engagement selected for review;
 - (e) be an expert or possess specialized skills in non-accountancy work to assist in a review; or
 - (f) any other qualifications as may be determined by the Registration Committee from time to time.
- B. Professional and Ethical Standards
13. A reviewer shall comply with the provisions of the Accountants Act, relevant standards in accountancy and attendant regulations.
14. Pursuant to paragraph 13 above, a reviewer shall adhere to the following: -
 - (a) maintain an acceptable standard of professional conduct in all matters pertaining to the review;
 - (b) be free from conflict of interest as pertains to the accountancy practice under review;
 - (c) sign a declaration of independence as shall be determined by the Registration Committee from time to time;
 - (d) inform the Registration Committee of any instance where his independence may be compromised;
 - (e) maintain confidentiality in regard to any matter within their knowledge when undertaking the review; and
 - (f) sign a statement of confidentiality as shall be determined by the Registration Committee, to ensure that at any time no other person has access to the records, documents or any other material in any form which is in their possession or under their control by virtue of their being or having been appointed or having performed or having assisted any other persons in the performance of the review.
15. The Registration Committee shall put in place mechanisms to ensure that confidentiality is maintained with respect to a reviewed member or firm, its clients and records under the custody of the Registration Committee.

16. Notwithstanding the provisions of paragraph 15, Registration Committee shall publicize the outcome of a reviewed member or firm as shall be determined from time to time by the Registration Committee.
17. Pursuant to paragraph 15 the Registration Committee shall ensure that:
 - (a) a reviewer that acts contrary to the Act and these Regulations, shall be withdrawn from current and future reviews and be subjected to disciplinary action, if he is a member or firm of the Institute or be debarred if he is a member of a recognized institution, as shall be communicated by the Registration Committee;
 - (b) all the review working papers shall be retained for a period of seven years or for such a time as shall be provided in any statutes or where the matter is under review by the Disciplinary Committee or a Court of Law following the conclusion of the review; and
 - (c) a reviewer shall sign a service level agreement with the Registration Committee on each assignment to be undertaken.

C. Competence

18. The Registration Committee shall provide induction course to a reviewer and any other person involved in a review in the form of, but not limited to:
 - (a) induction training to orient reviewers on relevant legislation, policies and procedures governing reviews;
 - (b) exposure to relevant publications, journals, periodicals and other relevant documents on quality review; and
 - (c) any other form of training deemed necessary as may be determined by the Registration Committee from time to time.

PART IV: CONDUCT OF REVIEWS

19. A member or a firm in practice shall be subjected to a three-year review cycle and such reviews shall be designated as routine visits.
20. The Registration Committee shall develop an annual review schedule for review of a member or firm in practice or as shall be determined from time to time by the committee.
21. Pursuant to paragraph (20) the Registration Committee shall develop operational manuals to guide the review process.
22. The Registration Committee shall determine the annual review schedule taking into account among others the following: -
 - (a) the whole population of members or firms in practice
 - (b) the size, previous reviews and the geographical spread of members or firms
 - (c) key risk indicators identified from self-review form as set out in the First Schedule of this regulation

23. Notwithstanding the provisions of paragraph 19, a firm or member will be designated for an annual review, if the profile and self-review as set out in First Schedule indicate that the firm is conducting audits or non-assurance work that poses greater risk to the public due to the nature of the clients or if work performed is below standard.
24. Pursuant to paragraph 23 above, a member or firm providing assurance or non-assurance services to the following shall be reviewed annually:
 - (a) companies as defined by the Companies Act, 2015 or listed companies;
 - (b) all companies or entities with a gross revenue of over Kenya Shillings five million;
 - (c) regulated entities; and
 - (d) outsourced work by the Auditor General in line with the Public Audit Act, 2015.
25. All follow-up visits to address identified deficiencies shall not form part of the annual review cycle and the scope of such reviews shall be as determined by Registration Committee with all attendant costs met by the member or firm under review.
26. A member or firm under review shall inform the client, in the engagement letter to the effect that the working papers in connection with the audit or non-assurance work shall be subject to review by the Registration Committee.
27. (1) A member or firm in practice selected for review shall be required to:
 - (a) provide the reviewer with unlimited access to records as may be deemed necessary for the purpose of the review;
 - (b) provide any information in connection to the review; and
 - (c) provide any information relating to the client, which may be required for the purpose of the review.(2) Where a firm fails to provide any information or document required in the process of review, the Council may refer the matter to the Disciplinary Committee.
28. Pursuant to section 2 of the Act and this Schedule, the Registration Committee shall request a member or firm to provide the following:
 - (a) a filled information questionnaire which shall be returned two weeks before the visit;
 - (b) a copy of the opening meeting aide memoire; and
 - (c) a list of documents and records which shall be requested at the visit.
29. Pursuant to paragraph (28) the Registration Committee shall:

- (a) have an entry meeting with the member or firm and provide a brief outline of the review process from which minutes shall be kept;
 - (b) identify weaknesses in the assurance and non-assurance process to recommend the required technical assistance and professional development to be undertaken by a member or firm in practice; and
 - (c) have an exit meeting with the member or firm to discuss among others the initial report subject to the following:
 - (i) the initial report as shall be determined by the Registration Committee from time to time provided to the member or firm fourteen days prior to the exit meeting;
 - (ii) minutes of the exit meeting be taken to the Registration Committee signed by both parties; and
 - (iii) a member or firm will be required to respond in writing, to any matter in the initial report within twenty-one days from the date of the exit meeting to the reviewer;
 - (d) be required to submit the documents under (c) to the Registration Committee;
 - (e) determine the completion of the assignment and issue a review report within thirty working days on finalisation of the review in a manner as shall be determined by the Registration Committee from time to time;
 - (f) design and communicate appropriate remedial actions where necessary; and
 - (g) rate the firms or members in accordance with a criterion as shall be determined from time to time.
30. Pursuant to paragraph (29) (g), the Registration Committee shall in accordance with section (13) (2) (d) of the Act determine the implication of the rating to the member or firm and the remedial action required or; refer the matter to Council for further inquiry under section 32 of the Act.

FOURTH SCHEDULE (r.7(1))

CONDUCT OF INVESTIGATIONS BY THE REGISTRATION COMMITTEE

1. (1) Pursuant to Section 13(3) of the Act, the Registration Committee may undertake such investigations as it deems appropriate in order to enforce compliance with the provisions of the Act.
 - (2) Notwithstanding (1) above, the Registration Committee shall undertake investigation where, it has reasonable cause to believe, either on its own motion or as a result of a quality review, that –
 - (a) an individual or firm's operational practices have violated international Standards on Quality Management and other relevant local or International Standards in accountancy;
 - (b) an individual or firm is operating under a registered name without due approval and or scope of the licence; and
 - (c) an individual or firm has been involved in malpractice and such information is in public domain or occasioned by a public complaint.
 - (3) Pursuant to subparagraph (1) above, where the Registration Committee has reasonable cause to believe, either on its own motion or as a result of a complaint received from any person, that –
 - (a) an offence has been committed under this Act; or
 - (b) a licensed or approved person may have engaged in embezzlement, fraud, misfeasance or other misconduct in connection with its regulated activity; or
 - (c) the manner in which a licensed or approved person has engaged or is engaging in the regulated activity is not in the interest of the person's clients or in the public interest, the Secretary to the Registration Committee may in writing depute a suitably qualified person to conduct investigations into the matter on behalf of the Registration Committee.
 - (4) In conducting investigations under any circumstance in (1) or (2) above, the Registration Committee shall
 - (a) appoint an investigator in liaison with other law enforcement agencies;
 - (b) requisition evidence, examine records and documents prepared or held by, or likely to be availed to, the individual or firm under investigation; and
 - (c) present such evidence for proper determination and compilation of the case for adjudication in the Disciplinary Committee, in Court or to other law enforcement agencies as the case may be.
2. The Registration Committee may require any person or firm under investigation
 - (a) any record or document which contains, or which is likely to contain information relevant to the investigation under this Schedule;
 - (b) to produce to the investigator, within such time as shall be prescribed and at such place as the investigator may require in writing, any record or document specified by the investigator which is, or may be, relevant to the investigation, and which is in the possession or under the control of that person;

- (c) to give an explanation or further particulars in respect of any record or document produced under paragraph 2(a) and 2(b) above;
 - (d) to attend before the investigator at the time and place specified in writing by the investigator, and to the best of his ability under oath or affirmation answer any question relating to the matters under investigation as the investigator may put to him; and
 - (e) to assist the investigator with the investigation to the best of the person's ability.
3. The Registration Committee may obtain such official information as it considers necessary to fulfil its functions, duties and powers from a person who is not a member, employee or office holder of the entity or firm or company, within fourteen days and in doing so, the Registration Committee may —
- (a) advise the person in writing of the nature of the information and why it is needed;
 - (b) state that the information is required under the Act;
 - (c) ask for further information where necessary; and
 - (d) summon the person, if necessary.
4. For the purposes of obtaining full information, the Registration Committee shall issue directions to—
- (a) a company where a professional accountant has provided services;
 - (b) a subsidiary of the company where a professional accountant has provided services;
 - (c) a company which is substantially under the control of the same person as the company where a professional accountant has provided services;
 - (d) any originator, servicer, trustee, manager, director, auditor or any other party associated with a records and books of accounts, financial statements and annual financial reports where a professional accountant has provided services; or
 - (e) any party associated with the issue of financial statements and annual financial reports or as prescribed by any other law, where a professional accountant has provided services.
5. (1) For the purposes of exercising or performing the functions under this Schedule, the Registration Committee shall require a firm or company or any person employed by firm or company where a professional accountant has provided services —
- (a) to produce any official document in the firm's or company's or person's custody, care or control; and
 - (b) to provide the Institute with information or an explanation about any official information, system or asset.
- (2) The Institute or the Registration Committee may obtain such official information as it considers necessary to fulfil its functions, duties and powers from a person who is not a member, employee or office holder of the firm or company, within fourteen days and in doing so, the Institute may —

- (a) advise the person in writing of the nature of the information and why it is needed;
 - (b) state that the information is required under the Act;
 - (c) ask for further information where necessary;
 - (d) summon the person, if necessary;
- (3) Where the information required is not official, then the Registration Committee will have to apply to the courts to obtain such information.
- (4) In cases where the Registration Committee suspects fraud or corruption, it may invite the relevant organs for their appropriate action.
- (5) Pursuant to Section 13(3) of the Act, production of information shall have effect notwithstanding—
- (a) any law relating to privilege or the public interest with respect to the giving of information or the production of any accounts, documents, or records (including in electronic format); or
 - (b) any contractual duty of confidentiality.
6. Where the information required is not official but requisite for the conduct of its investigations, then the Registration Committee shall apply to the courts to obtain such information.
7. Pursuant to Section 13(2)(f) of the Act, in cases where the Registration Committee suspects fraud or corruption, it may invite the relevant state organs for their appropriate action.
8. Pursuant to Section 13(4) of the Act, upon conclusion of an investigation, the Registration Committee may make recommendations to Council and refer a matter for disciplinary inquiry under Section 32 of the Act.

Made on the 17th March, 2022.

Chairperson Registration and Quality Assurance Committee.

LEGAL NOTICE NO. 147

THE ACCOUNTANTS ACT

(No. 15 of 2008)

THE ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2022

ARRANGEMENT OF REGULATIONS

PART I – PRELIMINARY

1. Citation
2. Interpretation.
3. Objects and purpose.

PART II – PROFESSIONAL AWARDS OF THE INSTITUTE

4. Conferment of Fellowship and Honorary Fellowship.

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 THE NATIONAL ASSEMBLY P A K I S T A N	
DATE: 04 OCT 2022	DAY:
TABLED BY:	
CLERK-AT THE-TABLE:	

PART III: PROFESSIONAL STANDARDS OF PRACTICE BY MEMBERS

5. Professional ethics.
6. Standards of professional accountancy practice, including accounting and auditing standards.
7. Continuous Professional Development.
8. Guidelines on Practice Review.
9. Ethical marketing and publicity in the accounting profession.
10. Dispute resolution.
11. Conduct of meetings of the Institute and Council.

SCHEDULES

FIRST SCHEDULE: Guidelines for the award of Fellowships

SECOND SCHEDULE: Standards of Professional Accountancy Practice and Ethical Conduct

THIRD SCHEDULE: Standards on Continuing Professional Development

FOURTH SCHEDULE: Accountancy Practice Notes

FIFTH SCHEDULE: Guidelines on Ethical Marketing and Advertising for Professional Accountants

SIXTH SCHEDULE: Conduct of Meetings of the Institute

SEVENTH SCHEDULE: Conduct of Meetings of the Council

THE ACCOUNTANTS ACT

(No. 15 of 2008)

IN EXERCISE of the powers conferred by section 9 (3) and (4) of the Accountants Act, 2008 the Council of the Institute of Certified Public Accountants of Kenya makes the following Regulations —

THE ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2022

PART I - PRELIMINARY

1. These Regulations may be cited as the Accountants (Standards of Professional Practice and Ethical Conduct) Regulations, 2022.

Citation.

2. In these Regulations, unless the context otherwise requires —

Interpretation.

“Act” means the Accountants Act;

No. 15 of 2008

“committees” includes subcommittees, workgroups, work streams, steering committees or branch executive committees;

“Council” has the meaning assigned to it under section 2 of the Act;

“Continuous Professional Development Program” means the continuous maintenance, development and enhancement of the professional and personal skills, of Certified Public Accountants to enable the execution of professional and technical duties;

“Disciplinary Committee” has the meaning assigned to it under section 2 of the Act;

“firm” has the meaning assigned to it under section 2 of the Act;

“Institute” has the meaning assigned to it under section 2 of the Act;

“member” means a person who is registered with the Institute in accordance with sections 4 and 24 of the Act;

“member in good standing,” means a member of the Institute who has attained the requirements of the Institute’s continuous professional development program, paid the applicable fees and subscriptions and has no pending disciplinary case before the Disciplinary Committee; and

“Registration Committee” means the Registration and Quality Assurance Committee established under section 13 of the Act.

3. The objects and purpose of these Regulations shall be to provide for the means of administering the Act by the Council with respect to —

Objects and purpose.

(a) matters affecting the operations of the Institute and practice by members of the Institute; and

(b) setting standards of professional practice and ethical conduct.

PART II: PROFESSIONAL AWARDS OF THE INSTITUTE

4. (1) The conferment of Fellowship and Honorary Fellowship by the Council pursuant to sections 4 and 6 of the Act shall be as set out in the First Schedule to these Regulations.

Conferment of Fellowship and Honorary Fellowship.

(2) The Council may revise the First Schedule with the approval of the Cabinet Secretary.

PART III: PROFESSIONAL STANDARDS OF PRACTICE BY MEMBERS

5. (1) Every member shall comply with the standards of practice of the accounting profession and guidelines on ethical behavior set out in the Second Schedule.

Professional ethics.

(2) The Council may revise the Second Schedule with the approval of the Cabinet Secretary.

6. (1) A member shall comply with the standards of professional accountancy practice, including accounting and auditing standards, as issued by the International Federation of Accountants or any other applicable regulatory or international standards.

Standards of professional accountancy practice including accounting and auditing standards.

(2) Pursuant to section 9(3) of the Act, such standards of professional practice shall include —

- (a) Standards on Continuing Professional Development as set out in the Third Schedule;
- (b) Accountancy Practice Notes as set out in the Fourth Schedule;
- (c) Guidelines on Ethical Marketing and Advertising for Professional Accountants as set out in the Fifth Schedule; and
- (d) any other standards made by the Council from time to time with the approval of the Cabinet Secretary by Notice in the Gazette.

(3) The Council may revise the Third Schedule with the approval of the Cabinet Secretary.

7. (1) The Council shall maintain and improve the technical skills and abilities of the members of the Institute, through continuing professional development.

Continuous Professional Development.

(2) Not later than three months after each year, a professional accountant shall furnish the Institute with information on his or her continuing professional development activities for the preceding year.

(3) Where a professional accountant fails to comply with this regulation, he or she shall be required to comply in the subsequent calendar year.

(4) A professional accountant who is a member of the Institute and has attained the statutory retirement age,—

- (a) shall if he continues to practise as a professional accountant, meet all the requirements of professional practice; and
- (b) does not continue to practise as a professional accountant, if he does not meet the requirements set out by the Council in order to remain in the register.

(5) A member who fails to comply with this regulation shall be deemed guilty of professional misconduct as prescribed under section 30 (1) (h) of the Act and shall be liable to disciplinary action.

8. (1) Pursuant to regulation 6 (2) (b), the following shall guide Practice Review Standards, —

Guidelines on
Practice Review.

- (a) the name of the practicing firm shall be approved by the Council prior to submission to the Registrar of Companies for registration;
- (b) a member in practice shall sign on an assurance engagement or any other engagement in his or her own name on behalf of the firm and provide his or her Institute membership number and practice license number, whether they are a sole proprietorship or a partnership.

(2) Notwithstanding sub regulation (1), a member in practice may sign using the name of the firm provided the name of the person signing is indicated in a prominent place below the signature.

(3) An individual partner and firm shall be issued with a practicing certificate and licence issued by the Institute to practice accountancy in accordance with the Act and Regulations.

(4) A member in practice who is suspended pursuant to a disciplinary process under the Act and Regulations shall hand over the activities of the firm to an interim manager approved by the Institute for the period of suspension in the case of a sole practitioner or to the other partners where there is more than one partner, as may be determined by the Council.

(5) A member in practice shall be required to register all the branches of the firm with the Institute.

(6) The resident person in charge of the branch shall be required to be a full member of the Institute.

(7) The firm shall provide to the Institute, the details of the partner responsible for the quality of the work done at any of its branches.

(8) The Council shall from time to time determine, how any other category of the accountancy practice shall sign off their professional work as set out in the Fourth Schedule.

9. A member of the Institute shall observe and apply the Guidelines on Ethical Marketing and Advertising for Professional Accountants as set out in the Fifth Schedule.

Ethical marketing
and publicity in the
accounting
profession.

10. (1) Where a dispute arises relating to the rights of a member against any other member, the Council, committees, committee

Dispute resolution.

members, but excluding disciplinary proceedings for professional misconduct under section 30 of the Act; the aggrieved party shall refer the dispute in writing to the Secretary to the Council.

(2) Where the dispute involves the Secretary to the Council, the aggrieved party shall refer the dispute to the Chairman.

(3) Where the dispute involves the Chairman, the aggrieved party shall refer the dispute to the Secretary to the Council.

(4) The Secretary to the Council or Chairman shall notify the relevant parties of the dispute within seven days of such referral and invite the parties to make attempts to reach an amicable settlement by negotiation, conciliation or mediation.

(5) Where a dispute has been referred to the Council and the dispute cannot be resolved within six months, the Chairman or the Secretary to the Council shall, within fourteen days submit the dispute to arbitration through the Chartered Institute of Arbitrators, Kenya Chapter or the Nairobi Centre for International Arbitration.

(6) Where a dispute has been referred for arbitration and the dispute cannot be resolved within six months, the aggrieved parties may seek legal redress through the Court.

PART IV – MEETINGS OF THE INSTITUTE

11. (1) Pursuant to section 9 (4) of the Act, the meetings of the Institute shall be conducted as follows —

Conduct of meetings
of the Institute and
Council.

- (a) the conduct of meetings of the Institute shall be in accordance with the First Schedule of the Act and as set out in the Sixth Schedule; and
- (b) the conduct of meetings of the Council shall be in accordance with the Second Schedule of the Act and as set out in the Seventh Schedule.

(2) A meeting of the Institute or Council may be held physically, virtually or a combination of both, as may be determined by the Council from time to time.

FIRST SCHEDULE

[r.4]

GUIDELINES FOR THE AWARD OF FELLOWSHIPS

A. PREAMBLE

1. Achieving fellowship is a significant milestone in a member's professional and career journey. It demonstrates to employers and business associates that the member has extensive experience and has made a substantiated long-term commitment to professionalism and ethics.
2. The Institute shall mark this achievement by issuing Commendation or Fellowship Certificates, which shall be awarded at a special meeting of the Institute or any other meeting that Council may decide from time to time.
3. For the purpose of these Guidelines, these awards will be in recognition of outstanding achievements in promoting accountancy and governance. "Outstanding achievement" will be defined as something accomplished, especially by superior ability, special effort, great courage, or a great or heroic deed in the context of promotion of accountancy and good governance.
4. These must be acts and related achievements outside one's expected roles and shall be judged based on and not limited to —
 - (a) the fact that the achievement was not expected as part of the awardees assigned roles;
 - (b) the impact is far reaching at global or continent or country-level; and
 - (c) the achievement is comparable to not more than the top three best similar achievements in the economy, industry or industry sector.
5. The role of the Nominations Committee shall be to debate and benchmark the cited achievements against the best similar achievements in the economy, industry or industry sector and make recommendations to the Council based on the three aspects set out in paragraph 4(a),(b) and (c).

B. GUIDELINES AND REQUIREMENTS FOR THE AWARD OF FELLOWSHIP

6. The FCPA designation is the highest honour that the Institute can bestow on its members in recognition of their immense contributions to the profession. In recognition of the services and contributions to the profession and the Country, the Council at its discretion may admit such members as fellows of the Institute.
7. To qualify for this award a member must —
 - (a) have published at least ten peer reviewed articles in a reputable international accountancy journal or an author of at least a book in accountancy and taught accountancy at CPA level or degree level for at least ten years in which case the last academic institution where the member taught in shall write a confidential account of the conduct and performance of the member in a prescribed format and have supervised ten PhD students to completion of their research in Accountancy;
 - (b) have experience in public practice for at least twenty years, ten of which must have been as a director or partner and committed at least cumulative one hundred hours in any of the following Institute activities —

- (i) training;
 - (ii) Audit Quality Reviews;
 - (iii) specific task forces;
 - (iv) responding to exposure drafts or consultation papers.
- (c) have passed Audit Quality Reviews for three review cycles and served in Council Committees for six years cumulatively;
- (d) have at least twenty years progressive experience in public sector, ten of which must have been up to senior management level, served in Council Committees for six years cumulatively or served two terms in the Council and committed cumulatively one hundred hours in any of the following Institute activities —
- (i) training;
 - (ii) Audit Quality Reviews;
 - (iii) specific task forces,
- (e) have exposure drafts or consultation papers, progressive experience in public sector up to senior management level for twenty years, served in Council Committees for six years cumulatively or served two terms in the Council and committed cumulatively one hundred hours in any of the following Institute activities —
- (i) training;
 - (ii) Audit Quality Reviews;
 - (iii) specific task forces;
 - (iv) responding to exposure drafts or consultation papers.
- (f) have served in Council Committees for eight years cumulatively and two terms in the Council provided that the time served in the Council does not count in the Council committee service and committed cumulatively one hundred hours in any of the following Institute activities —
- (i) training,
 - (ii) Audit Quality Reviews,
 - (iii) specific task forces,
 - (iv) responding to exposure drafts or consultation papers;
- (g) have served as the Institute Chairman for a full term;
- (h) have been officially recognized or awarded for exemplary service or contribution to the profession by the International Federation of Accountants or Pan African Federation of Accountants;
- (i) have made outstanding contribution to the country that promotes governance, accountability, accountancy, public service, innovation or business over a period of ten years.
- (j) have been a member of the Institute in good standing for at least ten consecutive years; or

(k) have received commendation not less than two years prior to the date of consideration for fellowship; and

(l) comply with Chapter Six of the Constitution.

C. GUIDELINES AND REQUIREMENTS FOR THE AWARD OF COMMENDATIONS

8. In recognition of the members' services and contributions to the Institute, the Council at its discretion may recognize such members by awarding them commendations.

9. To qualify for this award, one must be a member of the Institute in good standing for five continuous years and —

(a) demonstrate exemplary service to the Institute such as —

- (i) serving in Council committees or task forces for two complete terms;
- (ii) serving in the branch executive committee for six years;
- (iii) serving as branch chairman for one term;
- (iv) serving in the Council for one term;
- (v) provided three hundred hours of training to the Institute over a period of five years with an aggregate score of seventy percent; or
- (vi) published five articles in a relevant field in a reputable journal or the Accountant Journal;

(b) served as an employee of the Institute for at least six years, two of which must include provision of support to the Council directly, the committees or demonstrated commitment of at least cumulatively two hundred hours in any of the following Council activities —

- (i) training;
- (ii) Audit Quality Reviews;
- (iii) specific task forces;
- (iv) responding to exposure drafts or consultation papers.

10. A member may receive an additional commendation if —

- (i) three years have elapsed since the last award;
- (ii) he or she meets the requirements for commendation and the achievement is different from that considered in awarding the previous commendation; and
- (iii) he or she complies with Chapter Six of the Constitution.

D. HONORARY FELLOWSHIP AWARDS

11. Section 6 of the Accountants Act stipulates that where the Council considers that a person, not being a member of the Institute has rendered special services to the Institute or the accountancy profession, the Council may invite such a person to become an Honorary Fellow of the Institute.

12. An Honorary Fellow shall not be a member of the Institute.

13. An award of the Honorary Fellowship of the Institute shall serve to —
 - (a) recognize support for the Institute's mission and the profession in general by non-CPA professionals;
 - (b) encourage support to the Institute and professional accountancy in form of research, publication and authorship, funding, advocacy, knowledge transfer; and
 - (c) promote international recognition and brand equity through brand ambassadorship.
14. The Council may grant the award of an honorary CPA credential to a person other than a member of the Institute.
15. The purpose of the honorary award will be to recognize individuals of distinction who have made a significant contribution to the Institute, the country, or the public in advancing the accountancy profession.
16. The award is to recognize the individual and enhance the reputation of the Institute.
17. The awardee for the Honorary Fellowship shall use the "HCPA" designation before his name which indicates "the Honorary aspect (H)" and "the CPA brand".
18. Nominations and background checks for the nominees shall be carried out with utmost confidentiality and the nominee shall only be notified upon successful nomination.
19. The general criteria for the conferment of an Honorary CPA (HCPA) shall be exceptional contribution to the accounting profession demonstrated by outstanding leadership or service to the Institute or the profession.
20. The awardee is expected to maintain a continuing association with the Institute.
21. A person may be awarded an Honorary CPA for —
 - (a) outstanding leadership and mentorship;
 - (b) exceptional distinction in advancing governance, accountability and integrity that adds value and enhances the recognition of the accountancy profession;
 - (c) outstanding service to the Institute;
 - (d) outstanding service to the profession, Institute or the public extending over a long period;
 - (e) outstanding contribution to the advancement of the profession or activities of the Institute; and
 - (f) outstanding public service in support of the Institute's mandate.
- E. PROCESS OF AWARDING COMMENDATIONS, FELLOWSHIPS AND HONORARY AWARDS
22. At the discretion of the Council, the Council through the Nominations Committee, will call for nominations in a prescribed format from members of the Institute interested in being awarded or nominating other members to be awarded either a fellowship, commendation or honorary fellowship within a prescribed period of time.

23. The Nominations Committee shall consider the applications and make recommendations to the Council for award.

F. WITHDRAWAL OF FELLOWSHIPS, COMMENDATIONS AND HONORARY AWARDS:

Basis for withdrawal of Fellowships, Commendations and Honorary Awards

24. The Council may at its discretion withdraw the Fellowships, Commendations or Honorary Awards awarded to the members of the Institute or non-member for an Honorary Award as it may deem fit, if such a person —
- (a) has been found guilty of an act of professional misconduct in accordance with the provisions of the Accountant's Act, By-Laws, and International Accounting Standards; or
 - (b) has been convicted of an offence and sentenced to imprisonment for a term of six months or more without or without the option of a fine; or
 - (c) has been convicted of an offence involving corruption, dishonesty, or abuse of office; or
 - (d) has been adjudged bankrupt or has entered onto a composition of scheme of arrangement with his creditors; or
 - (e) conducts himself in any manner that brings disrepute to the profession or the Institute; or
 - (f) ceases to be a member of the Institute by a provision of the Accountants Act.

Procedural Due Process and withdrawal of Fellowship, Commendations and Honorary CPA

25. (1) In conformity with due process, the withdrawal of Fellowships, Commendations and Honorary Awards shall be carried out in such a manner that the Member or Honorary Member shall not be denied his or her legal rights in accordance with the right to a fair hearing.
- (2) These rights shall include, but are not limited to —
- (a) the right to an unbiased trial;
 - (b) the right to be given notice of the proposed trial and the reason for it;
 - (c) the right of the individual to be aware of evidence against him or her;
 - (d) the right to present evidence and call witnesses; and
 - (e) the right to be represented by counsel.
- (3) The Council or the designated Committee of the Council shall upon collection and evaluation of factual evidence, notify the Member or Honorary Members of the facts.
- (4) The decision of the Committee shall be communicated to the Council and the Council may where it deems fit, adopt the recommendations of the Committee.
- (5) The Member or Honorary Members shall then be notified of the decision of the Council through the Secretary to the Council.

G. APPEALS

26. Where due process has been completed, a Member or Honorary Member, shall be notified of the intent to withdraw the Fellowship, Commendation or Honorary Award.

27. The notice shall include the reasons for withdrawal.
 28. The withdrawal shall not become effective until all appeals are exhausted.
 29. If a Member or Honorary Member decides to appeal the decision, an Appeals Committee shall be established by the Council.
 30. The Appeals Committee shall review the matter within thirty days of receipt of the appeal.
 31. The Appeals Committee shall communicate its decision to the Council upon completion of the hearing of the appeal which may —
 - (a) uphold the decision of the Council to withdraw the Award; or
 - (b) reinstate the award.
 32. The decision of the Appeals Committee shall be communicated to the Council and the recommendation adopted by the Council.
 33. Where the Council decides to withdraw the award, the Council shall authorize the Chief Executive Officer of the Institute to notify members and the public through media of nationwide circulation that the Member or Honorary Fellow has been stripped of the award.
 34. The records of these proceedings and the decision shall be kept in safe custody and the member's records in the Institute's databases and mailing lists shall be amended accordingly.
- H. REVIEW AND AMENDMENTS
35. These Guidelines shall be reviewed every two years or at any other time as may be deemed fit by the Council.

SECOND SCHEDULE

[r.5]

STANDARDS OF PROFESSIONAL ACCOUNTANCY PRACTICE AND ETHICAL CONDUCT

PART I: GENERAL APPLICATION OF THE CODE

1. The Code of Ethics for Professional Accountants includes provisions as prescribed by the International Federation of Accountants through the International Ethics Standards Board for Accountants together with specific requirements under the Kenyan context.
2. A member body of International Federation of Accountants or firm may not apply less stringent standards than those stated in that Code.
3. A member of the Institute is guilty of professional misconduct if such member commits any offence under section 30 (1).
4. The observance of this Code complies with the provision of that section.
5. The Council shall inquire into apparent failure by a member to observe the ethical requirements and may refer the matter to the Disciplinary Committee in accordance with section 32(1) of the Accountants Act.
6. The Disciplinary Committee shall after inquiry make recommendations to the Council on the action to be taken against the member in accordance with section 33 of the Act.

A. FUNDAMENTAL PRINCIPLES

7. A professional accountant is required to comply with the following fundamental principles —

Issue	Principles or Values
Integrity	A professional accountant should be straightforward and honest in all professional and business relationships.
Objectivity	A professional accountant should not allow bias, conflict of interest or undue influence of others to override professional or business judgments.
Professional Competence and Due Care	A professional accountant has a continuing duty to maintain professional knowledge and skill at the level required to ensure that a client or employer receives competent professional service based on current developments in practice, legislation and techniques. A professional accountant shall act diligently and in accordance with applicable technical and professional standards when providing professional services.
Confidentiality	A professional accountant shall respect the confidentiality of

Issue	Principles or Values
	<p>information acquired as a result of professional and business relationships and should not disclose any such information to third parties without proper and specific authority unless there is a legal or professional right or duty to disclose.</p> <p>Confidential information acquired as a result of professional and business relationships should not be used for the personal advantage of the professional accountant or third parties.</p>
Professional Behavior	A professional accountant should comply with relevant laws and regulations and should avoid any action that discredits the profession.

B. THREATS AND SAFEGUARDS

8. (1) Compliance with the fundamental principles may potentially be threatened by a broad range of circumstances.
- (2) Threats fall into the following categories —
 - (a) self-interest threats which may occur as a result of the financial or other interests of a professional accountant or of an immediate or close family;
 - (b) self-review threats, which may occur when a previous judgment needs to be reevaluated by the professional accountant responsible for that judgment;
 - (c) advocacy threats, which may occur when a professional accountant promotes a position or opinion to the point that subsequent objectivity may be compromised;
 - (d) familiarity threats, which may occur when, because of a close relationship, a professional accountant becomes too sympathetic to the interests of others; and
 - (e) intimidation threats, which may occur when a professional accountant may be deterred from acting objectively by threats, actual or perceived.

C. SAFEGUARDS

9. Safeguards that may eliminate or reduce such threats to an acceptable level are categorized into two —
 - (a) safeguards created by the profession, legislation or regulation; and
 - (b) safeguards in the work environment.

D. ETHICAL CONFLICT RESOLUTION

10. In evaluating compliance with the fundamental principles, a professional accountant may be required to resolve a conflict in the application of fundamental principles.
11. When initiating either a formal or informal conflict, a professional accountant should be able to identify —
 - (a) relevant facts;
 - (b) ethical issues involved;

- (c) fundamental principles related to the matter in question;
- (d) established internal procedures; and
- (e) alternative courses of action.

**PART B: PROFESSIONAL ACCOUNTANTS IN PUBLIC PRACTICE OR
LICENSED PROFESSIONAL ACCOUNTANTS AND FIRMS**

12. This Part of the Schedule illustrates how the conceptual framework is to be applied by professional accountants in public practice.
 13. A professional accountant in public practice shall not engage in any business, occupation or activity that impairs or might impair integrity, objectivity or the good reputation of the profession.
- A. THREATS AND SAFEGUARDS**
14. Threats can be categorized into —
 - (a) self-interest;
 - (b) self-review;
 - (c) advocacy;
 - (d) familiarity; and
 - (e) intimidation.
 15. The nature and significance of the threats may differ depending on whether they arise in relation to the provision of services to a financial statement audit client, a no- financial statement audit assurance client or a non- assurance client.
 16. Safeguards that may eliminate or reduce threats to an acceptable level fall into two broad categories —
 - (a) safeguards created by the profession, legislation or regulation; and
 - (b) safeguards in the work environment.
 17. In the work environment, the relevant safeguards will vary depending on the circumstances for instance work environment safeguards comprise firm-wide safeguards and engagement specific safeguards.
 18. A professional accountant in public practice shall exercise judgment to determine how to best deal with an identified threat.
 19. In exercising this judgment, a professional accountant in public practice should consider what a reasonable and informed third party, having knowledge of all relevant information, including the significance of the threat and the safeguards applied, would reasonably conclude to be acceptable.
 20. This consideration will be affected by matters such as the significance of the threat, the nature of the engagement and the structure of the firm.
- B. PROFESSIONAL APPOINTMENT**
21. Client Acceptance —

- (1) Before accepting a new client relationship, a professional accountant in public practice shall consider whether acceptance would create any threats to compliance with the fundamental principles.
- (2) Potential threats to integrity or professional behaviour may be created from, for example, questionable issues associated with the client (its owners, management and activities).
- (3) Appropriate safeguards may include obtaining knowledge and understanding of the client, its owners, managers and those responsible for its governance and business activities, or securing the client's commitment to improve corporate governance practices or internal controls.

C. CONFLICTS OF INTEREST

22. (1) A professional accountant in public practice shall take reasonable steps to identify circumstances that could pose a conflict of interest.
- (2) Such circumstances may give rise to threats to compliance with the fundamental principles for instance, a threat to objectivity may be created when a professional accountant in public practice competes directly with a client or has a joint venture or similar arrangement with a major competitor of a client and thereafter evaluate any threats that may rise.
- (3) Depending therefore on the circumstances giving rise the conflict, safeguards should ordinarily include the professional accountant in public practice —
 - (a) notifying the client of the firm's business interest or activities that may represent a conflict of interest, and obtaining their consent to act in such circumstances; or
 - (b) notifying all known relevant parties that the professional accountant in public practice is acting for two or more parties in respect of a matter where their respective interests are in conflict, and obtaining their consent to so act; or
 - (c) notifying the client that the professional accountant in public practice does not act exclusively for any one client in the provision of proposed services for example, in a particular market sector or with respect to a specific service and obtaining their consent to so act.

23. Where a conflict of interest poses a threat to one or more of the fundamental principles, including objectivity, confidentiality or professional behaviour that cannot be eliminated or reduced to an acceptable level through the application of safeguards, the professional accountant in public practice should conclude that it is not appropriate to accept a specific engagement or that resignation from one or more conflicting engagements is required.

D. SECOND OPINIONS

24. Occurs in a situation where a professional accountant in public practice is asked to provide a second opinion on the application of accounting, auditing, reporting or other standards or principles to specific circumstances or transactions by or on behalf of a company or an entity that is not an existing client which may give rise to threats to compliance with the fundamental principles.

25. The significance of the threat in this case will depend on the circumstances of the request and all the other available facts and assumptions relevant to the expression of a professional judgment.

E. FEES AND OTHER TYPES OF REMUNERATION

26. When entering into negotiations regarding professional services, a professional accountant in public practice may quote a fee that he or she deems appropriate.
27. A professional accountant in public practice who quotes a fee lower than another is not unethical but there may be threats to compliance with the fundamental principles arising from the level of fees quoted for instance, a self interest threat to professional competence and due care is created if the fee quoted is so low that it may be difficult to perform the engagement in accordance with applicable technical and professional standards for that price.
28. The significance of the threats will depend on factors such as the level of fee quoted and the services to which it applies.
29. In view of these potential threats, safeguards should be considered and applied as necessary to eliminate them or reduce them to an acceptable level.
30. Safeguards that may be adopted include —
- (a) making the client aware of the terms of the engagement and, in particular, the basis on which fees are charged and which services are covered by the quoted fee;
 - (b) assigning appropriate time and qualified staff to the task.
31. A professional accountant in public practice may also pay a referral fee to obtain a client, for example, where the client continues as a client of another professional accountant in public practice but requires specialist services not offered by the existing accountant.
32. The payment of such a referral fee may also create a self-interest threat to objectivity and professional competence and due care.
33. A professional accountant in public practice shall not pay or receive a referral fee or commission, unless the professional accountant in public practice has established safeguards to eliminate the threats or reduce them to an acceptable level.
34. Such safeguards may include —
- (a) disclosing to the client any arrangements to pay a referral fee to another professional accountant for the work referred;
 - (b) disclosing to the client any arrangements to receive a referral fee for referring the client to another professional accountant in public practice;
 - (c) obtaining advance agreement from the client for commission arrangements in connection with the sale by a third party of goods or services to the client.

F. MARKETING PROFESSIONAL SERVICES

35. When a professional accountant in public practice solicits new work through advertising or other forms of marketing, there may be potential threats to compliance with the fundamental principles.

36. A professional accountant in public practice should not bring the profession into disrepute when marketing professional services.
37. The professional accountant in public practice shall be honest and truthful and shall not —
 - (a) make exaggerated claims for services offers, qualifications possessed or experience gained; or
 - (b) make disparaging references to unsubstantiated comparisons to the work of another.
38. If the professional accountant in public practice is in doubt whether a proposed form of advertising or marketing is appropriate, the professional accountant in public practice should consult with the relevant professional body.

G. CUSTODY OF CLIENT ASSETS

39. A professional accountant in public practice shall not assume custody of client monies or other assets unless permitted to do so by law and, if so, in compliance with any additional legal duties imposed on a professional accountant in public practice holding such assets.
40. The holding of client assets creates threats to compliance with the fundamental principles for instance there is a self-interest threat to professional behaviour and may be a self-interest threat to objectivity arising from holding client assets.
41. To safeguard against such threats, a professional accountant in public practice entrusted with money or other assets belonging to others shall —
 - (a) keep such assets separately from personal or firm assets;
 - (b) use such assets only for the purpose for which they are intended;
 - (c) at all times, be ready to account for those assets, and any income, dividends or gains generated, to any persons entitled to such accounting; and
 - (d) comply with all relevant laws and regulations relevant to the holding of and accounting for such assets.

H. OBJECTIVITY—ALL SERVICES

42. A professional accountant in public practice shall when providing any professional services consider whether there are threats to compliance with the fundamental principle of objectivity resulting from having interests in, or relationships with, a client or directors, officers or employees.
43. A professional accountant in public practice shall evaluate the significance of identified threats and, if they are other than clearly insignificant, safeguards shall be considered and applied as necessary to eliminate them or reduce them to an acceptable level.
44. Such safeguards may include —
 - (a) withdrawing from the engagement team;
 - (b) supervisory procedures;

- (c) terminating the financial or business relationship giving rise to the threat;
- (d) discussing the issue with higher levels of management within the firm;
- (e) discussing the issue with those charged with governance of the client.

I. INDEPENDENCE-ASSURANCE ENGAGEMENTS

- 45. In the case of an assurance engagement, it is in the public interest and, therefore, required by the Code of Ethics, that members of assurance teams, firms and, when applicable, network firms be independent of assurance clients.
- 46. Assurance engagements are designed to enhance intended users' degree of confidence about the outcome of the evaluation or measurement of a subject matter against criteria.
- 47. The International Framework for Assurance Engagements (the Assurance Framework) issued by the International Auditing and Assurance Standards Board describes the elements and objectives of an assurance engagement and identifies engagements to which International Standards on Auditing (ISAs), International Standards on Review Engagements (ISREs) and International Standards on Assurance Engagements (ISAEs) apply.
- 48. For a description of the elements and objectives of an assurance engagement reference shall be made to the Assurance Framework.

J. OBJECTIVE AND STRUCTURE

- 49. The objective of this section is to assist firms and members of assurance teams in
 - (a) identifying threats to independence;
 - (b) evaluating whether these threats are clearly insignificant; and
 - (c) in cases when the threats are not clearly insignificant, identifying and applying appropriate safeguards to eliminate or reduce the threats to an acceptable level.
- 50. It is important to consider what a reasonable and informed third party having knowledge of all relevant information; including safeguards applied would reasonably conclude to be unacceptable.
- 51. In situations when no safeguards are available to reduce the threat to an acceptable level, the only possible actions are to compromise, eliminate the activities or interest creating the threat, or to refuse to accept or continue the assurance engagement.
- 52. When threats to independence that are not clearly insignificant are identified, and the firm decides to accept or continue the assurance engagement, the decision shall be documented.
- 53. The documentation shall include a description of the threats identified and the safeguards applied to eliminate or reduce the threats to an acceptable level.
- 54. Firms should establish policies and procedures relating to independence, communications with audit committees or others charged with governance of the client.

55. In the case of the financial statement audit of listed entities, the firm shall communicate orally and in writing at least annually, all relationships and other matters between the firm, network firms and the financial statement audit client that in the firm's professional judgment may reasonably be thought to bear on independence.

