

## **ABOUT COLLEGE OF FELLOWS AND COMMENDATIONS**

### **Who is a fellow?**

A fellow is a registered member of the Institute in accordance with Section S4 of the Accountants Act, No 15 of 2008 (revised) and meets the requirements as prescribed by Council and pursuant to an invitation of Council admitted as a fellow and can use the designation FCPA.

### **What is the criteria for admission as a fellow?**

A registered member of the Institute can be awarded fellowship if the member:

Published at least 10 peer reviewed articles in a reputable international accountancy journal and Taught accountancy at CPA level or degree level for at least 10 years in which case the last academic institution where the member taught in must write a confidential account of the conduct and performance of the member in a prescribed format plus supervised at least 10 PhD students to completion of their research in Accountancy;or

Experience in public practice for at least 20 years 10 of which must have been a a director or partner and committed at least cumulative 100 hours in any of the following ICPAK activities: (Training, Audit Quality Reviews, specific task forces, responding to exposure drafts/consultation papers). The members must have passed Audit Quality Reviews for at least three review cycles. The member must have also served in Council Committees for at least 6 years cumulatively;or

Progressive experience in business upto senior management level and above for at least 20 years, served in Council Committee for at least 6 year cumulatively or served at least two terms in the Council and committed at least cumulative 100 hours in any of the following ICPAK activities:

Training,  
Audit Quality Reviews,  
specific task forces,  
responding to exposure drafts/consultation papers ;or

Progressive experience in public sector upto senior management level and above for at least 20 years, served in Council Committee for at least 6 years cumulatively or served at least two terms in the Council and committed at least cumulative 100 hours in any of the following ICPAK activities: (Training, Audit Quality Reviews, specific task forces, responding to exposure drafts/consultation papers) ;or

Served in Council Committee for at least 8 years cumulatively and two terms in the Council provided that the time served in the Council does not count in the Council committee service and committed at least cumulative 100 hours in any of the following ICPAK activities: (Training, Audit Quality Reviews, specific task forces, responding to exposure drafts/consultation papers) ;or

Served as ICPAK Chairman for full term ;or

Been officially recognized or awarded for exemplary service or contribution to the profession by IFAC or PAFA ;or

Made outstanding contribution to the Country that promotes governance, accountability, accountancy, public service, innovation or business over a period of at least 10 years

Additional mandatory criteria

Additionally, the member must have:

Been a member of the Institute in good standing for at least 10 consecutive years.

Received commendation not less than two years prior to the date of consideration for fellowship.

### **What is the Process of receiving Fellowship?**

At the discretion of Council, Council will call for nominations from members of the Institute interested in being awarded Fellowship within a prescribed period of time as so ordered by Council.

The Council will prescribe the format and the information to be contained in the application process.

Upon expiry of the period for application and nomination, the Council will constitute a committee made up of three members of Council who shall consider the applications and give recommendations to Council for the award. The decision of the Council will be final.

### **How do I receive communication for the Award?**

The decision of the Council is communicated to each successful member and the award conferred to the successful members at the Annual General Meeting.

### **What is a commendation?**

A commendation is awarded to a member of the Institute in recognition of the services and contributions to the Institute and to the profession at large. The Council recognizes such members by giving them commendation certificates.

### **What is the criterion for award of commendation?**

A registered member of the Institute can be commended if the member has:

1. Demonstrated exemplary service to the Institute such as: serving in Council committees or task forces for at least two full terms; branch executive committee for at least 6 years; serving as branch chairman for at least one term; served in council for at least one term; provided 300 hours of training to the Institute over a period of 5 years with an aggregate score of 70%; or At least 5 Publications in a relevant field in a reputable journal or the Accountant Journal; or
2. Service to the Institute as an employee for at least 6 years two of which must include provision of support to the Council directly or through the committees or demonstrated commitment of at least cumulative 200 hours in any of the following ICPAK activities:
  - Training, Audit Quality Reviews,
  - specific task forces,
  - responding to exposure drafts/consultation papers

A member already commended may be awarded an additional commendation if:

1. Three years have elapsed since the last award
2. (s)he meets the requirement for commendation above and the achievement is different from that considered in awarding the previous commendation.

### **What is the Process of receiving commendation?**

At the discretion of Council, Council will call for nominations from members of the Institute interested in being awarded commendation within a prescribed period of time as so ordered by Council.

The Council will prescribe the format and the information to be contained in the application process.

Upon expiry of the period for application and nomination, the Council shall constitute a committee made up of three members of Council who shall consider the applications and give recommendations to Council for the award. The decision of the Council will be final.

### **How do I receive communication for the Award?**

The decision of the Council is communicated to each successful member and the award conferred to the successful members at a meeting to be determined by Council.

### **Can a Fellowship or Commendation be withdrawn?**

The Council may at its discretion withdraw the fellowships and commendations awarded to the members of the Institutes as it deems fit. A member of the Institute may lose any award of commendation or fellowship if such a member;

- Has been found guilty of an act of professional misconduct in accordance with the provisions of the Accountant's Act, By- Laws and International Accounting Standards; or
- Has been convicted of an offence and sentenced to imprisonment for a term of six months or more without or without the option of a fine; or
- Has been convicted of an offence involving corruption, dishonesty or abuse of office, ; or
- Has been adjudged bankrupt or has entered onto a composition of scheme of arrangement with his creditors; or
- Conducts himself in any manner that brings disrepute to the profession or the Institute ; or
- Ceases to be a member of the institute by a provision of the Accountants Act

**CPA Edwin Makori**  
**ICPAK Chief Executive Officer**