

STRUCTURE, TERMS OF REFERENCE OF COUNCIL COMMITTEES FOR 2017-2019.

1.0 Background

The Council has the overall responsibility over the operations and functions at the Institute. The main role of the Council includes:

1. Strategic: Approve the Strategic Plan.
2. Oversight: Monitor implementation of Strategic Plan.
3. Risk Management, Compliance and Internal Controls.
4. Human Resource: CEO and senior management recruitment and performance management.
5. Governance: Establish Committees and monitor their performance.
6. Stewardship: Accountable to ICPAK members.
7. Serve as the Voice of the accountancy profession in Kenya.

To perform these roles, the Council works together with Committees and the ICPAK Management team.

The Accountants Act Section 10 gives the Council powers to establish such committees as are necessary for the performance of the functions of the Institute and may subject to the provisions of the Act, delegate powers conferred on it to such committees.

2.0 Committee Structure

In the 36th Special Council meeting of ICPAK held on the 15th of July, 2017 the Council of the Institute approved the Committee structure, ToRs and skills matrix for the following committees and work streams for the period 2017-2019:

A. Committees

1. Public Policy and Governance Committee
2. Practitioners Development Committee
3. Professional Standards Committee
4. Member Services Committee
5. Finance and Strategy Committee
6. Audit & Risk, Compliance and Governance Committee

7. Research and Development Committee

The two (2) statutory committees remain, as provided by the Accountant's Act whose appointment is made by the Cabinet Secretary in charge of Finances namely:

8. Disciplinary Committee
9. Registration and Quality Assurance Committee

B. Sub-Committees/Work streams:

Main Committee	Work Stream
Public Policy and Governance Committee	1. Public Finance and Taxation
	2. Legislative Affairs
	3. Devolution
Practitioners Development Committee	1. Internal Auditors
Member Services Committee	1. Youth and Student Affairs

3.0 Committees Mandate, ToRs and Skills Matrix for 2017-2019

The committees mandate, ToRs and skills matrix for the respective proposed committees of Council are:

3.1 Mandate, Terms of Reference and Skills matrix for Finance & Strategy Committee:

1.0 Mandate and Terms of Reference

1.1 Mandate

The mandate of the Committee is to help the Council to fulfil its oversight responsibilities for:

- a) To review and recommend to Council all the Policies under Finance & Strategy Division to improve efficiency and effectiveness of the processes and controls of the Institute.
- b) Review and recommend annual budget and Continuously review the adherence budget provisions.
- c) To review Annual Report on behalf of the Council every year
- d) Assess and ensure effectiveness of processes in place for preparation and audit of the annual financial statements.
- e) Review on behalf of the Council Financial performance on quarterly basis.
- f) Review and monitor the implementation of the Strategic Plan
- g) Monitor and review the Institute's investments opportunities and recommend strategies to optimise the investment revenues.
- h) To guide the Council on all the matters concerning top talent recruitment, retention, remuneration and general welfare of the staff.
- i) To guide Council on the technological advancements that the Institute can leverage on in its endeavour to be a "World Class Accountancy Profession"

1.2 Detailed terms of reference

The committee will carry out the following responsibilities:

A. Financial Statements

- a) Review on quarterly basis the management accounts and recommend to the Council.
- b) Review the annual financial statements, and consider whether they are complete, consistent with IFRSs and IASs before recommending to the Council.
- c) Review the management letter and auditor's opinion on the financial statements and recommend to Council.
- d) Review other sections of the annual report and related regulatory filings before release and consider the accuracy and completeness of the information.
- e) Present the Audited financial statements during the AGM.

B. Institute Investment Strategy

- a) Consider, review and recommend the effective investment strategies from time to time and in line with changing economic environment.
- b) Review the performance of CPA Centre and recommend future capital investments.