K. PROVISIONS APPLICABLE TO ALL ASSURANCE CLIENTS

56. If a member of the assurance team, or their immediate family member, has a direct financial interest, or a material indirect financial interest, in the assurance client, the self-interest threat created would be so significant that the only safeguards available to eliminate the threat or reduce it to an acceptable level would be to —

- (a) dispose of the direct financial interest prior to the individual becoming a member of the assurance team;
- (b) dispose of the indirect financial interest in total;
- (c) dispose of a sufficient amount of it so that the remaining interest is no longer material prior to the individual becoming a member of the assurance team; or
- (d) remove the member of the assurance team from the assurance engagement.

L. PROVISIONS APPLICABLE TO FINANCIAL STATEMENT AUDIT CLIENTS

57. If a firm, or a network firm, has a direct financial interest in a financial statement audit client of the firm the self-interest threat created would be so significant no safeguard could reduce the threat to an acceptable level.

58. Consequently, the disposal of the financial interest would be the only action appropriate to permit the firm to perform the engagement.

M. PROVISIONS APPLICABLE TO NON-FINANCIAL STATEMENT AUDIT ASSURANCE CLIENTS

59. If a firm has a direct financial interest in an assurance client that is not a financial statement audit client the self-interest threat created would be so significant no safeguard could reduce the threat to an acceptable level.

60. Consequently, disposal of the financial interest would be the only action appropriate to permit the firm to perform the engagement.

N. FEES AND PRICING FEES—RELATIVE

61. When the fees generated by an assurance client represents a large proportion of a firm's total fees, the dependence total on that client or client group and concern about the possibility of losing the client may create a self-interest threat.

62. The significance of the threat will depend upon on; the structure of the firm and whether the firm is well established or newly created. Such safeguards for the threats might include —

- (a) discussing the extent and nature of fees charged with the audit committee, or others charged with governance;
- (b) taking steps to reduce dependency on the client;
- (c) external quality control reviews; and

- (d) consulting a third party, such as a professional regulatory body or another professional accountant.

**PART III: PROFESSIONAL ACCOUNTANTS IN BUSINESS OR
PROFESSIONAL ACCOUNTANTS IN COMMERCE AND INDUSTRY,
EMPLOYMENT AND PUBLIC SECTORS**

63. This Part provides how the conceptual framework is applied by professional accountants in business.
64. A professional accountant in business has a responsibility to further the legitimate aims of their employing organization.
65. This Code does not seek to hinder a professional accountant in business from properly fulfilling that responsibility but considers circumstances in which conflicts may be created with the absolute duty to comply with the fundamental principles.
66. Members in industry, employment, private and public sectors are required to comply with the provisions of the Act including the fundamental principles set out in this Schedule.

A. THREATS AND SAFEGUARDS

67. Compliance with the fundamental principles may potentially be threatened by a broad range of circumstances.
68. The threats fall into the following categories —
- (a) Self-interest;
 - (b) Self-review;
 - (c) Advocacy;
 - (d) Familiarity; and
 - (e) Intimidation.
69. Safeguards that may eliminate or reduce to an acceptable level the threats faced by professional accountants in business fall into two broad categories —
- (a) Safeguards created by the profession;
 - (b) legislation or regulation; and
 - (c) safeguards in the work environment.

B. POTENTIAL CONFLICTS

70. A professional accountant in business has a professional obligation to comply with the fundamental principles.
71. There may be times, however, when their responsibilities to an employing organization and the professional obligations to comply with the fundamental principles are in conflict.
72. Ordinarily, a professional accountant in business should support the legitimate and ethical objectives established by the employer and the rules and procedures in support of those objectives.

73. Nevertheless, where compliance with the fundamental principles is threatened, a professional accountant in business must consider a response to the circumstances.

C. PREPARATION AND REPORTING OF INFORMATION

74. Professional accountants in business are often involved in the preparation and reporting of information that may either be made public or used by others inside or outside the employing organization.
75. Such information may include financial or management information,
76. A professional accountant in business should prepare or present such information fairly, honestly and in accordance with relevant professional standards so that the information will be understood in its context.
77. A member in industry, employment, private and public sectors shall prepare and present any financial information fully, honestly, professionally and in accordance with the relevant professional standards as issued and implemented by the Institute or other statutory body from time to time.
78. A member in industry, employment, private and public sectors shall —
- (a) assist the employer to maintain all financial and non-financial information in a manner that describes clearly the true nature of business transaction, assets, liabilities; and
 - (b) record entries in a timely and proper manner as required by law and professional standards as issued and implemented by the Institute or other statutory body from time to time.
79. Threats to compliance with the fundamental principles may be created where a professional accountant in business may be pressured to become associated with misleading information or to become associated with misleading information through the actions of others. The significance of these threats will depend on factors such as the source of the pressure and the degree to which the information is, or may be, misleading.

D. INDUCEMENTS

80. A member in industry, employment, private and public sectors shall not receive an inducement in an attempt to unduly influence actions or decisions, encourage illegal or dishonest behavior or illegally obtain confidential information.
81. If there are circumstances that threaten a member in industry, employment, private and public sectors to be involved in receiving inducements, such member shall immediately report to higher levels of management or those in charge of governance of the employing organization.
82. A member in industry, employment, private and public sector shall not offer an inducement to improperly influence professional judgment of a third party.

E. PROFESSIONAL COMPETENCE

83. A member in industry, employment, private and public sector shall only undertake significant tasks for which the member has sufficient training and experience and where necessary seek assistance from relevant experts.
84. A member in industry, employment, private or public sector shall not —

- (a) intentionally seek employment without the requisite degree of expertise or experience; or
- (b) intentionally mislead the employer as to the degree of expertise or experience he possesses.

F. PROFESSIONAL STANDARDS

85. A member in industry, employment, private or public sector owes a duty to the employer and the profession and shall not —
- (a) act contrary to the law or regulations;
 - (b) breach the rules and standards of the accountancy profession;
 - (c) intentionally mislead officers acting as auditors to the employer or the Institute;
 - (d) be involved in corrupt practices; or
 - (e) issue a financial or non-financial report that materially misrepresents facts including but not limited to financial statements, tax compliance, legal compliance or any reports required by regulators or the Institute.

G. COMPLIANCE TO INTERNATIONAL CODE OF ETHICS FOR ACCOUNTANTS

86. A member shall, in addition to the provisions of this Code, comply with the prescribed code of ethics for professional accountants as issued by the International Federation of Accountants through the International Ethics Standards Board for Accountants from time to time and any other applicable regulatory international and Institute pronouncements or standards.

THIRD SCHEDULE

[r.6(2)(a)]

STANDARDS ON CONTINUING PROFESSIONAL DEVELOPMENT

PART I: PREAMBLE

1. Pursuant to section 2 of the Act, the requirements of the international standards on accountancy education, require a professional accountant to develop and maintain the professional competence necessary to provide high quality services to clients, employers and other stakeholders and thereby strengthen public trust in the profession.
2. The professional accountant shall be required to develop and maintain professional competence by undertaking relevant continuous professional development activities, in the discharge of their roles and the Institute shall be required to —
 - (a) foster a commitment to lifelong learning among professional accountants;
 - (b) facilitate access to continuous professional development opportunities and resources for professional accountants; and
 - (c) adopt prescribed requirements relating to the development and implementation of appropriate measurement, monitoring, and compliance procedures, so as to help professional accountants develop and maintain the professional competence necessary to protect the public interest.

PART II: SCOPE

3. These standards shall guide —
 - (a) all processes and decisions involved in conception, development, implementation and evaluation of the Institute's continuous professional development programs, from time to time; and
 - (b) the recognition and categorization of continuous professional development programs and award of continuous professional development units earned by members of the Institute.

PART III: GUIDING PRINCIPLE

4. The following principles shall guide continuous professional development programs —
 - (a) a professional accountant shall have a continuing duty to maintain professional knowledge and skill at the level required to ensure that a client or employer receives the advantage of competent professional service based on current developments in practice, legislation and techniques; and
 - (b) a professional accountant shall act diligently and in accordance with applicable technical and professional standards issued by the Council from time to time, while discharging professional accountancy services.

PART IV: OBJECTIVES

5. The objectives of the continuing professional development guidelines shall be to —
 - (a) set standards for preparation and delivery of continuing professional development for the Institute's members;

- (b) adhere to the accountancy education standards, and statements of members obligations, including professional accountancy standards; and
- (c) provide for quality control for continuous professional development programs organized by the Council and recognised institutions.

PART V: CONTINUOUS PROFESSIONAL DEVELOPMENT

- 6. Continuous professional development shall—
 - (a) outline the learning activities that professional accountants shall engage in and promote life-long learning to develop and enhance their abilities;
 - (b) continually up skill or re-skill members, regardless of occupation, age or educational level; and
 - (c) equip professional accountants with relevant and appropriate skills to improve their output in current positions as well as develop them to provide innovative strategic leadership including value-based decision making.
- 7. Continuous professional development shall combine different methodologies to learning, including but not limited to workshops, conferences, seminars, e-learning programs, and professional forums.
- 8. The programs shall be focused to a member or firm to improve capacity and enhance the professional competencies.

PART VII: COMPLIANCE WITH CONTINUOUS PROFESSIONAL DEVELOPMENT REQUIREMENT

- 9. A member shall be required to attain the minimum continuous professional development hours each year as shall be determined by the Council from time to time.
- 10. Notwithstanding Part V, a member shall be deemed to be in good standing if they have—
 - (a) attained the minimum continuous professional development hours as shall be determined by the Council from time to time;
 - (b) no outstanding disciplinary matter; and
 - (c) paid the annual subscriptions.

PART VIII: CATEGORIZATION OF CONTINUOUS PROFESSIONAL DEVELOPMENT UNITS

- 11. For purposes of this Part —
 - (a) "structured continuous professional development" shall consist of learning activities that are measurable and verifiable designed to impart specific knowledge to a role in accountancy and to achieve a particular learning outcome; and
 - (b) "unstructured continuous professional development" shall consist of learning activities designed to enhance the broad knowledge in understanding the environment in which a professional accountant in discharging his duties.

A. Continuous Professional Development

12. Qualifying continuous professional development units for a member shall be classified as either structured or unstructured.
13. For a member to have attained the required minimum continuous professional development hours, he or she shall be required to undertake both structured and unstructured continuous professional development learning as determined by the Council from time to time.
14. (1) For a program to qualify as a structured continuous professional development, such a program shall meet the following attributes —
 - (a) be offered by the Institute or a recognized institution;
 - (b) the qualifying units shall be as determined by the Institute or the recognized institution;
 - (c) the course program including the key facilitators has met the criteria determined by the Institute from time to time;
 - (d) facilitators shall be approved by the Council and listed as Institute trainers or hold qualifications and competencies that qualify them for recognition through a memorandum of understanding or a mutual recognition agreement;
 - (e) the Institute or the recognized institution shall share with the course participants a course outline and the pre-prepared course notes for retention and future reference;
 - (f) the course program shall be interactive, allowing participants to ask questions and to discuss points of interest or concern;
 - (g) a certificate of attendance shall be issued by the Institute or the recognized institution indicating the number of continuous professional development hours attained upon successful completion of the course program;
 - (h) the course program may be offered by the Institute or the recognized institution either virtually or physically;
- (2) The minimum number of continuous professional development hours which shall be offered by the Institute shall be fifteen hours or any other minimum number of continuous professional development hours, as may be determined by the Council from time to time.
- (3) Any in house-training offered by an employer without the prior approval by the Institute, shall be awarded a maximum of five continuous professional development hours subject to review and approval by the Institute.
- (4) A member undertaking masters or PhD studies or research and lecturing in accountancy related courses shall be awarded a maximum of ten continuous professional development hours for a certificate or provisional results presented for each year of study.
- (5) Presenting papers at accountancy conferences where active presentation hours shall be awarded a maximum of five Continuous Professional Development Units in any given year.
- (6) Research and writing technical articles or books for publication shall be awarded a maximum of five structured Continuous Professional Development units in any given year.

- (7) A member of the Institute, serving as an examiner, moderator or reviewer of the Examinations Board under the Act or any other professional accountancy examining body shall be —
- (a) awarded a maximum of five continuous professional development hours per year if he is a member of staff of the Examinations Board;
 - (b) awarded a maximum of five continuous professional development hours per year if he is a member of staff of any other professional accountancy examining body; or
 - (c) awarded a maximum of ten continuous professional development hours per year if he does not fall under sub-paragraph (a) or (b).
- B. Award of Structured Continuous Professional Development Hours
15. Notwithstanding paragraph 4, the Council shall determine such other minimum continuous professional development hours for any other professional accountancy program or activity.
- C. Competence-based trainings
16. A practising member shall be required to attend at least two competency-based trainings on their area of practice as part of their continuous professional development, as determined by the Council from time to time.

PART IX: MANDATORY TRAININGS

17. A member in practice and applicants for attendant licences shall be required to comply with such mandatory trainings as may be determined by the Council from time to time as set out in the Fourth Schedule of the Accountants Regulations on criteria for issuance of practicing certificates.
- A: Unstructured CPD Units
18. A member shall be required to undertake self-improvement skills and competencies under this category including but not limited to —
- (a) all relevant trainings where a certificate has not been issued;
 - (b) reading of business articles in the newspapers of wide circulation, professional journals and periodicals;
 - (c) watching professional technical videos and digital versatile discs;
 - (d) attending professional motivational talks;
 - (e) self-study that results in professional development; or
 - (f) professional networking sessions.
19. For purposes of this Part, a practising member shall submit to the Council a summary of the relevant—
- (a) trainings attended per year where a certificate has not been issued;
 - (b) business articles read in the newspapers of wide circulation, professional journals and periodicals, including details on the number of editions per year;
 - (c) professional technical videos and digital versatile discs watched per year;
 - (d) professional motivational talks attended per year;

- (e) self-study that results in professional development undertaken per year; and
 - (f) professional networking sessions attended per year.
20. A member shall be awarded not more than five continuous professional development units per year for each unstructured continuous professional development activity.
21. A member shall be required to attain such minimum unstructured continuous professional development hours per year as shall be determined by Council from time to time.
- C. Member Responsibility to Continuous Professional Development Hours
22. A member shall be responsible for the attainment of the requisite continuous professional development hours in any given year.
23. For each continuous professional development hour activity offered by a recognized institution, a member shall be responsible for filing his continuous professional development hours returns in such platform as shall be determined by the Council from time to time within six months from the end of the year.
24. Continuous professional development hours from recognized institutions shall be filed with the Institute as follows—
- (a) by 31st March of the subsequent year for purposes of declaration of a member to be in good standing during the year;
 - (b) by 30th June of the subsequent year for purposes of declaration of a member's total continuous professional development hours attained during the preceding year and declaration of a member to be in good standing during the year; and
 - (c) by 31st January of the subsequent year for purposes of licensing practising members and declaration of such a member to be in good standing during the year.
25. Pursuant to paragraph 21, the Institute shall in every year, provide a continuous professional development hours' return to members by 31st December and the member to confirm the returns to the Institute in accordance with paragraph 21.

PART IX: SANCTIONS AND REINSTATEMENT

A. Grace Period

26. A member who fails to comply with these regulations in any given year will be required to commit an undertaking to fulfil the continuous professional development requirements in the subsequent year or as shall be determined by the Council from time to time.
27. The time allowed by Council under paragraph 1 shall be in conformity with applicable standards on accountancy education and relevant statutes.

B. Sanctions

28. Where a member fails to comply with the continuous professional development requirements under these regulations, the Council of the Institute shall apply any of the following measures but not limited to —
- (a) denial of renewal or processing of a practicing license;

- (b) communication with the employer informing her of the state of non-compliance by the member;
- (c) referral of the case for disciplinary action and subject to the disciplinary procedures as set out in section (32) of the Act;
- (d) disqualification from participating or contesting for any elective post at the Institute;
- (e) disqualification from serving in any committee, work group or taskforce of the Institute and withdrawal of such membership where it had previously been awarded;
- (f) disqualification from commendation or consideration of the award of Fellowship of the Institute; or
- (g) revocation or refusal to nominate such a member to a board or a committee for which members are required by law to be nominated for appointment.

C. Suspension

- 29. Pursuant to paragraph 28, a member who fails to comply may have his name suspended from the register of active members.
- 30. A member shall be required to fulfil the requirement of these regulations to activate his membership subject to paragraph 21.

D. De-registration

- 31. Pursuant to paragraph 28, a member may be deregistered from membership if he fails to comply with the continuous professional development requirements in accordance with paragraphs 23 and 24 and in accordance with section 29 (1) and (8) of the Act.

E. Reinstatement

- 32. A member may be reinstated after deregistration or suspension upon proof of compliance with the regulations.

PART X: EXEMPTIONS

- 33. A member may apply for a waiver if unable to comply with the continuous professional development requirements as set out in these regulations.
- 34. Pursuant to paragraph 33, the Council may grant a waiver of the continuous professional development requirements where a member —
 - (a) has retired from gainful employment or professional accountancy practice;
 - (b) relocates to a country where there is no professional accountancy organisation with reciprocating arrangement with the Institute and or no opportunities to attain continuous professional development hours;
 - (c) is incapacitated due to health grounds and a medical certificate issued by a qualified medical doctor to this effect; or
 - (d) is facing a calamity, financial hardship or unavoidable challenge that has been approved by Council based on the nature of the circumstance.
- 35. The exempted member shall be expected to give a semi-annual update to the Institute on the status of the condition that qualified them for exemption.

36. A member shall be required to resume continuous professional development activities and comply with the development continuous professional hours upon determination of the calamity or financial hardship or unavoidable challenges facing the member has been contained.

PART XI: AWARD OF CONTINUOUS PROFESSIONAL DEVELOPMENT HOURS TO COUNCIL MEMBERS, COMMITTEE MEMBERS, INSTITUTE'S TRAINING FACILITATORS

37. A member of Council, Council committee or member of the Institute's secretariat shall be awarded continuing professional development hours in recognition of their service to the profession.
38. A member of the Council, committee, sub-committee, taskforce or representative attending a local or international meeting or event on behalf of the Institute or any other employer shall be awarded such hours as may be determined by the Council from time to time, subject to submission of —
- (a) an appointment letter;
 - (b) the Taskforce workplan;
 - (c) minutes of the meeting or agenda of the event; and
 - (d) output of the Taskforce,

as may be applicable.

39. A member of the Institute who facilitates continuous professional development events for the Institute or any other institution, shall be awarded such hours as shall be determined by the Council from time to time, subject to submission of —
- (a) course outline; and
 - (b) the presentation.

FOURTH SCHEDULE

[r.6(2)(b), 8(8)]

ACCOUNTANCY PRACTICE NOTES

SN	Description	Criteria
1.	Minimum Statutory requirements to be met when developing practice notes	<p>(1) Should be indexed and published on the Institute's website.</p> <p>(2) Should be publicized in accordance with the provisions of the Public Finance Management Act, 2012 and in at least one two media of wide circulation.</p> <p>(3) Aligned to the Constitution of Kenya, 2010, Accountants Act, 2008, International Best practices and any other written law in the Republic of Kenya.</p> <p>(4) Be subjected to adequate public Consultations in line with provisions of the Constitution of Kenya.</p>
2.	Objects and purpose of practice notes	<p>Purpose of the Practice Notes</p> <p>(1) The purpose of the practice notes issued by the Council is to assist a professional accountant in applying accounting and audit standards of general application to particular circumstances and industries.</p> <p>(2) The practice notes will take into account the following —</p> <p>(a) statutory basis and the relevant professional accountancy standard it relates to;</p> <p>(b) application and applicability of the professional accountancy standard;</p> <p>(c) overriding values and principles of professional practice in application and implementation of the practice note.</p>
3.	Form and details of a Practice Note	<p>The following requirements shall form the minimum details of an accountancy practice note —</p> <p>(a) name of the practice note;</p> <p>(b) number of the practice note;</p> <p>(c) date of issue of the practice note.</p> <p>(d) objective of the Practice note.</p> <p>(e) category of practice in accountancy and scope of practice note in which it applies.</p> <p>(f) applicable local or national legislation guiding the practice note.</p>

SN	Description	Criteria
		<ul style="list-style-type: none"> (g) requirements, specifications and attendant notes. (h) effective date.
4.	Guidance on the interpretation of a Practice Note	<p>The Practice note shall —</p> <ul style="list-style-type: none"> (a) give guidance on the specific area of professional accountancy practice and mode of implementation; and (b) provide an explanatory memorandum on the — <ul style="list-style-type: none"> (i) standard, (ii) basis and rationale, and (iii) scope and applicability in specific contexts. (c) bind the practise and conduct of a professional accountant in the specific professional accountancy practice.
5.	Guidance on names of practising firms	<p>The practising firm's name shall include any of the following:</p> <ul style="list-style-type: none"> (a) the names of existing partner or partners; (b) the names of former partner or partners. (c) the names of the existing or former partners of a firm with which a member becomes associated. (d) abbreviations of the names of the existing or former partner or partners; or (e) a name, which, in the opinion of the Registration Committee is desirable.

FIFTH SCHEDULE

[r.6(2)(c), 9]

GUIDELINES ON ETHICAL MARKETING AND ADVERTISING FOR
PROFESSIONAL ACCOUNTANTS

PART I: PREAMBLE

1. The primary objective of this Guideline is to set boundaries for marketing practices within the Accountants Act and the Code of Ethics.
2. The Accountants Act and this Schedule provide for acceptable advertising and publicity. Section 30 (1) (e) of the Accountants Act provides that "a member of the Institute shall be guilty of professional misconduct if such member solicits clients or professional work or advertises professional attainments or services by use of means which contravene the guidelines in this Schedule.
3. These Guidelines provide the principle upon which acceptable advertising and publicity is founded.
4. Marketing and advertising material shall be legal, decent, honest, truthful and clear and ensure compliance with the Code of Ethics for Professionals.

PART II: PRINCIPLES

5. A firm or member in public practice shall not seek to obtain clients by any communication or advertising, including written, oral, or electronic, or other forms of solicitation —
 - (a) in a manner that is false, fraudulent, misleading, deceptive, unfair, tends to promote unsupported claims; or
 - (b) which is accomplished or accompanied by the use of coercion, duress, compulsion, intimidation or vexatious or harassing conduct.
6. A firm or member in public practice shall not on behalf of himself, his partner or associate, or any other individual affiliated with him or his firm, use or participate in the use of any form of public communication containing a false, fraudulent, misleading or deceptive, which is not in public interest.
7. Publicity not in the public interest shall include, but not be limited to, advertising or marketing that —
 - (a) is false, fraudulent, deceptive, or misleading;
 - (b) guarantees any service based on discretionary decisions of regulatory authorities;
 - (c) makes any claim relating to professional services or products or the cost or price thereof which cannot be substantiated by the firm, who shall have the burden of proof;
 - (d) makes claims of professional superiority which cannot be substantiated by the firm, who shall have the burden of proof; or offers inducements in any form for a professional service or product.

8. Advertising or other forms of solicitation, including communication, publicity, among others, that are false, misleading, or deceptive and are not in the public interest are prohibited. Those activities will include —
- (a) creating false or unjustified expectations of favourable results;
 - (b) implying the ability to influence any court, tribunal, regulatory agency, or similar body or official;
 - (c) having a representation that specific professional services in current or future periods will be performed for a stated fee, estimated fee or fee range when it was likely at the time of the representation that such fees would be substantially increased and the prospective client was not advised of that likelihood;
 - (d) having any other representations that would be likely to cause a reasonable person to misunderstand or be deceived.

PART III: APPLICABILITY AND AUTHORITY

9. A firm or member and its or his employees shall be bound by these Guidelines in respect of any communication originating from the firm or member.

PART IV: GENERAL GUIDELINES

A. GENERAL CONDUCT

10. A firm or member shall not —
- (a) unfairly apply for or unfairly seek instructions for professional business; or
 - (b) do or permit to be done in its or his name anything that may reasonably be considered as calculated to unfairly attract professional business.
11. A firm or member shall not advertise its or his practice other than in accordance with this Schedule.

B. MANNER OF ADVERTISING

12. An advertisement made under this Schedule shall —
- (a) be objective, true and dignified;
 - (b) be factual and verifiable;
 - (c) be guided by the professional code of ethics; and
 - (d) not discredit or denigrate the practice or services of other professional accountants and/or the profession.

C. WHAT MAY BE CONTAINED IN AN ADVERTISEMENT

13. A firm or member may only provide the following information in an advertisement under this Schedule —

- (a) the identity of the member, including name, registration and practicing number;
 - (b) the identity of the member firm;
 - (c) the address and other contact information of the member or the member firm;
 - (d) the hours of business of the member or the member firm;
 - (e) the advertisement shall be in English;
 - (f) the academic or professional qualifications of the member; or
 - (g) any contribution made by the firm or member to the Institute or the accountancy profession.
14. Where a firm or member offers to perform professional services via the internet, the firm or member shall include the following information on the website —
- (a) firm or member name;
 - (b) description of the firm, whether sole practice or partnership;
 - (c) principal place of business;
 - (d) business telephone;
 - (e) partner name, registration number and practicing certificate number ; and
 - (f) a statement that the firm is licensed by the Institute as a member Firm and clearly separating from other businesses, with similar name.
 - (g) registration number of the member firm, if it is a limited liability partnership.
15. A firm or member shall not provide the following information in an advertisement under this Schedule —
- (a) the name or the identity of a client of the member's firm;
 - (b) a promise by the member or the member's firm to achieve a particular outcome for clients or prospective clients of the member or the member's firm or that failure to obtain that outcome shall constitute a waiver of the member or the member's firm fees.

D. REGISTER OF MEMBERS

16. The Institute shall maintain a register of members and such a register shall classify members in accordance with section 28 of the Act.
17. Where a firm or member is recorded in the register under paragraph 16, that firm or member shall state his practising certificate category in an advertisement made under this Schedule.

SIXTH SCHEDULE

[r.11(1)(a)]

CONDUCT OF MEETINGS OF THE INSTITUTE

1. In addition to paragraph 4 of the First Schedule of the Act, the Council may, by giving not less than fourteen days' notice and upon a meeting requisition signed by at least one hundred members and accompanied by a deposit of a sum sufficient to cover the expenses incidental to the summoning and holding of the meeting, convene a Special General Meeting within twenty eight days of the receipt of the requisition.
2. Every such requisition and notice shall specify the purpose for which such meeting is requisitioned or called and no other business shall be considered at such meeting.
3. If the Council, within twenty-eight days from the date of the requisition fails to proceed duly to call a special general meeting, the requisitionists may call a special general meeting giving not less than fourteen days' notice thereof, provided that any meetings so called shall not be held after the expiration of three months from the said date of receipt by Council of the first requisition.
4. In the event of the proposal of the requisitionists being carried, the deposit shall be refunded to the persons by whom it was paid.
5. In the event of the Council failing to proceed as aforesaid, the deposit paid by the requisitionists shall be returned to the requisitionists.
6. If at such meeting, a quorum is not present within one hour of the appointed time for holding the meeting, the meeting, if convened upon requisition of members, shall be dissolved and the matter shall be referred to the next annual general meeting.

SEVENTH SCHEDULE

[r.11(1)(b)]

CONDUCT OF MEETINGS OF THE COUNCIL

PART A – COUNCIL

1. The Council shall meet at the principal or registered office of the Institute at least quarterly in a year, or at such other time and place or in a manner that the Council may determine.
2. (1) A meeting of the Council may at any time be convened by order of the Chairman or the Vice Chairman if the Chairman is unable to exercise and perform those functions.
(2) Any three members of the Council may cause a meeting to be convened by a request in writing, addressed to the Secretary to Council.
3. The Secretary shall be responsible to the Council for all executive functions of the Institute.
4. A Notice of a meeting of the Council shall be sent to each member of the Council by any appropriate mode of communication, at least fourteen days before such meeting excluding the day on which the notice is sent and the day on which the meeting is to be held, unless two-thirds of the members of the Council agree to a shorter period.
5. At all meetings of the Council, the Chairman shall endeavor to build consensus in the Council's deliberations and decision making but in the event of a vote, the votes of the majority of those present and voting shall prevail with the person presiding having a deliberate and also a casting vote as provided under paragraph 7 of the Second Schedule of the Act.
6. The quorum of Council meetings shall be fifty percent plus one of all members.
7. Where there is a conflict of interest in the members of the Council, the quorum shall be at least three members.
8. A copy of the minutes of each meeting of the Council shall be kept by Secretary to the Council and made available to members of the Council within fourteen days from the date of the meeting.
9. (1) The Common Seal shall not be affixed to any instrument except by order of the Council backed by resolution and every such instrument shall be signed by the Chairman and the Secretary to the Council or such other permanent officer of the Institute as the Council may from time to time direct.
(2) The Council shall maintain a Seal Register and any document to which the common seal of the Institute is affixed, a report thereof shall be tabled before the Council at the next meeting.
10. (1) Each Committee shall be presided over by a Convener who shall be appointed by the Council.
(2) The Chairman, Vice-Chairman and Secretary to Council may attend any of the Committee meetings and by invitation to the Audit, Risk and Compliance Committee.

11. (1) Members of each committee shall be appointed for a period of two years with at least one third of the members being retained every two years except as shall be determined by the Council.
- (2) Subject to sub-paragraph (1), the Council shall ensure to achieve rotation of Committee members every two years to the maximum extent possible.
- (3) Any member who shall be absent from three consecutive meetings of the Committee without good cause or notice shall be liable to exclusion from membership of the Committee, upon being heard.
12. The quorum for a committee meeting will be equal to fifty percent plus one of all members
13. Committees shall hold meetings at least quarterly in a year or at such times as the convener with the approval of two-thirds of the members may decide.
14. The Secretary to the Council or his appointees shall be the secretary to all committees.
15. The Council may co-opt not more than one person per committee due to the nature and complexity of the agenda of the day's business and such a person shall be co-opted for only that meeting.

*Chief Executive Officer,
Institute of Certified Public Accountants.*

*Chairperson,
Institute of Certified Public Accountants.*

SPECIAL ISSUE

Kenya Gazette Supplement No. 135

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8th August, 2022

(Legislative Supplement No. 67)

LEGAL NOTICE NO. 152

THE ACCOUNTANTS ACT

(No. 15 of 2008)


THE ACCOUNTANTS (EXAMINATIONS) RULES, 2022

PART I— PRELIMINARY

- 1—Citation
- 2— Interpretation.
- 3—Objects and purpose.

PART II — EXAMINATIONS RULES

- 4—Scope of the Rules.
- 5— Registration requirements.
- 6— Booking of examinations.
- 7— Allocation of examination centres.
- 8—Examination sittings.
- 9— Conduct of students in the examination room.
- 10— Rules on computer-based examinations.
- 11— Time allotted for examination sittings.
- 12—Intellectual property of examination materials.
- 13 — Examination centre co-ordinator.
- 14—Chief invigilators.
- 15—Invigilators.
- 16—Proctoring invigilators for computer-based examination centres and online remote proctored centres.
- 17—Area co-ordinators.
- 18—Banks and armouries.
- 19—Courier service providers.
- 20— Examination breaches.
- 21—Action for breach of the examinations rules.
- 22— Examination investigation.
- 23 — Oath of secrecy.

 THE NATIONAL ASSEMBLY PARLIAMANTARY	
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- 24—Short vocational programmes.
- 25— Certificate programmes.
- 26—Diploma programmes.
- 27— Professional examinations.
- 28—Post-graduate diploma training.
- 29—Exemption and equation of certificates.
- 30—Charging of fees.
- 31— Duration of registration as a student of Examinations Board.
- 32—Renewal fees for a continuing student.
- 33—Deferment of examinations.
- 34—Examination results.
- 35— Remarking.
- 36—Examinations Board right to retain answer scripts or templates.
- 37—Development and review of syllabuses.
- 38—Issue of certificates.
- 39—Promotion of the recognition of the examinations of the Examinations Board in foreign countries.
- 40—Promotion of the publication of books and other materials relevant to examinations of the Examinations Board.

PART III— ACCREDITATION GUIDELINES

- 41— Accreditation standards
- 42 — Transitional provisions

THE ACCOUNTANTS ACT

(No. 15 of 2008)

IN EXERCISE of the powers conferred by section 17(1) (b) of the Accountants Act, 2008, the Kenya Accountants and Secretaries National Examinations Board makes the following Rules —

THE ACCOUNTANTS (EXAMINATIONS) RULES, 2022

PART I — PRELIMINARY

1. These Rules may be cited as the Accountants (Examinations) Rules, 2022.

Citation.

2. In these Rules, unless the context otherwise requires —

Interpretation.

“Act” means the Accountants Act, 2008;

No. 15 of 2008

“agent” means a person either natural or artificial not being a member of staff, appointed by the Examinations Board to undertake examinations related assignments from time to time;

“accreditation” means the formal recognition and confirmation by certification that an institution has met and continues to meet the quality standards of, training and competence set by the Examinations Board in liaison with the Ministry of Education in accordance with the guidelines set out in Part III of these Rules;

“area coordinator” means an officer appointed by the County Education Officer to manage, control and handle all the examination related matters of the Examinations Board at the sub-county level during the administration of examinations;

“attempt timer” means a clock indicating the time limit for starting the examination offered by the Examinations Board;

“Cabinet Secretary” has the meaning assigned to it under section 2 of the Act;

No. 22 of 2014

“candidate” means a natural person who has been registered by the Examinations Board and has been entered for an examination;

“chief invigilator” means an officer appointed by the Examinations Board to manage, control and handle all the examination related matters of the Examinations Board at the assigned examinations centre during the administration of examinations;

“computer-based examinations” means an examination that is conducted online through the use of internet or a computer-aided facility;

“Examinations Board” has the meaning assigned to it under section 2 of the Act;

“examination centre coordinator” means officer appointed by the Examinations Board and designated as an examinations centre coordinator to coordinate logistical matters at the examinations centre during the administration of an examination;

“examination materials” means any materials and or equipment

made available by the Examinations Board to a candidate during an examination, including but not limited to examination question papers and examination answer booklets;

“examination timer” means a computer clock that shows current, start and finish time with countdown set in hours and minutes to let candidates know how much time is left while taking examinations;

“institution” means an institution accredited to offer training in subjects examinable by the Examinations Board;

“online remote proctored examinations” means computerized examinations conducted through Examinations Board’s online examination portal, during which a candidate is monitored virtually and in real time by an online proctor, and for which control and monitoring also takes place afterwards, on the basis of video and audio recordings made during the examination;

“online proctor” means a person tasked with invigilating online exams via Webcam;

“professionals’ examination” means any examination offered by the Examinations Board which is classified under category seven of qualification pathways issued by the Kenya National Qualifications Authority in accordance with the Kenya National Qualifications Framework Act or any other qualification set out by the International Federation of Accountants or any other regulatory body, locally or internationally;

“registered student” means a student who having met all the entry requirements set by the Examinations Board for any of its examinations, has been duly registered and has a registration number;

“supervisor” means an employee of the Examinations Board or employee of Government deployed to monitor the conduct and administration of examinations within a given examination centre or group of centres;

“technicians’ examination” means any examination offered by the Examinations Board which is below the professional examination and includes but is not limited to vocational, certificate and diploma examinations; and

“webcam” means a video camera that feeds or streams an image or video in real time to or through a computer to a computer network, such as the internet.

3. The objects and purpose of these Rules is to govern matters relating to the administration, management and conduct of examinations offered by institutions and accreditation of institutions by the Examinations Board in accordance with the Act.

Objects and purpose.

PART II — EXAMINATIONS RULES

4. These Rules provide for the following —

Scope of the Rules.

- (a) development and review of syllabi for examinations offered by the Examinations Board;

- (b) accreditation of institutions offering training in subjects examinable by the Examinations Board;
- (c) administration, management and conduct of examinations of the Examinations Board;
- (d) examinations' irregularities and the penalties thereof;
- (e) issuance of certificates by the Examinations Board;
- (f) exemption and equation of certificates including prescribing what examinations may be equated by the Examinations Board in liaison with the Commission for University Education, Technical and Vocational Education and Training Authority, Kenya National Qualifications Authority or any other relevant statutory body;
- (g) examination fees and other charges payable to the Examinations Board; and
- (h) approval of publication of books and other materials relevant to examinations offered by the Examinations Board.

5. (1) A person shall be deemed to have been registered as a candidate upon meeting all the entry requirements set out in these Rules and paying the registration fees.

Registration requirements.

(2) A birth certificate shall suffice for identification purposes for registration until a candidate acquires a national identification or any other recognized document for identification.

(3) The Examinations Board has the right to reject any application for registration for a justifiable reason.

6. (1) An examination entry, which shall be in the form set out in the First Schedule, shall be accepted from a registered student.

Booking of examinations.

(2) The Examinations Board shall assign each candidate a registration number upon registration as a student of the Examinations Board.

(3) The closing date for the receipt of entries for the various examination sittings shall be determined by the Examinations Board from time to time.

(4) Notwithstanding the provisions of sub rule (3), the Examinations Board may extend the date of students' registration under special circumstances.

(5) Where the Examinations Board extends the closing date under sub rule (4), the Examinations Board —

- (a) shall allow adequate time for the administration of the examination;
- (b) may charge additional fees for any such late entries; and
- (c) shall keep a record of the students registered under special circumstances.

(6) Once registered students have been entered for a particular examination sitting, a summary of all the registered students shall be tabled to the Board.

(7) The Examinations Board shall circulate the register of students to the designated chief invigilator before the commencement of the particular examination sitting.

(8) In each examination sitting, the Examinations Board shall, upon approval by the Board under sub rule (4), transmit a list of all newly registered students entered for the certified public accountant examination to the Institute, on or before twenty-one days after closure of the register.

7. (1) The Examinations Board shall assess and identify appropriate centres for each examination sitting of the Examinations Board.

Allocation of
examination centres.

(2) A registered student who has been entered for an examination, may select three or such other number of examination centres as may be determined by the Examinations Board in the order of priority for consideration and allocation by the Examinations Board.

(3) The Examinations Board shall allocate examination centres to students who apply under sub rule (2) based on capacity and availability of the centres.

(4) Despite sub rule (3), the Examinations Board shall reserve the right to transfer candidates from one centre to another centre, for the efficient administration of examinations.

(5) Where the Examinations Board transfers a candidate to another examination centre under sub rule (4), the Examinations Board shall communicate such transfer to the candidate in writing within forty-eight hours or any other time, in the event of an emergency before an examination commences.

8. (1) The Examinations Board shall determine the number of examination sittings in each year and reserves the right to reschedule any or all examination sittings.

Examination sittings.

(2) Where the Examinations Board reschedules an examination sitting under sub rule (1), the Examinations Board shall notify the affected candidates and the public within reasonable time.

9. The following rules shall govern the conduct of students in the examination room —

Conduct of students
in the examination
room.

- (a) a candidate shall present himself for an examination at least thirty minutes before the scheduled time for the commencement of the examination he or she is taking;
- (b) a candidate shall identify himself or herself before being allowed to sit an examination by presenting his national identification or any other document approved by the Board to sit an examination;
- (c) a candidate who arrives more than half an hour after the commencement of an examination shall not be allowed to take the examination;

- (d) a candidate shall not be permitted to leave the examination room until after the end of the first half hour from the commencement of an examination provided that a chief invigilator may remove a candidate who is disruptive, less than the first half hour from such commencement;
- (e) a candidate shall sit at the place indicated by the assigned registration number in the examination room;
- (f) a candidate shall indicate his registration number on the answer sheet;
- (g) a candidate shall not insert his name on the answer sheet;
- (h) each answer sheet shall have a serial number indicated on the top, left hand side;
- (i) a candidate shall indicate the serial number of the answer sheet used for each examination paper in the signature register;
- (j) the Examinations Board shall provide stationery in the examination room, but candidates shall bring their own blue or black ink pens, pencils, rulers or any other materials or equipment approved by the Examinations Board;
- (k) electronic devices and other equipment including but not limited to mobile phones, pagers, laptops, e-readers, tablets, smart watches or any other devices capable of transmitting, storing or receiving information whether internet connected or otherwise, electronic equipment capable of being programmed to hold alphabetical or numerical data or formulae, shall not be allowed in the examination room unless otherwise approved by the Examinations Board;
- (l) no stationery shall be removed from the examination room for physical examinations, except that which a candidate is permitted to bring into the examination room;
- (m) a candidate shall not use calculators unless such calculators are noiseless, cordless and non-programmable unless approved by the Examinations Board;
- (n) a candidate shall observe strict silence and shall not cause any form of disturbance during the entire duration of the examination;
- (o) a candidate shall not possess any notes, printed paper or books in the examination room;
- (p) a candidate using a clipboard shall ensure that such clipboard has no writing and the chief invigilator, who confirms that a candidate's clipboard has any writing, shall disqualify the candidate from taking the examination;
- (q) smoking shall not be allowed in the examination room;
- (r) no food or drinks shall be allowed in the examination room;
- (s) a candidate shall not collude in the examination room with

- any other candidate or agents of the Examinations Board;
- (t) during the course of the examination, no candidate shall leave the examination room without permission from the chief invigilator and any candidate who does so will not be allowed to return to the examination room;
 - (u) a candidate who finishes an examination before the chief invigilator announces the end of the examination and wishes to leave the examination room while the examination is in progress shall inform the invigilator and hand in his or her scripts to the chief invigilator before leaving the examination room;
 - (v) notwithstanding paragraph (u), no candidate shall be allowed to leave the examinations room during the last fifteen minutes of the examination;
 - (w) a candidate shall not leave the examination room with any answer booklet or answer sheets;
 - (x) a candidate shall not leave the examination room before his answer booklets and the question paper are collected by the invigilators;
 - (y) a candidate shall not write notes on the examination timetable;
 - (z) a candidate shall not write on the examination question papers;
 - (aa) a candidate with confirmed disability and registered with the National Council for Persons with Disabilities, may apply to the Examinations Board to be allowed extra time during the examinations;
 - (bb) an application under paragraph (aa) shall be made at least two months prior to the examination and shall include the relevant supporting evidence as may be determined by the Examinations Board from time to time; and
 - (cc) a candidate shall not carry weapons inside the examination room.

10. The following rules shall govern the conduct of computer based examinations —

Rules on computer-based examinations.

