

THE ACCOUNTANTS ACT

(No. 15 of 2008)

THE ACCOUNTANTS REGULATIONS, 2022

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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 gazettment.

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 gazettment.

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 gazettment.

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
License.

(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 gazettment.

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 gazettment.

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

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- (b) the Council may recommend changes to the Sixth Schedule to the Cabinet Secretary for approval and gazettment.

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 gazettment.

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.

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

Physical address (Principal Place of Business/Location of the Firm's head office):
Postal Address:
Email Address:
Telephone:
Website:

Locations of all branches (if any) and Person(s) in charge and their qualifications and membership status with professional associations if any:

Number of Branches:

(a) Branch 1:

Physical address
Postal Address
Email Address
Telephone
Website
<i>Branch Management</i>
Name of Person in Charge:
Registration No
Practising No (If applicable):

<i>Email Address:</i>
<i>Telephone (Office):</i>
<i>Telephone (Mobile):</i>
<i>(Include all other branches on an extra attachment)</i>

SECTION 1 (C): PARTNERS (if partnership)

[illegible]

(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. <i>(Please give full name and address of person/firm responsible in (b) below);</i> a) In the Partnership agreement (please attach a copy of the agreement) b) By entering into agreement with the following firm of practicing Accountants. <i>(Attach copy of the agreement)</i>	<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 <i>(provide a link to the code of ethics for professional accountants)</i>	<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. <i>(Attach a copy of the insurance cover)</i>	<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

☐
☐
☐

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	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	280.00
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:										
Lower band for small and practitioners (turnover KShs.0M – KShs.5M)				Middle band for middle level practitioners (turnover KShs 5M –KShs.50M)				Higher band level for mature practices (turnover greater than KShs. 50M)		
Turnover in Millions	Below KShs 0.5M	KShs 0.5 – 1M	KShs 1M- 5M	KShs 5M– 10M	KShs 10M– 30M	KShs 30M – 50M	KShs 50M – 100M	KShs 100M –200M	KShs 200M – 500M	KShs 500M>
Firm Fee	KShs5,000	KShs7,500	KShs10,000	KShs15,000	KShs25,000	KShs40,000	KShs 75,000	KShs150,000	KShs 50,000	KShs 500,000
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 1Million			Below KSh 1 Million		Over KSh 1Million				
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.

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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 —

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- (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

<p>THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF KENYA ELECTION CODE OF CONDUCT</p>
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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

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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 as 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) stiffy 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.*