C. Human Resource and ICT

- a) Review the HR policies from time to time to best serve the Institute's HR strategies.
- b) Review Job evaluation reports their recommendations
- c) Review and recommend the ICT platforms that the Institute can leverage on to improve services to its members.
- d) Approve the annual audit plan and all major changes to the plan. Review the internal audit activity's performance relative to its plan.

D. Annual Budget

- a) Review the budget submissions and recommend to the Council.
- b) Approve the annual plan and all major changes to the plan. Review the activity's performance relative to plan.

E. Governance

- a) Review controls in governance processes that are designed to prevent or detect events that could have a negative impact on the achievement of organizational strategies, goals, and objectives; operational efficiency and effectiveness; financial reporting; or compliance with applicable laws and regulations.
- b) Ethics and values are promoted within the organization.
- c) Review the effectiveness of organizational performance management and accountability;
- d) Review process of communicating risk and control information to appropriate areas of the organization; and
- e) Coordinating the activities of and communicating information among the council, external and internal auditors, and management.

F. Strategic Plan

- a) Develop new Strategic Plan after every three years.
- b) Conduct mid-term review of strategic plan every mid of the strategic period.
- c) Review and monitor strategic plan implementation on quarterly basis and share recommendation with the Council.
- d) Allocate resources to various strategic objectives to facilitate their implementation.

Reporting Responsibilities

- a) On a quarterly basis report to the council about committee activities, issues, and related recommendations.
- b) Present the Annual Financial Performance Report to the general membership.
- c) Review any other reports the company issues that relate to committee responsibilities.

2.0 Composition & Skills Sets.

The council or its nominating committee will appoint nine (9) committee members and a committee chair.

In terms of skill sets, each committee member will be both independent and **financial experts**. Members shall be persons with relevant **Financial, ICT, Human Resource, Procurement, legal or audit** qualifications and **experience at senior level**.

2.1 Experience;

Based on the expected skills sets, the desired experience and proficiency will include 5 to 8 **years'** experience, **three** of whom should be at management level in;

- a) Financial & Management Accounting
- b) Procurement
- c) Audit - Internal &/or External, with ICT knowledge
- d) Risk Management
- e) Human Resource
- f) Facilities management
- g) Corporate Governance and Compliance related expertise.
- h) Other Relevant expertise in HR & Administration.

3.2 Mandate, Terms of Reference and Skills Professional Standards Committee:

1.0 Mandate and Terms of Reference

1.1 Mandate

The mandate of the Committee is to help the Council in fulfilling the following responsibilities:

- a. To provide an enabling environment for the members to discuss exposure drafts issued from time to time by the International Accounting Standards Board (IASB) and International Standard Setting Boards on various matters touching on the accounting profession.
- b. To provide guidance in interpretation and application of new and existing standards issued by IASB, IAESB, IAESBA, IAASB, IPSASB and other recognized standard setting bodies as may be appropriate. This will be done through the use of Technical Releases developed by the Committee on behalf of the Institute and by conducting seminars and workshops to disseminate information on the new standards.
- c. To promote high standards in accounting profession in Kenya by developing mechanisms through which the Institute can set and enforce standards of professional practice in accounting, auditing, ethics and specialty disciplines.
- d. To promote good financial reporting by all the entities. This will be done liaison with the other Standing Committees of the Institute.
- e. To promote the accountancy profession by offering advice and assistance to the Institute's members on the accounting and auditing and any other matters impacting on their day to day work.
- f. To promote adoption of Internal Auditing Standards as pronounced by recognized international standard setters and provide professional/technical support to members who have specialized in internal auditing
- g. Work with regional counterparts particularly those within PAFA to partner with and support each other on issues pertaining to the above standards and to bring issues of mutual concern to the attention of the international standard setters.
- h. Submit in January of each year a proposal to the Secretariat of the Institute to be included as part of the budget submissions by the Institute to the Treasury.
- i. To carry out any other function that Council may from time to time require.