- (a) subject to rule 9, the Examinations Board may administer computer-based examinations;
- (b) where the Examinations Board administers a computer-based examination, the Examinations Board shall set up examination centres for that purpose or use any other method approved by the Examinations Board;
- (c) where a computer-based examination is being administered virtually or remotely, the Examinations Board shall have power to determine devices which can be attached to the candidate's computer for purposes of monitoring the administration of the examination;

- (d) where there is an examination centre for computer-based examinations, the Examinations Board shall ensure that —
- (i) a candidate has access to internet connection during the examination;
 - (ii) the examinations centre has a conducive environment for taking an examination;
 - (iii) the candidate observes all conditions set out in these Rules;
 - (iv) the candidates are given clear instructions by the invigilators throughout the examination;
 - (v) the needs of persons with disabilities are taken into account before selection of a computer-based examination centre;
 - (vi) all computer-based examinations are commenced and completed at the scheduled time; and
 - (vii) no one Internet Protocol address is used simultaneously to take an examination;
- (e) a candidate taking an online remote proctored examination shall prove his or her identity prior to the examination by—
- (i) taking a photograph of himself or herself with the webcam, with the face being fully visible; and
 - (ii) taking a photograph with the webcam of a valid proof of identity including a closely resembling photograph;
- (f) for online remote proctored examinations, a candidate shall show the test environment by making a 360° film of the test environment with the webcam; and the film must enable the invigilator to check whether the environment is in line with the following requirements —
- (i) the candidate's test environment is quiet and tranquil;
 - (ii) there shall not be any other people in the room;
 - (iii) the desk or other workplace, shall only have a computer and, in case the computer does not have an internal webcam, an external web camera;
 - (iv) notwithstanding sub paragraph (iii), only explicitly permitted materials for instance photo ID, email with link and activation code and books shall be allowed during open-book Examinations;
 - (v) there shall not be sounds like music from any device or any other sounds;
 - (vi) there shall not be other computers or similar devices running in the examination room; and
 - (vii) lighting shall be "daylight" quality and overhead light is preferred, where possible.

- (g) during the Examination, the candidate's conduct shall meet the following requirements —
- (i) the attempt timer and the examination timer shall begin once the invigilator has entered the PIN or PASSWORD, and the candidate clicks on the 'Start attempt' button or icon;
 - (ii) a candidate shall not navigate away from the exam screen, unless authorized by the invigilator;
 - (iii) during the examination, a candidate is not allowed to use any other applications save for Examinations Board's registration tool, the examination and monitoring software made available by Examinations Board and an e-mail application accompanied by an examination code to be used during the exam;
 - (iv) a candidate may not leave the room after starting the examination and before submitting the examination answer template;
 - (v) a candidate shall face the computer screen during the Examination;
 - (vi) a candidate shall not take screen shots during the Examination;
 - (vii) a candidate is not allowed to surf on the internet or to consult digital data or web pages or to have these opened, unless this is expressly permitted;
 - (viii) a candidate shall not wear ear plugs or headphones unless where permitted by the Examinations Board for special cases;
 - (ix) a candidate shall dress and behave decently at all times;
 - (x) a candidate shall not receive assistance from the invigilator, or anyone else, during the examination;
 - (xi) a candidate shall not ask the invigilator questions except where there are technical issues with the examination platform;
 - (xii) a candidate shall not make noise of any nature during the examination session;
 - (xiii) only the examination material supplied by the Examinations Board during the examination may be used;
 - (xiv) where the use of books during the examination is allowed pursuant to the examination requirements, the candidate must show the book by means of a video recording and the video recording shall enable the invigilator to assess whether the requirements have been met; and
 - (xv) where a candidate is allowed to use a book under sub paragraph (xiv), the candidate shall at least show the

front and back covers of the book and shall browse the book slowly.

(h) the following rules shall govern the use of and set-up of electronic devices for the administration of computer based examinations —

(i) a computer shall not have a desktop sharing software installed and activated on the computer;

(ii) the webcam and microphone required for the examination shall be enabled and running for the duration of the examination;

(iii) the webcam shall be focused at all times on the candidate taking the Examination;

(iv) a candidate's face shall be positioned within the limits permitted by the Examinations Board; and

(v) a candidate shall not tamper with the lens of the webcam at any time during the examination.

(i) the Examinations Board may approve the installation of any device in a computer based examination for purposes of administration of the examination;

(j) the Examinations Board shall put in place procedure manuals to guide the administration of computer-based examinations.

11. (1) Every examination shall be completed within the allocated time.

Time allotted for examination sittings.

(2) In the case of computer-based examinations —

(a) examinations shall be submitted within the time allotted before the online examination timer expires; and

(b) once the examination timer expires, the exam shall be automatically submitted.

12. (1) All rights, including the copy rights and other intellectual property rights that can be exercised with regard to the examination materials, shall vest exclusively with the Examinations Board and its licensors.

Intellectual property of examination materials.

(2) Notwithstanding sub rule (1) a candidate may only use the examination materials in so far as this is necessary for taking an examination.

(3) The Examinations Board shall avail past examination papers online for access by registered students and accredited training institutions for revision purposes, at a fee to be determined by the Examinations Board.

(4) The Examinations Board may grant access to past examination papers to trainers and scholars for research purposes or any other person approved by the Examinations Board, at a fee to be determined by the Examinations Board.

(5) A candidate may collect his or her question paper twenty four hours after an examination, at no cost.

13. The roles of an examination centre coordinator shall be to — Examination centre coordinator.
- (a) liaise with the area coordinator from the county education office;
 - (b) provide a room where the chief invigilator will keep examination materials, question papers and answer scripts or any other examination materials;
 - (c) ensure that there are adequate facilities for the administration of the examination, including rooms, halls, desks and chairs;
 - (d) ensure a conducive environment in the examinations room;
 - (e) liaise with the chief invigilator as necessary; and
 - (f) perform any other duties assigned by the Examinations Board necessary for the efficient administration of examinations.
14. The roles of an examination chief invigilator shall be to — Chief invigilators.
- (a) induct invigilators before the commencement of examinations;
 - (b) receive the examination summary sheet from the Examinations Board;
 - (c) collect examinations materials from a designated custody point on a daily basis during examinations and ensure the return of the examination materials at the end of each day;
 - (d) ensure the safe custody of the examination materials under his or her jurisdiction at all times;
 - (e) prepare a sketch sitting arrangement for every examination session;
 - (f) ensure that the invigilators' session roll is marked for every examination session;
 - (g) ensure that all candidates are properly supervised during the conduct of the examinations;
 - (h) announce the start and stop times in each examination room;
 - (i) announce the time updates to candidates on an hourly basis in each examination session, including during the last one hour, when updates shall be announced on the 45th and 30th minutes;
 - (j) manage and supervise the use of examination materials in the examinations room;
 - (k) confirm that the number of scripts packed and the number labelled as packed are in agreement and shall thereafter sign on each envelope next to the invigilators' signatures;

- (l) manage and supervise invigilators at the examination centre;
- (m) ensure that the candidates' attendance registers are marked appropriately for every examination session and are submitted to the Examinations Board together with the answer scripts at the end of the examination period;
- (n) prepare an examination centre report at the end of the examination period showing all examination materials received, used and returned; and
- (o) perform any other lawful duties as may be assigned by the Examinations Board.

15. The roles of an examination invigilator shall be to —

Invigilators.

- (a) ensure proper labelling of candidates' sitting positions before each examination;
- (b) distribute examination materials to the candidates;
- (c) monitor the conduct of examinations in each examination room including collecting evidence of examination malpractice;
- (d) collect examination materials from each candidate at the end of each examination session;
- (e) pack all examination materials after each examination session under the supervision of the chief invigilator;
- (f) report any incidences related to the conduct of examinations to the chief invigilator;
- (g) confirm the identity of candidates during each examination session;
- (h) ensure every candidate signs on the signature register and indicates the serial number of the answer booklet used; and
- (i) perform any other lawful duties as may be assigned by the Examinations Board.

16. The roles of an on line proctor shall be to —

Proctoring
invigilators for
computer-based
examination centres
and online remote
proctored centres.

- (a) safeguard all examination materials in his custody;
- (b) accurately identify the candidates by their national identification or any other methods authorized by the Examinations Board;
- (c) ensure unauthorized materials are removed, unless explicitly permitted by the Examinations Board;
- (d) ensure the examination room is ready and conducive for examination before commencement of the examination;
- (e) monitor the candidate's access to a stable, uninterrupted internet connection before the start of, and during the examination and report to the Examinations Board any instances of instability or interruption;
- (f) avail the PIN or PASSWORD to enable candidates to access and start the examinations;

- (g) monitor the conduct of examinations in each examination room using webcams or any other electronic devices approved by the Examinations Board;
- (h) time the examination and stop the computer-based examination after the lapse of the allocated time for the examination; and
- (i) perform any other lawful duties as may be assigned by the Examinations Board.

17. The roles of an area coordinator shall be to —

Area co-ordinator.

- (a) liaise with the Examinations Board on examination matters during the conduct of examinations;
- (b) advise the Examinations Board on appropriate examination centres for each sitting;
- (c) nominate chief invigilators and invigilators for appointment by the Examinations Board for examination centres outside Nairobi but within the country;
- (d) receive and arrange for safe custody of examination materials from the agents of the Examinations Board;
- (e) collect examination materials from the Examinations Board's agents during the conduct of the examinations of the Board;
- (f) liaise with chief invigilators and examination centre coordinators on examination matters during the conduct of the examinations;
- (g) make arrangements for return of examinations material to the examinations board after the conduct of examinations; and
- (h) perform any other lawful duties as may be assigned by the Examinations Board.

18. (1) The Examinations Board may engage banks and armouries, as agents for purposes of providing logistics for storing examination materials.

Banks and
armouries.

(2) Where the Examinations Board engages a bank or an armoury under sub-rule (1), the parties shall sign a service level agreement specifying the terms and conditions of each party.

(3) Despite sub-rule (2), the roles of a bank or an armoury shall include —

- (a) receiving and accounting for all the examinations materials under their custody;
- (b) safeguarding all the examinations materials in their custody;
- (c) issuing the examinations materials to the area coordinators and supervisors upon positive identification;
- (d) upon completion of the examinations, receiving the examination materials from the area coordinators and supervisors upon positive identification;

- (e) releasing examinations materials to coordinators of the Examinations Board upon completion of the examinations;
- (f) updating the Examinations Board on any relevant incidences related to conduct of examination materials during the administration of the examinations; and
- (g) performing any other lawful duties as may be assigned by the Examinations Board.

19. (1) The Examinations Board may engage courier service providers, as agents for purposes of providing logistics for transporting examination materials.

Courier service providers.

(2) Where the Examinations Board engages a courier services provider under sub-rule (1), the parties shall sign a service level agreement specifying the terms and conditions of each party.

(3) Despite sub-rule (2), the service level agreement shall specify the roles of a courier service provider to include —

- (a) delivery of the examination materials to the designated delivery points;
- (b) preparing and maintaining relevant documents relating to the deliveries;
- (c) collecting examinations materials from designated points after the conduct of examinations and delivering them to the Head office of the Examinations Board; and
- (d) performing any other lawful duties as may be assigned by the Examinations Board.

20. (1) The Examinations Board shall take disciplinary action against candidates, Examinations Board's agents or other parties who breach the examination rules of the Examinations Board.

Examination breaches.

(2) A breach of these examination rules by the Examinations Board's agents shall include —

- (a) altering or making unauthorised changes in the original answer script or template of a candidate without lawful authority by agents of the Examinations Board or any other party;
- (b) recklessly or negligently losing an examination paper, material or other information or using such examination paper, material or information by the Examinations Board's agents in a manner prejudicial to the proper and fair conduct of any examination;
- (c) acting or inciting any other person to act in a disorderly manner;
- (d) taking away examination materials, including examination question papers, answer booklets or electronic devices from the examination room or any other designated place without authorization by the Examinations Board;

- (e) writing of names on the examination question paper, scripts or online template;
- (f) inducement of or an attempt to induce, solicit or influence the Examinations Board's agents to gain advantage over the other candidates in an examination;
- (g) possession of unauthorized materials including mobile or any other unauthorised electronic devices in the examination room unless in circumstances approved by the Examinations Board;
- (h) taking away candidates scripts, examinations' marking schemes or any unauthorized material from the examination marking centre; and
- (i) allowing other individuals, other than candidates and invigilators, to come in and out of the room during the examination.

(3) A breach of these examination rules by a student shall include—

- (a) failure to provide required identification documents;
- (b) collusion with other candidates or agents of the Examinations Board;
- (c) acting or inciting any other person to act in a disorderly manner;
- (d) taking away examination materials, including examination question papers, answer booklets or electronic devices from the examination room without authorization by the Examinations Board;
- (e) writing of names on the examination question paper, scripts or online template; and
- (f) inducement of or an attempt to induce, solicit or influence the Examinations Board's agents to gain advantage over the other candidates in an examination.

(4) A breach of these examination rules by a publisher shall include—

(a) publishing materials without the approval of the Examinations Board on subjects examinable by the Board, purporting to guide students on the syllabus, either physically or online; and

(b) promoting published materials on subjects examinable by the Board without the approval of the Examinations Board.

21. (1) The action for breach of these examination rules shall, in the case of a student, include the following —

- (a) de-registration as a student of the Examinations Board;
- (b) cancellation of registration number;
- (c) nullification of a candidate's results for the particular examination sitting in dispute;

Action for breach of the examination rules.

- (d) prohibition from taking examinations of the Examinations Board for a period to be determined by the Examinations Board;
- (e) written reprimand or warning; and
- (f) report to the law enforcement agencies for appropriate action.

(2) An agent of the Examination Board who breaches any of these examination rules shall be —

- (a) barred from invigilating the examinations of the Examinations Board;
- (b) reported to the employer or regulator for administrative action;
- (c) barred from marking examinations of the Examinations Board; and
- (d) reported to the law enforcement agencies for appropriate action.

(3) Where a publisher breaches the examination rules —

- (a) the Examinations Board shall publish in the print media notices denouncing the published examination information;
- (b) the Examinations Board shall publish in the print media, lists of examination materials approved by the Board for publication; and
- (c) the Examinations Board shall report such matter to the law enforcement agencies for appropriate action;

(4) Where an employee of the Examinations Board breaches the examination rules, the employee shall be subjected to disciplinary procedures in accordance with the existing policies of the Examinations Board.

(5) Where the Examinations Board is satisfied that there has been an irregularity in the course of any examination, the Examinations Board shall suspend or nullify such examination or any part thereof.

(6) Where the Examinations Board is satisfied that there is reasonable cause to believe that the examination results of any candidate have been obtained by irregular means, the Examinations Board shall nullify the examination results of such candidate.

(7) In the exercise of its powers under this rule, the Examinations Board may —

- (a) conduct such investigations as it may deem necessary; and
- (b) during such investigations, withhold the examination results of a candidate pending conclusion of the investigations.

22. (1) In the course of the investigations under rule 21, the Examinations Board may call for such information or the production of such documents as the Examinations Board may require, within such

Examination
investigation.

period and in such form and place as the Board may determine, from such person as the Examinations Board may determine, to assist in the investigations.

(2) The Examinations Board may at its discretion refer certain breaches of these rules to the relevant law enforcement agencies for appropriate action.

(3) A candidate shall be accorded an opportunity to defend himself or herself in relation to the evidence provided regarding the examinations' breaches.

23. The Examinations Board shall require a Board member, agent or staff performing the work of the Examinations Board, engaged in the conduct of any examination or the handling of any examination paper or material, to take and subscribe the oath of secrecy set out in the Second Schedule.

Oath of secrecy.

24. A person seeking to be registered as a student of the Examinations Board for short vocational programmes shall meet the requirements determined by Kenya National Qualifications Authority or any other relevant body and adopted by the Examinations Board for the vocational course.

Short vocational programmes.

25. A person seeking to be registered as a student for the certificate programme administered by the Examinations Board, shall meet the requirements determined by Kenya National Qualifications Authority or any other relevant body and adopted by the Examinations Board for a certificate course in a tertiary institution.

Certificate programmes.

26. A person seeking to be registered as a student for a diploma programme administered by the Examinations Board, shall meet the requirements determined by Kenya National Qualifications Authority or any other relevant body and adopted by the Examinations Board for a diploma course in a tertiary institution.

Diploma programmes.

27. (1) A person seeking to be registered as a student for the professional programme administered by the Examinations Board shall meet the requirements determined by the professional institutes, Kenya National Qualifications Authority or any other relevant body and adopted by the Examinations Board for admission to a university for a degree course.

Professional examinations.

(2) A candidate shall meet the subject combination determined by the Examinations Board.

28. (1) A person seeking to be registered as a student for a post graduate diploma programme administered by the Examinations Board, shall meet the requirements determined by Kenya National Qualifications Authority or any other relevant body and adopted by the Examinations Board for a post graduate course.

Post graduate Diploma Training.

(2) Where a post graduate diploma training is in the area of accountancy, the Examinations Board shall seek the advice of the Institute.

29. (1) The Examinations Board may, on application by a registered student who holds a degree, diploma, professional or any

Exemption and equating of certificates.

other qualification recognized by the Examinations Board, grant an exemption to such student at a fee determined by the Examinations Board.

(2) For the purpose of granting an exemption under sub-rule (1), the Examinations Board may equate other certificates issued by other national or foreign examination bodies to its certificates.

(3) The Examinations Board may consult with the ministry responsible for foreign affairs, the Kenya National Qualification Authority, Commission for University Education or such other regulatory bodies as deemed appropriate for purposes of equating certificates.

30. A prospective candidate shall be required to execute the Code of Conduct of the Examinations Board upon registration.

Code of Conduct.

31. (1) The Examinations Board shall charge such fees as necessary for the discharge of its mandate as determined by the Examinations Board.

Charging of fees.

(2) Such fees shall include registration, examination entry, exemption, annual renewal fees and any other additional fees as may be determined by the Examinations Board from time to time.

32. (1) A registered student of the Examinations Board shall complete examinations within a period not exceeding —

Duration of registration as a student.

- (a) one year, in the case of short courses;
- (b) three years, in the case of certificate courses;
- (c) six years, in the case of diploma courses;
- (d) ten years, in the case of professional courses; and
- (e) three years, in the case of post-qualification courses.

(2) The periods in sub rule (1) shall commence on the date of registration.

(3) The Examinations Board reserves the right to cancel the registration of a student who fails to complete the examination within the period set out in sub rule (1).

33. (1) A registered student shall renew his or her registration annually on the first day of July in each year or any other time as determined by the Examinations Board.

Renewal fees for a continuing student.

(2) A student who fails to renew the registration for three consecutive years shall have his or her registration number deactivated.

(3) The Examinations Board may upon satisfaction readmit a student whose number had been deactivated under sub rule (2), subject to the payment of —

- (a) a registration reactivation fee;
- (b) arrears of annual renewal fees; and
- (c) the current year's renewal fees.

(4) The Examinations Board may exempt a student from any payments under sub rule (3) who had given notice to the Examinations Board in writing and the Board had approved the deferment.

34. (1) A registered student may defer registration for an examination sitting subject to the circumstances and conditions approved by the Examinations Board for deferment.

Deferment of examinations.

(2) A registered student who has registered for an examination sitting may only defer a sitting once and only to the next sitting.

(3) An application for deferment under sub-rule (2) shall be received by the Examinations Board not later than thirty days before the examinations date, or such other period as may be specified by the Examinations Board.

35. (1) The Examinations Board shall avail the examinations results within a reasonable time following completion of each examination.

Examination results.

(2) The Examinations Board shall avail the examinations results via text messages and on the Examinations Board's student portal or in whatever other format as may be determined by the Examinations Board from time to time.

(3) The Examinations Board reserves the right to use the examinations scripts or templates and submitted materials for training and feedback purposes.

36. (1) A candidate, who has failed an examination paper and is dissatisfied with the results of his performance, may apply for a review of his results in writing to the Secretary to the Examinations Board and shall pay such a fee as may be determined by the Examinations Board from time to time.

Remarking.

(2) Such an application must be in the form set out in the Third Schedule and within two weeks from the date of release of examination results or a period determined by the Examinations Board under special circumstances.

37. (1) The Examinations Board shall not return any examination scripts or templates to a candidate or his agents.

Examinations Board right to retain answer scripts or templates.

(2) The Examinations Board shall retain the examinations scripts or templates for at least three months from the date of releasing the examination results, unless there is a pending court case.

(3) Where there is a court case, the Examinations Board shall retain the examinations script or template until the court case is conclusively determined.

38. (1) The Examinations Board shall after every five years or any other such period as the Examinations Board may determine from time to time, undertake a major review of syllabuses for professionals' and technicians' examinations in accountancy and company secretarial practice and related disciplines.

Development and review of syllabuses.

(2) The Examinations Board may on an annual basis undertake a minor review of the syllabuses for professionals' and technicians'

examinations in accountancy and company secretarial practice and related disciplines.

- (3) During the review processes, the Examinations Board shall –
- (a) seek the advice of the Institute on matters relating to examinations standards and policies pursuant to section 9(d) of the Act;
 - (b) seek the advice of the Institute of Certified Investment and Financial Analysts with regard to investment and financial analysts' examinations pursuant to section 8 of the Investment and Financial Analysts Act;
 - (c) seek the advice of the Institute of Certified Public Secretaries of Kenya with regard to certified secretaries' examinations pursuant to section 7 (d) of the Certified Public Secretaries of Kenya Act; and
 - (d) consult other key stakeholders, including the Government, professional bodies, employers, training institutions and students.

No. 13 of 2015

Cap. 534

(4) The Examinations Board shall prepare protocols to guide the transition from the old syllabuses to the new syllabuses.

(5) The Examinations Board shall communicate within a reasonable time regarding the revised syllabuses for professionals' and technicians' examinations in accountancy and company secretarial practice and related disciplines and protocols to the students, the public and other stakeholders.

39. (1) The Examinations Board shall determine the period for printing examinations certificates for the immediate last sitting for issuance to the students and may vary the period based on circumstances from time to time.

Issue of certificates.

(2) The Examinations Board shall communicate within a reasonable time to a registered student or graduate for the collection of his certificate.

(3) A registered student or graduate shall collect his or her certificate in person at the offices of the Examinations Board.

(4) Where a registered student or graduate is unable to collect his or her certificate in person at the offices of the Examinations Board, the student or graduate shall provide in writing, a reliable address for the postage of the certificate by registered mail and attach a copy of his national identification documents or such other identification documents approved by the Examinations Board.

(5) The Examinations Board may provide a period within which the certificates are to be collected free of any storage charge, and any storage charge applicable upon expiry of such period.

40. (1) The Examinations Board shall collaborate with other relevant institutions in other countries including but not limited to

Promotion of the recognition of the examinations of the

government agencies, training institutions and professional bodies to promote the recognition of its examinations in foreign countries by —

Examinations Board
in foreign countries.

- (a) establishing liaison offices in foreign examination or regulatory institutions;
- (b) signing mutual recognition agreements or memorandums of understanding with foreign examination or regulatory institutions jointly with the Institute; and
- (c) assessing and accrediting training institutions in foreign countries to offer training in subjects examinable by the Examinations Board.

(2) The Examinations Board shall make policies to promote the recognition of examinations of the Examinations Board in any foreign country which has cordial diplomatic relations with Kenya.

(3) In pursuit of the recognition of the examinations of the Examinations Board in such foreign countries, the Examinations Board may lobby through the relevant foreign governments and agencies for the employment of its graduates, under the guidance of the ministry responsible for foreign affairs.

41. (1) The Examinations Board may engage subject-matter experts who may include members of professional bodies to develop relevant books and other materials relevant for its examinations.

Promotion of the
publication of books
and other materials
relevant to
examinations of the
Examinations Board.

(2) Notwithstanding sub rule (1), the Examinations Board may recommend books written by other parties for publication and use by its students.

(3) Before recommending any book referred to in sub rule (2), the Examinations Board shall undertake a review of such a book and may charge such fee as may be determined by the Examinations Board for undertaking such review.

(4) No publisher shall publish materials purporting to prepare candidates for examinations of the Examinations Board without the approval of the Examinations Board.

PART III—ACCREDITATION GUIDELINES

42. (1) An institution intending to offer training in subjects examinable by the Examinations Board in Kenya, shall apply to the Examinations Board in the form set out in the Fourth Schedule.

Accreditation
Standards.

(2) An application under this Part shall be accompanied by a statement setting out the following particulars —

- (a) the name, physical, postal and electronic addresses of the institution;
- (b) the governance and management structures of the institution;
- (c) membership of the institution;
- (d) aims and objectives for which the institution has been established and the programmes of instruction and courses of study that are to be offered;

- (e) the number, qualifications and competence of the manager and trainers;
- (f) layout designs and specifications of available infrastructure and equipment;
- (g) a statement on the suitability, ownership or lease arrangement for premises as evidence of the structural soundness of buildings and capacity in accordance with the Public Health Act;
- (h) a statement of financial ability and fees to be charged; and
- (i) such other information as may be required by the Examinations Board.

Cap. 242

(3) The Examinations Board shall, within such period as it may determine, after the receipt of an application under sub rule (2)—

- (a) examine the documents submitted; and
- (b) inspect and assess the facilities available for use in respect of the institution.

(4) The Examinations Board shall make a detailed accreditation report and return it to the applicant.

(5) Where the Examinations Board is satisfied that the institution meets the conditions for accreditation, the Examinations Board shall enter the particulars of the institution in its register and issue the institution with a certificate to offer training in the form determined by the Examinations Board.

(6) Where the Examinations Board is of the opinion that the application does not meet the conditions for the accreditation, it may —

- (a) reject the application; or
- (b) advise the applicant to make the necessary adjustments or modifications to meet the threshold set by the Examinations Board.

(7) Where the Examinations Board issues an advisory sub rule (6) (b), the applicant may submit a revised application within a period of six months.

(8) Upon receipt of a revised application under sub rule (7), the Examinations Board shall make a decision and if satisfied, accredit the institution in accordance with these Rules.

(9) The Examinations Board shall maintain a register indicating the particulars of institutions accredited under the Act and these Rules.

(10) The register under sub rule (9) shall be open for inspection by members of the public during office hours free of charge or be available on the Examinations Board's website.

(11) The Board shall grant two types of accreditation based on the extent of compliance by an institution with the set standards —

- (a) interim accreditation for a period of eighteen months; or

(b) full accreditation for a period of five years.

(12) Where an accredited institution does not meet the set standards during subsequent assessment, the Examinations Board may consider the following further action —

- (a) withdrawal of accreditation for a period to be specified by the Examinations Board;
- (b) require the institution to provide a comprehensive compliance plan; or
- (c) withdraw the accreditation certificate, where the institution fails to implement the comprehensive compliance plan submitted under paragraph (b) within the timelines set out therein.

(13) The Examinations Board shall charge the fees set out in the Fifth Schedule for the assessment of accreditation.

(14) Pursuant to rule (2)(e), a trainer shall hold —

- (a) relevant qualifications related to the subject and level or part of the examination in which he or she provides training;
- (b) a qualification that is one level above the qualification for which he or she provides training as prescribed by the relevant authority on qualifications;

(15) A trainer for professional level examinations shall be required to have a professional qualification and an undergraduate degree.

(16) A trainer for specialised courses which the Examinations Board does not offer professional qualifications shall be required to hold a relevant undergraduate degree in the area of specialization.

(17) Trainers—

- (a) shall be registered with the relevant professional bodies governing their field of specialisation and be in good standing; or
- (b) shall be required to undertake relevant courses as may be determined by the Examinations Board from time to time, where a relevant professional body is not in place; and
- (c) shall undertake a course on pedagogy and andragogy every year as determined by the Examinations Board in consultation with the relevant professional or academic institutions;
- (d) shall undergo refresher courses on emerging issues at least once a year or as determined by the Examinations Board in consultation with the relevant professional or academic institutions.

PART IV— TRANSITIONAL PROVISIONS

43. (1) All continuing students of the Examinations Board before the commencement of these Examinations Rules shall be deemed to be bona fide students for purpose of these Rules.

(2) Any certificate of qualifications issued by the Examinations Board prior to the commencement of these Rules shall be deemed to have been issued under these Rules.

(3) All decisions made relating to disciplinary issues and pending disciplinary matters before the Examinations Board shall be considered as valid upon commencement of these Rules.

(4) The Oath of Secrecy shall become effective upon commencement of these Rules.

(5) All institutions accredited by the Examinations Board shall retain their accreditation status upon commencement of these Rules for the unexpired period.

(6) All exemptions granted by the Examinations Board at the commencement of these Rules shall be valid.

(7) Any action or decision on examinations taken by the Examinations Board having effect before the commencement of these Rules, shall be deemed to have been done by the Examinations Board under these Rules.

FIRST SCHEDULE (r 6(1))

PASTE YOUR COLOUR
PASSPORT SIZE
PHOTOGRAPH
HERE

(FOR
REGISTRATION
ONLY)

REGISTRATION/EXEMPTION/EXAMINATION BOOKING

(APPLICANTS USING e-kasneb SHOULD USE THE ONLINE FORM)

PART A: PERSONAL DETAILS (MANDATORY)

(a) Name (CAPITAL LETTERS)

Write your name as it appears on the National Identity card/Passport/Birth certificate

(kasneb qualification)

.....

(kasneb Registration number)

.....

(b) Gender

MALE FEMALE

Attach a copy of National Identity card/Passport/Birth certificate if applying for registration as a new student. In case of change of name, attach the relevant documents.

TRANSGENDER

(c) Nationality

(d) ID/Passport No.

(e) Date of birth

Day.....Month.....Year.....

(f) County/District/province of Birth.....

(g) County of Residence.....

(h) Contacts: Email

(i) Cellphone.....

P.O. Box _____ Code _____ Town/City _____

Country _____

PART B: REGISTRATION (FOR NEW STUDENTS ONLY)

(a) Indicate the qualification you wish to register for

PART C: EXEMPTION

- (a) I wish to apply for exemption in the following paper(s):
- (b) Have you been a registered student of kasneb before? Yes No If yes, please indicate previous Registration No(s)

(c) Highest level of education (High school/Degree/Masters/PhD/Professional)

(d) (Attach certified copies of certificates including for high school)

(e) How did you learn about kasneb? Career Talks Media

Student Parent Others _____

(Specify)

Section/ Level

Paper Code

Title of Paper

Fee (Ksh.)

PART D: EXAMINATION BOOKING

Examination sitting

Preferred examination center in order of preference

1	2	3
---	---	---

Section/level Month Year

PART E: ANNUAL RENEWAL/REACTIVATION

For period from 1 July _____ to 30 June _____

(Reactivation fee is payable by students who have not paid their annual renewal fee for three or more years)

PART F: PAYMENT DETAILS SUMMARY

Fee (Ksh)
Registration
Exemption
Examination booking
Annual renewal
Reactivation
Total

I enclose cheque/money order/Mobile money/bank deposit slip No. _____ for Ksh. Please note that if payment is made at the bank, this application form (duly completed) together with copies of identification documents and certificates shall be retained by the bank.

PART I: Declaration by the Applicant

Total.....

.....

(b) State specific reasons in support of your application for exemption: _____

(Attach certified copies of transcripts and certificates)

PART G: Name of training institution that you are attending, plan to attend or whether private student _____

PART H: Indicate the nature of any disability which KASNEB should be aware of _____

NCPWD Registration No. _____

I hereby declare that to the best of my knowledge all the information I have provided on this form and all supporting documents are true and correct and I agree to abide by the Examination Rules and Code of Conduct and Ethics for kasneb students.

Signature _____ Date _____

(Notes on certification of documents, guide to examinations and the code of conduct and ethics for kasneb students are available on the kasneb website)

SECOND SCHEDULE (r.23)
OATH OF SECRECY ON EXAMINATIONS

I,, having been engaged by the Examinations Board on examination related duties as (tick as appropriate)

- | | | |
|--------|----------------------------------|--------------------------|
| (i) | Board Member | <input type="checkbox"/> |
| (ii) | Member of staff | <input type="checkbox"/> |
| (iii) | Examination setter | <input type="checkbox"/> |
| (iv) | Examination marker | <input type="checkbox"/> |
| (v) | Moderator | <input type="checkbox"/> |
| (vi) | Chief Examiner | <input type="checkbox"/> |
| (vii) | Chief invigilator or invigilator | <input type="checkbox"/> |
| (viii) | Checker | <input type="checkbox"/> |
| (ix) | Other agent (specify) _____ | |

do solemnly swear that:

1. I will faithfully, truly and to the best of my judgement, skill, and ability, execute and perform the duties required of me by the Examinations Board.

2. I will not disclose, communicate or convey or allow to be disclosed, communicated, or conveyed directly or indirectly to any person, any confidential information on examinations of the Examinations Board, or any such related information of a confidential nature, whatsoever obtained by me or in or about the performance of my duties or by virtue of my position to the Examinations Board.

3. I will not allow any unauthorized person or persons to inspect or otherwise have access to any examination material of a confidential nature over which I have control.

4. Whatever I see or hear or that is confided to me in my official capacity as a staff or agent of the Examinations Board in relation to examinations or other related matters that is of a confidential nature shall be kept secret and confidential unless revelation is necessary in the performance of my duty to the Examinations Board.

5. I shall disclose immediately or as soon as is reasonably possible to the Examinations Board or its agents any information that comes to my attention, whether in my official capacity or not, that may pose, or has occasioned a threat to the security and confidentiality of the examinations or examinations material of the Examinations Board.

Dated this _____ day of _____, 20 ____.

PRINT NAME

SIGNATURE

WITNESS (PRINT NAME)

WITNESS SIGNATURE

THIRD SCHEDULE (r. 36(2))
REMARKING APPEAL FORM

Instructions to students

1. This form should be completed by students who wish to appeal for remarking of their examination paper(s). The form should be received by Kasneb within fourteen days after the date of release of the examination results. This date is indicated in the examination result notification. Students paying through the banks or other agents should personally send the forms attaching copies of deposit slips to Kasneb so as to be received within the stated deadline. Appeal forms received after the stated deadline will not be considered.

2. Students are ADVISED not to make the appeal decision in a rush and to note that no extraneous circumstances will be considered during the remarking.

3. The outcome of the appeal will be communicated to the student through the contact information provided on the form within four weeks of the appeal. Kasneb will NOT enter into any further correspondence with the student on the appeal.

4. Your name should NOT appear anywhere on this form.

5. The form should be delivered in person or sent by post. Email and other electronic media shall only be used where proof of payment is attached.

6. A remarking fee shall be charged at KSh.5,000.00 (US\$50) per paper for technician and diploma level examinations and KSh.7,500.00 (US\$75) per paper for professional level examinations.

7. You will be required to commit yourself to accept the outcome of the remarking as final.

8. You should attach a copy of the receipt, bank deposit slip or mobile money transactions details for the remarking fee.

A. STUDENT INFORMATION

Kasneb registration number.....Identity card/Passport No.....

Tel: No.....Email.....

Name of examination.....Level/Part and Section.....

Examination paper(s) appealed for remarking.....

.....

.....

Examination sitting.....Examination centre.....

B. REASON(S) FOR REMARKING APPEAL.....

.....

.....

C. DECLARATION BY STUDENT

I hereby declare that:

- (i) I shall maintain the confidentiality of this appeal.

(ii) I shall accept the results of the remarking as FINAL.

Signature.....Date.....

FOR OFFICE USE ONLY

Remarking Appeal Form received on.....Receipt/Mobile money transactions
details/bank deposit slip No.....

Name.....Signature.....Date.....

FOURTH SCHEDULE

(r.42 (1))

APPLICATION FORM FOR ACCREDITATION OF TRAINING INSTITUTIONS

(Universities, University colleges and campuses to complete form KAS/FM/ACC/002)

In order to enable Kasneb evaluate your institution for purposes of accreditation, you are required to complete this application form and submit it together with all supporting documents to:

The Secretary and Chief Executive

Kasneb

P.O Box 41362-00100 NAIROBI

All the information provided in this form will be treated with confidentiality.

Please read the guidelines for accreditation carefully before completing this form.

A. GENERAL INFORMATION

1. Name of institution:
2. Physical location: Country.....County.....Town/city.....
Street.....Building.....
3. Contact address:
 - (a) Postal address: P.O. Box.....Code...City/Town:.....
Country.....
 - (b) Telephone.....Fax:.....
 - (c) Email.....Website.....
4. Campuses or branches (indicate physical location, address, name and telephone no. of contact person)

B. REGISTRATION PARTICULARS

1. Type of entity (tick as appropriate):
 - (a) Government institution: *(polytechnic, technical college)*
 - (b) Limited company
 - (c) Partnership
 - (d) Sole proprietorship
 - (e) Church sponsored
 - (f) Other (please specify)
2. Ministry under which institution is registered and date of registration

(Attach a copy of registration certificate)

3. Date(s) of registration/approval with the Local Authority and/or other regulatory authorities (*attach a copy of each registration certificate or other evidence*).

.....

.....

4. Names of directors/partners/owner (*if a non-governmental institution*)

.....

.....

C. INSTITUTIONAL ADMINISTRATION AND GOVERNANCE

1. (a) Indicate below the name of Head of the institution together with his/her academic and professional qualifications as relevant:

.....

.....

(b) Is the Head of the institution available on a full-time basis for the management of the institution?

YES

NO

(c) Is there a system to periodically evaluate the performance of the Head of the institution?

YES

NO

If yes, briefly explain the system and the parties involved in the evaluation.

.....

2. (a) Does the institution have a documented organisational structure?

YES (*attach copy*)

NO

(b) Are the roles, authority and responsibilities of various officers in the chain of command clearly defined, documented and communicated to the relevant officers?

YES

NO

If yes, briefly explain how this has been achieved.

.....

(c) Is the decision-making process clearly understood by all the parties involved?

YES

NO

3. Comment on the independence of the management to make decisions regarding the operational affairs of the institute.

.....

4. (a) Indicate whether the institution has policies to address the following issues:

(i) Recruitment, appraisal, promotion and dismissal of:

	YES	NO
<input type="checkbox"/> Management	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Staff	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Trainers	<input type="checkbox"/>	<input type="checkbox"/>

(ii) Non-discrimination on the basis of race, religion, culture, national origin, sex or age .YES NO

(iii) Involvement of the following in decision-making in areas in which they have a significant and direct interest touching on their welfare:

	YES	NO
Staff Trainers	<input type="checkbox"/>	<input type="checkbox"/>
Students	<input type="checkbox"/>	<input type="checkbox"/>

(b) Indicate any other significant institutional policies inexistence and of relevance to accreditation.

.....
 (c) Are the policies in 4(a) and (b) above documented and communicated to the parties concerned? YES NO

5. Briefly describe the communication channels that exist between the institution and:

(a) Management:

.....

(b) Staff:

.....

.....

(c) Trainers:

.....

(d) Students:

.....

6. (a) Indicate the following details regarding the administrative staff that provide services to Kasneb students:

<i>Division/department</i>	<i>Number of staff</i>	<i>Highest qualification</i>	<i>Lowest qualification</i>

(b) Comment on staff turn-over in the institution within the last 12 months.

.....

7. Does the institution have off-site/satellite campuses or branches? YES NO

If yes, proceed (b).

(b) Are the authority and responsibility relationships between the main institution and independent campuses/branches documented and clearly delineated?

YES NO

8. Does the institution have codes of ethics to govern the conduct of:

	YES	NO
(i) Management?	<input type="checkbox"/>	<input type="checkbox"/>
(ii) Staff?	<input type="checkbox"/>	<input type="checkbox"/>
(iii) Trainers?	<input type="checkbox"/>	<input type="checkbox"/>
(iv) Students?	<input type="checkbox"/>	<input type="checkbox"/>
(v) Other parties? (Specify).....		

9. Is there an internal quality assurance system in place to ensure continuous evaluation and improvement of institutional policies, processes and procedures?

YES NO

If yes, briefly explain the system:

.....

.....

.....

10. Financial stability:

(a) Are financial statements audited by external auditors or otherwise independently verified? YES NO

If yes, please explain.

.....

(b) Has the institution maintained in its records the financial statements for the last three years, or since registration if the period is shorter?

YES NO

(c) Comment on the financial stability of the institution with regard to:

(i) Adequacy of working capital.

.....

.....

(ii) Financial performance trends over the past three years or from date of Registration if the period is shorter.

.....

.....

 (iii) The strength of the capital structure with regard to providing reasonable assurance of the institution's long-term financial stability.

.....

 (d) List some of the key internal controls in place to safeguard the institution's finances.

.....
 [Note: Kasneb reserves the right to inspect the institution's financial statements for purposes of confirming the information provided above. However, Kasneb will not be held responsible for the accuracy and authenticity of the financial statements and the liability which may arise therefrom].

11. Institutional integrity:

(a) Has the institution been investigated by Kasneb or other institutions or law enforcement agencies concerning any cases of examination irregularities within the last three years?

YES

NO

If yes, indicate the measures undertaken by the institution to prevent recurrence of such irregularities.

(b) Are there mechanisms and controls to ensure all monies collected by the Institution from students for remission to Kasneb are properly accounted for and remitted on time?

YES

NO

If yes, please explain.

.....
 Note: A list indicating the names, designations and qualifications of key management staff should be attached.

TRAINERS

1. Provide the following information relating to the trainers of KASNEB courses in the institution:

ns (DCNSA).														
Certificates in Accounting and Management Skills (CAMS).	Level I													
	- Level II													
Vocational Certificate in Entrepreneurship and Innovation (VCEI).	- Level I													
	- Level II													
Vocational Certificate in Graphic Design (VCGD).	Level I (Basic)													
	Level II (Core Units)													
Vocational Certificate in Information and Cyber Security (VCICS).	- Level I													
	- Level II													
Vocational Certificate in Blockchain technology (VCBCT).	- Level I													
	- Level II													
Certified Forensic Fraud Examiner (CFFE).														

(Attach a list showing the names, qualifications, subjects taught and nature of contract for each trainer of KASNEB courses. The curriculum vitae and certified copies of relevant certificates for each trainer MUST also be attached.

1. Does the college run Distance Learning Programmes for kasneb courses? YES
NO

If YES, indicate the kasneb course(s) involved and approximate number of students in

2. Do trainers prepare workplans showing programme for syllabus coverage in the semester?

YES NO

If yes, are the workplans reviewed, approved by management and updated as appropriate?

YES NO

3. (a) Are trainers regularly evaluated by students?

YES (attach copy of evaluation form) NO

If yes, briefly explain below the mode of evaluation and proceed to 4(b) and (c).

(b) Is proper and timely feedback provided to trainers on the evaluation results?

YES NO

If yes, briefly explain how this is achieved.

(c) Comment on the general effectiveness of the trainers' evaluation system.

4. (a) Is there a system for trainers to periodically evaluate students' performance and progress?

YES NO

If yes, briefly explain and proceed to parts 5(b), (c) and (d).

(b) Are continuous assessment tests (CATs) and assignments compulsory for all students? YES NO

If yes, how is this enforced?

CATs: _ ASSIGNMENTS:

(c) Does the institution maintain a record of students' performance? YES NO

If yes, for how long?

(d) Are follow-ups made on students' performance to ensure continuous improvement?

YES NO

If yes, briefly explain how this is done.

5. Does the management hold meetings with trainers to discuss issues of common interest? YES NO

If yes, indicate the frequency of meetings per year.

6. (a) Comment on whether the institution has budget allocation in relation to capacity building for trainers?.....

(c) Comment on your institution's strategies to attract and retain qualified and competent trainers.

(d) Comment on the turnover of trainers in the institution within the last twelve months.

7. To be filled by institutions offering or intending to offer training for:

(a) CPA, ATD and CAMS examinations.

International Education Standard (IES) 3 - Professional Skills and General Education requires accountancy education programmes to impart, among other skills, personal, interpersonal, communication, presentation and reporting skills (refer to the guidelines on accreditation of training institutions).

IES 4 – Professional values, ethics and attitudes requires the presentation of professional values, ethics and attitudes to students be enhanced through the use of participative approaches (refer to the guidelines on accreditation of training institutions).

(b) Other subjects examinable by the Examinations Board [CFFE, CS, CIFA CCP CISSE, DDMA and DCNSA, VCBT, VCEI,]

Comment on whether the training programmes in your institution comply with the requirements of IES 3 and IES 4.

.....

D. PHYSICAL AND TECHNOLOGICAL RESOURCES

1. Are the premises/buildings owned or rented/leased? (*Attach evidence.*)

.....

2. Are the physical and technological resources within the premises owned or rented/leased? (Specify where partially owned or rented/leased).

.....

3. Indicate the following:

(a) Classrooms/lecture theatres

Professional examinations	Number of classrooms/lecture theatres allocated (including common facilities)	Estimated seating space in square metres	Seating capacity		
			Largest class	Smallest class	Total capacity
Certified Public Accountants (CPA)					
Certified Secretaries (CS)					
Certified Information Systems Solutions Experts (CISSE)					
Certified Investment and Finance Analyst (CIFA)					
Certified Credit Professionals (CCP)					

<i>Professional examinations</i>	<i>Number of classrooms/lecture theatres allocated (including common facilities)</i>	<i>Estimated seating space in square metres</i>	<i>Seating capacity</i>		
			<i>Largest class</i>	<i>Smallest class</i>	<i>Total capacity</i>
Certified Forensic Fraud Examiner (CFFE)					
Diploma examinations					
Accounting Technician Diploma (ATD)					
Diploma in Data Management and Analytics (DDMA)					
Diploma in Computer Networks and Systems Administrations (DCNSA)					
Certificate examinations					
Certificates in Accounting and Management Skills (CAMS)					
Vocational Certificate in Entrepreneurship and Innovation (VCEI)					
Vocational Certificate in Graphic Design (VCGD)					
Vocational Certificate in Information and Cyber Security (VCICS)					
Vocational Certificate in Blockchain technology (VCBCT)					

Comment on the source and adequacy of lighting and ventilation in the classrooms/lecture theatres.

(a) Staff common/consultation room(s):

(i) Number of staff common/consultation rooms

(ii) Combined seating capacity

(iii) Source of lighting and ventilation

(b) Library and books/reference materials including subscription to e-journals available to Kasneb students.

(iv) Number of libraries (specify if digital libraries)

(v) Combined seating capacity

(vi) Source of lighting and ventilation

	Accounting, Auditing, Taxation and	Finance Related areas	Economics Related areas	Management, Entrepreneurship and related areas	Law and	ICT and	Credit Management and related areas	Other areas	Total
								(specify)	
Estimated number of books									
Estimated total value of books (KSh.)									
Number of books from the Kasneb recommended Reading list									

(vii) Estimated total number of books and reference materials categorised into the main subject areas; as follows:

(c) For institutions offering or intending to offer Kasneb ICT courses, the following additional details should be provided:

(viii) Computer laboratories

<i>Computer Laboratories</i>	<i>Seating capacity</i>	<i>Number of Computers and Laptops available for training</i>	<i>Number of computers with network adapter cards and peripherals</i>	<i>Total space (in square metres)</i>
1.				
2.				
3.				
4.				
5.				

(ix) Specifications of the computers:

<i>Number of Computers</i>	<i>Processor type</i>	<i>Processor speed</i>	<i>RAM Capacity</i>	<i>Hard disk capacity</i>

(x) Other ICT accessories available in the computer laboratories:

<i>Item/accessory</i>	<i>Number of accessories in working condition</i>
Printers	
Scanners	
Routers	
Bridges	
Computer toolkits	
Power back-up facilities	

(xi) Local Area Network (LAN)

<i>Type of items connected to the LAN</i>	<i>Number</i>
Computers	
Printers	
Scanners	
Modems	
Switches	
Terminating tools	

- (xii) Do you have internet facilities for students pursuing Kasneb ICT courses? YES
NO

If yes, how many computers are connected to the internet?
.....

- (xiii) Academic software as indicated in the table below, available in your institution and whether they are updated to meet the market trend:

No.	Academic software	Type of software available
1.	Operating system/s	
2.	Word processor	
3.	Spreadsheets	
4.	Database Packages	
5.	Presentation Packages	
6.	Desktop Publishing Packages	
7.	Structured Programming Languages	
8.	Object Oriented Programming Languages	
9.	Internet Programming Languages	
10.	Web Server	
11.	Firewall	
12.	Antivirus	
13.	Mail Server	
14.	Others(please specify)	

4. Buildings and other constructions:

- (a) Are buildings and similar structures constructed and maintained in accordance with:

- | | YES | NO |
|--|--------------------------|--------------------------|
| (i) The Building Code | <input type="checkbox"/> | <input type="checkbox"/> |
| (ii) Occupational Safety and Health Act | <input type="checkbox"/> | <input type="checkbox"/> |
| (iii) Other relevant regulations, if applicable (Please specify) | | |

Comment on the following in relation to the buildings and other constructions:

(iv) Accessibility including for persons with disabilities.

.....

(v) Safety including fire safety.

.....

(vi) Security.

.....

(vii) Conduciveness for use.

.....

(viii) Conveniences for persons of different gender.

.....

5. Comment on the appropriateness of the institution's location in relation to conduciveness of the learning environment.

.....

.....

6. Can a trainer be able to interact with and physically reach all students in the classroom with ease?

YES NO

7. Can all students in the classroom clearly see and hear the trainer and also see without strain any writings on the blackboard/whiteboard/screen?

YES NO

8. Does the institution undertake planning for physical and technological resources?

YES NO

If yes, please indicate how this is achieved in case of owned, leased or rented building?

.....

9. Indicate any on-going or planned capital projects to be undertaken within the next Three years considering the nature of ownership of the building. _____

D. STUDENT AFFAIRS AND SUPPORT SERVICES

1. Indicate whether the following services are provided to students.

	YES	NO
(a) Academic and career advisory services	<input type="checkbox"/>	<input type="checkbox"/>
(b) Handling of students' complaints	<input type="checkbox"/>	<input type="checkbox"/>
(c) Guidance and counselling services	<input type="checkbox"/>	<input type="checkbox"/>
(d) HIV/AIDS awareness	<input type="checkbox"/>	<input type="checkbox"/>

2. Does the institution encourage and support democratic student leadership initiatives? YES NO

If yes, please explain how this has been achieved.

3. Does the institution run an orientation programme for new students? YES
NO

If yes, please explain how this is done.

4. Are students provided with an opportunity to evaluate the performance of management, trainers and staff?

{Attach a sample of the evaluation form(s)} YES NO

If yes, state frequency

E. Oath

I declare that, to the best of my knowledge and belief, the information provided on this form is true and correct before a commissioner of oath.

Name of Vice Chancellor/ College Principal / Principal/Director:

.....
Signature:

.....
Date and rubber stamp

FIFTH SCHEDULE (r.42(13))
ACCREDITATION FEE

<i>S/No.</i>	<i>Type of Accreditation</i>	<i>Fee Payable (Kenya Shillings)</i>
1.	Interim Accreditation (Eighteen months)	10,000.00
2.	Full Accreditation (Five years)	40,000.00
3.	Renewal of accreditation (Five years)	30,000.00
4.	Appeal lodgment fee	5,000.00
5.	Annual assessment fees	2,000.00

*Chief Executive Officer,
Examinations Board.*

*Chairperson,
Examinations Board.*

LEGAL NOTICE NO. 153

THE ACCOUNTANTS ACT

(No. 15 of 2008)

THE ACCOUNTANTS REGULATIONS, 2022

ARRANGEMENT OF REGULATIONS

PART I – PRELIMINARY

- 1.! Citation
- 2.! Interpretation.
- 3.! Objects and purpose.

PART II – MEMBERSHIP

- 4.! Application for Registration.
- 5.! Rights of an Associate Member.
- 6.! Rights of a trainee accountant.
- 7.! Standards of Professional Practice.
- 8.! Professional Misconduct.
- 9.! Practising as an Accountant.
- 10.! Application for Practising Certificate.
- 11.! Issue of Practising Certificate.
- 12.! Issue of Practising License.

13. Application for Registration.

14. Register.

PART III: ELECTIONS OF THE INSTITUTE

15. Elections.

SCHEDULES

First Schedule: Standards of Professional Practice

Second Schedule: Application Forms

Third Schedule: Fees

Fourth Schedule: Criteria for Issuance of Practising Certificates

Fifth Schedule: Elections

FIFTH SCHEDULE (r.42(13))
ACCREDITATION FEE

S/No.	Type of Accreditation	Fee Payable (Kenya Shillings)
1.	Interim Accreditation (Eighteen months)	10,000.00
2.	Full Accreditation (Five years)	40,000.00
3.	Renewal of accreditation (Five years)	30,000.00
4.	Appeal lodgment fee	5,000.00
5.	Annual assessment fees	2,000.00

Chief Executive Officer,
Examinations Board.

Chairperson,
Examinations Board.

LEGAL NOTICE NO. 153

THE ACCOUNTANTS ACT

(No. 15 of 2008)

THE ACCOUNTANTS REGULATIONS, 2022


ARRANGEMENT OF REGULATIONS

PART I – PRELIMINARY

- 1.1 Citation
- 2.1 Interpretation.
- 3.1 Objects and purpose.

PART II – MEMBERSHIP

- 4.1 Application for Registration.
- 5.1 Rights of an Associate Member.
- 6.1 Rights of a trainee accountant.
- 7.1 Standards of Professional Practice.
- 8.1 Professional Misconduct.
- 9.1 Practising as an Accountant.
- 10.1 Application for Practising Certificate.
- 11.1 Issue of Practising Certificate.
- 12.1 Issue of Practising License.

 THE NATIONAL ASSEMBLY PAPERS LAYED	
DATE: 04 OCT 2022	
DAY:	
Tabled BY:	
Clerk of the Table:	

13. Application for Registration.

14. Register.

PART III: ELECTIONS OF THE INSTITUTE

15. Elections.

SCHEDULES

First Schedule: Standards of Professional Practice

Second Schedule: Application Forms

Third Schedule: Fees

Fourth Schedule: Criteria for Issuance of Practising Certificates

Fifth Schedule: Elections

THE ACCOUNTANTS REGULATIONS, 2022

IN EXERCISE of the powers conferred by section 46 of the Accountants Act, 2008 the Cabinet Secretary for the National Treasury and Planning makes the following Regulations —

THE ACCOUNTANTS REGULATIONS, 2022

PART I – PRELIMINARY

4. These Regulations may be cited as the Accountants Regulations, 2022. Citation.

5. In these Regulations, unless the context otherwise requires— Interpretation.

“Act” means the Accountants Act, 2008;

“campaign forum” means a physical or virtual public meeting place for open discussion between candidates for Council positions with members prior to a Council election;

“committees” includes subcommittees, workgroups, work streams, steering committees or branch executive committees;

“Council” has the meaning assigned to it under section 2 of the Act;

“continuous professional development program” means the continuous maintenance, development and enhancement of the professional and personal skills, which accountants will require for the execution of professional and technical duties throughout their working lives;

“Disciplinary Committee” has the meaning assigned to it under section 2 of the Act;

“firm” has the meaning assigned to it under section 2 of the Act;

“gifts” means a present, donation, contribution, presentation, charity, award, favour, settlement, informal freebie, perks or handouts in cash or otherwise;

“Institute” has the meaning assigned to it, under section 2 of the Act;

“member” means a person who is registered with the Institute in accordance with sections 4 and 24 of the Act;

“member in good standing,” means a member of the Institute who has attained the requirements of the Institute’s continuous professional development program, has paid up the fees and subscriptions and has no pending disciplinary case before the disciplinary committee;

“publicise” has the meaning assigned to it under section 2 of the Public Finance Management Act, 2012;

“publish” has the meaning assigned to it under section 2 of the Public Finance Management Act, 2012;

“public interest entities” means institutions including banks, insurance companies, savings and credit organizations which are

audited by professional accountancy firms and are subject to a high level of scrutiny than private institutions;

"Registration Committee" means the Registration and Quality Assurance Committee established under section 13 of the Act;

"retired member" means practising members aged over sixty years or sixty-five years for members registered with the Council on Persons with Disabilities;

"Secretary to the Council" means the Secretary appointed under section 12 of the Act; and

"trainee accountant" has the meaning assigned to it under section 2 of the Act.

6. The objects and purpose of these Regulations shall be to provide for means of administering the Act by the Cabinet Secretary with respect to —

- (a) matters affecting the operations of the Institute and practice by members of the Institute; and
- (b) the administration and management of the Examinations Board.

PART II: MEMBERSHIP

4. (1) Each member shall pay the applicable registration and subscription fees set out in the Third Schedule.

Application for
Registration.

(2) The Institute shall issue a notice for annual subscription not later than the first day of October each year.

(3) A member shall pay to the Institute the annual subscription fee for the ensuing year on or before the thirty-first day of December of the preceding year.

(4) Any firm offering practical work experience for associate members or trainee accountants for a period of two years shall be entitled to a rebate of up to twenty percent of the firm's annual license fees set out in the Third Schedule.

(5) A member shall pay additional subscription on changing his subscription category in accordance with the rates set out in the Second Schedule.

(6) Where a person is registered after the last day of June in any year, he shall pay one half of the subscription applicable in that year.

5. (1) An associate member pursuant to section 4(4) of the Act has the right to —

Rights of an
Associate
Member.

- (a) be recognized locally and internationally;
- (b) participate in continuous professional development program;
- (c) be registered as a full member after fulfilling necessary requirements under the Act and these Regulations;
- (d) participate in Annual General Meetings and Special General Meetings with limited voting rights subject to approval by the Council;

- (e) where necessary, access relevant accountancy information;
- (f) where necessary, be provided with practical experience, coaching and mentorship programmes; and
- (g) access any other right as may be recommended by the Council for approval by the Cabinet Secretary.

(2) Any member under this category shall graduate to the next category within a period of five years after which such member shall forfeit the rights in sub-regulation (1).

(3) Notwithstanding sub-regulation (2), where an associate member had worked for a shorter period in the provision of professional accountancy services, such a period shall be considered when such a member resumes.

6. Pursuant to section 5 (2) of the Act, a trainee accountant shall remain under the register of the Institute while pursuing a professional accountancy course administered by the Examinations Board, for a period not exceeding nine years.

Rights of a trainee accountant.

7. (1) Pursuant to section 9(4) of the Act, the Cabinet Secretary shall approve the rules, standards of professional practice, by-laws and guidelines to govern matters affecting the operation and practice by members of the Institute based on the criteria set out in the First Schedule.

Standards of Professional Practice.

(2) The Council may recommend changes to the First Schedule to the Cabinet Secretary for approval and gazette.

8. Further to section 30(1)(s) of the Act, a member of the Institute shall be guilty of professional misconduct, if such member fails to —

Professional Misconduct.

- (a) comply with the relevant laws and regulations on —
 - (i) prevention of fraud, corruption, bribery;
 - (ii) violations relating to securities and forex trading;
 - (iii) banking crimes and other fraud related to financial products and services;
 - (iv) data protection related crimes;
- (b) comply with the Institute's standards prohibiting falsification of books of accounts or misstatements;
- (c) observe the provisions of section 42 of the Act; and
- (d) comply with any other written law in Kenya.

9. Pursuant to sections 2 and 19(1)(d) of the Act, a person practises as an accountant for the purposes of the Act if, in consideration of remuneration or other benefits received or to be received, and whether by himself or in partnership with any other person, such person engages in the practice of —

Practising as an Accountant.

- (a) payroll services;

- (b) financial reporting and analysis;
- (c) accountancy investigations;
- (d) executorship and trusteeship;
- (e) insolvency or receivership;
- (f) attestation of documents related to the practice of accountancy; and
- (g) business modelling.

10. (1) Pursuant to section 20(2) of the Act, a person wishing to obtain a practising certificate shall apply to the Registration Committee in the form set out in the Second Schedule and such application shall be accompanied by the fees set out in the Third Schedule.

Application for
Practising
Certificate

(2) The Council may recommend changes to the Second Schedule and the Third Schedule to the Cabinet Secretary for approval and gazettelement.

11.(1) Pursuant to section 21(1)(b) of the Act, a person applying for a practising certificate shall do so in the form set out in the Second Schedule and shall have received instruction of the nature and for a period set out in the Fourth Schedule.

Issue of Practising
Certificate.

(2) The Council may recommend changes to the Fourth Schedule to the Cabinet Secretary for approval and gazettelement.

12.(1) Pursuant to section 22(1) of the Act, the holder of a practising certificate who intends to practise shall apply as a firm, whether as a sole practitioner or a partnership, to the Registration Committee for an annual licence in the form set out in the Second Schedule.

Issue of Practising
Licence.

(2) Pursuant to section 22(2)(b) of the Act, where an application is made by a person under sub regulation (1), the Registration Committee shall issue him with an annual licence if it is satisfied that the person has attained the threshold provided under the Second Schedule.

(3) Pursuant to section 22(3) of the Act, no person shall be issued with an annual licence unless he has undertaken a quality assurance review as provided for in the Second Schedule within the past three years and attained the threshold set by the Registration Committee or in the case of public interest entities, no person shall be issued with an annual licence unless he has undertaken a quality assurance review as provided for in the Second Schedule within the past one year.

(4) The Council may recommend changes to the Second Schedule to the Cabinet Secretary for approval and gazettelement.

13.(1) Pursuant to section 24(2) of the Act, a person wishing to be registered as an accountant shall apply to the Registration Committee in the form set out in Second Schedule and such application shall be accompanied by the fees set out in the Third Schedule.

Application for
Registration.

(2) The Council may recommend changes to the Third Schedule to the Cabinet Secretary for approval and gazettelement.

14. For purposes of section 28 (3)(b) of the Act Register.
- (a) when a written application for access to its registers has been made, the Registration Committee may charge a fee set out in the Sixth Schedule for the provision of the information in accordance with the provisions of the Access to Information Act; and No. 31 of 2016
- (b) the Council may recommend changes to the Sixth Schedule to the Cabinet Secretary for approval and gazettelement.

PART III: ELECTIONS OF THE INSTITUTE

15. (1) For purposes of paragraph 11(2) of the First Schedule of the Act, the procedure for elections or voting shall be as set out in the Fifth Schedule. Elections.

(2) The Council may recommend changes to the Fifth Schedule to the Cabinet Secretary for approval and gazettelement.

FIRST SCHEDULE: STANDARDS OF PROFESSIONAL PRACTICE (r.7, 15)

SN	Description	Criteria
1.	Rules	A. Statutory requirements
2.	Standards of Professional Practice	(a) Be published in the Kenya Gazette;
3.	By-Laws and Guidelines	(b) Aligned to the Constitution , Accountants Act, 2008, International Best practices and any other written law in the Republic of Kenya;
		(c) Be subjected to adequate public Consultations in line with provisions of the Constitution and Statutory Instruments Act, 2013;
		(d) Be publicised in accordance with the provisions of the Public Finance Management Act, 2012;
		(e) The Council of the Institute, Examinations Board, the Registration and Quality Assurance Committee and the Disciplinary Committee shall be responsible for educating the members, other stakeholders and the general public on the provisions of the statutory instrument.
		B. Form and Content
		The Instruments should contain at least —
		(1) PRELIMINARIES
		(a) Statement of the Statutory basis;
		(b) Application of the Code/ scope and applicability of the Code;
		(c) Overriding values and principles of professional practice.
		(2) OVERRIDING VALUES AND PRINCIPLES OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT
		The following overriding principles shall be provided for in the Instruments —

SN	Description	Criteria
		<ul style="list-style-type: none"> (a) Integrity; (b) Objectivity; (c) Professional Competence and due care; (d) Confidentiality; (e) Professional behaviour; (f) Professional Appointment; (g) Conflict of interest; (h) Second opinions; (i) Fees and other types of remuneration; (j) Marketing of professional services; (k) Gifts and hospitality; (l) Custody of client's assets; (m) Independence – audit and review engagements; (n) Independence – other assurance engagements <p>(3) THE STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT</p> <p>The instruments shall prescribe standards of professional practice and ethical conduct to govern the practice and conduct of every member of the Institute, including —</p> <ul style="list-style-type: none"> (a) Requirement for a practicing certificate; (b) Limits of advertising and marketing as may be prescribed in rules; (c) Competence and due care; (d) Professional fees; (e) Fiduciary duty over public funds and other assets; (f) Declaration of conflict of interest; (g) Confidentiality and accountant-client privilege; (h) Fidelity to the law and due process; (i) Professional undertakings; (j) Use of social media; (k) Outside interests; (l) Honesty and integrity; (m) Professional behaviour <p>(4) GUIDANCE ON THE INTERPRETATION OF THE STANDARDS</p> <p>The Instruments should provide guidance on each standard which comprises an explanatory note which articulates the standard, provides its basis and rationale, and explains its scope and applicability in specific contexts.</p>

SECOND SCHEDULE: APPLICATION FORMS (r.4,10,11,12 and 13)

Form A: Application for Registration

THE SECRETARY

REGISTRATION & QUALITY ASSURANCE COMMITTEE

INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA

P.O. BOX 59963-00200

NAIROBI.

A. PERSONAL DETAILS

1. Surname (Mr. Mrs. Miss. Ms. Dr. Prof. CPA. FCPA. -----
----- (Block letters)

Other Names: ----- (Block Letters)

Preferable Postal Address:-----

Telephone No(s) ----- Mobile-----

Email address-----

Current Location: Kenya Overseas

County of Birth: ----- Current County of Residence: -----

Age bracket: 18-30 years 31-40 years 41-50 years 51-60 years
 Above 60 years Nationality: Kenyan East African Others

Which is your highest education level?

Post graduate degree Degree Diploma O-Levels/ Form 4 *Provide a copy of National Identity card (both sides) for Kenyans or a copy of current entry permit and copies of pages 1-5 of passport for non-Kenyans.*Have you previously applied to the Institute for registration? Yes No

If yes, state date(s)-----

2. I, the above named, hereby apply to have my name as stated above entered in the Register of Accountants.

Note: Beginning next year, you will be expected to pay annual subscription as a member of ICPAK as prescribed under the Third Schedule.

Date----- Applicants Signature-----

All particulars set at 4-11 must be completed and the declaration signed.

B. EDUCATIONAL BACKGROUND (FROM O-LEVELS)

Provide copies of all educational certificates which must be certified as true copies of the originals by an advocate of the High Court of Kenya OR present the originals and copies to ICPAK for certification.

School, University or Other Institution	From	To	Examinations Passed		
			Name of Examining Body	Class/Division attained	Degree, Diploma, Certificate awarded

C. PROFESSIONAL ACCOUNTANCY EXAMINATIONS

Provide copies of all parts of the local Examinations Board's CPA examination certificates. Where an applicant has not received a certificate, he/she should provide a copy of the congratulatory letter from the Examinations Board and all the result notification slips. Holders of foreign accountancy qualifications will be required to submit copies of their membership certificates from their foreign institutes and a copy of the letter from the Examinations Board confirming that they have sat and passed the recommended local examination papers. Certification of copies may be done at the Institute's offices (free of charge) upon presentation of the originals.

Name of Examining Body	Registration No.	Sections, Stages, Parts passed	Date passed

D. PRACTICAL TRAINING AND EXPERIENCE IN AN ACCOUNTING, FINANCE AND RELATED FIELDS

Provide details of professional experience/employment record during the last three (3) years starting from present appointment by way of letter(s) from the employer(s) in question. NB: The confirmation(s) should be made on official/business notepaper, should be addressed to the Secretary, Registration and Quality Assurance Committee and should specify the character and professional conduct of applicant.

Name and Address of Organization	From	To	Position Held	Nature of Training & Tasks performed or completed

1. Please indicate your main area(s) of specialization
- a) Practice: Auditing Taxation Financial Consultancy HR Consultancy Other
- b) Commerce and Industry: Banking Finance Insurance Manufacturing Hotel Other service industry
- c) Public Sector: National Government County Government State Corporation Co-operative Other ...
- d) Training: For those in Education or Academia
- e) NGOs
- 8) Please indicate your current employment sector:
- Practice Public Sector Private sector Banking and Finance Manufacturing Hotel
- Nonprofit sector Education and Training Commerce (Retail/Wholesale) Other Service Industry
- 9) Have you ever been convicted on any criminal offence in a court of law? No Yes If yes give details.
- a. Offence for which convicted-----

- b. Date and place of conviction-----
Sentence imposed-----

- 10) Details on contact person (*Contact person may be a spouse, a friend or any other relative who can be contacted on your behalf or who can easily trace you when you are out of reach. You are required to put his/her postal and electronic addresses as well as their telephone contacts.*)
- Name -----
Address-----
Telephone-----

Email-----

Declaration:

I hereby declare that the foregoing statements are true in every respect and that none of the disqualifications listed in section 29 (1) of the Act, apply to me. I acknowledge that any statement contained anywhere in this application which is known by me to be false shall invalidate this application and any decision reached thereon by the Institute. I have read the Accountants Act, 2008. I am aware of the penalties and any amendments thereto as long as my name remains in the Register. I have also read the Institute's Regulations and bylaws and solemnly agree to abide by them.

Date----- Applicants Signature-----

Applications for membership will be received at the Institute's offices at CPA Centre, off Thika Road, subject to compliance with all the requirements outlined above.

FOR OFFICIAL USE ONLY

File No.----- Date received-----
 Receipt No.----- Date-----
 Approved/Rejected Minute No----- Deferred Minute No-----
 Date Notification sent----- Registration No-----
 Gazette Notice No----- R & QAC Convener's Signature---

Form B: Application for Annual License

APPLICATION FOR INCLUSION IN THE LIST OF PRACTITIONERS FOR THE YEAR

This form should be completed by every holder of a practicing certificate who is an Accountant in Practice and wishes to continue as such in the year..... If you do NOT wish to practice in year please complete personal details in SECTION 1 and SECTION 4 ONLY. Completed forms should be returned to the Chairman, Registration & Quality Assurance Committee via P.O. Box 59963-00200 Nairobi or memberservices@icpak.com, on or before 30th November.

SECTION 1 (A): PERSONAL DETAILS

Registration No:
Member Name:
Practising No:
Postal address (current):
Postal Address (permanent):
Physical address:
Email Address (personal):
Email Address (official):
Telephone:
Mobile:
PIN (KRA):
Home County:
Branch

Name & Style of Practise:

.....

Sole Proprietor Partnership

SECTION 1 (B): FIRM DETAILS

I hereby make an application for inclusion in the list of practising members or firms for year and declare that the following are the details of my/our firm:-

Firm Name (Full name as entered on the practising certificate)
Firm's Registration Number:
Date of Registration:
PIN (if different from personal):

(All partnership deeds must be lodged with the Institute)

SECTION 1 (D): OTHER FIRM INFORMATION

1. Total number of staff involved in the provision of accountancy services including the Partners or Partner for sole proprietorship:

- <10
- 11 – 20
- 21 – 30
- 31 – 40
- >50

Please list the names of your staff members if less than 10. If you have more than 10 members of staff, please list the KEY staff per category of practice -

	Name	Professional qualifications	No. of years with the firm	Designation
1.				
2.				
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

2. Annual fees billed by the firm (in KShs)

- <1 Million
- 1-5 Million
- 5 -20 Million
- 20-50 Million
- 50 – 100 Million
- > 100 Million

3. Proportion of Annual fees billed by the firm to total billings (in KShs)

- 0 - 20%
- 21 – 40%

41 – 60%
61 – 80%
81 – 100%

4. Is the Partner(s) in full time or part time practice? Full time Part time

5. If the partners are in part time practice, what is the percentage of time spent providing accountancy services as a percentage of total time spent providing all services?

6. What percentage do the five largest clients of the firm constitute as a proportion of the total accountancy services fees billed by the firm annually?

7. A breakdown of the firm's clients into the various sectors and the number of clients in each of these sectors:

Sector Number of clients in the sector

- a. Banks and Building Societies
- b. Insurance Companies
- c. Listed clients
- d. Savings & Credit Cooperative Organisations
- e. Retirement benefit schemes and pension funds.....
- f. Private Limited Companies
- g. NGOs
- h. State owned entities.....
- i. Others (Please specify).....

8. Has your firm been subjected to Quality Review by ICPAK?

Yes
No

If yes, when was the firm reviewed: Date:

Has the final report been issued to you and if yes, when is the next review due?
.....

If your firm has not been reviewed, please select the quarter when you want your firm to be reviewed in year

January to March
April to June
July to September
October to December

SECTION 2: CONDITIONS FOR RENEWAL OF PRACTISING CERTIFICATES

All applicants for Annual Practising Licenses **MUST** comply with the following requirements. If the answer of any of the affirmations below is NO, please give reasons.

	Yes	No	Comment
1. I have made arrangements for the continuity of the practice in the event of my leaving Kenya, death or incapacity. (Please give full name and address of person/firm responsible in (b) below); a) In the Partnership agreement (please attach a copy of the agreement) b) By entering into agreement with the following firm of practicing Accountants. (Attach copy of the agreement)	<input type="checkbox"/>	<input type="checkbox"/>	
2. I undertake to abide by quality review requirements and agree that my firm be subject to review as per the quality review framework; and provide any information either in soft or hard form that the reviewers will need for the purpose of the review.	<input type="checkbox"/>	<input type="checkbox"/>	
3. I have read and will have regard to the Professional Independence statement detailed in the guide to Professional Ethics issued by the Council of ICPAK (provide a link to the code of ethics for professional accountants)	<input type="checkbox"/>	<input type="checkbox"/>	
4. I acknowledge my duty to the public to ensure that my knowledge and service is maintained after qualification. I therefore accept my responsibility to undertake Continuing Professional Development (CPD)	<input type="checkbox"/>	<input type="checkbox"/>	
5. I will be mindful of my potential liability in respect of claims for breach of professional duty and will obtain adequate Professional Indemnity Insurance. (Attach a copy of the insurance cover)	<input type="checkbox"/>	<input type="checkbox"/>	
6. I shall comply with all the provisions of anti-money laundering and report any suspicious activities to the Institute which is listed as a supervisory body under the POCAMLA 2009.	<input type="checkbox"/>	<input type="checkbox"/>	
7. I shall collect my annual practising license for the year and will always display it at my premises of practice.	<input type="checkbox"/>	<input type="checkbox"/>	

SECTION 3: PRACTISING CATEGORY

1. Select one application category from the list below:
 - (a) Composite (Category- C)
 - (b) Audit & Assurance (Category- A)
 - (c) Taxation and Advisory Services (Category- T)

(d) Management Consulting (Category- M) □2. Are you a member of any other Professional body apart from ICPAK? Yes. No

If yes, state the name professional body and your membership

No.....

What is your membership status?

Active member Retired member De-registered member **SECTION 4: MEMBERS NOT RENEWING PRACTICING LICENSES**

I do not wish to renew my year Annual Practicing License which expires on 31st December,

I hereby advise the Institute to omit my name in the list of Accountants in Practise for year

I am aware that under section 18 (2) of the Accountants Act No. 15 of 2008, if I practice without an Annual Practicing License, I shall be guilty of an offence carrying a fine not exceeding KShs. 500,000.00 or imprisonment for a period not exceeding 3 years or both.

The reason as to why I do not intend to practice in year is; (*Tick where applicable*)Am in full time employment Medical Grounds Am currently out of the country Any other (specify) **DECLARATION**

I hereby solemnly declare that the foregoing information is true to the best of my knowledge. I acknowledge that any statement contained anywhere in this application which is known to be false shall invalidate this application and any decision reached thereon by the Committee. I have read the Accountants Act, and I am aware of the penalties stipulated in connection with the provision of misleading information.

I further commit to fulfil any requirements set by the Institute of Certified Public Accountants of Kenya (ICPAK) relating to Professional Standards, Continuing Professional Development (CPD), Quality Review, Professional Indemnity for Practicing Accountants and any other professional pronouncements that are in force or may be introduced in the future.

SIGNATURE:.....DATE:.....?

SECTION 5: COMPLIANCE CHECK

CPD

No outstanding amount due to ICPAK

No disciplinary issues
 Professional Indemnity
 Anti-Money Laundering

FOR OFFICIAL USE

		Comment
Application No-----	Date Received-----	
Receipt No-----	Date-----	
Annual license No.-----	Date Acknowledged-----	
License Collected/Dispatched -----	License acknowledged-----	
Compliance Manager -----	Date -----	
DPS -----	Date -----	
Data Verification: -----	Date -----	

THIRD SCHEDULE: FEES (r.4, 10 and 13)

A. APPLICATION FOR REGISTRATION (r.13)

CATEGORY	APPLICATION/ SUBSCRIPTION		ENTRANCE FEE		TOTAL	
	Ksh.	USD	Ksh.	USD	Ksh.	USD
Trainee Accountant	N/A	N/A	N/A	N/A	N/A	N/A
Associate Member	3 200.00	30.00	500.00	5.00	3,700.00	35.00
Ordinary Member (Kenyan Resident)	17,200.00	160.00	10,000.00	90.00	27,200.00	250.00
Ordinary Member (Kenyan Non-residents)	17,200.00	160.00	10,000.00	90.00	27,200.00	250.00
Ordinary Member (East Africa Residents)	17,200.00	160.00	10,000.00	90.00	27,200.00	250.00
Ordinary Member (Foreign Non-residents)	29,200.00	270.00	10,000.00	90.00	39,200.00	360.00

B. ANNUAL SUBSCRIPTION (r.4)

CATEGORY	SUBSCRIPTION	
	Kshs.	USD
Trainee Accountant	N/A	N/A
Associate Member	3 200.00	30.00
Ordinary Member (Kenyan Resident)	11,200.00	105.00
Ordinary Member (Kenyan Non-residents)	8,950.00	80.00
Ordinary Member (East African Residents)	11,200.00	105.00
Ordinary Member (Foreign Non-residents)	14,875.00	140.00

C. APPLICATION FOR PRACTISING CERTIFICATE (r.10)

CATEGORIES	NATIONALITY	APPLICATION FEES		ANNUAL SUBSCRIPTION		TOTAL	
		Ksh.	USD	Ksh.	USD	Ksh.	USD
Category "C" - Composite services	Ordinary Member (Kenyan Resident)	10,000.00	90.00	11,200.00	105.00	21, 200.00	195.00
	Ordinary Member (Kenyan Non-residents)	10,000.00	90.00	8,950.00	85.00	18,950.00	175.00
	Ordinary Member (East African Residents)	10,000.00	90.00	11,200.00	105.00	21, 200.00	195.00
	Ordinary Member (Foreign Non-residents)	25,000.00	230.0	14,875	140.00	39, 875.00	370.00
Category "A" - Audit and assurance	Ordinary Member (Kenyan Resident)	7,500.00	70.00	11,200.00	105.00	18,700.00	175.00
	Ordinary Member (Kenyan Non-residents)	7,500.00	70.00	8,950.00	85.00	16,450.00	155.00
	Ordinary Member (East African Residents)	7,500.00	70.00	11,200.00	105.00	18,700.00	175.00
	Ordinary Member (Foreign Non-residents)	15,000.00	140.00	15,000.00	140.00	30,000.00	280.00
Category "T" - Taxation services	Ordinary Member (Kenyan Resident)	5,000.00	50.00	11,200.00	105.00	16,200.00	155.00
	Ordinary Member (Kenyan Non-residents)	5,000.00	50.00	8,950.00	85.00	13,950.00	135.00
	Ordinary Member (East African Residents)	5,000.00	50.00	11,200.00	105.00	16,200.00	155.00

CATEGORIES	NATIONALITY	APPLICATION FEES		ANNUAL SUBSCRIPTION		TOTAL	
		Ksh.	USD	Ksh.	USD	Ksh.	USD
		Ordinary Member (Foreign Non-residents)	15,000.00	140.00	15,000.00	140.00	30,000.00
Category "M"- Accounting controls and consulting	Ordinary Member (Kenyan Resident)	5,000.00	50.00	11,200.00	105.00	16,200.00	155.00
	Ordinary Member (Kenyan Non-residents)	5,000.00	50.00	8,950.00	85.00	13,950.00	135.00
	Ordinary Member (East African Residents)	5,000.00	50.00	11,200.00	105.00	16,200.00	155.00
	Ordinary Member (Foreign Non-residents)	15,000.00	140.00	15,000.00	140.00	30,000.00	280.00

D. APPLICATION FOR ANNUAL LICENSE (r.12)

CATEGORIES	NATIONALITY	KSH.	USD
Category "C" – Composite services	Ordinary Member (Kenyan Resident)	21,200.00	195.00
	Ordinary Member (Kenyan Non-residents)	18,950.00	180.00
	Ordinary Member (East African Residents)	21,200.00	195.00
	Ordinary Member (Foreign Non-residents)	39,875.00	370.00
Category "A" –Audit and assurance	Ordinary Member (Kenyan Resident)	18,700.00	175.00
	Ordinary Member (Kenyan Non-residents)	16,450.00	160.00
	Ordinary Member (East African Residents)	18,700.00	175.00
	Ordinary Member (Foreign Non-residents)	30,000.00	280.00
Category "T" – Taxation services	Ordinary Member (Kenyan Resident)	16,200.00	155.00
	Ordinary Member (Kenyan Non-residents)	13,950.00	135.00
	Ordinary Member (East African Residents)	16,200.00	155.00
	Ordinary Member (Foreign Non-residents)	30,000.00	280.00
Category "M"- Accounting controls and consulting	Ordinary Member (Kenyan Resident)	16,200.00	155.00
	Ordinary Member (Kenyan Non-residents)	13,950.00	130.00
	Ordinary Member (East African Residents)	16,200.00	150.00
	Ordinary Member (Foreign Non-residents)	30,000.00	280.00

A. APPLICATION FOR ANNUAL LICENSE FOR FIRMS (r.12)

Fees based on annual Turnover:				Higher band level for mature practices (turnover greater than KShs. 50M)			
Lower band for small and practitioners (turnover Kshs.0M – Kshs.5M)		Middle band for middle level practitioners (turnover Kshs 5M –Kshs.50M)					
Turnover inMillions	KShs	KShs	KShs	KShs	KShs	KShs	KShs
Below KShs 0.5M	0.5 – 1M	1M- 5M	10M – 30M	30M – 50M	50M – 100M	100M – 200M	200M – 500M
KShs5,000	KShs7,500	KShs10,000	KShs25,000	KShs40,000	KShs 75,000	KShs150,000	KShs 500,000
Firm Fee							
Fees based on Turnover p.a. – Firm registered under Business Names Act				Fees based on Turnover p.a. LLP Firm			
Below KSh 1 Million	Over KSh 1 Million			Below KSh 1 Million		Over KSh 1 Million	
KSh 10,000.00	KSh 20,000.00			N/A		N/A	
KSh 30,000.00	KSh 50,000.00			KSh 30,000.00		KSh 50,000.00	
0.5%	0.5%			0.5%		0.5%	

FOURTH SCHEDULE: CRITERIA FOR ISSUANCE OF PRACTISING CERTIFICATES (r.11)

S/ NO	CATEGORY	NATURE OF INSTRUCTION(S)	PERIOD	OTHER REQUIREMENTS
1.	Composite Practising Certificate - Category "C"	Performing Audit and Assurance, Tax, Accounting Controls and Consulting.	(a) Three (3) years as a member of the Institute in good standing; (b) Five (5) years' full-time experience; (c) Seven (7) years' experience on part time basis.	(a) Has obtained forty (40) CPD hours annually for the last three (3) years in accordance with the Institute's CPD policy; (b) Has attended a minimum of three (3) relevant mandatory trainings in accountancy as determined by the Council within the last one year prior to the application for a license as directed by the Institute; (c) Is in good standing; (d) Foreign nationals should possess valid work permits; (e) undertake an annual ethics training course and exam; (f) be held to a high professional standard in compliance with the Institute Code of Ethics.
2.	Audit and Assurance Practising Certificate - Category "A"	Performing audit and assurance services on a full time basis	(a) Three (3) years as a member of the Institute in good standing; (b) 5 years' full time experience; (c) 7 years' experience on part time basis	(a) Has obtained 40 CPD hours per year, in accordance with ICPAK's CPD Guidelines, in the years prior to the application for a practicing certificate; (b) Has attended a minimum of two (2) relevant mandatory trainings in accountancy as determined by the Council; (c) Foreign nationals should possess valid

S/ NO	CATEGORY	NATURE OF INSTRUCTION(S)	PERIOD	OTHER REQUIREMENTS
				<p>work permits;</p> <p>(d) undertake an annual ethics training course and exam;</p> <p>(e) be held to a high professional standard in compliance with the Institute Code of Ethics.</p>
3.	Tax Practising Certificate – Category “T”	Performing taxation practices	<p>(a) Three (3) years as an ordinary member in good standing;</p> <p>(b) Three (3) years' experience performing taxation full time;</p> <p>(c) Five (5) years experience on part time basis.</p>	<p>(a) Have obtained 40 CPD hours per year, in accordance with ICPAK's CPD Guidelines, in the years prior to the application for a practicing certificate;</p> <p>(b) Has attended two (2) relevant mandatory trainings in accountancy as determined by the Council;</p> <p>(c) A licensed tax agent as envisaged under section 19 and 20 of the Tax Procedures Act 2015 and Tax procedures (Tax Agents) Regulations, 2018;</p> <p>(d) Foreign nationals should possess valid work permits;</p> <p>(e) undertake an annual ethics training course and exam;</p> <p>(f) be held to a high professional standard in compliance with the Institute Code of Ethics.</p>
4.	Accounting, Controls and Consulting Practising	Performing any of the following Accounting services:	(a) Three (3) years as an ordinary member in good standing;	(a) 40 CPD hours per year, in accordance with ICPAK's CPD Guidelines, in the years

S/ NO	CATEGORY	NATURE OF INSTRUCTION(S)	PERIOD	OTHER REQUIREMENTS
	Certificate - Category "M"	(a) Financial Management; (b) Public financial management; (c) Management accounting; (d) Advisory services; and (e) any other services as envisaged under the definition of accountancy services in section 2(1) of the Act.	(b) Three (3) years' experience performing accounting, controls and consulting full time; (c) Five (5) years' experience on part time basis	prior to the application for a practicing certificate; (b) Has attended relevant mandatory trainings in accountancy as determined by the Council; (c) Foreign nationals should possess valid work permits; (d) undertake an annual ethics training course and exam; (e) be held to a high professional standard in compliance with the Institute Code of Ethics.