2.0 Experience;

- Based on the expected skills sets, the desired experience and proficiency will include **5 to 8 years'** experience in;
- a) International auditing standards.
 - b) International financial reporting standards
 - c) International public sector reporting standards
 - d) Risk Management
 - e) Corporate Governance and Compliance related expertise.
 - f) Legal matters

3.3 Mandate, Terms of Reference and Skills Public Policy and Governance Committee:

1.0 Mandate and Terms of Reference

1.1 Mandate

The mandate of the Public Policy Committee is to drive the thought leadership agenda on matters of governance and accountability. This is a mandate derived from Sec 8 of the Accountants Act of 2008, which obligates the Institute to advise the Cabinet Secretary for Finance on matters of accountability in the economy.

1.2 Detailed Terms of Reference

The committee will carry out the following responsibilities:

G. Thought leadership

- a) Promptly address topical issues in governance and accountability;
- b) Initiate proactive thought leadership by developing and disseminating position papers on regular basis;
- c) Maintain an active media presence by developing and publishing monthly articles;
- d) Enhance participation in forums on governance and accountability;

H. Stakeholder Engagement

- c) Proactive stakeholder engagement to effectively pursue agenda for furtherance of the Institute's mandate;
- d) Create and manage strategic alliances for the furtherance of the mandate of the Institute

I. Legislative Agenda

- a) Engage in policy development which would underpin legislation;
- b) Drive effective participation of the Institute in the legislative process at county, national and regional level;
- c) Monitor the existing body of legislation and propose amendments as appropriate;

J. Devolution

- a) Champion the devolution agenda by leveraging on the Institute's branch network.
- b) Oversee the operation of member networks including Branches and Chapters

K. Lobbying and Advocacy

- a) Lobby for local and international recognition of the Institute and the CPA Kenya brand

- b) To lobby and advocate in the interest of the members by securing opportunities to Boards, Committees and Task Forces.

L. Public Finance and Taxation

- a) Maintain active participation in the national and county budget making processes;
- b) Undertake proactive monitoring evaluation of budget implementation at both national and county levels;

M. Research and Development

- a) Undertake appropriate researches to inform the Institute's policy positions;
- b) Oversee research function to realize Section 8 (2) b of the Accountants Act, 2008.

2.0 Composition & Skills Sets.

- a) The Committee shall be appointed by the Council and will comprise of eleven (11) members, to ensure that we attain the appropriate skills mix to address the number of thematic areas of interest to the Committee
- b) Majority of the members shall be independent of the Council but shall be chaired by the Chairman of the Institute;

In terms of skill sets, each committee member shall bear good understanding of public sector management. In specific terms, membership shall consist of persons with relevant skills in either public sector management, public financial management, devolution, lobbying and advocacy, legislative processes.

2.1 Experience:

The Committee by its nature is a policy think tank hence the expected skills sets, the desired experience and proficiency will include **5 to 10 years'** experience in;

- a) Public sector management with a focus on performance management
- b) Public Financial Management.
- c) Corporate Governance
- d) Legislative affairs
- e) Taxation and tax policy
- f) Lobbying and advocacy
- g) Devolution and/or decentralization

3.4 Mandate, Terms of Reference and Skills Member Services Committee (MSC)

1.0 Mandate and Terms of Reference

- a) To oversee the implementation of Continuing Professional Development (CPD) policies and guidelines.
- b) To oversee the adoption and implementation of the International Education Standards (IESs)
- c) To oversee development and implementation of CPD calendar
- d) To oversee content development and advise on production and distribution of the Accountant Journal
- e) To develop marketing and member recruitment and retention plans and strategies
- f) To develop sector specific products and services for members such as those in Public Sector, Non-Government, Not for Profit Sectors
- g) To develop products for various categories of members such as the young associates (under 35s) etc.
- h) To coordinate continual improvement in quality service provision to members including evaluation of member satisfaction levels