FIFTH SCHEDULE: ELECTIONS (r.15)

A. Electoral System

1. The procedure for elections or voting shall be by use of an electronic voting system or a manual system in case of failure, approved by Council and operated by the Institute.
2. A voting system may provide mechanisms to carry out any of the steps or processes from the nomination of candidates to the final release of the results of the election and monitored by the election panel.
3. Notwithstanding the paragraph (1), the Council may consider and approve outsourcing of an elections electronic system to conduct the elections in the event the Institute electoral system fails.
4. The outsourcing of the services for an elections electronic system shall be procured by the Secretariat of the Institute, and the Secretariat shall keep the Council updated regularly.

B. Scrutineers Panel

1. At least five months prior to the Annual General Meeting, the Council shall constitute a Scrutineers Panel comprising of four scrutineers one of whom shall be the returning officer, taking to account regional and gender balance.
2. A person may be appointed to the Scrutineers Panel if such a person is a member of the Institute in good standing.
3. The Scrutineers Panel shall be responsible for the authenticity, validity and integrity of the voters' register and shall have oversight over the electoral medium and electoral process.

4. The Returning Officer shall have super rights to the electoral system and will be in charge and responsible for any changes in the electoral system, and will update the Council on such changes.
5. A candidate, immediate family members of a candidate and their agents shall not be eligible to become scrutineers.
6. For the purposes of sub-paragraph (5), the term "immediate family" includes a spouse, child, grandchild, parent, grandparent, brother, sister, uncle, aunt, first cousin or adopted child and the child of his or her brother or sister or of his or her adopted child, and such relations of the half-blood, or such child of such relations of the half-blood, as well as of the whole-blood.
7. The Secretary to the Council, his or her nominee in writing, shall be an ex-officio member of the Scrutineer's Panel.
8. The election scrutineers shall be in charge of the election process without interference, with the Secretary being responsible for administrative matters only.
9. The Returning Officer and any two of the scrutineers shall form a quorum.
10. The Returning Officer and the scrutineers shall be required to attend Council meetings at which the nominations are opened.
11. The Scrutineers Panel shall regularly update the Council and the candidates on the election process.
12. The term of the Scrutineers Panel shall be one-year renewable once at the discretion of the Council and where possible, at least one member retained at any given period.
13. A vacancy in the office of a member of the scrutineers panel arises if such member —
 - (a) resigns the office by writing under his hand delivered to the Secretary to the Council;
 - (b) dies;
 - (c) has the appointment revoked by the Council;
 - (d) is guilty of election misconduct;
 - (e) is adjudged bankrupt or enters into a composition or scheme of arrangement with his creditors;
 - (f) is convicted of an offence and sentenced to imprisonment for a term of six months or more without the option of a fine;
 - (g) is found guilty of an act of professional misconduct under section 31 of the Act, which in the opinion of the Council renders him unsuitable to continue to hold office;
 - (h) becomes for any reason, including infirmity of body or mind, incompetent or incapable of performing the functions of his office; or
 - (i) deserts duty.

14. For purposes of this paragraph, "deserts duty" means absconding from carrying out the duties of the Scrutineers Panel by absenting himself for three consecutive meetings or failing to carry out any other duty as may be assigned.
 15. Any vacancy on the Scrutineers Panel shall be filled by a member appointed by the Council.
- C. Eligibility for a member to participate in the electoral process
1. A member of the Institute shall be eligible to vote, second or propose a candidate for election of Council Chairman or member if such member —
 - (a) has paid annual subscriptions on the due date, for purposes of voting;
 - (b) has paid annual subscriptions on the due date and is in good standing, for purposes of proposing, seconding or supporting a candidate for elections.
 2. An Associate member, a trainee accountant or an Honorary member shall not be eligible to participate in an electoral process.
 3. Notwithstanding the paragraph (1), any member of the Institute who will have paid his annual subscription at least thirty days before the election date shall be eligible to vote for a candidate at the next annual general meeting.
- D. Eligibility of Staff of the Institute to participate in the electoral process
1. An employee of the Institute, who is a member and has paid up the annual subscription fee on the due date, shall be eligible to vote at the annual general election.
 2. An employee of the Institute shall not be eligible to vie for a Council position while in employment with the Institute.
 3. Upon exit from the Institute, an employee of the Institute shall not be eligible to vie for any elective position of either a Council Chairman or member or any of the Committees of the Council before the expiry of a period of three years from the date of resignation, retirement or termination.
- E. Nomination and Election of the Chairman of the Institute
1. A member seeking election as a chairman of the Institute shall be a person who satisfies the requirements of Article 10 and Chapter Six of the Constitution of Kenya, 2010.
 2. In accordance with section 1(1) of the First Schedule to the Act, a chairman of the Institute will be elected by members and presented at an Annual General Meeting of the Institute.
 3. All nominations for elections shall be completed on the official nomination form, which will be obtained from the registered Office of the Institute, website or by written request sent by email, or by post addressed to Institute's registered office address.
 4. The nomination paper must be signed by the nominee indicating his willingness to stand for election and by a proposer, seconder and five supporters, all of whom must be members of the Institute and in good standing.
 5. Every completed nomination paper must be returned to the registered Office of the Institute together with a personal information sheet and the candidate's

profile in such format and containing such mandatory information as determined by the Council.

6. Duly completed nomination papers, personal information sheet and the candidate's profile must reach the Institute's registered office fourteen days from the time the vacancy in the position of chairman is declared. The nomination papers shall be forwarded in a sealed envelope, electronic format or any other means on which should be clearly marked "NOMINATION".
7. Any nomination paper not completed in accordance with the rules and procedures set out in this Schedule shall be declared invalid.
8. All nominations for the position of chairman shall be opened at a Council Meeting.
9. The names and details of persons validly nominated to contest for the position of chairman shall be dispatched to members.
10. Where voting is manual, the ballot paper to be availed to the eligible members at the designated venue on the day of voting. Each eligible member shall vote for one nominee for the position of chairman.
11. Any ballot paper with votes of more than one nominee for the position of chairman of the Institute shall be declared invalid.
12. A candidate contesting for the position of the chairman of the Institute shall only be eligible to vie for the position of the chairman.
13. A member serving on the Council and wishing to contest for the position of the chairman shall resign and communicate to the Council before the vacancies are declared and such resignation shall take effect at the next Annual General Meeting.
14. For avoidance of doubt, the vacancy left by the member to contest the position of the chairman shall be declared vacant on the date of resignation and another member shall be elected to fill the vacancy at the next elections and presented to the members at the Annual General Meeting of the Institute.
15. Where only one candidate is validly nominated for the position of chairman of the Institute, the Returning Officer shall declare that no elections for the position of chairman shall be held.
16. Where a declaration has been made in accordance with paragraph 15, the Returning Officer shall declare the candidate validly nominated for the position of chairman of the Institute duly elected for the position unopposed and shall present such candidate as the chairman of the Institute at the Annual General Meeting.
17. Where a candidate is elected to the position of a chairman unopposed, such a candidate shall assume office after presentation at the Annual General Meeting.
18. A person who has previously served a full term as chairman of the Institute, shall not be eligible to contest the position of chairman or council member in all subsequent Council elections.

F. Nomination and Election of Council Members

1. A member seeking election as a Council member shall be a person who —

- (a) has been a member of the Institute in good standing;
 - (b) satisfies the requirements of Article 10 and Chapter Six of the Constitution; and
 - (c) has not been disqualified under the Second Schedule of the Act.
2. All nominations for election of the Council members must be completed on the official nomination form, which will be obtained from the Institute's office, electronically, or by written request by post to the Institute's registered office address.
 3. The nomination paper must be signed by the nominee indicating his willingness to stand for election and by a proposer, seconder and five supporters, all of whom must be members of the Institute in good standing.
 4. Every completed nomination paper must be returned together with a brief profile of the nominee which shall be provided in such format as determined by the Council.
 5. A member of the Institute can only support nominations for a number not exceeding the number of vacancies on the Council.
 6. Duly completed nomination papers must reach the Institute's registered office not later than fourteen days from the time the vacancy in the position of member of the Council is declared. The nomination papers shall be forwarded in a sealed envelope or electronic format or any other means on which should be clearly marked "NOMINATION".
 7. Any nomination paper not completed in accordance with the rules and procedures set out in this Schedule shall be declared invalid.
 8. All nominations for the Council member position shall be opened at a Council Meeting and names and details of persons validly nominated to contest for the position of member of the Council will be dispatched to members.
 9. Where voting is manual, the ballot paper shall be availed to the eligible members at the designated venue on the day of voting.
 10. Where the number of vacancies on the Council is equal to the number of candidates validly nominated to contest the position of member of the Council, the Returning Officer shall declare that no elections for the position of member of the Council shall be held.
 11. Where a declaration has been made in accordance with paragraph 10, the Returning Officer shall declare the candidate validly nominated for the position of Council member duly elected for the position unopposed and shall present such candidates as Council members at the annual general meeting.
 12. A candidate contesting for the position of Council Member shall only be eligible to vie for the position of Council Member;
 13. Where a candidate is elected to the position of a Council member unopposed, such a candidate shall assume office after presentation at the annual general meeting.
- G. Voters and Campaign Register
1. The Council shall prepare the campaign and voters' registers.

2. The campaign register shall consist of all members of the Institute at the commencement of each campaign year.
3. The Council shall request for consent from members to avail their details to the candidates prior to the commencement of the campaign period and upon being obtained, the campaign register consisting of names of all members, telephone and e-mail contacts of consenting members shall be availed to the candidates before the commencement of the campaign period.
4. The voters' register shall consist of all members eligible to vote and the register shall be availed to members at the close of the voters' register.
5. The Council will facilitate an electronic scrutiny of voter details by the members at least twenty one days before the close of the voters' register.
6. The voters' register shall close thirty days before the next Annual General Meeting and the members therein shall be eligible to vote provided that the members have fully paid up their subscriptions and are in good standing.
7. A member who makes payment after the close of the voters' register and thirty days before the election of Council members presented for election during that year and at the annual general meeting shall not be eligible to vote.
8. The Scrutineers Panel shall inspect the register for authenticity, validity and integrity immediately after the close of the register but not later than fifteen days after closure of the voters' register.
9. The approved nominated candidates shall have a right to inspect the voters' register not later than thirty days after closure of the voters' register and upon closure of the register and validation of the register by the Returning Officer.

H. Campaign Forums

1. At least two campaign forums shall be organized each year after the close of nominations, one of which will be held at a national event of the Institute to be determined by the Council.
2. Where a candidate does not avail himself or herself at the designated national events under paragraph (1), such candidate shall not be accorded an alternative event.
3. A candidate shall notify the Council in writing of his intention to attend at least seven days before the date scheduled for the campaign forum.
4. The campaign forums shall be conducted as follows —
 - (a) a member of the Institute shall be eligible to attend the campaign forums and will be required to enroll at least forty-eight hours before the event;
 - (b) during the forums, each candidate will be assigned a space to display his election materials within the venue of the forums, where appropriate;
 - (c) the media shall not be invited in the forums when the candidates are presenting themselves to the members;
 - (d) the Returning Officer or a person designated by the Returning Officer in writing shall chair the forums;
 - (e) the proceedings of the forums shall be recorded and uploaded on the Institute's website or any other media during the campaign period;

- (f) the speaking sequence of the candidates will be determined alphabetically using the first name of the candidates; and
- (g) each candidate will be given equal time to present their campaign message.

I. Campaign period

1. The campaign period shall commence twenty-one days before the date set for voting and end forty-eight hours before the commencement of voting period.
2. The Council may vary the campaign period by a period not exceeding seven days.

J. Voting

1. The voting process shall be allocated a maximum of three working days which shall be at least seven days before the next Annual General Meeting.
2. The sequence of names of the candidates shall be determined alphabetically using the first name of the candidates at all times.
3. A member of the Institute shall be entitled to one vote for each vacant position on the ballot.
4. The voting process for a member of the Institute shall be complete upon a voter casting their vote for the vacant positions on the ballot in accordance with paragraph 3.
5. The Secretary to the Council shall not later than thirty days before the Annual General Meeting send a ballot paper electronically or by post to every member whose subscription for the current year shall have been paid.
6. The ballot paper shall be in such form determined by the Council and shall include names of the validly nominated candidates and a space on which a vote for each candidate shall be marked.
7. The Council shall send to each eligible member identification credentials for use during the voting process.
8. The vote by each member shall be cast by selecting a preferred candidate in the case of an electronic vote or placing a tick (☑) or a cross (X) or any other mark in the space provided against the preferred candidate.
9. In the case of a manual vote, —
 - (a) every eligible member shall —
 - (i) present his or her identification credentials to the Returning Officer at the designated polling station approved by the Council;
 - (ii) be issued with ballot papers, upon the returning officer being satisfied that the identification credentials are valid;
 - (iii) cast his or her vote and place his duly filled voting paper in the ballot box;
 - (b) the returning officer shall —
 - (i) keep all ballot papers returned unopened in a sealed ballot box in the designated polling station approved by the Council;

- (ii) open and count the ballots in the presence of the candidates or their duly authorized representative who may wish to witness the opening and the counting of votes;
 - (iii) declare the results of all the candidates in that polling station and transmit the results in the manner determined by the Council to the designated national tallying centre approved by the Council;
 - (iv) sign the final tallying sheet in the presence of the candidates or their duly authorized representative; and
 - (v) transfer the sealed ballot boxes to the designated national tallying centre approved by the Council.
10. The Secretary to the Council shall keep in safe custody all returned voting papers for at least thirty days unless there is an appeal against the elections process.
11. The Secretary to the Council shall keep all the returned ballot papers in a sealed box in the Institute's registered office. The ballot box shall have two locks. The keys to one lock shall be kept by the Returning Officer and those of the other lock by the Secretary to the Council.
12. An appeal on the election process by a candidate or an eligible member may be lodged within seven days after presentation of the duly elected candidates at the Annual General Meeting.
13. The Scrutineers Panel shall reconcile all the unused ballot papers and present a report to the Council.
14. The counting of votes shall be done by the Returning Officer at the designated polling station approved by the Council in the presence of candidates or their agents:

Provided that where the candidates or their agents are not present, the Returning Officer may invite any full member present to witness the opening and tallying on their behalf.
15. In the event of an equality of votes, the tie shall be resolved by conducting a run-off for the lead tying candidates, as follows —
 - (a) the Returning Officer shall declare a run-off election and candidates within forty eight hours after vote tallying or declaration of interim results;
 - (b) The Returning Officer shall announce the run-off election dates, provided that the run-off election is held seven days before the Annual General Meeting;
 - (c) The Returning Officer shall share the ballots within seven days after the announcement of run-off election dates;
16. The procedure for elections and declaration of results in a run-off election shall be as set out in paragraph 9 of this Schedule.
17. Any candidate or authorized representative can make a request for a recount of votes with verifiable facts and reasons, before the presentation of validly elected candidates at the Annual General Meeting.

18. The decision of the Returning Officer whose decision on the matter shall be provided within seven days and shall be final.
19. Upon approval by the Returning Officer, a recount shall be conducted within twenty one days.
20. In the event that the Returning Officer upholds the initial results, the Returning Officer shall announce interim results pending declaration of the duly elected candidate during a special Annual General Meeting.
21. In the event that the Returning Officer nullifies the initial results, the Returning Officer shall announce interim results pending declaration of the duly elected candidate during a special Annual General Meeting:

Provided that the Special Annual General Meeting is conducted thirty days after the Annual General Meeting soon as the voting papers have been examined and the results of election ascertained.
22. The decision of the Scrutineers Panel shall be final, and the voting papers shall be closed under the seal of the Scrutineers Panel and shall be retained by the Secretary to the Council for at least thirty days after the Annual General Meeting, after which they may be destroyed.

The report of the Scrutineers Panel on the elections and the results thereof shall be presented and read by the Returning Officer and confirmed by the Annual General Meeting at the designated venue.

The elected members shall commence their terms of office after the confirmation of the report of the scrutineers panel at the annual general meeting.

K. System Control

1. The access to the voting system shall be limited to the Scrutineers Panel with proper log in controls in place, with clear audit trail retained.
2. Where necessary, access to the voting system shall be by more than one member of the Scrutineers Panel logging in at any given point, with the Returning Officer being mandatory and any other scrutineer.
3. Any changes to the voting system during elections initiated by the system's administrator can only be effected with the approval of the Returning Officer, who shall keep a record showing all the approvals granted during the electoral process.

L. Code of Conduct

1. A candidate shall sign the election code of conduct set out in this Schedule after the completion of nomination process.
2. Staff of the Institute shall sign an election code of conduct set out in this Schedule.

M. Settlement of Election Disputes

1. A person who is aggrieved by the results of an election may, within seven days after the Annual General Meeting in which the presentation of the results of the election is made, lodge a written complaint with the Secretary to the Council for determination.

2. A complaint shall contain all the facts and evidence relied upon and shall set out election regulations and guidelines alleged to have been contravened.
3. The Secretary to the Council shall acknowledge receipt of the complaint lodged under paragraph 1 and submit the complaint to the Council within two days of receipt of the complaint.
4. The Council shall, within seven days of lodging the complaint, convene an ad-hoc appeals committee to review the complaint in accordance with the Act and these Regulations.
5. A dispute concerning an election or election results under this Part shall be heard and determined within fourteen 14 days from the date of convening the ad-hoc appeals committee.
6. The decision of the ad-hoc appeals committee shall be final.
7. Notwithstanding paragraph 6, a person who is aggrieved by the decision of the ad-hoc appeals committee may appeal to the High Court.

Part 2: ELECTION CODE OF CONDUCT OF THE INSTITUTE

THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA
ELECTION CODE OF CONDUCT

I Confirm that I am desirous of contesting in the elections to be held onfor the position of having been validly proposed byMembership No..... and seconded byMembership No

AND the following members of the Institute

- i.
- ii.
- iii.....
- iv.....
- v.

With a view of maintaining a healthy and peaceful atmosphere during the election process and for ensuring a free and fair election, the Election Code of Conduct for observation by the candidates and their authorized representatives is hereby notified to all concerned.

The Election Code of Conduct contains instructions and norms to be followed by candidates and their authorized representatives, supporters and members during the entire election process.

The Election Code of Conduct shall be in addition to that prescribed by the Accountants Act and shall come into force from the date of issue of the election notification by the Returning Officer.

In conformity with the Accountants Act, I do solemnly declare that I and my Agents will subscribe and observe all provisions of the Election Code of Conduct and in particular to—

1. Promote the ideals of the Institute of Certified Public Accountants of Kenya, in a fair, truthful and transparent manner.
2. Avoid, condemn, prevent violence and intimidation or abusive language or words that will disparage the conduct of my opponents or opposing candidates.
3. Instruct my agents, supporters, campaigning teams and members of the Institute who have nominated me to respect the Election Code of Conduct by avoiding violence and intimidating or abusive language.
4. Avoid all activities, which are corrupt practices, such as providing incentives to voters, intimidation of voters, giving gifts to voters etc.
5. Respect and affirm all the rights of all participants and supporters of opponents in the election —
 - (a) to express divergent opinions.
 - (b) to debate and contest the policies and programmes of other candidates in a positive manner without causing bad blood or ridiculing them.
 - (c) to canvass freely for support from members of the Institute.
6. To comply the Public Order Act, when holding meetings and General campaigns.
7. To refrain from distributing derogatory and defamatory notices, literature or and other campaign materials in whatever medium.
8. To promote free and fair campaigns by all lawful means.
9. To co-operate with the Secretariat and other relevant institutions and other authorities in the investigation of issues and allegations arising during the election period.
10. To avoid any corrupt tendencies like bribing the voters to boycott the elections and attempting to manipulate the voting system.
11. To refrain from —
 - (a) impeding the right of any candidate, canvassers and representatives to access members for purposes of voter education, canvassing for votes and soliciting support for election;
 - (b) publishing or repeating false, defamatory or inflammatory allegations concerning any person connected with the election and defaming the character of contestants;
 - (c) any attempt to abuse a position of power, privilege or influence, including any offer of reward or threat to refuse to pay a penalty properly imposed by the Secretariat for errant behaviour by me or my supporters during campaigns and voting;
 - (d) and deter my supporters and agents from conducting campaigns and speeches in any Continuing Professional Development forums of the Institute before and during the election period.
12. To avoid, eliminate and stop plagiarizing the opponent's messages, posters and discourage and prevent the removal, disfigurement or destruction of campaign materials of any contestants.

13. To restrain members who knowingly or by design use derogatory and defamatory communication or material, literature or and other campaign materials in whatever medium.
14. To avoid —
 - (a) any discrimination based on age, race, gender, tribe or place of origin or residence or other local connection, political opinion, colour, creed or sex in connection with the election activity;
 - (b) to avoid sponsorship to any Institute forums by a candidate or by the employers of the candidates.
15. To acknowledge the Secretariat's authority in the conduct of election, ensure the attendance and participation of representatives at meetings of any Returning Officer and other forums convened by the Secretariat in dispute resolution, respect and honor fines or any condition imposed on my candidature due to misconduct and unbecoming campaign behaviour by me or my supporters during campaign for votes.
16. To facilitate the Secretariat's right of access through the Returning Officer, Election Panel and other official observers and other representatives to all public meetings or other electoral activities and co-operate in the official investigation of issues and allegations arising during any election period.
17. To take reasonable steps to discipline, stop and control my agents, employees, candidates, members and supporters from infringing this Code, engaging in activities of commission or omission which amount to offences under the electoral laws or otherwise for not observing this code or contravening or failing to comply with any provision of the electoral laws.
18. Without prejudice to any other rights, to accept the final outcome of the election and the Returning Officer's declaration and certification of the results thereof.
19. Not to give interviews other than those given in a non professional capacity to a newspaper or electronic media.
20. A manifesto or circular issued shall conform to the following requirements in the interest of maintaining dignity in the election, namely —
 - (a) a manifesto or circular shall contain information regarding the candidate himself and shall not make any reference, directly or indirectly, to any other candidate;
 - (b) the distribution of a manifesto or circular shall be restricted only to the members of the Institute;
 - (c) a certified copy of such manifesto or circular shall be sent to the Returning Officer via email within two days after its issue.
21. In the event of having any specific complaint or problems regarding the conduct of the elections, the matter to be first reported to the Returning Officer for determination. In so determining, the Scrutineers Panel shall consider the matter and the decision of the Panel shall be final. Any candidate who contravenes the Election Code of Conduct during the election period and who shall in the conduct of elections bring the Institute into disrepute shall be subject to the Institutes Disciplinary Process.

22. Notwithstanding paragraph 9, where, in the opinion of the Returning Officer and on sufficient presentation of evidence, I or my supporters and agents have contravened or the members nominating me has contravened or infringed on any of the provisions of this Code, I will be liable to have committed an electoral offence and may be liable to the following penalties or may be disqualified from the elections or both.

(i) A fine as follows —

- (a) any penalty for breach of the elections code of conduct by the candidates and or their agent for any of the election's offences for the position of Chairperson attracts a maximum fine of upto Ksh 100,000;
- (b) any Penalty for breach of the elections code of conduct by candidates and or their agents for the position of Council member attracts a maximum fine of upto Ksh. 100,000.

(ii) Be warned from holding any public meetings, campaigns or meeting the voters during the election period.

(iii) Be barred from participating in the current and future elections

(iv) The members nominating the candidate may also be cautioned, warned, be fined or barred from participating in any future elections.

I have read the Code and confirm that I have understood the contents of this code of Conduct, declare that I respect and abide by all the conditions of the Code and to that end promise to undertake objective and mature campaigns free from coercion, abusive language and violence.

So, help me God.

Signed by the said

Name of Candidate

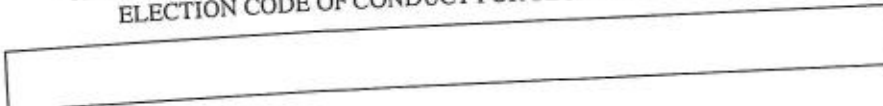
Membership No

Signature

In the presence of Returning Officer

Name:.....Signature.....

THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA
ELECTION CODE OF CONDUCT FOR SECRETARIAT STAFF



A. Introduction

1. The following Code is meant to act as a guide to the Secretariat in understanding their responsibilities to the Council and to the Institute generally in relation to the elections. It is made in furtherance of good corporate governance within the Council, Secretariat and adherence by candidates, in the administration of respective duties and activities in the electoral process.
2. The Code of Conduct is binding to the Secretariat. It will be enforced by the Institute, whose working procedure will be regulated by international best practices and the provisions of this Schedule.

B. Secretariat

1. The Secretariat shall be independent, non-partisan, impartial, transparent and base itself on democratic election principles.
2. The Secretariat is obliged to abide by the following —
 - (a) exercise authority based on this Schedule;
 - (b) behave and act in a non-partisan and impartial manner;
 - (c) act in a transparent and accountable manner to ensure quality of service to voters and contestants in accordance with the professional standards of the Institute;
 - (d) serve voters in exercising their rights;
 - (e) not get engaged in conflicts of interest (the Secretariat shall not cause or facilitate the sending of emails, unsolicited sms and other forms of communication which is not formally presented and sent through the Institute laid down structure);
 - (f) not influence or communicate in a partisan manner with voters (no sharing of members information, database or contacts to candidates unless through a formal channel from the Secretariat).

C. Basic Principles in the Electoral Code of Conduct for Secretariat

The Secretariat is obliged to abide by the following —

- (a) not be involved in personal activities that might generate a sympathetic or antagonistic attitude towards particular candidates, contestants or others with particular candidate affinities;
- (b) avoid acts of omission or commission that would have a negative effect on the conduct of the election activities and avoiding interventions by members;
- (c) not wear, carry or display symbols, signs or attributes which clearly identify partisan attitudes to contestants or voters
- (d) not make open public statements that are personal attacks on candidates or contestants;
- (e) not get involved in any official or unofficial activity, including personal activity (use of Institute's database, unsolicited sms, blogs and twitter), which has the potential to raise a conflict of interest.
- (f) abide by this Schedule.

D. Mandatory Provision

This Electoral Code of Conduct is stipulated, to be fully adhered to and implemented.

E. Penalties

Notwithstanding paragraphs C (b) and (c), where, in the opinion of the Returning Officer and on sufficient presentation of evidence, I have contravened or infringed on any of the provisions of this Code, I will be liable to have committed an electoral offence and may be liable to the following penalties or disciplinary action from the Scrutineers Panel or both.

1.A fine as follows:

•penalty for breach by Secretariat is Ksh 60,000

2.Disciplinary action for breach of election code for which a warning letter will be issued. In the event that more than one warning letter is issued for the electoral offences the staff will be construed to be unfit to hold any office at the Secretariat.

F. Declaration

I _____ have read and understood the provisions in the Electoral Code of Conduct as stipulated and commit to fully abide by it. I will also take responsibility for non-adherence to the Code of Conduct as stipulated and agree to the resulting consequences a result of the breach as provided in this Schedule.

Signature _____ Date: _____

Annexure

Sample Personal Identification Form

Appendix III: Proposed Candidates Profile for Circulation to Members

THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA
CANDIDATES VALIDLY NOMINATED FOR COUNCIL ELECTIONS, YEAR 2021
COUNCIL POSITION

PHOTO

PERSONAL DETAILS

Full Name: CPA

Professional & Education Qualifications:

Profile

Suitability for Council Election

SIXTH SCHEDULE – FEES FOR ACCESSING THE REGISTER (r. 14)

1. The Institute shall charge a fee for specified requests to access its register or any of its publications in bulk, as specified in this Schedule.
2. Subject to section 28 of the Act, a person who makes a request for access to a record shall pay an application fee of Kshs. 500.00 at the time the request is made.
3. Where applicable, a fee for reproduction of the record or part thereof is applicable and shall be calculated in the following manner —
 - (a) for every photocopy of an A4-size page or part thereof at Kshs. 20.00 per page;
 - (b) for every printed copy of an A4-size page or part thereof at Kshs. 25.00 per page;
 - (c) where information is held on a computer or in electronic or machine-readable form for a copy in a computer-readable form on —
 - (i) stiffer disc Ksh. 50.00 per mb; and
 - (ii) compact disc Ksh. 300.00 per mb;
 - (iii) the actual cost of the medium as determined by the Council.
 - (d) where information is held in visual images —

- (i) for transcription of visual images, for an A4-size or part thereof Ksh.200.00 per mb; and
- (ii) for a copy of visual images Ksh. 500.00 per mb.
- (e) where information is held as an audio record —
 - (i) for a transcription of an audio record, for an A4-size page or part thereof Ksh.100.00 per mb; and
 - (ii) for a copy of an audio record Ksh. 150.00 per mb.
- 4. Where the record requested pursuant to sub-regulation 14 (a) requires in excess of two hours that is spent by an employee of the Institute on search and preparation, the applicant in addition to the fee prescribed in paragraph (1) shall be required to pay in the amount of Kshs. 2000.00 per person per hour for every hour worked.
- 5. The Institute and the Examinations Board charge such fee for specified publications as per the product catalogue available on their respective websites.
- 6. The applicant shall pay postal fees where a copy of a record is required to be posted.

Made on the 4th August, 2022.

UKUR YATANI,
*Cabinet Secretary,
The National Treasury and Planning.*



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GAZETTE NOTICES	CONTENTS	GAZETTE NOTICES (Contd.)
	PAGE	
The National Treasury and Planning—The Regulatory Impact Statement	4620–4621	The Co-operative Societies Act—Inquiry Order..... 4659
Appointment of Members of the National Co-operative Policy Operationalization Taskforce	4621	The Insolvency Act—Appointment of an Administrator 4659
The Sports Act—Re-Appointment.....	4621–4622	The Physical and Land Use Planning Act—Completion of Development Plans, etc..... 4659
The Taskforce on the Review of the Laws Relating to the Exercise of the Power of Mercy Under Article 133 of the Constitution—Extension of Term	4622	The Environmental Management and Co-ordination Act—Environmental Impact Assessment Study Reports
Taskforce to Review the Survey Sector Legal Policy and Institutional Framework— Extension of Term	4663	4660–4661
County Governments Notices.....	4622–4624 4653–4658, 4663	Closure of Private Roads and Footpaths
The Land Registration Act—Issue of Provisional Certificates, etc	4624–4640	4661
The Land Act—Intention to Acquire	4640	Disposal of Uncollected Goods
The Independent Electoral and Boundaries Commission Act—Nominated Member to the Senate	4640	4661–4662
Customs and Border Control Department—Goods to be Sold at Customs Warehouse, Forodha, J.K.I.A.....	4640–4646	Change of Names.....
The Unclaimed Financial Assets Act—No Objection	4646–4648	4662–4663
The Legal Education Act—Passing of Examinations and Pupilage.....	4648–4653	-----
The Kenya Information and Communications Act—Application for Licences.....	4658	SUPPLEMENT Nos. 176, 177 and 178
The Labour Relations Act—Amendment of the Constitution or Rules of the Union	4658–4659	<i>Legislative Supplements, 2021</i>
		LEGAL NOTICE NO. PAGE
		192—The Tax Procedures (Unassembled Motorcycles) (Amendment) Regulations, 2021
		1261
		193—Mama Ngina University College Order, 2021.....
		1263
		194—The Kenya Defence Forces (Pensions and Gratuities) (Officers and Service Members) Regulations, 2021
		1283

CORRIGENDA

IN Gazette Notice No. 5834 of 2021, *amend* the name printed as "Simon Emmanuel Gatobo" to read "Emmanuel Gatobo".

IN Gazette Notice No. 5272 of 2021, *amend* the expression printed as "ISSUE OF A NEW LAND TITLE DEED" to read "OPENING OF A NEW REGISTER".

IN Gazette Notice No. 6717 of 2021, *amend* the date of death printed as "5th December, 2012" to read "21st November, 2017".

IN Gazette Notice Nos. 9786 and 9787 of 2021, *amend* the proprietors name printed as "Jacob Muthoni Mutea" to read "Jacob Muthoni Mutea".

IN Gazette Notice No. 7195 of 2021, *amend* the expression printed as "Cause No. 131 of 2020" to read "Cause No. 131 of 2021".

IN Gazette Notice No. 7209 of 2021, Cause No. E142 of 2021, *amend* the petitioner's name printed as "Irene Wairimu" to read "Irene Wairimu Maina".

IN Gazette Notice No. 9537 of 2021, Cause No. 173 of 2021, *amend* the petitioner's name printed as "Martha Kerubo Moryas" to read "Martha MORA Moryas".

IN Gazette Notice No. 7326 of 2019, Cause No. 201 of 2019, *delete* the petitioner's name printed as "Fatuma Anyango Ombewa" and *amend* the petitioner's name printed as "Sarah Achieng Olum Odera" to read "Sarah Achieng Olum Adera".

IN Gazette Notice No. 8888 of 2021, Cause No. E433 of 2021, *amend* the first petitioner's name printed as "Michael Muchiri Kariuki" to read "Michael Muchiri Kariuki".

IN Gazette Notice No. 7369 of 2021, *amend* the expression printed as "Cause No. E82 of 2020" to read "Cause No. E82 of 2021".

IN Gazette Notice No. 8348 of 2019, Cause No. 35 of 2019, *amend* the deceased's name printed as "Johnson Mboya Okita" to read "Johnson Mboya Okita alias Mbuya Okita".

IN Gazette Notice No. 6677 of 2021, Cause No. 130 of 2020, *amend* the deceased's name printed as "Christina Mumbi Mwangi" to read "Titus Kamotho Muchira".

GAZETTE NOTICE NO. 9860

THE NATIONAL TREASURY AND PLANNING

THE REGULATORY IMPACT STATEMENT

In the matter of Public Participation on The Draft—

1. Accountants Regulations, 2021;
2. Accountants (Professional Practice And Ethical Conduct) Regulations, 2021;
3. Accountants (Quality Assurance Review) Regulations, 2021.
4. Accountants (Examinations) Rules, 2021; and
5. Accountants (Remuneration) Order, 2021.

(1) The objectives of and reasons for the proposed sets of Accountants Regulations are mainly the following:

- (a) to provide for means of administering the Accountants Act, 2008 by the Cabinet Secretary with respect matters affecting the operations of the Institute and practice by members of the Institute; and the administration and management of the Examinations Board;
- (b) to provide for means of administering the Accountants Act, 2008 by the Council of the Institute with respect to matters affecting the operations of the Institute and practice by members of the Institute; and set standards of professional practice and ethical conduct;
- (c) to provide governance framework/rules on matters relating to the administration, management and conduct of examinations offered and accreditation of institutions offering training in subjects examinable by the Examinations Board, in accordance with the Accountants Act, 2008; and
- (d) to provide for a framework to monitor compliance with professional, quality assurance and other standards published by the Council for observance by the members of the Institute.

(2) The effect of the proposed sets of Accountants Regulations includes the following:

- (a) It is expected that enactment and implementation of these regulations will facilitate Government execute its role in the regulation of the accountancy profession while ensuring that such regulation achieves public interest objective at the lowest possible cost while safeguarding quality and consistency, in the supply of accountancy service;
- (b) Create training and employment opportunities to accountancy professionals in Kenya through the guarantee of a rebate of up to 20% of the firm's annual license fees to any firm offering practical work experience for associate members or trainee accountants for a period of two years;
- (c) Minimize Professional Misconduct in the Accountancy profession through the measures prescribed to deal with such professional misconduct and promote financial accountability in Kenya. These regulations will in essence enable the Institute deal with public interest issue on fraud, misappropriation of funds and any other unethical behaviours in both private and public sectors of the economy.
- (d) Secure regional and global presence of the Kenya's accountancy professionals through the regional and international preferential treaties with regard to mobility of labour.
- (e) Safe guard the quality and credibility of the examinations on accountancy and regulate the Institutions that offer examinations on accountancy through accreditation and strict monitoring including prescription to deal with for any compromise on examinations credibility;
- (f) The regulations have placed standards and predictable fees or various licensing regimes of accountancy profession practice thus guaranteeing predictability while at the same time providing for revenue streams of the Institute and the Examinations Board;
- (g) These regulations envisage to foster regional integration efforts by the government through provision of subsidized license fees for individuals and firms from the East African Community, who would wish to apply and practice in the country;
- (h) The regulations have put in place an appropriate system for monitoring the performance of the bodies charged with regulating the accountancy profession in the country and aligned tenets of accountancy practice to global best practices, with focus on outcomes, in this case overall quality and consistency of accountancy services;
- (i) Ensured coverage of the entry and licensing requirements including education and on-going professional development requirements, monitoring of the behavior and performance of professional accountants, the standards including ethical standards, that professional accountants must meet; the discipline systems and procedures for those individuals and firms that fail to meet such requirements;

- (j) Almost all the gaps in the Accountants Act, save for areas which require amendments to the Act have been fully espoused by these regulations thus guaranteeing full implementation of the Accountants Act, 2008;
- (k) These regulations have accorded Government a stakeholder driven understanding the nature and characteristics of issues of the accountancy profession and qualification process that should be regulated and identified clear policy recommendations on the issues to be addressed; and
- (l) These regulations have accorded Government with the flexibility to explore ways to amend legislation and regulation seamlessly where circumstances require, directly and through the Institute and the Examinations Board.

(3) Possible alternative and practicable means of achieving the foregoing objectives, including other regulatory as well as non-regulatory options:

- (a) An alternative to operationalization of the Accountants Act, 2008 would have been to leave the Council of the Institute and the Examinations Board, through resolutions and consultations with the Minister, handle specific matters case by case and on a need basis. This alternative is highly depended on the good will of the institutions and neutrality in the leadership and oversight of Institute the Examinations Board;
- (b) The alternative to the role of Government to execute the regulation of the accountancy profession while ensuring that such regulation achieves public interest, would have been to allow the Institute and the Examinations Board to make such decisions through their leadership and oversight bodies established in the Accountants Act, 2008, however the bearing maybe;
- (c) The alternative to administration and management of the operations of the institute and practice by members of the Institute including setting standards of professional practice and ethical conduct, would have been left to the decisions of the Council of the institute guided by several pieces of By-laws, Guidelines and Council resolutions, which have no bearing in law in accordance with the provisions of the Statutory Instruments Act, 2013;
- (d) The alternative to governance on matters relating to the administration, management and conduct of examinations offered and accreditation of institutions offering training in subjects examinable by the Examinations Board, in accordance with the Accountants Act, 2008, would have been allowed through various pieces of By-laws, Guidelines and Council resolutions, which have no bearing in law in accordance with the provisions of the Statutory Instruments Act, 2013;
- (e) The alternative to monitoring compliance with professional, quality assurance and other standards published by the Council for observance by the members of the Institute, would have been left to the discretion of the council and the prescribed International Federation of Accountants guidelines, which are not domesticated to fit into the Kenyan work and academic environment; and
- (f) The alternative to a prescribed, benchmarked and predictable licensing fees regime for the individual and firms form the country, region and the globe at large willing to set practicing operations in Kenya, would have been left to the decisions of the Council and the Examinations Board through resolutions or existing fragmented pieces of bylaws and guidelines.

(4) Assessment of the costs and benefits of the proposed sets of the Accountants Regulations and of any other practicable means of achieving the same objectives;

- (a) It is expected that enactment and implementation of these regulations will facilitate Government execute its role in the regulation of the accountancy profession while ensuring that such regulation achieves public interest objective at the lowest possible cost while safeguarding quality and consistency of quality, in the supply of accountancy services; Enactment and implementation of these regulations will guarantee full implementation of the Accountants Act, 2008 and bring forth legal legitimacy of the existing By-laws, Guidelines and resolutions of the Council of the Institute and the Examinations Board as required by the Statutory Instruments Act, 2013;

(b) Enactment and implementation of these regulations will guarantee sound regulatory framework for the accountancy profession in Kenya, adherence to internationally recognised standards and code of ethics for the accountancy profession, and secure the accountants professionals from the country a place or recognition in the global arena;

(c) With the predictable licencing and fees regimes prescribed in these regulations, their enactment and implementation would not only guarantee stable revenue streams for the Institute and the Examinations Board, but also place Kenya as a globally competitive destination for accountancy profession and enhance global confidence in ease of doing business in the country; and

(d) Enactment and implementation of these regulations will guarantee quality of accountancy services, enhance compliance and strict adherence to controls thereby assist in fighting corruption and fraud in institutions and support the larger government agenda of promoting financial accountability in the country.

(5) Any other matters specified by the guidelines;

Overall, the net impact of the proposed regulatory rule is positive on practice of the accountancy profession in Kenya and beyond including qualifications for the profession.

(6) Draft copy of the proposed statutory rule.

Draft copies of the proposed sets of the Accountants Regulations can be downloaded from National Treasury website <http://ntntp.treasury.go.ke/>, the Institute of Certified Public Accountants of Kenya (ICPAK) Website <https://www.icpak.com/> and the Kenya Accountants and Secretaries National Examinations Board (KASNEB) website <https://kasneb.or.ke/>.

UKUR YATANI,
Cabinet Secretary, National Treasury and Planning.

GAZETTE NOTICE No. 9861

APPOINTMENT OF MEMBERS TO THE NATIONAL CO-OPERATIVE POLICY OPERATIONALIZATION TASKFORCE

EXTENSION OF TERM

IT IS notified for general information to the public that the Cabinet Secretary for Agriculture, Livestock, Fisheries and Co-operatives, has extended the term of the National Co-operative Policy Operationalization Taskforce appointed *vide* Gazette Notice No. 10699 of 2020, for a further period of twenty-one (21) days, with effect from the 15th September, 2021.

Dated the 21st September, 2021.

PETER G. MUNYA,
Cabinet Secretary
for Agriculture, Livestock, Fisheries and Co-operatives.

GAZETTE NOTICE No. 9862

THE SPORTS ACT

(No. 25 of 2013)

RE-APPOINTMENT

IN EXERCISE of the powers conferred by section 35 (1) of the Sports Act, the Cabinet Secretary for Sports, Culture and Heritage re-appoints—

Under paragraph (1) (g)–

Humphrey Kayange

Under paragraph (1) (k)–

Tegla Lorupe

To be members of the Board of the Kenya Academy of Sports Council, for a period of three (3) years, with effect from the 21st September, 2021.

Dated the 20th September, 2021.

AMINA C. MOHAMED,
Cabinet Secretary for Sports, Culture and Heritage.

EXPLANATORY MEMORANDUM FOR THE ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2022

.....

I. The Purpose of Accountants (Standards of Professional Practice and Ethical Conduct) Regulations, 2022.

1. The objects and purpose of these Regulations shall be to provide for means of administering the Accountants Act, 2008 by the Cabinet Secretary for the National Treasury and Planning and the Council of the Institute of Certified Public Accountants of Kenya with respect to monitoring compliance with professional, quality assurance and other standards published by the Council for observance by the members of the Institute.

2. Particularly, the Accountants (Standards of Professional Practice and Ethical Conduct)

Regulations, 2022 seek to make provisions for: -

- a) Standards of professional practice and ethical guidelines in the accountancy profession;
- b) Standards of professional practice including accountancy standards in accordance with section 9(3) of the Act;
- c) Guidelines on continuous professional development for its members in practice;
- d) Guidelines on accountancy practice for its members in practice;
- e) Guidelines on ethical marketing and publicity in the accountancy profession in line with section 30(1)(e) of the Act;
- f) Framework for dispute resolution for its members;
- g) Procedure for the conduct of the meetings of the Institute and the Council; and
- h) Requirements for the conferment of fellowship and honorary fellowship for its members in line with sections 4 and 6 of the Act.

II. The Legislative Context:

1. Article 201 of the Constitution provides for principles of public finance, key among them openness and accountability, including public participation in financial matters; and that the public finance system shall promote an equitable society, and in particular public money shall be used in a prudent and responsible way; and financial management shall be responsible, and fiscal reporting shall be clear.

2. The Institute of Certified Public Accountants of Kenya and Kenya Accountants and Secretaries National Examinations Board are established by an Act of Parliament – The Kenya Accountants and Secretaries National Examinations Board has been in existence since 1969 while the of Certified Public Accountants of Kenya has been in existence since 1978.

3. Section 2 of the Accountants Act, 2008 defines accountancy to mean practice in accounting, financial reporting, control systems, systems auditing, auditing, assurance, forensic accounting and auditing, finance, financial management, public finance management, taxation, financial risk management, management accounting and advisory services related thereto. These Regulations are meant to regulate the behavior of professional accountants while offering Accountancy services to the public.

4. In this regard, and line with the International Federation of Accountants, there is need to align the Kenyan accountancy professional standards and code of conduct to global best standards. The Government therefore needs to understand areas that require to be regulated in the accountancy profession to ensure that such a regulation is effective, efficient and in the public interest.

5. The Act has undergone several amendments including the latest in 2020 to address respective gaps that have been identified over time.

6. According to the Statutory Instruments Act, 2013 a *statutory instrument*” among others means, **regulation, form, tariff of costs or fees, by-law, guideline** or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.

7. In this regard, these Regulations have been subjected to extensive public consultations to meet the threshold set out in the Statutory Instruments Act, 2013.

8. The National Assembly, under sections 9(4) of the Accountants Act, 2008 delegated the duty to the Council of the Institute to make Regulations prescribing professional practice and ethical conduct of members of the Institute practicing professional accountancy in Kenya. To this end, these Regulations shall be anchored under this section.

9. The Council of the Institute of Certified Public Accountants of Kenya has therefore fully complied with the provisions of the Constitution, the Public Finance Management Act, 2012 and the Statutory Instruments Act, 2013 on the requirement for public consultations while preparing these Regulations.

III. Policy Context

1. Since the enactment of the Accountants Act, 2008, the Accountancy profession has gone through a period of transformation and growth. The Act was enacted to govern the practice of accountancy with specific objectives of establishing key regulatory institutions notably the Institute of Certified Public Accountants of Kenya and the Kenya Accountants and Secretaries

National Examinations Board and ensuring membership of the ICPAK Council and Examinations Board is diversified by including persons with responsibility in Government.

2. The Institute of Certified Public Accountants of Kenya is a regulatory body mandated to regulate and coordinate the activities of qualified and registered Certified Public Accountants in Kenya – including promoting research into the subject of accountancy and finance and related matters, publication of books, periodicals, journals and articles in connection therewith; promoting the international recognition of the Institute, advising the Kenya Accountants and Secretaries National Examinations Board on matters relating to examinations standards and policies, advising the Cabinet Secretary for National Treasury and Planning on matters relating to financial accountability in all sectors of the economy and setting and enforcing standards of professional practice such as accounting, auditing and ethical standards.

3. Over their long history, the Institute of Certified Public Accountants of Kenya has registered over 23,322 members while the Kenya Accountants and Secretaries National Examinations Board has trained over 500,000 accountants and other professionals. Membership of the Institute work in diverse sectors of the economy as accountants, financial experts, auditors, tax consultants and financial consultants among others. Over 500 of members of the Institute have emigrated and are working beyond the borders of Kenya. Total number of 355 the Institute's members are working in EAC Countries- Tanzania, Uganda, Rwanda and Burundi; 200 of the Institute's members are in other Africa Countries- Zambia, South Africa, Cameroun and any other; and 996 of its members in other continents- Europe- UK, Australia, US/Canada.

4. Members of the Institute are present in 41 different countries around the globe while the Kenya Accountants and Secretaries National Examinations Board is offering its examinations in the region and various zones in the globe. Therefore, it can be confirmed that both institutions have gained global recognition and have substantial market share. This has enabled the Kenyan professional accountants to take advantage of the regional and international preferential treaties with regard to mobility of labour.

5. The accountancy profession provides an important public service, and as such it is imperative it serves and acts in the public interest. In this regard, these Regulations have captured the desired good principles of regulating professional bodies by ensuring that: -

- a. the Regulations are proportionate, transparent, non-discriminatory, targeted, implementable in a consistent and fair manner;
- b. the Regulations are not anti-competitive and their benefits to the economy and society out-weigh the costs of the regulation of the profession;
- c. the Regulations cover the entry and licensing requirements including education and on-going professional development requirements, monitoring of the

- behavior and performance of professional accountants, the ethical standards that professional accountants must meet; the discipline systems and procedures for those who fail to meet the requirements;
- d. the Regulations have provided for a different range of regulatory practices including the quality assurance reviews of individual professional accountants, enforcement of professional and ethical standards by professional accountancy organizations and other regulatory bodies;
 - e. fulfillment of obligations of the International Federation of Accountants (IFAC) Membership by the Institute of Certified Public Accountants of Kenya and public oversight by external regulatory bodies; and
 - f. the cost of implementing the Accountants (Standards of Professional Practice and Ethical Conduct) Regulations, 2022 is kept at the minimum in order to secure public interest and support the ease of doing business in our great nation.

6. It is expected that enactment of these Regulations will facilitate the Council of the Institute of Certified Public Accountants of Kenya execute its role in the regulation of the accountancy profession while ensuring that such regulation achieves public interest objective at the lowest possible cost as well as safeguarding quality and consistency of quality, in the supply of accountancy services.

IV. Public Consultations

1. A Multi-Agency Taskforce comprising representatives of the National Treasury and Planning, the Institute of Certified Public Accountants of Kenya, Kenya Accountants and Secretaries National Examinations Board and the Office of the Hon. Attorney General was constituted to develop regulations to the Accountants Act for consideration by Parliament.

2. The Multi-Agency Taskforce mapped out respective key stakeholders and prepared the Interest/Influence matrix to facilitate the engagement with key stakeholders and the general public. Additionally, the role of each stakeholder and timelines to be consulted in terms of preregulations and post-regulations period, were established.

3. To this end, the role of scholars such as Universities teaching Bachelor of Commerce was sought in writing to input into this process as well as the Public Service Commission, umbrella body of County Public Service Boards, Kenya Federation of Employers (FKE) and Kenya Private Sector Alliance (KEPSA), prior to commencement in drafting of these Regulations.

4. Extensive consultations have been conducted during preparation and finalization of the Accountants (Standards of Professional Practice and Ethical Conduct) Regulations, 2022. The nationwide public consultations on the draft Accountants (Standards of Professional

Practice and Ethical Conduct) Regulations, 2022 were organized and scheduled for all the key stakeholders and their input taken into account in as far as possible before finalization of these Regulations.

5. The key stakeholders that were consulted included: - non-practising members of the Institute; local and diaspora practising members of the Institute; Education Regulators, such as Commission for University Education, TVET Authority, Kenya National Qualifications Authority and Training Institutions such as Universities and Middle-Level Colleges; Financial Regulators such as CMA, CBK, IRA, RBA, SASRA, among others; Public Service Commission, County Service Boards, FKE, KEPISA and KAM and the general public.

6. All the key stakeholders were consulted through physical and virtual meetings; and with strict compliance of the Ministry of Health guidelines on containment of COVID-19 pandemic. In addition, written memoranda were received from various stakeholders.

7. The stakeholders submitted four (4) comments proposing amendment of the Accountants (Standards of Professional Practice and Ethical Conduct) Regulations, 2022. The Taskforce analyzed the comments and:

- a. accepted one (1) as proposed;
- b. accepted two (2) with modifications; and
- c. did not accept one (1) with justification.

V. Policy Guidance

The National Treasury and Planning and the Council of the Institute of Certified Public Accountants of Kenya will sensitize key stakeholders including Parliament, practitioners, employers, educationists, regulatory institutions and the general public on Accountants (Standards of Professional Practice and Ethical Conduct) Regulations, 2022.

VI. Regulatory Impact Assessment

A Regulatory Impact Assessment is attached to this memorandum in Annex A. The Regulations will have minimal impact on the public sector and private sectors, as they are being implemented in form of By-Laws and Guidelines.

VII. Performance Monitoring and Evaluation of the Accountants Regulations

1. The National Treasury and Planning and the Council of the Institute of Certified Public Accountants of Kenya shall monitor the application, adherence and enforcement of the

Accountants (Standards of Professional Practice and Ethical Conduct) Regulations, 2022 including provisions of the respective Schedules thereof.

2. This will be done through periodic reviews to establish, among others, compliance with the prescribed code of ethics and professional standards and reports on governance.

VIII. Contact Persons

The contact person at the National Treasury & Planning is the Cabinet Secretary, Hon. (Amb.) Ukur Yatani, EGH or the Principal Secretary, Dr. Julius Muia, PhD, CBS; and the contact person of the Council of the Institute shall be the Chairperson, FCPA George Mokuia or the Chief Executive Officer, CPA Edwin Makori.



GEORGE MOKUA
CHAIRMAN TO THE COUNCIL OF THE INSTITUTE OF CERTIFIED PUBLIC
ACCOUNTANTS OF KENYA

Date.....12/9/2022

EXPLANATORY MEMORANDUM FOR THE ACCOUNTANTS (EXAMINATIONS) RULES, 2022

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I. The Purpose of the Accountants (Examinations) Rules, 2022

1. The objects and purpose of these Rules shall be to provide for means of administering the Accountants Act, 2008 by the Cabinet Secretary for the National Treasury and Planning and the Kenya Accountants and Secretaries National Examinations Board with respect to the administration, management and conduct of the examinations of Examinations Board.

2. Particularly the Accountants (Examinations) Rules, 2022

seek to make provisions for: -

- (a) development and review of syllabuses for examinations offered by the Kenya Accountants and Secretaries National Examinations Board;
- (b) accreditation of institutions offering training in subjects examinable by the Examinations Board and qualifications and competence of the manager and trainers;
- (c) administration, management and conduct of examinations of the Examinations Board;
- (d) identification of examinations' irregularities and the penalties thereof;
- (e) issuance of certificates by the Examinations Board;
- (f) exemption and equation of certificates including prescribing what examinations may be equated by the Examinations Board in liaison with the Commission for University Education, Technical and Vocational Education and Training Authority, Kenya National Qualifications Authority or any other relevant statutory body;
- (g) prescription of examination fees and other charges payable to the Examinations Board;
- (h) approval of publication of books and other materials relevant to its examinations; and
- (i) transitional arrangements on matters in force before commencement of the Examination Rules or being introduced by the rules.

II. The Legislative Context:

1. Article 201 of the Constitution provides for principles of public finance key among them openness and accountability, including public participation in financial matters; and that the public finance system shall promote an equitable society, and in particular public money shall be used in a prudent and responsible way; and financial management shall be responsible, and fiscal reporting shall be clear.

2. The Institute of Certified Public Accountants of Kenya (ICPAK) and Kenya Accountants and Secretaries National Examinations Board (KASNEB) are established by an Act of parliament – The Examinations Board has been in existence since 1969 while the Institute has been in existence since 1978.



3. Section 2 of the Accountants Act, 2008 defines accountancy to mean practice in accounting, financial reporting, control systems, systems auditing, auditing, assurance, forensic accounting and auditing, finance, financial management, public finance management, taxation, financial risk management, management accounting and advisory services related thereto. These Rules are meant to regulate the behavior of professional accountants while offering accountancy services to the public.

4. In this regard, and in line with the International Federation of Accountants, there is need to align the Kenyan accountancy professional standards and code of conduct to global best standards. The Government therefore needs to understand areas that require to be regulated in the accountancy profession to ensure that such regulation is effective, efficient and in the public interest.

5. The Act has undergone several amendments including the latest in 2020 to address respective gaps that have been identified over time.

6. According to the Statutory Instruments Act, 2013 a *statutory instrument* among others means, **regulation, form, tariff of costs or fees, by-law, guideline** or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.

7. In this regard, these Rules have been subjected to extensive public consultations to meet the threshold set out in the Statutory Instruments Act, 2013.

8. The National Assembly, under Section 17 of the Accountants Act, 2008, delegated the duty to the Kenya Accountants and Secretaries National Examinations Board to make rules prescribing the administration, management and conduct of the examinations of Kenya Accountants and Secretaries National Examinations Board under the provisions of the Act. To this end, these Rules shall be anchored under this section.

9. The National Treasury and Planning and the Kenya Accountants and Secretaries National Examinations Board have therefore fully complied with the provisions of the Constitution, Public Finance Management Act, 2012 and the Statutory Instruments Act, 2013 on the requirement for public consultations while preparing these Rules.

III. Policy Context

1. Since the enactment of the Accountants Act, 2008, the accountants profession has gone through a period of transformation and growth. The Act was enacted to govern the practice of accountancy with specific objectives of establishing key regulatory institutions notably the

Institute of Certified Public Accountants of Kenya and the Kenya Accountants and Secretaries National Examinations Board and ensuring membership of the ICPAK Council and Examinations Board is diversified by including persons with responsibility in Government.

2. Over their long history, the Institute of Certified Public Accountants of Kenya has registered over 23,322 members while the Kenya Accountants and Secretaries National Examinations Board has trained over 500,000 accountants and other professionals. Membership of the Institute work in diverse sectors of the economy as accountants, financial experts, auditors, tax consultants and financial consultants among others. Over 500 of members of the Institute have emigrated and are working beyond the borders of Kenya. Total number of 355 the Institute's members are working in EAC Countries- Tanzania, Uganda, Rwanda and Burundi; 200 of the Institute's members are in other Africa Countries- Zambia, South Africa, Cameroun and any other; and 996 of its members in other continents- Europe- UK, Australia, US/Canada.

3. Members of the Institute of Certified Public Accountants of Kenya are present in 41 different countries around the globe while the Kenya Accountants and Secretaries National Examinations Board is offering its examinations in the region and various zones in the globe. Therefore, it can be confirmed that both institutions have gained global recognition and have substantial market share. This has enabled the Kenyan professional accountants to take advantage of the regional and international preferential treaties with regard to mobility of labour.

4. The accountancy profession provides an important public service, and as such it is imperative it serves and acts in the public interest. In this regard, these Rules have captured the desired good principles of regulating professional bodies by ensuring that: -

- a. the Rules are proportionate, transparent, non-discriminatory, targeted, implementable in a consistent and fair manner;
- b. the Rules are not anti-competitive and their benefits to the economy and society out-weigh the costs of the regulation of the profession;
- c. fulfillment of obligations of the International Federation of Accountants (IFAC) Membership by the Institute of Certified Public Accountants of Kenya and public oversight by external regulatory bodies; and
- d. the cost of implementing the Accountants (Examinations) Rules, 2022 is kept at the minimum in order to secure public interest and support the ease of doing business in our great nation.

5. It is expected that enactment of these Rules will facilitate the Kenya Accountants and Secretaries National Examinations Board to execute its role in the regulation of examinations of the accountancy profession while ensuring that such regulation achieves public interest.

objective at the lowest possible cost while safeguarding quality and consistency of quality, in the supply of accountancy services.

IV. Public Consultations

1. A Multi-Agency Taskforce comprising representatives of the National Treasury and Planning, the Institute of Certified Public Accountants of Kenya, Kenya Accountants and Secretaries National Examinations Board and the Office of the Hon. Attorney General was constituted to develop regulations to the Accountants Act for consideration by Parliament.

2. The Multi-Agency Taskforce mapped out respective key stakeholders and prepared the Interest/Influence matrix to facilitate the engagement with key stakeholders and the general public. Additionally, the role of each stakeholder and timelines to be consulted in terms of pre-regulations and post-regulations period, were established.

3. To this end, the role of scholars such as Universities teaching Bachelor of Commerce was sought in writing to input into this process as well as the Public Service Commission, umbrella body of County Public Service Boards, Kenya Federation of Employers (FKE) and Kenya Private Sector Alliance (KEPSA), prior to commencement in drafting of these Rules.

4. Extensive consultations have been conducted during the preparation and finalization of the Accountants (Examinations) Rules, 2022. The nationwide public consultations on the draft Accountants (Examinations) Rules, 2022 were organized and scheduled for all the key stakeholders and their input taken into account in as far as possible before finalization of these Rules.

5. The key stakeholders that were consulted included: - non-practising members of the Institute; local and diaspora practising members of the Institute; Education Regulators, such as Commission for University Education, TVET Authority, Kenya National Qualifications Authority and Training Institutions such as Universities and Middle-Level Colleges; Financial Regulators such as CMA, CBK, IRA, RBA, SASRA, among others; Public Service Commission, County Service Boards, FKE, KEPSA and KAM and the general public.

6. All the key stakeholders were consulted through physical and virtual meetings; and with strict compliance of the Ministry of Health guidelines on containment of COVID-19 pandemic. In addition, written memoranda were received from various stakeholders.



7. The stakeholders submitted eleven (11) comments proposing amendment of the Accountants (Examinations) Rules, 2022. The Taskforce analyzed the comments and:

- a. accepted six (6) as proposed;
- b. accepted one (1) with modifications; and
- c. did not accept four (4) with justification.

V. Policy Guidance

The National Treasury and Planning and Kenya Accountants and Secretaries National Examinations Board will sensitize key stakeholders including Parliament, practitioners, employers, educationists, regulatory institutions and the general public on the Accountants (Examinations) Rules, 2022.

VI. Regulatory Impact Assessment

A Regulatory Impact Assessment is attached to this memorandum in Annex A. The Rules will have minimal impact on the public and private sectors, as they are currently being implemented in form of Guidelines.

VII. Performance Monitoring and Evaluation of the Accountants (Examinations) Rules, 2022

1. The National Treasury and Planning and Kenya Accountants and Secretaries National Examinations Board shall monitor the application, adherence and enforcement of the Accountants (Examinations) Rules, 2022, including provisions of the respective Schedules thereof.

2. This will be done through periodic reviews to establish, among others, compliance with the prescribed examination rules involving both the students and the accreditation standards, accreditation of Institutions offering examinations examinable by the Kenya Accountants and Secretaries National Examinations Board, quality of examinations and reports on governance.



VIII. Contact Persons

The contact person at The National Treasury & Planning is the Cabinet Secretary, Hon. (Amb.) Ukur Yatani, EGH or the Principal Secretary, Dr. Julius Muia, PhD, CBS; and the Contact person at the Kenya Accountants and Secretaries National Examinations Board shall be the Chairman of the Examinations Board, or the Secretary/Chief Executive Officer, Dr. Nicholas Kibiwott Letting, PhD.



**NANCY MURIUKI
CHAIRMAN, KENYA ACCOUNTANTS AND SECRETARIES NATIONAL
EXAMINATIONS BOARD**

Date.....12/09....., 2022

EXPLANATORY MEMORANDUM FOR THE ACCOUNTANTS (QUALITY ASSURANCE REVIEW) REGULATIONS, 2022

I. The Purpose of Accountants (Quality Assurance Review) Regulations, 2022.

1. The objects and purpose of these Regulations shall be to provide for means of administering the Accountants Act, 2008 by the Cabinet Secretary for the National Treasury and Planning, the Council of the Institute of Certified Public Accountants of Kenya and the Registration and Quality Assurance Committee with respect to registration and quality assurance of professional accountants.

2. Particularly the Accountants (Quality Assurance Review) Regulations, 2022 seek to make provisions for: -

- a) Framework for monitoring quality assurance of its members in accountancy practice;
- b) Quality review procedure for its members practising in areas of audit and assurance, taxation and management consulting;
- c) Actions to rectify deviations from published standards by the members of the Institute; and
- d) Procedure for conduct of investigations by the Registration Committee.

II. The Legislative Context:

1. Article 201 of the Constitution provides for principles of public finance, key among them openness and accountability, including public participation in financial matters; and that the public finance system shall promote an equitable society, and in particular public money shall be used in a prudent and responsible way; and financial management shall be responsible, and fiscal reporting shall be clear.

2. The Institute of Certified Public Accountants of Kenya and Kenya Accountants and Secretaries National Examinations Board are established by an Act of Parliament – The Kenya Accountants and Secretaries National Examinations Board has been in existence since 1969 while the Institute of Certified Public Accountants of Kenya has been in existence since 1978.

3. Section 2 of the Accountants Act, 2008 defines Accountancy to mean practice in accounting, financial reporting, control systems, systems auditing, auditing, assurance, forensic accounting and auditing, finance, financial management, public finance management, taxation, financial risk management, management accounting and advisory services related thereto. These Regulations are meant to regulate the behavior of professional accountants while offering accountancy services to the public.

4. In this regard, and in line with International Federation of Accountants, there is need to align the Kenyan accountancy professional standards and code of conduct to global best standards. The Government therefore needs to understand areas that require to be regulated for in the accountancy profession to ensure that such a regulation is effective, efficient and in the public interest.

5. The Accountants Act No. 15 of 2008 has undergone several amendments including the latest in 2020 to address respective gaps that have been identified over time.

6. According to the Statutory Instruments Act, 2013 a *statutory instrument* among others means, regulation, form, tariff of costs or fees, by-law, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.

7. In this regard, these Regulations have been subjected to extensive public consultations to meet the threshold set out in the Statutory Instruments Act, 2013.

8. The National Assembly, under Section 13 (2) (c) of the Accountants Act, 2008, delegated the duty to the Registration and Quality Assurance Committee to make regulations with respect to quality assurance programmes, including actions necessary to rectify deviations from published standards of professional accountants under the provisions of the Act. To this end, these Regulations shall be anchored under this section.

9. The Registration and Quality Assurance Committee has therefore fully complied with the provisions of the Constitution, the Public Finance Management Act, 2012 and the Statutory Instruments Act, 2013 on the requirement for public consultations while preparing these Regulations.

III. Policy Context

1. Since the enactment of the Accountants Act, 2008, the accountancy profession has gone through a period of transformation and growth. The Act was enacted to govern the practice of accountancy with specific objectives of establishing key regulatory institutions, notably the Institute of Certified Public Accountants of Kenya and the Kenya Accountants and Secretaries National Examinations Board and ensuring membership of the ICPAK Council and Examinations Board is diversified by including persons with responsibility in Government.

2. The Institute of Certified Public Accountants of Kenya is a regulatory body mandated to regulate and coordinate the activities of qualified and registered Certified Public Accountants in Kenya – including promoting research into the subject of accountancy and finance and related

matters, publication of books, periodicals, journals and articles in connection therewith; promoting the international recognition of the Institute, advising the Kenya Accountants and Secretaries National Examinations Board on matters relating to examinations standards and policies, advising the Cabinet Secretary for National Treasury and Planning on matters relating to financial accountability in all sectors of the economy and setting and enforcing standards of professional practice such as accounting, auditing and ethical standards.

3. Over their long history, the Institute of Certified Public Accountants of Kenya has registered over 23,322 members while the Kenya Accountants and Secretaries National Examinations Board has trained over 500,000 accountants and other professionals. Membership of the Institute work in diverse sectors of the economy as accountants, financial experts, auditors, tax consultants and financial consultants among others. Over 500 of members of the Institute have emigrated and are working beyond the borders of Kenya. Total number of 355 the Institute's members are working in EAC Countries- Tanzania, Uganda, Rwanda and Burundi; 200 of the Institute's members are in other Africa Countries- Zambia, South Africa, Cameroun and any other; and 996 of its members in other continents- Europe- UK, Australia, US/Canada.

4. Members of the Institute of Certified Public Accountants of Kenya are present in 41 different countries around the globe while Kenya Accountants and Secretaries National Examinations Board is offering its examinations in the region and various zones in the globe. Therefore, it can be confirmed that both institutions have gained global recognition and have substantial market share. This has enabled the Kenyan professional accountants to take advantage of the regional and international preferential treaties with regard to mobility of labour.

5. The accountancy profession provides an important public service, and as such it is imperative it serves and acts in the public interest. In this regard, these Regulations have captured the desired good principles of regulating professional bodies by ensuring that: -

- a. the Regulations are proportionate, transparent, non-discriminatory, targeted, be implementable in a consistent and fair manner;
- b. the Regulations are not anti-competitive and their benefits to the economy and society out-weigh the costs of the regulation of the profession;
- c. the Regulations cover the entry and licensing requirements, including education and on-going professional development requirements, monitoring of the behavior and performance of professional accountants, the ethical standards that professional accountants must meet; the discipline systems and procedures for those who fail to meet the requirements;
- d. the Regulations have provided for a different range of regulatory practices, including the quality assurance reviews of individual professional accountants,

- enforcement of professional and ethical standards by professional accountancy organizations and other Regulatory bodies;
- e. fulfillment of obligations of International Federation of Accountants (IFAC) Membership by the Institute of Certified Public Accountants of Kenya and public oversight by external regulatory bodies; and
 - f. the cost of implementing the Accountants (Quality Assurance Review) Regulations, 2022 is kept at the minimum in order to secure public interest and support the ease of doing business in our great nation.

6. It is expected that enactment of these regulations will facilitate the Registration and Quality Assurance Committee execute its role in the regulation of the accountancy profession while ensuring that such regulation achieves public interest objective at the lowest possible cost while safeguarding quality and consistency of quality, in the supply of accountancy services.

IV. Public Consultations

1. A Multi-Agency Taskforce comprising representatives of the National Treasury and Planning, the Institute of Certified Public Accountants of Kenya, Kenya Accountants and Secretaries National Examinations Board and the Office of the Hon. Attorney General was constituted to develop regulations to the Accountants Act for consideration by Parliament.
2. The Multi-Agency Taskforce mapped out respective key stakeholders and prepared the Interest/Influence matrix to facilitate the engagement with key stakeholders and the general public. Additionally, the role of each stakeholder and timelines to be consulted in-terms of prereregulations and post regulations period, were established.
3. To this end, the role of scholars such as Universities teaching Bachelor of Commerce was sought in writing to input into this process as well as the Public Service Board, umbrella body of County Public Service Boards, Kenya Federation of Employers (FKE) and Kenya Private Sector Alliance (KEPSA), prior to commencement in drafting of these regulations.
4. Extensive consultations have been conducted during preparation and finalization of the Accountants (Quality Assurance Review) Regulations, 2022. The nationwide public consultations on the draft Accountants (Quality Assurance Review) Regulations, 2022 were organized and scheduled for all the key stakeholders and their input taken into account in as far as possible before finalization of these Regulations
5. The key stakeholders that were consulted included: - non-practising members of the Institute; local and diaspora practising members of the Institute; Education Regulators, such as Commission for University Education, TVET Authority, Kenya National Qualifications

Authority and Training Institutions such as Universities and Middle-Level Colleges; Financial Regulators such as CMA, CBK, IRA, RBA, SASRA, among others; Public Service Commission, County Service Boards, FKE, KEPISA and KAM and the general public.

6. All the key stakeholders were consulted through physical and virtual meetings; and with strict compliance of the Ministry of Health guidelines on containment of COVID-19 pandemic. In addition, written memoranda were received from various stakeholders.

7. The stakeholders submitted ten (10) comments proposing amendment of the Accountants (Quality Assurance Review) Regulations, 2022. The Taskforce analyzed the comments and:

- a. accepted five (5) as proposed;
- b. accepted four (4) with modifications; and
- c. did not accept one (1) with justification.

V. Policy Guidance

The National Treasury and Planning, the Council of the Institute of Certified Public Accountants of Kenya and the Registration and Quality Assurance Committee will sensitize key stakeholders including Parliament, Practitioners, employers, educations and regulatory institutions and the general public on Accountants (Quality Assurance Review) Regulations, 2022.

VI. Regulatory Impact Assessment

A Regulatory Impact Assessment is attached to this memorandum in Annex A. The Regulations will have minimal impact on the public and private sectors, as they are been implemented in the form of By-Laws and Guidelines.

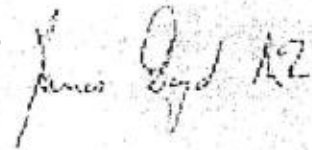
VII. Performance Monitoring and Evaluation of the Accountants (Quality Assurance Review) Regulations, 2022

1. National Treasury and Planning, the Council of the Institute of Certified Public Accountants of Kenya and the Registration and Quality Assurance Committee shall monitor the application, adherence and enforcement of the Accountants (Quality Assurance Review) Regulations, 2022 including provisions of the respective Schedules thereof.

2. This will be done through periodic reviews to establish among others compliance with the prescribed code of ethics and professional standards and reports on governance among others.

VIII. Contact Persons

The contact person at the National Treasury & Planning is the Cabinet Secretary, Hon. (Amb.) Ukur Yatani, EGH or the Principal Secretary, Dr. Julius Muia, PhD, CBS; the contact person at the Institute is the Chairman to the Council of the Institute, FCPA George Mokuia or the Chairman to the Registration and Quality Assurance Committee, FCPA Dr. James McFie or the Secretary/Chief Executive Officer, CPA Edwin Makori.



**JAMES BOYD MCFIE
CHAIRMAN TO THE REGISTRATION AND QUALITY ASSURANCE
COMMITTEE**

Date...12/9/2022

EXPLANATORY MEMORANDUM FOR THE ACCOUNTANTS REGULATIONS, 2022

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I. The Purpose of Accountants Regulations, 2022.

1. The objects and purpose of these Regulations shall be to provide for means of administering the Accountants Act, 2008 by the Cabinet Secretary for the National Treasury and Planning, with respect to matters affecting the operations of the Institute of Certified Public Accountants of Kenya and practice by members of the Institute.

2. Particularly, the Accountants Regulations, 2022 seek to make provisions for: -

- a) the applicable registration and subscription fees;
- b) guarantee a rebate of up to 20% of a firm's annual license fees to any firm offering practical work experience for associate members or trainee accountants for a period of two years;
- c) Rights of an Associate Member which include among others recognition locally and beyond;
- d) Standards of professional practice and professional code of conduct;
- e) Professional misconduct and measures prescribed to deal with professional misconduct;
- f) Provide means for administration and regulation of the expanded scope of the accountancy profession in the various categories provided in section 19(1) of the Act which among others are: - audit and assurance services; tax and tax advisory services; management consultancy services; and for other connected professional services;
- g) Application and the procedure for issue of practising certificate including the procedural professional accountancy requirements for the different practicing categories;
- h) Issue of annual practicing licence and the manner for renewal of the same;
- i) Application for registration by certified public accountants, the need to keep a register of registered members and the access of the same by the general public;
- j) Provide the manner for conducting elections, the electoral process and dispute resolution mechanisms with respect to the Council elections; and
- k) transitional arrangements for registration certificate or practising certificate, licence or written authority to practise issued and in force at the commencement of the Regulations and application of the licence fees prescribed in the Third Schedule.

II. The Legislative Context:

1. Article 201 of the Constitution provides for principles of public finance key among them openness and accountability, including public participation in financial matters; and that the public finance system shall promote an equitable society, and in particular public money shall

be used in a prudent and responsible way; and financial management shall be responsible, and fiscal reporting shall be clear.

2. The Institute of Certified Public Accountants of Kenya and Kenya Accountants and Secretaries National Examinations Board are established by an Act of Parliament – The Kenya Accountants and Secretaries National Examinations Board has been in existence since 1969 while the Institute of Certified Public Accountants of Kenya has been in existence since 1978.

3. Section 2 of the Accountants Act, 2008 defines accountancy to mean practice in accounting, financial reporting, control systems, systems auditing, auditing, assurance, forensic accounting and auditing, finance, financial management, public finance management, taxation, financial risk management, management accounting and advisory services related thereto. These Regulations are meant to regulate the behavior of professional accountants while offering accountancy services to the public.

4. In this regard, and line with the International Federation of Accountants, there is need to align the Kenyan accountancy professional standards and code of conduct to global best standards. The Government therefore needs to understand areas that require to be regulated for in the accountancy profession to ensure that such a regulation is effective, efficient and in the public interest.

5. The Act has undergone several amendments including the latest in 2020 to address respective gaps that have been identified over time.

6. According to the Statutory Instruments Act, 2013 a *statutory instrument*” among others means, regulation, form, tariff of costs or fees, by-law, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.

7. In this regard, these Regulations have been subjected to extensive public consultations to meet the threshold set out in the Statutory Instruments Act, 2013.

8. The National Assembly, under section 46 of the Accountants Act, 2008, delegated the duty to the Minister to make regulations prescribing anything that is required to be prescribed under the provisions of the Act. To this end, these Regulations shall be anchored under this section.

9. The National Treasury and Planning has therefore fully complied with the provisions of the Statutory Instruments Act, 2013 on requirement for public consultations while preparing these Regulations.

III. Policy Context

1. Since the enactment of the Accountants Act, 2008, the accountancy profession has gone through a period of transformation and growth. The Act was enacted to govern the practice of accountancy with specific objectives of establishing key regulatory institutions, notably the Institute of Certified Public Accountants of Kenya and the Kenya Accountants and Secretaries National Examinations Board and ensuring membership of the ICPAK Council and Examinations Board is diversified by including persons with responsibility in Government

2. The Institute of Certified Public Accountants of Kenya is a regulatory body mandated to regulate and coordinate the activities of qualified and registered Certified Public Accountants in Kenya – including promoting research into the subject of accountancy and finance and related matters, publication of books, periodicals, journals and articles in connection therewith; promoting the international recognition of the Institute, advising the Kenya Accountants and Secretaries National Examinations Board on matters relating to examinations standards and policies, advising the Cabinet Secretary for National Treasury and Planning on matters relating to financial accountability in all sectors of the economy and setting and enforcing standards of professional practice such as accounting, auditing and ethical standards.

3. Over their long history, the Institute of Certified Public Accountants of Kenya has registered over 23,322 members while the Kenya Accountants and Secretaries National Examinations Board has trained over 500,000 accountants and other professionals. Membership of the Institute work in diverse sectors of the economy as accountants, financial experts, auditors, tax consultants and financial consultants among others. Over 500 of members of the Institute have emigrated and are working beyond the borders of Kenya. Total number of 355 the Institute's members are working in EAC Countries- Tanzania, Uganda, Rwanda and Burundi; 200 of the Institute's members are in other Africa Countries- Zambia, South Africa, Cameroun and any other; and 996 of its members in other continents- Europe- UK, Australia, US/Canada.

4. Members of the Institute are present in 41 different countries around the globe while Kenya Accountants and Secretaries National Examinations Board is offering its examinations in the region and various zones in the globe. Therefore, it can be confirmed that both institutions have gained global recognition and have substantial market share. This has enabled the Kenyan professional accountants to take advantage of the regional and international preferential treaties with regard to mobility of labour.

5. The accounting profession provides an important public service, and as such it is imperative it serves and acts in the public interest. In this regard, these regulations have captured the desired good principles of regulating professional bodies by ensuring that: -

- a. the Regulations are proportionate, transparent, non-discriminatory, targeted, implementable in a consistent and fair manner;
- b. the Regulations are not anti-competitive and their benefits to the economy and society out-weigh the costs of the regulation of the profession;
- c. the Regulations cover the entry and licensing requirements, including education and on-going professional development requirements, monitoring of the behavior and performance of professional accountants, the ethical standards that professional accountants must meet; the discipline systems and procedures for those who fail to meet the requirements;
- d. the Regulations have provided for different range of regulatory practices including the quality assurance reviews of individual professional accountants, enforcement of professional and ethical standards by professional accountancy organizations and other regulatory bodies;
- e. fulfillment of obligations of International Federation of Accountants (IFAC) Membership by the Institute of Certified Public Accountants of Kenya and public oversight by external regulatory bodies; and
- f. the cost of implementing the Accountants Regulations, 2022 is kept at the minimum in order to secure public interest and support the ease of doing business in our great nation.

6. It is expected that enactment of these Regulations will facilitate Government execute its role in the regulation of the accountancy profession while ensuring that such regulation achieves public interest objective at the lowest possible cost while safeguarding quality and consistency of quality, in the supply of accountancy services.

IV. Public Consultations

1. A Multi-Agency Taskforce comprising representatives of the National Treasury and Planning, the Institute of Certified Accountants of Kenya, Kenya Accountants and Secretaries National Examinations Board and the Office of the Hon. Attorney General was constituted to develop regulations to the Accountants Act for consideration by Parliament.

2. The Multi-Agency Taskforce mapped out respective key stakeholders and prepared the Interest/Influence matrix to facilitate the engagement with key stakeholders and the general public. Additionally, the role of each stakeholder and timelines to be consulted in terms of pre-regulations and post-regulations period, were established.

3. To this end, the role of scholars such as Universities teaching Bachelor of Commerce was sought in writing to input into this process as well as the Public Service Commission, umbrella body of County Public Service Boards, Kenya Federation of Employers (FKE) and Kenya Private Sector Alliance (KEPSA), prior to commencement in drafting of these regulations.

4. Extensive consultations have been conducted during preparation and finalization of the Accountants Regulations, 2022. The nationwide public consultations on the draft Accountants Regulations were organized and scheduled for all the key stakeholders and their input taken into account in as far as possible before finalization of these Regulations

5. The key stakeholders that were consulted included: - non-practising members of the Institute; local and diaspora practising members of the Institute; Education Regulators, such as Commission for University Education, TVET Authority, Kenya National Qualifications Authority and Training Institutions such as Universities and Middle-Level Colleges; Financial Regulators such as CMA, CBK, IRA, RBA, SASRA, among others; Public Service Commission, County Service Boards, FKE, KEPSA and KAM and the general public.

6. All the key stakeholders were consulted through physical and virtual meetings; and with strict compliance of the Ministry of Health guidelines on containment of COVID-19 pandemic. In addition, written memoranda were received from various stakeholders.

7. The stakeholders submitted eighty (80) comments proposing amendment of the Accountants Regulations, 2022. The Taskforce analyzed the comments and:

- a. accepted eleven (11) as proposed;
- b. accepted twenty-five (25) with modifications; and
- c. did not accept forty-four (44) with justification.

V. Policy Guidance

The National Treasury and Planning, Institute of Certified Public Accountants of Kenya and Kenya Accountants and Secretaries National Examinations Board will sensitize key stakeholders including Parliament, practitioners, employers, educationists and regulatory institutions and the general public on the Accountants Regulations, 2022.

VI. Regulatory Impact Assessment

A Regulatory Impact Assessment is attached to this memorandum in Annex A. The Regulations will have an impact on the public sector, as the national authorities will have to administer the Regulations through certification and enforcement. However, the costs of this new requirement are not expected to be significant.

VII. Performance Monitoring and Evaluation of the Accountants Regulations

1. The National Treasury and Planning, Institute of Certified Public Accountants of Kenya and Kenya Accountants and Secretaries National Examinations Board shall monitor the application, adherence and enforcement of the Accountants Regulations, 2022 including provisions of the respective Schedules thereof.

2. This will be done through periodic reviews to establish among others compliance with the prescribed code of ethics and professional standards, maintenance of the accreditation standards, quality of examinations, reports on governance among others.

VIII. Contact Persons

The contact person at the National Treasury & Planning is the Cabinet Secretary, Hon. (Amb.) Ukur Yatani, EGH or the Principal Secretary, Dr. Julius Muia, PhD, CBS.

UKUR YATANI
CABINET SECRETARY TO THE NATIONAL TREASURY AND PLANNING

Date....., 2022

EXPLANATORY MEMORANDUM FOR THE ACCOUNTANTS REGULATIONS, 2022

.....

I. The Purpose of Accountants Regulations, 2022.

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2. Particularly, the Accountants Regulations, 2022 seek to make provisions for: -

- a) the applicable registration and subscription fees;
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- f) Provide means for administration and regulation of the expanded scope of the accountancy profession in the various categories provided in section 19(1) of the Act which among others are: - audit and assurance services; tax and tax advisory services; management consultancy services; and for other connected professional services;
- g) Application and the procedure for issue of practising certificate including the procedural professional accountancy requirements for the different practicing categories;
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1. Article 201 of the Constitution provides for principles of public finance key among them openness and accountability, including public participation in financial matters; and that the public finance system shall promote an equitable society, and in particular public money shall

be used in a prudent and responsible way; and financial management shall be responsible, and fiscal reporting shall be clear.

2. The Institute of Certified Public Accountants of Kenya and Kenya Accountants and Secretaries National Examinations Board are established by an Act of Parliament – The Kenya Accountants and Secretaries National Examinations Board has been in existence since 1969 while the Institute of Certified Public Accountants of Kenya has been in existence since 1978.

3. Section 2 of the Accountants Act, 2008 defines accountancy to mean practice in accounting, financial reporting, control systems, systems auditing, auditing, assurance, forensic accounting and auditing, finance, financial management, public finance management, taxation, financial risk management, management accounting and advisory services related thereto. These Regulations are meant to regulate the behavior of professional accountants while offering accountancy services to the public.

4. In this regard, and line with the International Federation of Accountants, there is need to align the Kenyan accountancy professional standards and code of conduct to global best standards. The Government therefore needs to understand areas that require to be regulated for in the accountancy profession to ensure that such a regulation is effective, efficient and in the public interest.

5. The Act has undergone several amendments including the latest in 2020 to address respective gaps that have been identified over time.

6. According to the Statutory Instruments Act, 2013 a *statutory instrument*” among others means, regulation, form, tariff of costs or fees, by-law, guideline or other statutory instrument issued, made or established in the execution of a power conferred by or under an Act of Parliament under which that statutory instrument or subsidiary legislation is expressly authorized to be issued.

7. In this regard, these Regulations have been subjected to extensive public consultations to meet the threshold set out in the Statutory Instruments Act, 2013.

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- a. the Regulations are proportionate, transparent, non-discriminatory, targeted, implementable in a consistent and fair manner;
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- c. the Regulations cover the entry and licensing requirements, including education and on-going professional development requirements, monitoring of the behavior and performance of professional accountants, the ethical standards that professional accountants must meet; the discipline systems and procedures for those who fail to meet the requirements;
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- e. fulfillment of obligations of International Federation of Accountants (IFAC) Membership by the Institute of Certified Public Accountants of Kenya and public oversight by external regulatory bodies; and
- f. the cost of implementing the Accountants Regulations, 2022 is kept at the minimum in order to secure public interest and support the ease of doing business in our great nation.