2.0 Skills Matrix for MSC

The Committee shall be appointed by the Council and will comprise of ten (10) members. Members for nomination to MSC should demonstrate skills and will include **5 to 10 years'** experience in;

- Post-Qualification training of professional accountants in Professional Accounting Standards such as IFRSs, IPSASs etc and local tax requirements.
- Experience working in specific sectors such as high level public sector postings (executive levels), or holding senior/management positions in the private sector.
- Experience in academia at tertiary levels including evidence of academic publications
- Experience in the services sector including service mapping, customer care and related aspects
- Experience in production of a professional / academic journal including article reviews, writing and editing

3.5 Mandate, Terms of Reference and Skills Audit, Risk, Compliance and Governance Committee:

1.0 Mandate and Terms of Reference

1.1 Mandate

The mandate of the Committee is to help the Council fulfil its oversight responsibilities including:

- a) To monitor on Council's behalf the efficiency and effectiveness of processes and controls in line with statutory provisions, policies and by laws
- b) Review effectiveness of the processes of corporate governance.
- c) Continuously review the scope, results and effectiveness of internal & external audit
- d) Assess and ensure effectiveness of processes in place for preparation and audit of the annual financial statements.
- e) Review effectiveness of internal control and risk management systems
- f) Monitor the Institute's compliance with external legislation and policies

The mandate of the Audit & Risk Committee shall not be limited in any way that will affect the performance of its role.

1.2 Detailed terms of reference

The committee will carry out the following responsibilities:

N. Financial Statements

- a) Review significant accounting and reporting issues, including complex or unusual transactions and highly judgmental areas, and recent professional and regulatory pronouncements, and understand their impact on the financial statements.
- b) Review with management and the external auditors the results of the audit, including any difficulties encountered.
- c) Review the annual financial statements, and consider whether they are complete, consistent with information known to committee members, and reflect appropriate accounting principles.
- d) Review other sections of the annual report and related regulatory filings before release and consider the accuracy and completeness of the information.
- e) Review with management and the external auditors all matters required to be communicated to the committee under generally accepted auditing Standards.

- f) Understand how management develops interim financial information, and the nature and extent of internal and external auditor involvement.
- g) Review interim financial reports with management and the external auditors before filing with regulators, and consider whether they are complete and consistent with the information known to committee members.

O. Internal Control

- a) Consider the effectiveness of the company's internal control system, including information technology security and control.
- b) Understand the scope of internal and external auditors' review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.

P. Internal Audit

- a) Approve the internal audit charter.
- b) Approve decisions regarding the appointment and removal of the head of Internal Audit. Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement, or dismissal of the chief audit executive.
- c) Approve the annual audit plan and all major changes to the plan. Review the internal audit activity's performance relative to its plan.
- d) Review with the Head of Internal Audit the internal audit budget, resource plan, activities, and organizational structure of the internal audit function.
- e) At least once per year, review the performance of the Head of Internal Audit and concur with the annual compensation and salary adjustment.
- f) Review the effectiveness of the internal audit function, including conformance with The Institute of Internal Auditors' the Definition of Internal Auditing, Code of Ethics and the *International Standards for Professional Practice of Internal Auditing*.
- g) On a need basis, meet separately with the Head of Internal Audit to discuss any matters that the committee or internal audit believes should be discussed privately.

Q. External Audit

- a) Review the external auditors' proposed audit scope and approach, including coordination of audit effort with internal audit.
- b) Review the performance of the external auditors, and exercise final approval on the appointment or discharge of the auditors.

- c) Review and confirm the independence of the external auditors by obtaining statements from the auditors on relationships between the auditors and the company, including non-audit services, and discussing the relationships with the auditors.
- d) On a regular basis, meet separately with the external auditors to discuss any matters that the committee or auditors believe should be discussed privately.