6. It is expected that enactment of these Regulations will facilitate Government execute its role in the regulation of the accountancy profession while ensuring that such regulation achieves public interest objective at the lowest possible cost while safeguarding quality and consistency of quality, in the supply of accountancy services.

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1. A Multi-Agency Taskforce comprising representatives of the National Treasury and Planning, the Institute of Certified Accountants of Kenya, Kenya Accountants and Secretaries National Examinations Board and the Office of the Hon. Attorney General was constituted to develop regulations to the Accountants Act for consideration by Parliament.

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The contact person at the National Treasury & Planning is the Cabinet Secretary, Hon. (Amb.) Ukur Yatani, EGH or the Principal Secretary, Dr. Julius Muia, PhD, CBS.

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Telegraphic Address: 22921
FINANCE-NAIROBI
Fax No.: 330426
Telephone: 2259922
When replying please quote

THE NATIONAL TREASURY
P.O. Box 30007
NAIROBI
KENYA

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REF: AG 8/013 VOL.V(40)

9th September, 2021

ALL ACCOUNTANTS NATIONAL SUB COUNTY TREASURIES

ALL INTERNAL AUDITORS NATIONAL SUB COUNTY TREASURIES

**RE: INVITATION TO TOWN HALL MEETINGS ON ACCOUNTANTS (AMENDMENT) BILL,
2021 AND ACCOUNTANTS' REGULATIONS, 2021**

The National Treasury constituted a Multi-Agency Taskforce comprised of officers from: - the National Treasury; Office of the Attorney-General & Department of Justice; Institute of Certified Public Accountants of Kenya (ICPAK); and Kenya Accountants and Secretaries National Examinations Board (KASNEB) to develop regulations to implement the Accountants Act, 2008.

The Taskforce has developed the following sets of draft legislation, to facilitate full implementation of the Accountants Act, 2008:

1. The accountants (Amendment) Bill, 2021;
2. Accountants Act Regulations, 2021;
3. Accountants (Standards of Professional Practice and Ethical Conduct) Regulations, 2021;
4. Accountants (Examinations) Rules, 2021;
5. Accountants (Quality Assurance Review) Regulations, 2021; and
6. Accountants (Remuneration) Order, 2021.

These Regulations have been posted to the National Treasury website <http://ntnfp.treasury.go.ke/>, the Institute of Certified Public Accountants of Kenya (ICPAK) Website <https://www.icpak.com/> and the Kenya Accountants and Secretaries National Examinations Board website <https://kasneb.or.ke/>.

In compliance with the Constitution, the Public Finance Management Act, 2012 and the Statutory Instruments Act, 2013 on public participation, the National Treasury has organized physical regional Town Hall meetings to receive from members of the public any comments or inputs or memoranda they may have on the said Regulations, as shown in the Table below:

Table: Town Hall Public Consultation Meetings

Region	Dates	Time
TEAM 1		
1. Central Rift Region (Nakuru* , Nyandarua, Laikipia, Baringo & Samburu)	13 th September, 2021	9:00 am-1:00pm
2. South Rift (Kericho* , Bomet, Narok)	14 th September, 2021	9:00 am-1:00pm
3. Nyanza Region (Kisumu* , Kisii, Siaya, Homabay, Nyamira)	15 th September, 2021	9:00 am-1:00pm
4. Western Region (Kakamega* , Bungoma, Busia & Vihiga)	16 th September, 2021	9:00 am-1:00pm
5. North Rift (Uasin Gishu (Eldoret*) , Trans Nzoia, Elgeyo Marakwet, Nandi & Turkana)	17 th September, 2021	9:00 am-1:00pm
TEAM 2		
6. Northern Region (Garissa, Marsabit* , Wajir, Isiolo & Mandera) – 1 night	13 th September, 2021	9:00 am-1:00pm
7. Coast Region (Mombasa* , Taita Taveta, Kilifi, Kwale, Lamu & Tana River) – 1 night	14 th September, 2021	9:00 am-1:00pm
8. Town Hall 3 – Eastern Region (Machakos* , Kitui & Makueni) – 2 nights	15 th September, 2021	9:00 am-1:00pm
9. Headquarters (Nairobi* & Kajjado) - transit	16 th September, 2021	9:00 am-1:00pm
10. Mt. Kenya Region (Nyeri* , Embu, Kirinyaga, Meru, Kiambu, Tharaka Nithi & Murangá) – 2 nights	17 th September, 2021	9:00 am-1:00pm

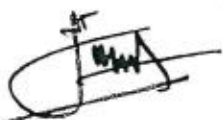
* The exact venues will be communicated to you by the ICPAK Branch Chairpersons in the hosting counties.

These Regulations have been posted to the National Treasury website <http://ntntp.treasury.go.ke/>.

The purpose of this memo is, therefore, to invite you to attend the Town Hall public consultations meetings to be hosted in venues within your respective jurisdictions.

Yours

Sincerely



JULIUS MUIA, PhD, CBS
PRINCIPAL SECRETARY/ THE NATIONAL TREASURY

Copy to: Director-General/Accounting Services & Quality Assurance
 Ag. Internal Auditor-General

**REPUBLIC OF KENYA
THE NATIONAL TREASURY AND PLANNING**

PUBLIC NOTICE

1. DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021
2. DRAFT ACCOUNTANTS REGULATIONS, 2021
3. DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021
4. DRAFT ACCOUNTANTS (EXAMINATION) RULES, 2021
5. DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021
6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

Section 4 (3) of the Statutory Instruments Act, 2013 provides that 'the object of this Act is to provide a comprehensive regime for the making, scrutiny, publication and operation of statutory instruments by requiring regulation-making authorities to undertake appropriate consultation before making statutory instruments'. In addition, section 5 (3) of the Statutory Instruments Act, 2013 states that 'without limiting by implication the form that consultation referred to in subsection (1) might take, the consultation shall—

- a. involve notification, either directly or by advertisement, of bodies that, or of organizations representative of persons who, are likely to be affected by the proposed instrument; or
- b. invite submissions to be made by a specified date or might invite participation in public hearings to be held concerning the proposed instrument'.

Accordingly, the National Treasury and Planning has finalized preparing the following bill and regulations: -

1. Draft Accountants (Amendment) Bill, 2021;
2. Draft Accountants Regulations, 2021;
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Pursuant to section 4 (a) and 5 (3) (a) and (b) of the Statutory Instruments Act, 2013, the National Treasury and Planning invites interested members of the public to submit any comments or inputs or memoranda they may have on the said Regulations in the format provided on the website. The comments or inputs or memoranda may be forwarded to the Principal Secretary, National Treasury, P.O. Box 30007-00100, Nairobi, hand delivered to the Office of the Principal Secretary, National Treasury Building, Nairobi or emailed to ps@treasury.go.ke, with a copy to malimbogotfrey@gmail.com to be received by Friday, 17th September, 2021 at 5:00 pm.

Additionally, there shall be virtual meetings for public consultations on the above various draft Regulations as per the schedule below: -

Stakeholder	Dates for Virtual meetings	Time for Virtual meetings
1. Non-practising members of the Institute	6 th September, 2021	8:00-10:00 am
2. Practising members of the Institute	7 th September, 2021	8:00-10:00 am
3. Education Regulators, such as Commission for University Education, TVET Authority, Kenya National Qualifications Authority and Training Institutions such as Universities and Middle-Level Colleges	8 th September, 2021	8:00-10:00 am
4. Financial Regulators such as CMA, CBK, IRB, RBA, SASRA, among others	9 th September, 2021	8:00-10:00 am
5. Public Service Commission, County Service Boards, FKE, KEPSA and KAM	10 th September, 2021	8:00-10:00 am
6. General public	10 th September, 2021	2:00-5:00 pm
7. Practising members of the Institute - Diaspora	20 th September, 2021	8:00-10:00 am 4:00-6:00 pm

The links for the virtual meetings shall be sent to the registered stakeholders a day before the date of the virtual meeting. The registrar shall be done via <https://www.icpak.com/virtual-meetings-on-draft-regulations/>

**HON. (AMB.) UKUR YATANI, EGH
CABINET SECRETARY/NATIONAL TREASURY & PLANNING**



REPUBLIC OF KENYA
THE NATIONAL TREASURY AND PLANNING

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N. (AMB.) UKUR YATANI, EGH
BINET SECRETARY/NATIONAL TREASURY & PLANNING

The best prevention against the coronavirus is still washing your hands and keeping safe social distance

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Issue No. 10/2021-2022

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New system to integrate data on public servants out soon

BY BRIAN KOCHWA

The State Department for Public Service is in the final stages of unveiling a unified human resource information system which will help integrate public servants' information into one platform.

Consolidating Human Resource data and automating the Human Resource Management function on a

unified platform is expected to, among other benefits, standardize Human Resource practices across the public service, minimize manual Human Resource processes, and create a trusted single source of Human Resource information for decision-making purposes.

In her remarks during the official opening of a 3-day workshop for the 2nd and

final validation of the system held at Kenya School of Government, the State Department for Public Service Principal Secretary, Mrs Mary Kimonye said the development of the new system is an incredible milestone for the public service as it will help in monitoring areas that have had challenges in the past. The Principal Secretary highlighted the need to val-

idate user requirements. "As stakeholders, it is important for you to validate and document comprehensive user requirements for the Unified Human Resource Software," she said. In January 2021, the State Department for Public Service appointed a task force of software developers to undertake the review and overhaul the existing Human Resource software known

as Government Human Resource Information System (GHRIS). The task force produced a prototype of the Unified Human Resource (UHR) information system in April 2021 which underwent the initial validation on 4th May 2021 by internal stakeholders comprising the GHRIS Implementation Steering Committee, Human Resource Process owners, as

well as Heads of Departments and Units. Subsequently, the task force has constructed to full functionality three (3) modules prioritized for the 2020/2021 financial year namely Payroll Administration, Leave Management and Pension Claiming.

The workshop was attended by Human Resource Officers drawn from various public service institutions.



The Week In numbers

500M

Amount of money released by the government to support water provision in 10 counties affected by drought

238

Ajira Youth Empowerment projects that will be connected to the National Optic Fibre Backbone Infrastructure

14

Number of learners from Nakuru's Kaptembwa informal settlement who are yet to report back to school

48B

Value of tea that Pakistan imported from Kenya in the year 2020 hence a 123% increase over the last ten years

100,000

Kenyan workers in Saudi Arabia and served by just one attaché, according to Labor CS

109M

Amount of money donated by the Russian government to three lake region counties to fight Covid-19

Government allocates Sh2B to combat on-going drought

CS Wamalwa says Kenya is facing drought as a result of the short rains that failed between October and December 2020 while the long rains expected between March and May 2021 were below average across the country

BY JOSEPH NG'ANG'A

The Government has released Shs.2 billion under the National Drought Emergency Fund to be used in the fight against the ongoing drought situation in the country.

According to the Ministry of Devolution and ASALs Cabinet Secretary (CS), Eugene Wamalwa, Kenya is facing drought as a result of the short rains that failed between October and December 2020 as well as the long rains expected between March and May 2021 that were below average across the country particularly in the Northern and Coast regions

"Experts from the meteorological department anticipate that the short rains in October are likely to fail and if this happens, Kenya is likely to face an emergency with drought afflicting most

of Northern Kenya and the coastal region," said Wamalwa.

Speaking during an interview with KNA, Wamalwa said that so far, over 10 counties are affected heavily including Turkana, Marsabit, Garissa, Wajir, Mandera, Isiolo, Samburu, Tana River, Kilifi and Lamu.

"We estimate that two million Kenyans are affected and as the national government, we are doing everything to support these families by cushioning the most vulnerable people in the counties most affected by the drought," said Wamalwa.

He said they are providing hunger safety nets that cushion over 100, 000 households in the four counties of Turkana, Marsabit, Wajir and Mandera which are the most affected.

Wamalwa highlighted that the government is ex-



panding these safety nets to cover Garissa, Tana River, Samburu and Isiolo and these will bring those covered to eight counties and an additional 32, 000 households.

"We are also supporting counties in water trucking and so far, we have released Sh500 million that will go towards supporting these counties and ensuring they take water to the affected

families most of whom are pastoralists," said Wamalwa.

"Since 2011 when we had the worst drought in this region, we formed the Ending Drought Emergency Strategy to bring together countries in the Horn of Africa and the Intergovernmental Authority on Development (IGAD) region to ensure we put in place institutional and legal frameworks to combat drought and we have done so well as a country through the National Drought Management Authority (NDMA) where we have institutionalized responses to drought," said the CS.

Wamiwa said that through

these efforts, the country was awarded the resilience champion of the IGAD region and other countries are benchmarking with Kenya to see how the institutionalization of the drought management is being conducted.

He added that through the National Drought Emergency Fund they have set aside about Sh2 billion which is about 50 percent of the fund going towards resilience building with 40 percent of the fund going into improving response to drought and five percent will go towards recovery in areas where there are effects of drought.

SYMPTOMS

SEPTEMBER 7, 2021

4 | ADVERTS

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"The virus does not move, people move it. We stop moving, the virus dies"



State commits to conserve ecosystem, lower greenhouse effects

BY ALICE GWORO (KNA)

The Director of Climate Change in the Ministry of Environment, Dr Pacifica Ogola has underlined the Government's commitment and responsibility towards climate justice even as the country seeks to meet her industrialization objectives.

Ogola who was speaking while opening the Nairobi Summer School on Climate Justice said, Kenya is alive to the benefits of industrializa-

tion but also noted that a move towards a net zero carbon emission to lower greenhouse effects will be done without undermining the human rights on job provision and development.

"The Government is fully involved in discussions around just transition," she said, adding that The Summer School on Climate Justice aims to build the capacities of a critical mass of actors from a variety of fields including grassroots voices.

Speaking on Summer School on Climate Justice, Mr. Mithika Mwenda, the Executive Director, Pan African Climate Justice Alliance (PACJA) said, the Summer School is a platform to usher voices from the grassroots communities to the international arena where they have missed being heard.

Mwenda explained that PACJA has stepped up its long-term ambition of changing the narrative around climate change impacts in Africa by launching the first ever School

on Climate Justice.

"Climate justice is no longer an abstract concept: it is now a global public agenda. However, voices from the Global South and Africa in particular, where climate injustices prevail, remain inaudible in global discussions," said Mwenda.

He added that by initiating a School on Climate Justice, PACJA is trying to correct an existing anomaly.

"As it is now, academics and philanthropists from the Global North generally shape

the narratives and debates on climate justice with limited presence and representation of the Global South. Most importantly, the voices of frontline communities, who bear the devastating impacts of climate change, continue to miss out from climate justice debates. This is what we want changed," said Mwenda.

Sylvia Wachira, coordinator of the Summer School noted that while there are many efforts by academics, advocacy groups and other non-state

actors who advance research, scholarship and mobilization on Environmental and Climate Justice, such interventions, however, are yet to take off in the Global South, particularly the continent of Africa, in a systematic and sustained way.

"There are also concerns that the content of programs developed for university courses in the Global North does not adequately represent the contexts and challenges of frontline communities," she added.



KENYA VISION 2030

The Kenyan... Capture Africa!

JOB VACANCY ANNOUNCEMENT

The Kenya Film Commission (KFC) is a State Corporation mandated to develop, promote and market the film industry locally and internationally. KFC has an exciting career opportunity and now seeks to recruit a dynamic, visionary and innovative persons to fill the following positions:

NO	POSITION	JOB GRADE	JOB REF NO	POST
1	MANAGER MARKETING	KFC 3	KFC/HRA/MM/2021	1
2	MANAGER LEGAL SERVICES	KFC 3	KFC/HRA/MLS/2021	1

For more details on the above positions visit our website, www.kenyafilmcommission.go.ke

Applications MUST consist of application cover letter, detailed CV with three (3) referees contacts; indicate your current position, current remuneration, expected remuneration, e-mail and day-time telephone contact, relevant Certificates and Testimonials; and copy of National ID/Passport to be addressed to:

The Chief Executive Officer
Kenya Film Commission,
Jumulia Place, Second Floor, Lenana Road,
P. O. Box 76417,
00500 Nairobi.

KFC is an Equal Opportunity Employer committed to diversity and gender equality. Women, youth and persons with disability are encouraged to apply. Applications without the relevant qualifications, copies of required documents will not be considered.



KENYA VISION 2030

The Kenyan... Capture Africa!

TENDER NOTICE

The Kenya Film Commission invites sealed tenders/bids from eligible candidates for provision of the following services:

ITEM	ITEM DESCRIPTION	TENDER NO.	DEADLINE	CATEGORY
1	Tender for the provision of Event Management Services for the 11 th Edition of Kalasha International Film and TV Awards 2021	KFC/14/2021/2022	at 12:00 Noon.	OPEN
2	Tender for the provision of Production Services for the 11 th Edition of Kalasha International Film and TV Awards	KFC/15/2021/2022	at 12:00 Noon.	OPEN

The tender documents can be viewed and downloaded free of charge from the following websites/links: <https://kenyafilmcommission.go.ke/tenders/> and from the Public Procurement Information Portal: www.tenders.go.ke

NOTE: Bidders who download the document from the mentioned websites MUST immediately forward their particulars for records and for purposes of receiving any further clarifications and/or addendums to procurement@filmingkenya.com. Alternatively, complete set of tender document may be obtained by interested candidates upon payment of non-refundable fee of Kshs. 1,000/= payable to Kenya Film Commission.

For more details visit our website www.kenyafilmcommission.go.ke as well as the Public Procurement Information Portal www.tenders.go.ke

CHIEF EXECUTIVE OFFICER



THE NATIONAL TREASURY AND PLANNING

STATE DEPARTMENT FOR PLANNING

PUBLIC NOTICE

- DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021
- DRAFT ACCOUNTANTS REGULATIONS, 2021
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HON. (AMB.) UKUR YATANI, EGH
CABINET SECRETARY/NATIONAL TREASURY & PLANNING





THE NATIONAL TREASURY AND PLANNING

PUBLIC PARTICIPATION FORUM IN THE MATTER OF :

- 1. DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021;
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- 6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

VENUE..... NARSA BIT

DATE: 13/09/2021

Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
1. CPA. KATELLA DIBAH RHMATTM	MAKISA BIT COUNTY GOVERNMENT	12012	katelloromero@gmail.com 0722 821415 63	
2. CPA Adiscio, Lusiani A.	Marakwet County Assembly	20761	ladiscio@gmail.com	
3. CPA Shomamo Atkano	Marakwet-PRUDA	25555	gereadano@gmail.com	
4. CPA Shumari Kosanga	Marakwet County	11570	ShumariKosanga@gmail.com	
5. CPA KIMANI TISON	Siaya County	15376	nyulikerian@gmail.com	

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
6.	CPA BODDAM D011	NARASIMH LOVAT Lovering	21492	boddamd@gmail.com	
7.	Geoffrey E. Murray	METRO MSA		metromsa@metromsa.com	
8.	REHMAN K. KAZI	NSCA MSA		KRM@msa.com	
9.	NARAYANAN SORU	National Treasury.		narayanansoru@gmail.com	
10.	Mohamed Amer Ali	National Treasury		0122309743	
11.	Tulius M. Infante	Min. of Education		infante@ed.gov	
12.	CPA BOBBI WATSON	Agri Health	22906	bobbi@agrihealth.com	
13.	CPA James Ronald	CAAC	1973	ronald@caac.com	
14.	CPA James Meloni	National Treasury	12728	meloni@treasury.com	
15.	Renee Mearns	Federal Treasury		reneemearns@treasury.com	
16.	Hilary Damm	MSA		hilary.damm@msa.com	
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

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ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
34.					
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
48.					
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
62.					
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
76.					
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
90.					
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

ORDER, 2021



THE NATIONAL TREASURY AND PLANNING

PUBLIC PARTICIPATION FORUM IN THE MATTER OF :






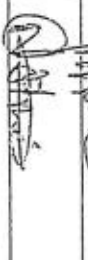



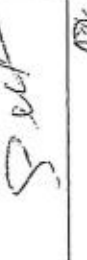
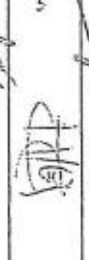

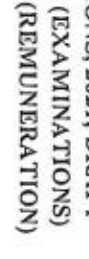

1. DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021;
2. DRAFT ACCOUNTANTS REGULATIONS, 2021;
3. DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021 ;
4. DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021;
5. DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND
6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

VENUE..... *WITTE* *BEHIND THE* *WITTE* *DATE: 17/07/2021*

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
1.	<i>CPA Anthony Nidegon G</i>	<i>TELECOMSIC</i>	<i>24716</i>	<i>degit@telecomsics.com</i>	<i>[Signature]</i>
2.	<i>Ms. NERENDE MADONIRE</i>	<i>ST. ANNE'S INSTITUTE</i>		<i>nerende@stannesinstitute.com</i>	<i>[Signature]</i>
3.	<i>ST. ANNE'S INSTITUTE</i>	<i>ST. ANNE'S INSTITUTE</i>		<i>nerende@stannesinstitute.com</i>	<i>[Signature]</i>
4.	<i>ISSAIT M. MUMBELE</i>	<i>KASINIS</i>	<i>93826</i>	<i>issait@kasinis.com</i>	<i>[Signature]</i>
5.	<i>MARY INJASQA</i>	<i>ICPAK</i>		<i>maryinjasqa@gmail.com</i>	<i>[Signature]</i>

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
6.	CPA Eric Mwangi Guleki	Dakut / ICPAK	14782	ericmwangi@dakut.com	
7.	Vincent Wambui	THEKRAIY INTERNET ACCOUNTS		vincent.wambui@krai.com	
8.	Toni Mwachira	The national Treasury	14096	toni.mwachira@treasury.go.ke	
9.	KICHA NDEKI	CPA	10490	ndeki.k@cpa.go.ke	
10.	Simon Nyu	Nyu Mupf & Co. Ak	2634	nyu@nyumupf.co.ke	
11.	NICHOLAS MATTHEO	Mathew Nicholas ASS	1140	mathew.nicholas@mathew.co.ke	
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14.	DINNA RAHATI	ICPAK (MTTI)	22979	rahati@cpa.go.ke	
15.	KURIA JOSEPH MARIKA	MICHUKI TRC	1959	kuriajoseph@trc.co.ke	
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17.	JAMES M. NICHOLAS	MICHUKI TRC		Jamesnicholas15@gmail.com P.O. Box 2030 @ James M. N. 0721573671	
18.	CPA ADIGE DUSULLAH MATHURAH	MATHENGE TRC	25315		
19.	PURETY K WADAVU	The National Treasury	23874	Kareber Karume@cpa.go.ke	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
20.	GACHANFA NZARU	DELF	12005	gachanfa@gmail.com	
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33.	Helena Njiziri	National Treasury		helenanjiziri@gmail.com	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
34.	FERRY HARITE HARISI	NATIONAL TREASURY		0712 254 226 teoykikaini@gmail.com 206-150-25912000.com 0714529730	
35.	ELIZABETH MUBU	NATIONAL TREASURY			
36.	PAULINE W. MUBU	NATIONAL TREASURY	25296	Pollynduvu@yaho.com	
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39.	CHA CHRIS ERTIIMBI	ICPAK - Wakenya	7313	chertimbi@yaho.com	
40.	JAMES MUALIWE	NJABUJE 771		James.kiviro31@yaho.com	
41.	JAMES KUSIYI	Kanga Kapsabet	1363	James.kusiyi@yaho.com	
42.	PAUL MAMBI	Kabon College		Paulmambi263@yaho.com	
43.	BENSON NJIRU MARI	HLB KZAM	16285	Benson.Njiru@yaho.com	
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45.	PHILIP KIKAI	ICPAK	3767	philipkikai@gmail.com	
46.	MULANI STEPHEN KIONI	ICPAK	22190	WENISTEPE@YAH.COM 0711599120	
47.	DAVID WANGIKU NETA	ICPAK-JUBA	93521	David.wangiku@yaho.com	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) REGULATIONS, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; ORDER, 2021

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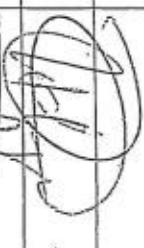

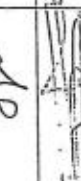

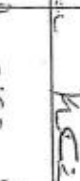
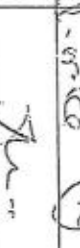
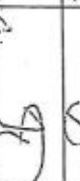







	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
48.	Rigobeth Alangco	Sudiciang	10472	0722804316	
49.	Niel Tejares	Examiso HPER.	28349	07237361492	
50.	Margaret Munday	Judiciary	11295	0724356828	
51.	Martin Abaya	Masonry Masonry	CPA 606320728	90808035	
52.	Alex Mabeera	M-purolo	23883	0721881941	
53.	MISPAO Mether	Armed and Armed	27466	070146102	
54.	Samuel Muthiri	Kisima FARM LTD	10349	0712122495	
55.	KITHI NEMOI WATHIKA	Nyusima Waring'		071611207	
56.	Eves Njire	Freelancer	24395	0722 N5149	
57.	Millieair Wangui Kierui	Nyigiumwengi	26325	0722 807154	
58.	Richard Enziga	OAS	14571	07222267418	
59.	Jonathan Ayunda	OAG	23338	0723729733	
60.	Nany N. Murene	Self	28574	0722622767	
61.	Stella M. Kariithi	Mau Mau Heritage	2235	07209324930 0720920824	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)









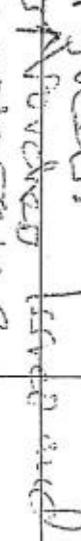

ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
62.	HANUWATI KADLUKI	National Treasury	20511	07 23-828272	
63.	Cyr Simon Muiwaka	Moravia Bank	136309	0737 05 7366	
64.	ESTHER MURRAY	NATIONAL TREASURY		0722441426	
65.	John Karama	NATIONAL TREASURY		0724384521	
66.	ELIUD -O- TERUAI)		0786450640	
67.	PERBERT M. KITHINGI	NATIONAL TREASURY	22618	07124309412	
68.	GEOFFREY MANDERA			0792899526	
69.	JOICE MUCHIRIA	NATIONAL TREASURY	25682	0915235205	
70.	Morris Njugui	National Treasury		0767349186	
71.	ANANIAS NICHENGA	NATIONAL TREASURY	3391	07324578054	
72.	Richard Mwaia Kariuki	National Treasury	9024	0724160229	
73.	ANNE WANGECI	ICPAK	7714	0721598820	
74.	Samuel Mwaliki	Flamingo	21666	0921512043	
75.	Herbert Cibeki		3627	0722372677	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
76.	Dodien Mubun Nalbyun	Doree Consulting	17966	dodlumhion.nalbyun@gmail.com	
77.	John Elson Kangarua	Audite		john.elson@audite.com	
78.	Christine Mary Katarin	IAA	25606	christine@iaa.com	
79.	KATHERINE Nungui Kiband	IAA		katherine@iaa.com	
80.	Michael Kani Keanyi	Teakcoq	21853	michael.kani@teakcoq.com	
81.	Isaac M. Ogyuro	Kesnel	1976	isaac.mogyuro@kesnel.com	
82.	Asens Kuyua	Nairobi Netw	18200	asens.kuyua@netw.com	
83.	Reuel Mwaigi	II		reuel.mwaigi@ii.com	
84.	Simon Katarin	Teakcoq	6714	simon.katarin@teakcoq.com	
85.	RACHEL Mwenduwa	Judiciary		rachelmwenduwa@gmail.com	
86.	IGATI ANN SALOME	KASRES		salomeigati@gmail.com	
87.	Isaac Mwaigi	Judiciary	14011	isaac.mwaigi@gmail.com	
88.	JAMES MURU	Audite		murujames@audite.com	
89.	Cecilia Mwakani	Audite	25809	ceciliamwakani@audite.com	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
90.	Billy Moses Nyoni	Self	19786	bnyoni@fides.com	
91.	Grace Mwanuzi	NT	2732-1	grace@10720@gmail.com	
92.	Ken Kiptoo	Self	14862	mr.kaiyo@gmail.com	
93.	Passywarimu Nyumen	NT	244916	newnyumen@gmail.com	
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96.	Michael Mwanuzi	Michael Mwanuzi	12706	michaelmwanuzi@gmail.com	
97.	Paul Mbugweni	Muranga County	8753	Paulny182@gmail.com	
98.				negative.	
99.		ICPAK Council	member	members@icpa.com	
100.					7 Feb 2021



PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021



THE NATIONAL TREASURY AND PLANNING












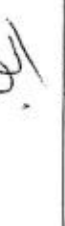

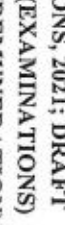
PUBLIC PARTICIPATION FORUM IN THE MATTER OF :

1. DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021;
2. DRAFT ACCOUNTANTS REGULATIONS, 2021;
3. DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021 ;
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5. DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND
6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

VENUE.....UTALI HOTEL.....

DATE: 16/09/2021.....

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
1.	Faustin Mutindi	KCA-0	20034	faustino@kca.ac.ke	
2.	Phyllis Ochieng	SEIS	1734	oguelts@seis.org	
3.	John Magut	NSSF	7669	magut.john@nssf.co.ke	
4.	Nina Lugonzo	KNEC	2355	nlugonzo@yahoo.com	
5.	Caroline Njambi Wambui	SELP	26715	0724 343410 Gudinge@gmail.com	

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
6.	WILLIAM ACTIBO	DOMANIG	Assoc/1623	William Actibo @cognovif.com 0704941235	
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8.	TEOFILO SANTOS	STEER LOCAL	Assoc/2173	jesuwardha@pmc.cil.com 0710409072	
9.	Abdi Mohamed Fowah	Power shift office	26359	0720810955 cminpocemsg@pmc.cil.com	
10.	Lawrence Mawaz Mutsid	Widutrasa Srethasidha	Assoc/3351	l.mawaz050@pmc.cil.com 07231025917	
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12.	RISPER OLICA	ICPAK	7635	0721-375687	
13.	JOPPA ORARA	ICPAK	24409	0721-523996	
14.	Francis Mumo	Akhal and Partner	23574	0724576279	
15.	Hesrick M. Dambwa	Dambwa & ASS	2187	0722235846	
16.	Gladys Kivudu	Enbaku	16949	0723776895	
17.	Tom esubwa	Comco Sotco	21441	0787965578	
18.	Jane K. Ndonyi	Tuwaini	3014	0724302489	
19.	Emmett Njoroge	Insecta	18851	077684300	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
20.	George Mokuwa	ICPAK	3126	0721202522	
21.	Diana Njeri	ICPAK	-	0715483725	
22.	Dennis Juma	ICPAK	25116	0725948051	
23.	Sarah Chege	ICPAK	17565	0734668602	
24.	Sarah Hyangse	ICPAK	19999	0726552108	
25.	Josephine Nyambene	ICPAK	9505	0722290180	
26.	DEAN WACHIVI	ICPAK	9201	0726494017	
27.	Faith Oculus	ICPAK	22411	07224711485	
28.	Benson Mwangi	ICPAK	16606	0721909891	
29.	Joseph N Kimani	ICPAK	2151	0722859218	
30.	Benjamin Mngi	ICPAK	14240	0728158719	
31.	Jackson N. Angesi	ICPAK SDL	17811	07222623755	
32.	Sophia Odhiambo	ICPAK KID	Assoc 1574	0703131730	
33.	LINDA NYONGESA	CO-OP BANK	25818	0729440237	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

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34.	Naomi Ntako	MARKER	25239	nyoku.naomi.az@gmail.com	
35.	PATRICK BUBO	MARK MARKS HD	26360	patrickbubob@gmail.com	
36.	BETHAN MATHIAS	INTERLOCK		baanu.munnu@yahoo.com	
37.	Nancy Oluwona	MARKS	11378	nenechonda@gmail.com	
38.	Obed Niyamari	Edisonworlds	25617	obedniyamari@gmail.com	
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45.	MICHAEL K. WAMAHINA	MEMBER	25542	nkigangyag@gmail.com	
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
48.	Juwice Boney Weke	Unique Group B,	830612450	wetake@gmail.com	
49.	Wilson M. NUTERO	Heng Smith Kilim	2666	wnnutero@gmail.com	
50.	MARY GITATH	NEB	2488	ngitath@nebkenya.com	
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021


	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021



THE NATIONAL TREASURY AND PLANNING

PUBLIC PARTICIPATION FORUM IN THE MATTER OF :

1. DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021;
2. DRAFT ACCOUNTANTS REGULATIONS, 2021;
3. DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021 ;
4. DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021;
5. DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND
6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021








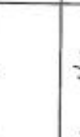


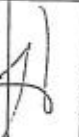


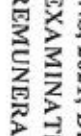
VENUE... GALIAN HOTEL, MACHAKOS

DATE: 15/09/21

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
1.	Moses GAKVON	Ngari County Governor's Assembly	5289	0722983127	QJ
2.	BONFACE KUSAKI	NSCA - KATHANGUCHI		0726160001	R
3.	Planny waomaru	Galian hotel		0722481641	AB
4.	Reinwald Nuthiked	Ratim & Company	8205	0723082102	MP
5.	Mwani Mwani	GALIAN HOTEL	22622	0715601475	MP
6.	Justus Ndoro	Justus Business Solution	25790	071692021	Kada

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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021


	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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36.	Rose Weri	MACHAKOS RC	18138	roseicvath@gmail.com	
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48.	NGEMA DOMINIC	Machelacos RC	22040	ngemadominic@gmail.com	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
49.	Julius G. Muctofti	NATIONAL RETIREMENT ASSOCIATION	7897	gjmuctofti@gmail.com	
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54.	Sylvester Mumburu	muscle solutions Ltd	4006	sumburu@yahoo.com	
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56.	Susca Nyulimu	NyHone/Trade	20392	nyulimusan@yahoo.com	
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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 PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021



THE NATIONAL TREASURY AND PLANNING

PUBLIC PARTICIPATION FORUM IN THE MATTER OF :

1. DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021;
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5. DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND
6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 202

VENUE: *Notary Public* DATE: *14/01/2021*

	Name	Organization	Email/Phone Number	Signature
1.	<i>LEVIN MUSA</i>	<i>NATIONAL TREASURY</i>	<i>011 26 3345</i>	<i>[Signature]</i>
2.	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
3.	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>	<i>[Signature]</i>
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THE NATIONAL TREASURY AND PLANNING

PUBLIC PARTICIPATION FORUM IN THE MATTER OF:







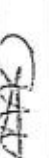
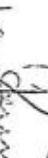



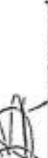

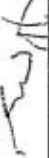

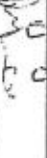

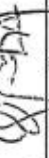
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6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

VENUE... NOYAKESA BEACH RESORT - MOMBASA DATE: 14/09/2021.....




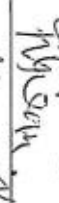
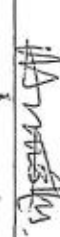
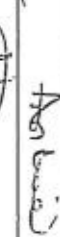


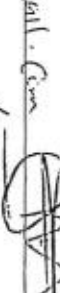



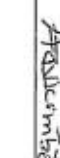
	Name	Organization	Email/Phone Number	Signature
1.	LEVI'S THOYA	NATIONAL TREASURY.	0715 06 8345	
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✓ 42.	Leah tina Deon	Regional Logistics base	0728030049	
✓ 43.	EVANS PARSINS KATIE	Fudicial and p Co	0722 892744	
44.	STANIS JUMA MUSAHA	NATIONAL TREASURY	0721 102645	
✓ 45.	WINIFRED NAEULA	EAST AFRICAN STORAGE	0727 223331	
✓ 46.	MERCY TABITHA NBARO	EAST AFRICAN STORAGE	0725 012972	
47.	FESTUS KIDROP	EAST AFRICAN STORAGE	0718 950775	
✓ 48.	CPA JACOB KISENGESE ^{MUSTINDA}	BIMATI GILBERTA ^{SENALLES LTD}	0722 593655	
49.	SALIM M. SAMBI	NATIONAL TREASURY	0729 247324	
50.	Adelene K. Nyamwira	NATIONAL TREASURY	0726 65632	
51.	KHISITA MUKAZI	N. TREASURY	0720 236533	
52.	ANDREW K-TIAM	VISION INSTITE.	0721 952162	
53.	ERIC MOKUA	MATHENIST INSTITE	0725 996112	
54.	JERRY WAMBUI	MATHENIST INSTITE	0702 787669	
55.	CPA Mwangi Mwangi	EAST AFRICAN STORAGE	0721 967120	
56.	CPA VUSUM SAND	EAST AFRICAN STORAGE	0727 024159	
57.	CPA MUMBA GABRIEL	MUMBAASA A & SASTAR	0721 730062	
58.	CPA FREDERICK KITHANJURUA	CPA East. Branch ^{Innovative Group}	0786 634851	

Name	Organization	Email/Phone Number	Signature
59. CPA ZACHARY SEIGERZA	KPLC	segerzazachary@gmail.com	
60. CPA JOAQUIN CAROLINE WOLKEIRA	K.M.T.C.	cleahobkmlc@icloud.com	
61. CPA KATHLEEN TORBIANS	JUBILANT PRE	kellextorbi@pmil.com	
62. NISHA MUHAMMAD BUKHARI	NATIONAL TREASURY	alshahimanz@pmil.com	
63. SARUA MOHAMMED MUSHH	NATIONAL TREASURY	mishiesaa@ghadoc.com	
64. CPA ABERNETHY MBOE	KPLC	AMboe@kplc.com	
65. CPA HASSEAN HUSSAMAD	Self	hassanhussean@gmail.com	
66. CAROL ORLETT	NATIONAL TREASURY	carolrortlett@gmail.com	
67. JOHN MACCHARIA	ALPINA KISRAM	info.johnmaccharia@gmail.com	
68. Daria Bismillah	SINHA INSTITUTE of Management	daria_bismillah@gmail.com	
69. HARON MAFUKA	STAR INSTITUTE	haronmafuka@gmail.com	
70. FADIAH MEEME	STAR INSTITUTE	fadiahmeeme@gmail.com	
71. Anastasia Neema	Shanzu TTC	kemberneema@gmail.com	
72.			
73.			
74.			
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76.			