R. Compliance

- a) Review the effectiveness of the system for monitoring compliance with laws and regulations and the results of management's investigation and follow-up (including disciplinary action) of any instances of noncompliance.
- b) Review the findings of any examinations by regulatory agencies, and any auditor observations.
- c) Review the process for communicating the code of conduct to institute's personnel, and for monitoring compliance with.
- d) Obtain regular updates from management and company legal counsel regarding compliance matters.

S. Governance

- a) Review controls in governance processes that are designed to prevent or detect events that could have a negative impact on the achievement of organizational strategies, goals, and objectives; operational efficiency and effectiveness; financial reporting; or compliance with applicable laws and regulations.
- b) Ethics and values are promoted within the organization.
- c) Review the effectiveness of organizational performance management and accountability;
- d) Review process of communicating risk and control information to appropriate areas of the organization; and
- e) Coordinating the activities of and communicating information among the council, external and internal auditors, and management.

T. Risk Management

- a) Oversee the design and implementation of the risk management systems and processes appropriate to manage, monitor and report on the institute's material business risks.
- b) Oversee the preparation and regular updating of the institute's Strategic Risk Assessment framework, assign accountabilities as necessary and monitor the effectiveness of actions being taken to mitigate any significant risks.

- c) Monitor the effectiveness of risk management practices across each budget division and program area, including the effectiveness of risk management assessments within divisional business plans, and advise Senior Executive on any actions that may be required to strengthen identification and management of risk.
- d) Oversee the operation of specific risk management programs, including:
 - Crisis Management
 - Environment Health and Safety
 - Insurance
 - Work Cover
 - IT and Information Services
 - Disaster Recovery Planning
 - Business Continuity Planning
 - SecurityAnd advice on any actions needed either in response to those reports or to improve the effectiveness of those programs
- e) Oversee the development, implementation and periodic evaluation of internal compliance and control systems and procedures to manage risk.
- f) Advise immediately on any significant emerging risks, the accountability for managing those risks and the actions that might need to be taken to mitigate them.
- g) Evaluate the adequacy and effectiveness of the institute's Crisis Management and Business Continuity Plans.
- h) Monitor the effectiveness of policies and procedures to inform all employees, visitors, students and contractors of their rights and responsibilities consistent with the risk management framework generally and specific material business risks identified from time to time.

2.0 Composition & Skills Sets.

According to the ICPAK Audit & Risk Committee approved Charter, the Audit & risk Committee will consist of at least three and no more than six members of the council. The council or its nominating committee will appoint committee members and the committee chair. The Council may, with the recommendation of the CEO, appoint additional external persons to the Committee who are not members of the Council.

In terms of skill sets, each committee member will be both independent and **financially literate**. Members shall be persons with relevant **financial, commercial, legal or audit** qualifications and **experience at senior level**.

2.1 Experience:

The Committee shall be appointed by the Council and will comprise of nine (9) members. Members for nomination to ARCGC should demonstrate skills and will include **5 to 10 years'** experience in;

- a) Financial Management.
- b) Internal Auditing
- c) External Auditing
- d) Risk Management
- e) Corporate Governance and Compliance related expertise.
- f) Other Relevant expertise in HR & Administration, Procurement etc.

3.6 Mandate, Terms of Reference and Skills Practitioners Development Committee (PDC)

1.0 Mandate and Terms of Reference

The terms of reference for the Practitioners Development Committee shall be to:

- a) Coordinate participation of practitioners in shaping development plans by the Institute for members in practice
- b) Consider and if appropriate provide guidelines for consideration by Council on different issues affecting members in practice
- c) Coordinate the identification of work opportunities and the pooling of resources to build capacity of members in practice.
- d) Issue guidelines/ publications aimed at supporting members in public practice.
- e) Oversee the engagement with various publics to foster an understanding of the work of a professional accountant
- f) Consider and if appropriate provide guidelines for consideration by Council on different issues affecting the internal audit practitioners

2.0 Experience

Members for nomination to PDC should demonstrate skills and will include **5 to 10 years'** experience in

- A practicing accountant with experience in a large practicing firm
- An accountant in an emerging practicing firm (medium tier firm)
- Experience in a start-up (small practitioner)
- An Accountant in a firm outside Nairobi
- A person nominated to represent the welfare of branches from among members of a branch

3.7 RESEARCH AND DEVELOPMENT COMMITTEE

1.0 Mandate and Terms of Reference

1.1 Mandate

The mandate of the Committee is to help the Institute's Council to fulfil its oversight responsibility of promoting research in the subject of Accountancy and Finance as stipulated in the Accountants Act No. 15 of 2008 section 8b.

1.2 Detailed terms of reference

The committee will carry out the following responsibilities:

- i. Identify and collaborate with research institutions for mutual benefit
- ii. Provide oversight on the implementation of the annual research and development plan
- iii. Recommend relevant research problems for council approval
- iv. Periodic review of the Institute's research and development policy before approval by council
- v. Selection and vetting of the Institute's researchers from the ICPAK membership
- vi. Peer review the works of the Institute's researchers before publication
- vii. Appoint and supervise any necessary technical subcommittees within the main committee

- viii. Ensure that all Institute's research conforms to the ethical standards set out in the Institute's Research Policy
- ix. Review and recommend the Institute's research grant proposals for council approval
- x. Monitor the utilization of any research grants advanced to the Institute in liaison with the CEO and give feedback to council
- xi. Support secretariat in raising and identifying potential funding opportunities for research and Development
- xii. Call for research proposals from ICPAK members on various themes relevant to the Institute's research mandate.

2.0 Composition & Skills Sets.

The council or its nominating committee will appoint committee members and the committee chair. The Council may, with the recommendation of the CEO, appoint additional external persons to the Committee who are not members of the Council

2.1 Desired Experience:

Members for nomination to RDC should demonstrate skills and will include **5 to 9 years'** experience in

- i. Experience in developing proposals for research funding
- ii. Capability to exercise independence in research as evidenced by authorship of reputable publications
- iii. Experience of producing high quality reports for publication in either an academic or policy guidance context
- iv. Demonstrated contribution to successful management of research projects

- v. Experience of involvement in postgraduate research supervision in the field of Finance and Accountancy
- vi. Specialist knowledge of academic and applied research methodologies
- vii. Four (4) years of relevant post qualification independent experience in research work

4.0 Work streams Mandate, ToRs and Skills Matrix for 2017-2019

The work streams mandate, ToRs and skills matrix for the respective proposed committees of Council are:

4.1 Youth and Student Affairs Sub-Committee

1.0 MANDATE

Youth and Student Affairs Sub-Committee was formed by the Council of the Institute in 2015 in response to the fast growth of the Youth Segment in membership of the Institute. The primary responsibility of the sub-committee is to identify, anticipate and supply needs of the student, youth and special interest group segment of the Institute.

2.0 TERMS OF REFERENCE

The scope of the sub-committee covers oversight on behalf of the Council through Member Services Committee over:

- I. Sensing and measuring needs of youth and students segment of membership
- II. Developing value add products and services for youth and students segment of the Institute's membership
- III. Implementation of Trainee Accountant Practical Experience Framework
- IV. Implementation of Members' Internship Programme
- V. Organization of Students and Youths forums (physical and online)

- VI. Development of Interest Groups targeting youths and ensuring that the groups are engaged in common interest activities
- VII. Any other function assigned to it by the Council or emergent from environmental dynamics and naturally falling under its ambit.

3.0 COMPOSITION

The Sub-Committee shall basically consist of Six (six) members. The Council shall nominate the Sub-Committee members and appoint the Convener of the Sub-Committee. The Council may, with recommendation of the CEO, co-opt additional persons to the Sub-Committee as it may deem right for the purpose.

4.0 EXPERIENCE AND QUALIFICATIONS

Members of subcommittee shall be persons with relevant skills and experience to the Sub-Committee's mandate and must have served successfully at senior level in their respective organizations. At-least 4 out of the 6 members of the subcommittee must be under 35 years old.