	Name	Organization	Email/Phone Number	Signature
77.				
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	Name	Organization	Email/Phone Number	Signature
95.				
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THE NATIONAL TREASURY AND PLANNING

PUBLIC PARTICIPATION FORUM IN THE MATTER OF:

- 1. DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021;
- 2. DRAFT ACCOUNTANTS REGULATIONS, 2021;
- 3. DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021;
- 4. DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021;
- 5. DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND
- 6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

VENUE: Not Applicable Kenya Revenue Authority DATE: 14/09/2021

	Name	Organization	Email/Phone Number	Signature
1.	LEENA MUDA	NATIONAL TREASURY	0115 26 339 5	[Signature]
2.	Joseph M. Mwangi	Kenya Revenue Authority	Joseph.Mwangi@kra.go.ke	[Signature]
3.	Mr. Peter Mwangi	Kenya Revenue Authority	0115 26 339 5	[Signature]
4.	Mr. Peter Mwangi	Kenya Revenue Authority	0115 26 339 5	[Signature]

Attendee Report		Members Consultation Forum General public									
Report Generated: 11/25/21											
Topic	Webinar ID	Actual Start	Actual Duration	# Registered	# Cancelled	Unique Views	Total Users	Max Concurrent	Enabled	Re...	
Members	8567003	9/10/21 1	150	224	0	209	423	174	Yes		
Host Details											
Attended	User Name	Email	Join Time	Leave Time	Time in Session	Country/Region Name					
Yes	ICPAK Inst	edwin.ma	9/10/21 1	9/10/21 1	150	Kenya					
Panelist Details											
Attended	User Name (Original)	Join Time	Leave Time	Time in Session	Country/Region Name						
Yes	Joseph Ndungu	9/10/21 1	9/10/21 1	12	Kenya						
Yes	FCPA Dr. Nicholas Le	9/10/21 1	9/10/21 1	46	Kenya						
Yes	CPA Isaac njuguna	9/10/21 1	9/10/21 1	134	Kenya						
Yes	FCPA Rose Mwaura	9/10/21 1	9/10/21 1	59	Kenya						
Yes	Elias Wakhisi	9/10/21 1	9/10/21 1	72	Kenya						
Yes	Lillian Matagaro	9/10/21 1	9/10/21 1	10	Kenya						
Yes	Dunstone Ulwodi	9/10/21 1	9/10/21 1	18	Kenya						
Yes	Jacqueline Mbithe	9/10/21 1	9/10/21 1	99	Kenya						
Yes	Hillary Onami	9/10/21 1	9/10/21 1	144	Kenya						
Yes	Ndibui	9/10/21 1	9/10/21 1	67	Kenya						
Yes	CPA Jane Micheni	9/10/21 1	9/10/21 1	141	Kenya						
Yes	Joshua Musyoka (kir	9/10/21 1	9/10/21 1	115	Kenya						
Attendee Details											
Attended	User Name	First Name	Last Name	Registration	Approval	Join Time	Leave Time	Time in Session			
Yes	CYRUS KAI	CYRUS	KASHINDI	9/10/21 1	approved	9/10/21 1	9/10/21 1	49			
Yes	DANIEL KII	DANIEL	KIPRUTO	9/10/21 1	approved	9/10/21 1	9/10/21 1	3			
Yes	KAMAL BH	KAMAL	BHATT	9/10/21 1	approved	9/10/21 1	9/10/21 1	82			
Yes	Mary Mair	Mary	Maina	9/10/21 1	approved	9/10/21 1	9/10/21 1	7			
Yes	Walter On	Walter	Onyango	9/10/21 8	approved	9/10/21 1	9/10/21 1	120			
Yes	NAHASHO	NAHASHO	NGUGI	9/10/21 8	approved	9/10/21 1	9/10/21 1	121			
Yes	Abdi Ali	Abdi	Ali	9/10/21 1	approved	9/10/21 1	9/10/21 1	5			
Yes	DAVID KAI	DAVID	KAMAU	9/10/21 1	approved	9/10/21 1	9/10/21 1	7			
Yes	Brian Maik	Brian	Maiko	9/10/21 9	approved	9/10/21 1	9/10/21 1	120			
Yes	ONESMUS	ONESMUS	KYELE	9/10/21 6	approved	9/10/21 1	9/10/21 1	120			
Yes	Daniel Tioi	Daniel	Tiony	9/10/21 1	approved	9/10/21 1	9/10/21 1	14			
Yes	SIMON NG	SIMON	NGUNYI	9/10/21 8	approved	9/10/21 1	9/10/21 1	120			
Yes	CHANDRA	CHANDRA	DEVJI CHHABHADAI	9/10/21 1	approved	9/10/21 1	9/10/21 1	121			
Yes	Linnet Ande	Linnet	Andeyo	9/10/21 7	approved	9/10/21 1	9/10/21 1	39			
Yes	Cecilia Wa	Cecilia	Wanjiru	9/10/21 9	approved	9/10/21 1	9/10/21 1	116			
Yes	PETER THU	PETER	THUO	9/10/21 1	approved	9/10/21 1	9/10/21 1	78			
Yes	FREDRICK	FREDRICK	MWALE	9/10/21 1	approved	9/10/21 1	9/10/21 1	2			
Yes	Juliet Wer	Juliet	Were	9/10/21 1	approved	9/10/21 1	9/10/21 1	42			
Yes	Samson N	Samson	Nyangeri	9/10/21 1	approved	9/10/21 1	9/10/21 1	10			
Yes	John Karar	John	Karanja	9/10/21 1	approved	9/10/21 1	9/10/21 1	82			
Yes	Benard Ch	Benard	Chiriswa	9/10/21 1	approved	9/10/21 1	9/10/21 1	62			
Yes	Joy Oketch	Joy	Oketch	9/10/21 1	approved	9/10/21 1	9/10/21 1	73			
Yes	Sospeter M	Sospeter	Muiruri	9/10/21 1	approved	9/10/21 1	9/10/21 1	2			
Yes	Beatrice M	Beatrice	Mwangi	9/10/21 1	approved	9/10/21 1	9/10/21 1	15			

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ICPAK Me Country/F

18771	Kenya
10567	Kenya
22403	Kenya
	Kenya
7765	Kenya
10062	Kenya
	Kenya
23316	Kenya
20154	Rwanda
	Kenya
20599	Kenya
15228	Kenya
26111	Kenya
18544	Kenya
16500	Kenya
16650	Kenya
24801	Kenya
22594	Kenya
	Kenya
19264	Kenya
7596	Kenya
27068	Kenya
22968	Kenya
16142	Kenya

Yes	Nelson Jal	Nelson	Jalango	9/10/21	1 approved	9/10/21	1	9/10/21	1	36
Yes	Titus Main	Titus	Mainga	9/10/21	1 approved	9/10/21	1	9/10/21	1	15
Yes	Nadia Sha	Nadia	Shaaban	9/10/21	8 approved	9/10/21	1	9/10/21	1	103
Yes	Sarah Che	Sarah	Cheredi	9/10/21	8 approved	9/10/21	1	9/10/21	1	119
Yes	JACKLINE F	JACKLINE	KURIA	9/10/21	1 approved	9/10/21	1	9/10/21	1	66
Yes	Teresia Th	Teresia	Thiga	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
No	Sarah	Sarah	K	9/10/21	8 approved	--	--	--	--	
Yes	JAMES NJ	JAMES	NIUGI	9/10/21	1 approved	9/10/21	1	9/10/21	1	119
Yes	caroline ak	caroline	akoth	9/10/21	1 approved	9/10/21	1	9/10/21	1	63
Yes	DANIEL M	DANIEL	MAWEU	9/10/21	1 approved	9/10/21	1	9/10/21	1	55
Yes	irene okell	irene	okello	9/10/21	1 approved	9/10/21	1	9/10/21	1	58
Yes	Benson Hu	Benson	Huria	9/10/21	1 approved	9/10/21	1	9/10/21	1	50
Yes	Faustine A	Faustine	Adungo	9/10/21	1 approved	9/10/21	1	9/10/21	1	51
Yes	Christine M	Christine	Mweu	9/10/21	1 approved	9/10/21	1	9/10/21	1	3
Yes	Nehemiah	Nehemiah	Akong'o	9/10/21	1 approved	9/10/21	1	9/10/21	1	120
Yes	CATHERIN	CATHERIN	MUREITHI	9/10/21	1 approved	9/10/21	1	9/10/21	1	43
Yes	Gladys Kag	Gladys	Kagicha	9/10/21	1 approved	9/10/21	1	9/10/21	1	3
Yes	Anne Wair	Anne	Wairimu	9/10/21	1 approved	9/10/21	1	9/10/21	1	74
Yes	Habiba Bu	Habiba	Bulle	9/10/21	1 approved	9/10/21	1	9/10/21	1	59
No	Domsiana	Domsiana	Onyango	9/10/21	9 approved	--	--	--	--	
Yes	JOSEPH KA	JOSEPH	KAGOTHO	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
Yes	Sharon Kai	Sharon	Kangogo	9/10/21	1 approved	9/10/21	1	9/10/21	1	9
Yes	John Korir	John	Korir	9/10/21	1 approved	9/10/21	1	9/10/21	1	1
Yes	David King	David	Kingoo	9/10/21	1 approved	9/10/21	1	9/10/21	1	60
No	Michael	Michael	Kanyiri	9/10/21	6 approved	--	--	--	--	
Yes	John Gitah	John	Gitahi	9/10/21	9 approved	9/10/21	1	9/10/21	1	45
Yes	Amrik Juti	Amrik	Jutla	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
Yes	Lydia Kulo	Lydia	Kuloba	9/10/21	6 approved	9/10/21	1	9/10/21	1	55
Yes	Nelly Kagu	Nelly	Kagundu	9/10/21	1 approved	9/10/21	1	9/10/21	1	83
No	Pamellah	Pamellah	Chepkwony	9/10/21	1 approved	--	--	--	--	
Yes	MARTIN S	MARTIN	SAKWA	9/10/21	1 approved	9/10/21	1	9/10/21	1	120
Yes	zachariah	zachariah	segera	9/10/21	1 approved	9/10/21	1	9/10/21	1	80
Yes	Timothy N	Timothy	Ngwae	9/10/21	1 approved	9/10/21	1	9/10/21	1	2
Yes	Emmanuel	Emmanue	Cheruiyot	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
Yes	Damaris K	Damaris	Koech	9/10/21	8 approved	9/10/21	1	9/10/21	1	57
Yes	Robert Ige	Robert	igeria	9/10/21	1 approved	9/10/21	1	9/10/21	1	14
Yes	JAMLICK G	JAMLICK	GIKONYO	9/10/21	9 approved	9/10/21	1	9/10/21	1	85
Yes	DENIS KIN	DENIS	KINYANJUI	9/10/21	1 approved	9/10/21	1	9/10/21	1	22
Yes	Nancy Ogt	Nancy	Oguta	9/10/21	1 approved	9/10/21	1	9/10/21	1	27
Yes	PHILEMON	PHILEMOI	WERE	9/10/21	1 approved	9/10/21	1	9/10/21	1	120
Yes	george kar	george	kamau	9/10/21	8 approved	9/10/21	1	9/10/21	1	32
Yes	Barnabas S	Barnabas	Suva	9/10/21	1 approved	9/10/21	1	9/10/21	1	58
Yes	CPA Mercy	Infinix	Smart 2	9/10/21	1 approved	9/10/21	1	9/10/21	1	2
Yes	24488	Infinix	Smart 2			9/10/21	1	9/10/21	1	75
Yes	Infinix Sm	Infinix	Smart 2			9/10/21	1	9/10/21	1	2
Yes	BII HILLAR	BII	HILLARY	9/10/21	8 approved	9/10/21	1	9/10/21	1	43

9392	Kenya
22353	Kenya
	Kenya
18047	Kenya
26831	Kenya
22412	Kenya
9514	
22027	Kenya
15170	Kenya
26719	Kenya
12354	Kenya
18304	Kenya
21531	Kenya
15951	Kenya
22740	Kenya
21727	Kenya
	Kenya
6989	Kenya
12420	Kenya
5523	
25916	Kenya
15218	Kenya
	Kenya
22757	Kenya
16208	Kenya
12225	Kenya
10963	Kenya
	Kenya
18511	
4286	Kenya
21360	Kenya
21576	Kenya
26744	Kenya
22126	Kenya
23948	Kenya
12911	Kenya
3590	Kenya
	Kenya
23427	Kenya
12957	Kenya
20542	Kenya
	Kenya
	Kenya
	Kenya
20682	Kenya

Yes	Samuel W	Samuel W	Waiganjo	9/10/21	1 approved	9/10/21	1	9/10/21	1	73
Yes	Hassan Ab	Hassan	Abdi	9/10/21	1 approved	9/10/21	1	9/10/21	1	65
Yes	Kennedy V	Kennedy	Wandahi	9/10/21	9 approved	9/10/21	1	9/10/21	1	121
Yes	Anthony M	Anthony	Mwangi	9/10/21	7 approved	9/10/21	1	9/10/21	1	53
No	Henry	Henry	Mwangi	9/10/21	9 approved	--	--	--	--	
Yes	Esther Nd	Esther	Nduta	9/10/21	1 approved	9/10/21	1	9/10/21	1	113
Yes	Lisbeth M	Lisbeth	Murutani	9/10/21	8 approved	9/10/21	1	9/10/21	1	119
Yes	Solomon N	Solomon	Njuguna	9/10/21	1 approved	9/10/21	1	9/10/21	1	7
Yes	Peris Gich	Peris	Gichorio	9/10/21	9 approved	9/10/21	1	9/10/21	1	61
Yes	Susan Gith	Susan	Githinji	9/10/21	1 approved	9/10/21	1	9/10/21	1	74
No	SERAH	SERAH	KAROKI	9/10/21	1 approved	--	--	--	--	
Yes	ELIJAH KIM	ELIJAH	KIMANI	9/10/21	1 approved	9/10/21	1	9/10/21	1	63
Yes	Peris Macf	Peris	Macharia	9/10/21	1 approved	9/10/21	1	9/10/21	1	67
Yes	sarah kioi	sarah	kioi	9/10/21	1 approved	9/10/21	1	9/10/21	1	116
Yes	PHILIP MA	PHILIP	MAKORI	9/10/21	1 approved	9/10/21	1	9/10/21	1	97
Yes	Carren Oti	Carren	Otieno	9/10/21	8 approved	9/10/21	1	9/10/21	1	120
Yes	Peter Soi	Peter	Soi	9/10/21	1 approved	9/10/21	1	9/10/21	1	23
Yes	Emilio Nde	Emilio	Nderitu	9/10/21	5 approved	9/10/21	1	9/10/21	1	19
Yes	Martin Ori	Martin	Oriaro	9/10/21	1 approved	9/10/21	1	9/10/21	1	46
Yes	Kelvin Che	Kelvin	Chenya	9/10/21	1 approved	9/10/21	1	9/10/21	1	2
Yes	GEORGE N	GEORGE	NGUGI	9/10/21	1 approved	9/10/21	1	9/10/21	1	83
Yes	Dennis M	Dennis	Musyoka	9/10/21	1 approved	9/10/21	1	9/10/21	1	89
Yes	Robert Ro	Robert	Rotich	9/10/21	1 approved	9/10/21	1	9/10/21	1	83
Yes	gideon mc	gideon	mokaya	9/10/21	1 approved	9/10/21	1	9/10/21	1	3
Yes	James Mw	James	Mwangi	9/10/21	1 approved	9/10/21	1	9/10/21	1	10
Yes	FREDRICK	FREDRICK	MUSYOKA	9/10/21	1 approved	9/10/21	1	9/10/21	1	56
Yes	Elkana Ow	Elkana	Owilli	9/10/21	1 approved	9/10/21	1	9/10/21	1	66
Yes	David Kulc	David	Kulova	9/10/21	7 approved	9/10/21	1	9/10/21	1	55
Yes	Richard M	Richard	Mchangi	9/10/21	1 approved	9/10/21	1	9/10/21	1	2
Yes	Moses Kol	Moses	Kola	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
No	Denis	Denis		9/10/21	9 approved	--	--	--	--	
Yes	PAUL TEM	PAUL	TEMU	9/10/21	1 approved	9/10/21	1	9/10/21	1	27
Yes	MONICA N	MONICA	NGANGA	9/10/21	1 approved	9/10/21	1	9/10/21	1	70
Yes	ELIZAPHA	ELIZAPHA	MUNUHE	9/10/21	1 approved	9/10/21	1	9/10/21	1	47
Yes	Martin M	Martin	Mukhwana	9/10/21	1 approved	9/10/21	1	9/10/21	1	34
Yes	CHRISTINE	CHRISTINE	MBURU	9/10/21	1 approved	9/10/21	1	9/10/21	1	120
Yes	KOSGEY RI	KOSGEY	REUBEN	9/10/21	8 approved	9/10/21	1	9/10/21	1	40
Yes	Charles W	Charles	Wanjohi	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
Yes	Linda Nyo	Linda	Nyongesa	9/10/21	1 approved	9/10/21	1	9/10/21	1	118
Yes	JOSECK KI	JOSECK	KIANA	9/10/21	1 approved	9/10/21	1	9/10/21	1	73
Yes	Joseph Oti	Joseph Ot	Mauko	9/10/21	1 approved	9/10/21	1	9/10/21	1	55
Yes	George M	George	Magolo	9/10/21	8 approved	9/10/21	1	9/10/21	1	7
Yes	Albert Om	Albert	Omosa	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
Yes	bernard m	bernard	maina	9/10/21	1 approved	9/10/21	1	9/10/21	1	103
Yes	Florence N	Florence	Nyende	9/10/21	1 approved	9/10/21	1	9/10/21	1	49
Yes	Handson A	Handson	Atura	9/10/21	1 approved	9/10/21	1	9/10/21	1	20

	Kenya
	Kenya
16791	Kenya
13781	Kenya
2495	
24129	Kenya
12336	Kenya
27137	Kenya
27117	Kenya
21277	Kenya
13998	
10998	Kenya
24791	Kenya
16590	Kenya
24672	Kenya
23360	Kenya
19036	Kenya
19457	Kenya
0	Kenya
	Kenya
16601	Kenya
20590	Kenya
16530	Kenya
3833	Kenya
24168	Kenya
	Kenya
25378	Kenya
10990	Kenya
12407	Kenya
8843	Kenya
13146	
11178	Kenya
10652	Kenya
14559	Kenya
25810	Kenya
16748	Kenya
27249	Kenya
8804	Kenya
25816	Kenya
3641	Kenya
24544	Kenya
4016	Kenya
10027	Kenya
15483	United Ar
	Kenya
25223	Kenya

Yes	Lawrence	Lawrence	Otomu	9/10/21	1 approved	9/10/21	1	9/10/21	1	27
Yes	DAVID KUI	DAVID	KURERE	9/10/21	8 approved	9/10/21	1	9/10/21	1	100
Yes	Edinah Kw	Edinah	Kwamboka	9/10/21	1 approved	9/10/21	1	9/10/21	1	15
Yes	Colman W	Colman	Wambari	9/10/21	1 approved	9/10/21	1	9/10/21	1	63
No	Ndiritu	Ndiritu	Mwangi	9/10/21	1 approved	--	--	--	--	
Yes	Mutunga	Mutunga	Kamuti	9/10/21	1 approved	9/10/21	1	9/10/21	1	74
Yes	Edwin Wai	Edwin	Waithaka	9/10/21	1 approved	9/10/21	1	9/10/21	1	37
Yes	Benson M	Benson	Mufa	9/10/21	1 approved	9/10/21	1	9/10/21	1	25
Yes	Valentine	Valentine	Okello	9/10/21	1 approved	9/10/21	1	9/10/21	1	70
Yes	Eunice Mis	Eunice	Miser Omollo	9/10/21	1 approved	9/10/21	1	9/10/21	1	120
No	Nick Njeru	Nick	Njeru	9/10/21	1 approved	--	--	--	--	
Yes	wilson kiri	wilson	kirimi	9/10/21	1 approved	9/10/21	1	9/10/21	1	89
Yes	NELIUS M	NELIUS	MWANGI	9/10/21	1 approved	9/10/21	1	9/10/21	1	14
Yes	LUCY KAM	LUCY	KAMAU	9/10/21	1 approved	9/10/21	1	9/10/21	1	33
Yes	Njuguna S	Njuguna	S	9/10/21	8 approved	9/10/21	1	9/10/21	1	121
Yes	elias ngure	elias	ngure	9/10/21	8 approved	9/10/21	1	9/10/21	1	113
Yes	Jackline C	Jackline	Chepkemoi	9/10/21	5 approved	9/10/21	1	9/10/21	1	120
Yes	CPA JOSES	CPA JOSES	KIMANZI	9/10/21	1 approved	9/10/21	1	9/10/21	1	80
Yes	Rachael Ki	Rachael	Kiifu	9/10/21	9 approved	9/10/21	1	9/10/21	1	56
Yes	Margaret	Margaret	Adhiambo	9/10/21	1 approved	9/10/21	1	9/10/21	1	81
Yes	Jedidah W	Jedidah	Wanyoike	9/10/21	9 approved	9/10/21	1	9/10/21	1	63
Yes	Collins Njit	Collins	Njite	9/10/21	1 approved	9/10/21	1	9/10/21	1	61
Yes	cosmas m	cosmas	munene	9/10/21	1 approved	9/10/21	1	9/10/21	1	64
Yes	Festus Kar	Festus	Kang'ali	9/10/21	8 approved	9/10/21	1	9/10/21	1	61
Yes	CHRISTABI	CHRISTAB	MTANYI	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
Yes	edwin oun	edwin	ouma	9/10/21	1 approved	9/10/21	1	9/10/21	1	21
Yes	ERICK ORE	ERICK	ORENDE	9/10/21	8 approved	9/10/21	1	9/10/21	1	96
Yes	Abel Oyon	Abel	Oyondi	9/10/21	1 approved	9/10/21	1	9/10/21	1	1
Yes	Antony M	Antony	Mwangi	9/10/21	1 approved	9/10/21	1	9/10/21	1	66
Yes	Charles Kir	Charles	Kinyanjui	9/10/21	1 approved	9/10/21	1	9/10/21	1	3
Yes	Esther Gac	Esther	Gacheru	9/10/21	1 approved	9/10/21	1	9/10/21	1	80
Yes	Faith Kiptu	Faith	Kiptum	9/10/21	1 approved	9/10/21	1	9/10/21	1	12
Yes	Kevin Omc	Kevin	Omendi	9/10/21	0 approved	9/10/21	1	9/10/21	1	1
Yes	Anthony M	Anthony	Momanyi	9/10/21	1 approved	9/10/21	1	9/10/21	1	117
Yes	Mercy Mu	Mercy	Muga	9/10/21	1 approved	9/10/21	1	9/10/21	1	53
Yes	Justus Mol	Justus	Mokua	9/10/21	1 approved	9/10/21	1	9/10/21	1	74
Yes	benter ok	benter	okwatta	9/10/21	1 approved	9/10/21	1	9/10/21	1	67
Yes	Tabitha M	Tabitha	Muthari	9/10/21	1 approved	9/10/21	1	9/10/21	1	60
Yes	Albert Mo	Albert	Motaro	9/10/21	1 approved	9/10/21	1	9/10/21	1	2
Yes	VICTORIA	VICTORIA	ODERO	9/10/21	1 approved	9/10/21	1	9/10/21	1	53
Yes	Jacob Njer	Jacob	Njeru	9/10/21	8 approved	9/10/21	1	9/10/21	1	110
Yes	Leonard K	Leonard	Kangogo	9/10/21	9 approved	9/10/21	1	9/10/21	1	97
Yes	Idris Garar	Idris	Garane	9/10/21	1 approved	9/10/21	1	9/10/21	1	11
Yes	Martin Jan	Martin	Janji	9/10/21	1 approved	9/10/21	1	9/10/21	1	92
Yes	JANE NJAG	JANE	NJAGI	9/10/21	1 approved	9/10/21	1	9/10/21	1	34
Yes	Evelyne Kz	Evelyne	Kagundu	9/9/21	23 approved	9/10/21	1	9/10/21	1	120

23968	Kenya
25281	Kenya
23188	Kenya
8656	Kenya
23840	
	Kenya
5259	Kenya
23763	Kenya
21023	Kenya
9424	Kenya
22017	Kenya
24462	Kenya
14593	Kenya
13527	Kenya
24395	Kenya
22325	Kenya
26871	Kenya
9378	Kenya
11439	Kenya
27486	Kenya
24823	South Afri
24084	Kenya
28765	Kenya
6348	Kenya
24557	Somalia
20735	Kenya
	Kenya
4412	Kenya
22150	Kenya
27484	Kenya
	Kenya
21631	Kenya
9496	Kenya
8324	Kenya
23687	Kenya
12152	Kenya
ASSOC/23	Kenya
27265	Kenya
assoc/285	Kenya
12998	Kenya
	Kenya
20919	Kenya
23945	Kenya
18844	Kenya
	Kenya

Yes	Grace Mw	Grace	Mwangi	9/10/21	8 approved	9/10/21	1	9/10/21	1	115
Yes	Catherine	Catherine	Mutindi	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
Yes	brigit muir	brigit	muinde	9/10/21	1 approved	9/10/21	1	9/10/21	1	65
Yes	Anthony V	Anthony	Wangechi	9/10/21	7 approved	9/10/21	1	9/10/21	1	52
Yes	Amos Mail	Amos	Maithya	9/10/21	1 approved	9/10/21	1	9/10/21	1	4
Yes	Raymond	Raymond	Mwika	9/10/21	6 approved	9/10/21	1	9/10/21	1	43
Yes	Gilbert Ng	Gilbert	Ngunjiri	9/10/21	1 approved	9/10/21	1	9/10/21	1	37
Yes	Stephen Si	Stephen	Saenyi	9/10/21	1 approved	9/10/21	1	9/10/21	1	49
Yes	Daniel Mu	Daniel Mu	Kinyae	9/10/21	1 approved	9/10/21	1	9/10/21	1	82
Yes	Sarah Okw	Sarah	Okware	9/10/21	1 approved	9/10/21	1	9/10/21	1	6
Yes	ANDREW S	ANDREW	SIMIYU	9/10/21	1 approved	9/10/21	1	9/10/21	1	121
Yes	Benedictu	Benedictu	Olunguru oese	9/10/21	1 approved	9/10/21	1	9/10/21	1	15
Yes	Abdallah E	Abdallah	Dallu	9/10/21	1 approved	9/10/21	1	9/10/21	1	6
Yes	Dominic G	Dominic	Gesembe	9/10/21	1 approved	9/10/21	1	9/10/21	1	42
Yes	PATSON N	PATSON	NYAPELA	9/10/21	8 approved	9/10/21	1	9/10/21	1	27
Yes	Ramadhar	Ramadhar	Ndegwa	9/10/21	1 approved	9/10/21	1	9/10/21	1	120
No	Kipkorir	Kipkorir	Koibasot	9/10/21	8 approved	--	--	--	--	
Yes	samson be	samson	bett	9/10/21	1 approved	9/10/21	1	9/10/21	1	115
Yes	Eric Mwan	Eric	Mwangi	9/10/21	1 approved	9/10/21	1	9/10/21	1	61
Yes	Gedion Nji	Gedion	Njagi	9/10/21	1 approved	9/10/21	1	9/10/21	1	120
Yes	Noah Wan	Noah	Wangai	9/10/21	1 approved	9/10/21	1	9/10/21	1	59
No	Emmanuel	Emmanuel	Njeru	9/10/21	1 approved	--	--	--	--	
Yes	GILBERT IK	GILBERT II	OKOCHET	9/10/21	1 approved	9/10/21	1	9/10/21	1	29
Yes	kanini war	kanini	wambua	9/10/21	1 approved	9/10/21	1	9/10/21	1	82
Yes	NJOROGE	NJOROGE	KIBE	9/10/21	1 approved	9/10/21	1	9/10/21	1	12
No	Mohamed	Mohamed	Abdi	9/10/21	7 approved	--	--	--	--	
Yes	Felista Mu	Felista	Mundia	9/10/21	1 approved	9/10/21	1	9/10/21	1	76
Yes	David Mac	David	Macharia	9/10/21	1 approved	9/10/21	1	9/10/21	1	6
Yes	Nancy Kur	Nancy	Kuriai	9/10/21	1 approved	9/10/21	1	9/10/21	1	20
Yes	Nicholas G	Nicholas	Gakang'a	9/10/21	1 approved	9/10/21	1	9/10/21	1	120
Yes	JOSEPH M	JOSEPH	MWANGI	9/10/21	1 approved	9/10/21	1	9/10/21	1	73
Yes	Anthony G	Anthony	Githee	9/10/21	1 approved	9/10/21	1	9/10/21	1	14
Yes	Paul Kariul	Paul	Kariuki	9/10/21	8 approved	9/10/21	1	9/10/21	1	96
Yes	Herbert Kz	Herbert	Kachila	9/10/21	1 approved	9/10/21	1	9/10/21	1	68
Yes	Mackenzie	Mackenzie	TANUI	9/10/21	8 approved	9/10/21	1	9/10/21	1	74
Yes	Everlyne V	Everlyne	Wachira	9/10/21	1 approved	9/10/21	1	9/10/21	1	30
Yes	Benjamin	Benjamin	Gitahi	9/10/21	7 approved	9/10/21	1	9/10/21	1	7
No	Kevin	Kevin	Ngari	9/10/21	9 approved	--	--	--	--	
Yes	Nick Njeru	Nick	Njeru	9/10/21	1 approved	9/10/21	1	9/10/21	1	83
Yes	Henry Max	Henry	Machini	9/10/21	8 approved	9/10/21	1	9/10/21	1	129
Yes	Esaranda f	Esaranda	Erima	9/10/21	1 approved	9/10/21	1	9/10/21	1	106
Yes	maxwell rr	maxwell	munyao	9/10/21	1 approved	9/10/21	1	9/10/21	1	80
Yes	Paul Muir	Paul	Muiruri	9/10/21	1 approved	9/10/21	1	9/10/21	1	70
Yes	Paul Mune	Paul	Muiruri			9/10/21	1	9/10/21	1	4
Yes	Erick Rono	Erick	Rono	9/10/21	1 approved	9/10/21	1	9/10/21	1	44
Yes	PATRICK G	PATRICK	GITONGA	9/10/21	1 approved	9/10/21	1	9/10/21	1	65

25117	Kenya
16863	Kenya
18350	Kenya
13781	Kenya
22146	Kenya
16393	Kenya
6824	Kenya
23680	Kenya
12901	Kenya
	Kenya
27208	Kenya
22178	Kenya
	Kenya
22687	Kenya
12240	Kenya
22537	Kenya
22850	
8471	Kenya
7088	Kenya
25543	Kenya
126	Kenya
5400	
17351	Kenya
17211	Kenya
23826	Kenya
26358	
16499	Kenya
25485	Kenya
23994	Kenya
	Germany
	Kenya
	Kenya
16651	Kenya
4150	Kenya
26317	Kenya
	Kenya
13680	Kenya
7731	
	Kenya
10274	Kenya
26332	Kenya
21146	Kenya
22570	Rwanda
	Rwanda
20134	Kenya
20003	Kenya

Yes	Augustine	Augustine	Gatebu		9/10/21	1	approved	9/10/21	1	9/10/21	1	10
Yes	ENOCK Ny	ENOCK	Nyasani		9/10/21	1	approved	9/10/21	1	9/10/21	1	35
Yes	ANTHONY	ANTHONY	KIARIE		9/10/21	1	approved	9/10/21	1	9/10/21	1	67
Yes	basilio wai	basilio	wambugu		9/10/21	1	approved	9/10/21	1	9/10/21	1	121
Yes	Anastasia	Anastasia	Maina		9/10/21	1	approved	9/10/21	1	9/10/21	1	80
No	CPA Mainz	CPA	Maina		9/10/21	1	approved	--	--	--	--	
Yes	mary Efur	mary	Efumbi		9/10/21	1	approved	9/10/21	1	9/10/21	1	66
Yes	EDNAH MI	EDNAH	MUTEI		9/10/21	1	approved	9/10/21	1	9/10/21	1	109
Yes	Virginia Ka	Virginia	Karanja		9/10/21	1	approved	9/10/21	1	9/10/21	1	14
Yes	Amos Kimi	Amos	Kimani		9/10/21	8	approved	9/10/21	1	9/10/21	1	48
No	John	John	Musyoki		9/10/21	1	approved	--	--	--	--	
Yes	Gachanja I	Gachanja	Ngari		9/10/21	1	approved	9/10/21	1	9/10/21	1	58
Yes	edwin mw	edwin	mwaniki		9/10/21	1	approved	9/10/21	1	9/10/21	1	40
Yes	JUDITH NY	JUDITH	NYANSIABOKA		9/10/21	1	approved	9/10/21	1	9/10/21	1	70
Yes	Joash Kipl	Joash Kipl	Ng'eno		9/10/21	1	approved	9/10/21	1	9/10/21	1	42
Yes	Merciline /	Merciline	Aoko		9/10/21	1	approved	9/10/21	1	9/10/21	1	65
Yes	Kenneth O	Kenneth	Odero		9/10/21	1	approved	9/10/21	1	9/10/21	1	38
Yes	Andrew M	Andrew	Mukweyi		9/10/21	1	approved	9/10/21	1	9/10/21	1	35

6212	Kenya
17404	Kenya
23027	Kenya
23203	Kenya
8318	Kenya
19834	Kenya
23114	Kenya
	Kenya
7648	Kenya
25502	
12005	Kenya
	Kenya
22607	Kenya
23503	Kenya
26966	Kenya
20114	Kenya
19757	Kenya



THE NATIONAL TREASURY AND PLANNING

PUBLIC PARTICIPATION FORUM IN THE MATTER OF :

1. DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021;
2. DRAFT ACCOUNTANTS REGULATIONS, 2021;
3. DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021 ;
4. DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021;
5. DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND
6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

VENUE *Kisumu - Girard Mayer Swiss Hotel* DATE: *15/09/2021*






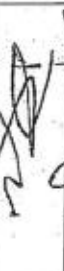

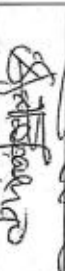






	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
1.	<i>CPA: NDAH OTENO</i>	<i>Self</i>	<i>4653</i>	<i>h.n.otenoo@kelcom</i>	<i>[Signature]</i>
2.	<i>FAICPA Eric Achola</i>	<i>Self</i>	<i>4084</i>	<i>erickachola@gmail.com</i>	<i>[Signature]</i>
3.	<i>CPA FRANCIS OTIENO</i>	<i>VIDIIC</i>	<i>20503</i>	<i>frankotieno@gmail.com</i>	<i>[Signature]</i>
4.	<i>CPA MAMU CPA CHARLES</i>	<i>SELF</i>	<i>27387</i>	<i>manugerahogeler@yduw</i>	<i>[Signature]</i>
5.	<i>CPA Gordon Oludoit</i>	<i>SELF</i>	<i>25590</i>	<i>gordonolima@gmail.com</i>	<i>[Signature]</i>

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
6.	Ronald MUSAJA	GECELEP	85001/8132	ronald.musa@gnmlr	
7.	Peter J. Z. Akumu	Wetugu Akute Associates Kisumu	M. 1042	akutejz@gnmlr.com	
8.	CPA Sarah Nygura	Health Investor	12145	sarahnygura@gnmlr.com	
9.	Wamya A. Asare	Internal Auditor - IRI		wamya@gnmlr.com	
10.	Oringo Tony Griffin	National Treasury	6191	tonygriffin@gnmlr.com	
11.	Benson Orodoyo	Kelud Treasury	17161	benson.rodoyo@yahoo.com	
12.	CAFERIC WABUYABI	KCCB	6360	caferic@gnmlr.com	
13.	MICHAEL OSIO	SIAYA INST.	N/A	osio.michael@gmail.com	
14.	ANDREW ANH	SIAYA HST	H/A	andrew.ans@gmail.com	
15.	Onyanga Peter Okello	Christemerline Hospital	12545	onyanga.peter@gnmlr.com	
16.	Timothy Kibet Tuiwei	Unbound Kisumu Hotel	21182	timoktuiwei@gnmlr.com	
17.	Stephen Nkaya Nyakundi	Harambee sacco		nyakundi.stephen@yahoo.com	
18.	JAMES OMUNDI OKENYA	SIAYA INSTITUTE	27069	omundijames518@gmail.com	
19.	Paul Mochache	LDBA	10583	mochache@gmail.com	

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
20.	Fredrick Kopo	LBDA	80310	f.loyo@yahoo.com	
21.	MUSATI RICHARD	LBDA	23338	musatirichard@gmail.com	
22.	MERVIN AGUAS	St Paul's	26125	mervinaguas@gmail.com	
23.	Mark Obwendo Orya	MROC	7661	MarkoOrya@gmail.com	
24.	Clinton Orye Awi.	AIRADS	24244	clinton_orye3@gmail.com	
25.	JACK HAMILI	NATIONAL TREASURY	18793	hamirajack@gmail.com	
26.	EDICK OYUGI	NETU	22102	eddieerick3@gmail.com	
27.	Jude Oware	Netu	13473	judeokware@gmail.com	
28.	David Ndilui	KASH ER	9487	dawebassade@gmail.com	
29.	Henry Munge	National Treasury	24748	henrymunge@gmail.com	
30.	Omelo Philip	MGRS	22048	phucmb@gmail.com	
31.	Titty schuda	KHS	18823	Tittypho@gmail.com	
32.	Samsun Obweng	Obweng. MGRS	12508581	Samsunobweng@yahoo.com	
33.	Colin Mwa	NATIONAL TREASURY		mwaolcolin	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
34.	Roux Orange	Dea u		0722965472	
35.	Vicbu Nyamalak	K. CIA U		0720574067	
36.	ERICK OLSOLA	A-12 ADS		0729065610	
37.	BEHRND OTIENDE	HIRADS		0708519841	
38.	Mycliffe Ochigya	SELF	18534	07286644281	
39.	Neliri JASIN	SOFT	12214	0722285499	
40.	Charles Agyei	K-1 A	25847	0714485555	
41.	Jhangai Mary	KCB-KKRP	12520	0726335574	
42.	Thaddeus Okwand	ECO BANK	22930	0702196114	
43.	Sylvester D. Donyo	Nairobi Treasury	24730	0725442332	
44.	Rose HUCOUR	ICPAK	9530	072231203	
45.	JACQUELINE MUIWIDI	NATIONAL Treasury		0722284957	
46.	AUSTINE MWAADHI	NATIONAL Treasury	18914	0728290889	
47.	Salmon Odase	Shamba Reserve	13164	0726581843	

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
48.	Fred Nyakusi	NT	18849	07215976227	
49.	Leo Dunga	NT	9066	0720640898	
50.	Pheumon Mbeche	NT	11951	07224856149	
51.	Evans Ojag	NT	17318	0712666337	
52.	Mwacha Othman	NT	13764	0722228528	
53.	Dawies Gy'u	-	12403	0723997439	
54.	BEAUCHAMIN E. DIND	NT	20476	0722361243	
55.	Salome Emily Anyang	-		0729561795	
56.	FELIX APPIARYA	-	9239	0720079333	
57.	CPA Solomon ngaku	NT	13189	0722508542	
58.	Lucas Anyang	NT		0721471683	
59.	FREDERICK OJUMA	NT		0722542902	
60.	ERIK OLENDÉ	SELF	20733	0720920584	
61.	ELIAS OMOROBI	SELF	23533	0703345328	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
62.	Collins Francis	ICPAK	75248	0719129688	
63.	Jidat Oomg	ICPAK		0787874684	
64.	YICER Odum	SECURITH	256122	0711411251	
65.	RUSELINE A RAMDA	ACCOUNTANTS	14378	0727580655	
66.	Charles Ouwaga	Ouwaga Associates	5510	0721867021	
67.	CPA LETHOX JBENTGO	Tebawoffieldassociates	9392	0799686551 <small>1 Emox2200@gmail.com</small>	
68.	ALEGO WILSON OTIEND	MASEND UNIVERSITY		0115668166	
69.	Pea Hestm Dumbles	ICPAK	4745	0720727625	
70.	Ogal. Gundo	-	-	0729814562	
71.	Maurice Gwage	KASNEB		0711581710	
72.	NECHATS FIGHTER LETTING	KASNER	3913	0722284133	
73.					
74.					
75.					

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) RULES, 2021.

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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4. DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021;
5. DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND
6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021


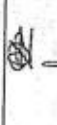





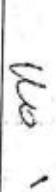


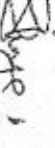
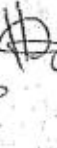


VENUE... KEERI CHRO

DATE: 14-09-2021


	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
1.	CPA Annus Korie	BACE APPROVED	16881	awwrikorie@gmail.com	<i>Annus</i>
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15.	JACQUELINE MWINDI	The National Treasury	N/A	OT22 284957@gmail.com	
16.	Erasmus Kooel	Safiri Tea	20533	OT22 436942	
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)



	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
48.	Nancy C. Seag	Carolina Law		nseag@ncsu.edu	
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)



THE NATIONAL TREASURY AND PLANNING

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







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DATE: 16/9/2021



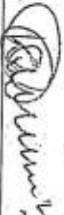






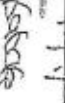

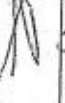

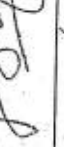
	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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8.	Monik Erimon	"	26332	0720752059	
9.	JAMES Opiyo	Sigalagala N. Polg		0726916488	
10.	Clare Ongachi	Sigalagala N. Polg		0748762623	
11.	Romanus Delung	DAG	11651	07222329749	
12.	Parale Ocheby	DAG	26026	0721247728	
13.	EMMANUEL STIBID	DAG	22430	0739502878	
14.	Leonard Kising'ani	1 AG-Treasury	16292	0720347725	
15.	Harrison Delumbo	1 AG-Treasury		0729980579	
16.	Kenneth K. Singal	1 AG-Treasury	22082	0720336491	
17.	CPA Detero EUSINCE HEMBI ONGORO	1 AG Treasury	25260	0712278346	
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19.	EVANS ACHAR	Nat-Treasury	15194	0722690180	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) REGULATIONS, 2021




	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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45.	Erick Oyojo	National Treasury	17545	0722807751	
46.	Charles Mungu	LVNUNSA	5279	0725629755	
47.	PePA Nelson Dinal	ICPAK	4749	0720722675	


PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) REGULATIONS, 2021.

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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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65.	CPA Oliver Meken	Bgan Community	22122	0714817857	
66.	CPA Peris Mungwa	Hode Enterprise	27117	0720849921	
67.	Dr. Wladimir Mafela	National Treasury	—	0721385558	
68.	CPA NORSTH DEBA	CG of Lokomang	10743	0724443357	
69.	DPMTA Bendo	CG OF KALAMANG	20149	0724408012	
70.	CPA MUSHWA KOKSI	CG OF KALAMANG	24341	0711786347	
71.	EMMANUELA ABEZI	CG KALAMANG	21681	0724046279	
72.	Kibanga M. Christopher	PC Kalamang	25924	0725572154	
73.	CPA MASHWA RANKWA	NETWORK CG	16222	0723124586	
74.	JARUWINE MUMBI	The National Treasury		0722224457	
75.	And Ndiki	WASHER	9487	0721391190	

	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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 PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021



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VENUE: SIRIKWA HOTEL, EL DORRET DATE: 17-09-2021







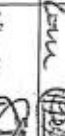
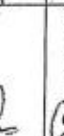


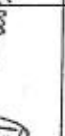

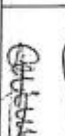
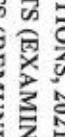
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8.	KIDIA KEMBI	RVTI		0722179418	
9.	CLEOPHAI DNDIBI4	Treasurer	17104	072186571	
10.	NELSON K. KORE	E/MURAKWEI COUNTY	20131	0721515403	
11.	ELIJAH -IENO	E/MURAKWEI COUNTY	22200	0724488792	
12.	LEONARD K. OTHARIN	H/TREASURER - LA-G-D	10859	0720322247	
13.	N JOHNS WATHUNA	NIZOL	18852	07405513041	
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15.	SARAH -J. CHUMUC	Treasurer	11804	0722241546	
16.	Linnet Gohole	Univ. of Eldoret		0722772846	
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18.	Sue's Wambui	ICPAK	ICPAK	0720895536	
19.	Beatty O'Dot Akuku CPN	CHD, STKIMBARURU	26124	0720129508	

PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

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24.	SAMUEL KASKEY	LUODA	5179	0724255411	
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29.	CPA MILICA LORR	NTI20C	23042	0722272455	
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31.	Nobert Kipkenny	Wagon Hotel	Arsic 428	07228300502	
32.	CPA CRAEN MUMBO	KITIWA & CO.	23369	0727609738	
33.	Dr. Mwangi Dushaba	UOE	—	0721669988	











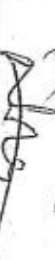
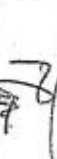

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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

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65.	JOBAS ODEO	Keitakee College	9659	0722219633	
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67.	Rael C Kimbel	National Treasury	10374	0728314856	
68.	MARY WAA	NATIONAL TREASURY	7312	0720546987	
69.	Wua ELISAH	NTIEM	—	0724074003	
70.	ZABEN NEMANZI	NATIONAL TREASURY	—	0723310713	
71.	Ahoruon Polpa	National Treasury	—	0706890625	
72.	RIPSAW NAKHAN	National Treasury	—	0720226087	
73.	Fant Sobe	MTRH	10404	0722447781	
74.	Winnie Guesio	National Treasury	20672	0725896425	

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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION)

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93.	SHARON WARDEN	REEL	15972	0721515412	<i>Sharon</i>
94.	LYDIA OCHOSI	TPT	PIA	0720-610900	<i>Lydia</i>
95.	Dominic N. MURTA	TN7	25499	0728-525318	<i>Dominic</i>
96.	Jordan K. Njige	NIS	N/A	0726 647351	<i>Jordan</i>
97.	Rogina Nyete	TUT	17835	0726 165377	<i>Rogina</i>
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THE NATIONAL TREASURY AND PLANNING

PUBLIC PARTICIPATION FORUM IN THE MATTER OF :

1. DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021;
2. DRAFT ACCOUNTANTS REGULATIONS, 2021;
3. DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021 ;
4. DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021;
5. DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND
6. DRAFT ACCOUNTANTS (REMUNERATION) ORDER, 2021

VENUE.....NAKURU.....

DATE: 18/09/2021.



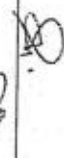








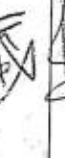
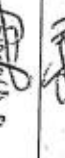

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PUBLIC PARTICIPATION FORUM ON DRAFT ACCOUNTANTS (AMENDMENT) BILL, 2021; DRAFT ACCOUNTANTS REGULATIONS, 2021; DRAFT ACCOUNTANTS (STANDARDS OF PROFESSIONAL PRACTICE AND ETHICAL CONDUCT) REGULATIONS, 2021; DRAFT ACCOUNTANTS (EXAMINATIONS) RULES, 2021; DRAFT ACCOUNTANTS (REGISTRATION AND QUALITY ASSURANCE) REGULATIONS, 2021; AND DRAFT ACCOUNTANTS (REMUNERATION) REGULATIONS, 2021.









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	Name	Organization	ICPAK Member No. (Where applicable)	Email/Phone Number	Signature
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68.	David K. Hidihi	KLASHERS	9487	0724391170	
69.	DR Nicholas Kottung	WABERS	3913	0722284133	
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