4.2 Public Finance and Taxation

1.0 ToRs

- (i) Provide incisive submissions and policy leadership on budgeting, taxation and public expenditure management
- (ii) Contribute to development of tax policy in Kenya
- (iii) Engage the KRA on tax administration

- (iv) To provide advisories on National and County Planning and budgeting
 - a. To provide advisory on National Debt Management Strategy
 - b. To review and comment on the Country's Budget Policy Statement
 - c. To review and comment on the National and County government quarterly budget performance as developed by the Controller of Budget
- (ii) To review and comment on the Office of the Auditor General's (OAG) report.
- (iii) Support the development of an accreditation framework for Tax and Public Finance professionals.
- (iv) Proactively comment on emerging and topical public expenditure matters.

2.0 COMPOSITION

The Sub-Committee shall basically consist of nine (9) members. The Council shall nominate the Sub-Committee members and appoint the Convener of the Sub-Committee. The Council may, with recommendation of the CEO, co-opt additional persons to the Sub-Committee as it may deem right for the purpose.

3.0 EXPERIENCE AND QUALIFICATIONS

- 1) A member with a Masters Degree in Business, Tax, Public Administration, Economics, Law, Social Sciences or related fields with at least 10 years' experience in public finance and taxation
- 2) Members with previous experience in tax policy and administration
- 3) Members drawn from the Kenya Revenue Authority and the National Treasury
- 4) Tax Practitioners with bias in tax law

4.3 LEGISLATIVE AFFAIRS

1.0 ToRs

- (i) Undertake review of Bills and other relevant pieces of legislation in areas of ICPAK expertise
- (ii) Proactively develop Bills for consideration on core issues affecting accountancy profession and the economy at large;
- (iii) Proactive lobby and engage relevant stakeholders in the legislative processes
- (iv) Review enacted legislations with a view to proposing amendments that entrench good governance and accountability;
- (v) Follow-up on feedback and action to ensure incorporation of Institute's proposals in enacted laws

2.0 COMPOSITION

The Sub-Committee shall basically consist of six (6) members. The Council shall nominate the Sub-Committee members and appoint the Convener of the Sub-Committee. The Council may, with recommendation of the CEO, co-opt additional persons to the Sub-Committee as it may deem right for the purpose

3.0 EXPERIENCE AND QUALIFICATIONS

- 1) A Members with a Masters Degree in Business, Public Administration, Economics, Law, Social Sciences or related fields and with at least 10 years' experience in drafting or contribution to legislative agenda in Kenya and beyond
- 2) Members with previous experience in policy advocacy and legislation
- 3) Members or representatives drawn from the Attorney General's Office, Kenya Law Reform Commission and the Law Society of Kenya

- 4) Practitioners preferably with bias in law

4.4 Devolution

1.0 ToRs

- (i) Engagement with the national and county governments, particularly, holding consultative meetings with Governors, County Assemblies and other County Officials;
- (ii) Lobby for opportunities and appointments of accountants at the county governments;
- (iii) Ensuring the smooth and efficient operation of ICPAK branches and chapters
- (iv) Strengthen and build capacity of the Institute branches to enable them support operational excellence at the county level;
- (v) Capacity build County Government officials on county public financial management
- (vi) Lobby for accountability and good governance at the County level

2.0 Skills Matrix

The Sub-Committee shall basically consist of nine (9) members. The Council shall nominate the Sub-Committee members and appoint the Convener of the Sub-Committee. The Council may, with recommendation of the CEO, co-opt additional persons to the Sub-Committee as it may deem right for the purpose

3.0 EXPERIENCE AND QUALIFICATIONS

- 1) Members with a Master's Degree in Public Administration, Economics, Law, Social Sciences or related fields and at least 10 years' experience in decentralization and local governance
- 2) Members drawn from the Controller of Budget, Commission on Revenue Allocation, Council of Governors and Auditor General
- 3) Members from branch leaders or practitioners at the branch level

1.0 General Policies on Committees and Work Groups/Streams

Membership

Membership to committee shall be invitation by the Council and will comprise of a maximum of 13 with a distribution as shown in Table 1 above.

Members to be appointed to serve in committees will constitute a third of the previous committee members.

Convenor

The Convenor of the Committee shall ordinarily be a Council member and accountable to Council for performance of the Committee. Where a committee is chaired by a member other than a Council member, the Convenor shall work closely with Council and report to Council on a quarterly basis the progress and performance of the committee.

Technical Support

The Chief Executive shall appoint from among secretariat staff a Technical Advisor (TA) to each committee. The Technical Advisor shall be accountable to the Chief Executive Officer for implementation of the Committee Work Plan in accordance with policies in place. The TA shall also act as the secretary to the Committee.

Members Selection & Appointment

ICPAK Council shall invite from among its members those wishing to serve in committees. Applicants will be considered by the Nominations Committee, and a shortlist prepared for Council consideration and appointments. In preparing the short list due regard shall be given synergy, skills, experience and complementing competencies of the members in the committee. A consideration for gender balance will also be made. Communication of appointment to committees shall be made on Councils behalf by the Chief Executive.

Committee Members Commitment

Absence from three consecutive meetings without good cause or notice shall render the member liable to forfeit his/her membership.

Authority

Committees shall have authority to;

- Make inquiry on any activity within its terms of reference;
- Seek any information that it requires from any employee of the Institute and all employees are directed to cooperate with any request made by the committee.

Reporting

The Convener of the Committee or a representative appointed by Council shall report on the committee business to the Council with such recommendations as the Committee may deem appropriate.

The Convenor/ Council representative on the Committee shall act as a liaison between the Committee and the Council on issues requiring Council input. The Committee will at the commencement of each Council financial year develop a work plan for the following year and circulate it to the Council for consideration and if appropriate approval. The Committee will prepare a progress report once each quarter to report to Council on the progress being made to achieve its work plan.

Frequency of meetings

The committee shall hold four (4) regular meetings in a year and other special meetings at such times as the Committee may decide. Such meetings may either be held virtually or physically or any such other way as the committee may decide.

The Convener shall convene a special meeting upon written requests of any two Committee members. The members will be required to justify the need for convening any such meeting. Such meeting will have to be convened within 21 days by the convenor.

Committee meetings shall be scheduled to allow for adequate time for Committee business and to provide time for reporting to the Council.

Meetings and Procedures

The quorum at all meetings shall be 50% plus one of the members present in person. No member is permitted to appoint a proxy to represent him at any Committee meetings. For a reconvened meeting owing to lack of quorum the members present shall constitute a quorum

The decisions of the Committee shall be taken mostly by consensus but should there need by a majority of votes of those present. In case of a tie, the Convenor shall have a casting vote.

The discussion papers, agenda and minutes shall be circulated to the members and those invited to the meeting at least seven days prior to the next scheduled meeting.

Tenure

For the statutory committees the tenure is as provided in the Accountants Act, which provides that they will hold office for three years and shall be eligible for re-appointment for one further term.

For committees formed by Council, members shall hold office for a maximum term of two years, shall be eligible for re-appointment for one further term,

provided that one third of members of each committee shall retire at each and every AGM of ICPAK.

Council may upon request vary term limits on account of need to retain expert talent where suitable replacements have not been found even after good effort.

4 Review of policy on Committees

The policy on Committees shall be reviewed after every election of a new chairman or whenever a request is made by the secretariat for review or council deems it appropriate to review

Conclusion:

On approval of the Committee structure, ToRs and skills matrix, the Institute to advertise the positions to members via e-connect to allow members express their interests in serving the committees. The successful applicants will then be tabled in Council for approval and subsequent operationalization of the Committee.