



GUIDELINES FOR THE AWARD OF FELLOWSHIP AND COMMENDATIONS 2021

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Introduction

In its declaration of its vision, mission and objectives the Institute clearly states its intention to be a World Class Professional Accountancy Institute and a reference point for professional growth and public accountability for Kenya and the world at large. To this end the Institute adheres to its spelt out core values of credibility, professionalism and accountability.

Undoubtedly, the achievement of the vision to be a World Class Professional Accountancy Institute can only occur in an atmosphere where there is high level participation in the Institute activities. Members of the Institute are thus expected to play an important role in the realization of the Institute's objectives and constitute a most valuable asset of upholding public interest.

To ensure that members are motivated, this Policy document is a guide to recognize the contribution of such members through the award of the Commendations and Fellowships. This publication also spells a guide for award of Honorary Fellowship as provided for in the Accountants Act No.15 2008. The process for the award of Commendations and or / Fellowship will start in good time each year and the members will be allowed one (1) month application and/or nomination period from the date the request for nominations is published by the Institute. Evaluation of the applications and nominees for suitability for the awards will commence thereafter.

2.0 Fellowship and Commendation as significant milestones

Achieving fellowship is a significant milestone in a member's professional and career journey. It demonstrates to employers and business associates that the member has extensive experience and has made a substantiated long-term commitment to professionalism and ethics.

The Institute shall mark this achievement by issuing Commendation and Fellowship Certificates, which shall be awarded at a special meeting of ICPAK Council (Chairman's Ball or Gala Dinner) or any other meeting that Council may decide from time to time.

For the purpose of these guidelines, these awards will be in *recognition of outstanding achievements* in promoting accountancy and governance. "Outstanding achievement" will be defined as something accomplished, especially by superior ability, special effort, great courage, or a great or heroic deed in the context of promotion of accountancy and good governance.

These must be acts and related achievements outside one's expected roles and shall be judged based on and not limited to:

1. The fact that the achievement was not expected as part of the awardees assigned roles
2. The impact is far reaching at global or continent or country-level
3. The achievement is comparable to not more than the top three best similar achievements in the economy, industry or industry sector.

The role of the Nominations Committee will be to debate and benchmark the cited achievements against the best similar achievements in the economy, industry or industry sector and make recommendations to Council based on the three aspects above.

3.0 Guidelines for the Award of Fellowship

Section 4 of the Accountants Act, No. 15 of 2008 provides for different classes of membership of the Institute one of which is the Fellowships category. Fellows are persons who have met the requirements as prescribed by Council and who pursuant to an invitation of Council shall be admitted as a Fellow and shall be titled “Fellow of the Institute of Certified Public Accountants of Kenya” (designatory letters F.C.P.A).

The FCPA designation is the highest honour that the Institute can bestow on its members in recognition of their immense contributions to the profession. In recognition of the services and contributions to the profession and the Country, the Council may admit such members as fellows of the Institute.

3.1 Requirements/Criteria

To qualify for this award a member must have:

- 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 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:
 - o Training,
 - o Audit Quality Reviews,
 - o specific task forces,
 - o 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 Committees 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

3.2 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.
- Must have met the requirements in accordance with chapter six of the constitution

4.0 Guidelines for the Award of Commendations

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

Requirements/Criteria

To qualify for this award, one must be a member of the Institute in good standing for a minimum period of 5 continuous years plus:

- 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
- 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:
 1. Training, Audit Quality Reviews,
 2. specific task forces,
 3. responding to exposure drafts/consultation papers

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

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

5.0 Honorary Fellowship Awards

The Accountants Act No. 15 of 2008 Section 6 provides that:

".....(1) Where the Council considers that a person, not being a member of the Institute has rendered special services to the Institute or the accountancy Profession, the Council may invite such a person to become an Honorary Fellow of the Institute.....(2) An Honorary Fellow shall not be a member of the Institute...."

Award of the Honorary Fellowship of the Institute shall serve to:

Appreciate and recognize support for the Institute's mission and the profession in general by non-CPA professionals

- Encourage support to the Institute and professional accountancy in form of research, publication and authorship, funding, advocacy, knowledge transfer, etc
- Promote international recognition and brand equity through brand ambassadorship

The Council may thus grant the award of an honorary CPA credential to a person other

than a member of the Institute. The purpose of the honorary award will be to recognise individuals of distinction who have made a significant contribution to the Institute, the Nation or the public in advancing the accountancy profession. The award is designed to both recognise the individual as well as enhance the reputation of the Institute. The successful candidate for the Honorary Fellowship shall proudly use “HCPA” designation before his name – prefix that carries the the Honorary aspect (H) and the CPA brand aspect to serve the purpose of the award effectively.

Due to associated risks in the event of a failed nomination for the award, nominations and background check for the nominees shall be carried out with utmost confidentiality. The nominee shall only be notified upon successful nomination.

The general criteria for the conferment of an Honorary CPA (HCPA) shall be exceptional contribution to the cause of the accounting profession demonstrated by outstanding leadership or by outstanding service to the Institute or the profession at large. It is also expected that the awardee will maintain a continuing association with the Institute. The premise for the award shall be either or a combination of the following parameters: -

- a) **Outstanding Leadership and mentorship**
Exceptional distinction in advancing governance, accountability and integrity that adds value and enhances the recognition of the accountancy profession.
- b) **Outstanding Service to the Institute**
Outstanding service to the profession, Institute, or the public extending over a long period, or outstanding contribution to the advancement of the profession or activities of the Institute.
- c) **Outstanding Public Service**
Outstanding public service in support of the Institute’s mandate.

6.0 Process of Awarding Commendations, Fellowships and Honorary Awards

At the discretion of Council, the Council through the Nominations Committee, will call for nominations in a prescribed format from members of the Institute interested in being awarded or nominating other members to be awarded either a fellowship or commendation or honorary fellowship within a prescribed period of time. The Nominations Committee shall consider the applications and make recommendations to Council for award.

7.0 Withdrawal of Fellowships, Commendations and Honorary Awards:

7.1 Basis for withdrawal of Fellowships, Commendations and Honorary Awards

The Council may at its discretion withdraw the Fellowships or Commendations or Honorary Awards awarded to the members of the Institute (or non-member for an Honorary Award) as it deems fit, if such a member:

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

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

In conformity with the Procedural Due Process principle in law, withdrawal of Fellowships, Commendations and Honorary Awards will be carried out in such a manner that the Member or Honorary Member shall not be denied his/her legal rights and in congruence with fundamental, accepted legal principles, as the right of the accused to confront his or her accusers. The rights afforded in this respect include, but are not limited to:

- The right to an unbiased trial
- The right to be given notice of the proposed trial and the reason for it
- The right of the individual to be aware of evidence against him
- The right to present evidence and call witnesses
- The right to be represented by counsel

In this regard, the Council or the designated Committee of Council will upon collection and evaluation of factual evidence notify the Member or Honorary Members of the facts.

1. The decision of the committee will then be communicated to Council and Council will, if it deems fit, adopt the recommendations of the Committee.

2. The Member or Honorary Members shall then be notified of the decision of the Council through the Secretary to the Council

7.3 Appeals

1. Where the due process has been completed, a Member or Honorary Member, shall be notified of the intent to withdraw the Fellowship or Commendation, or Honorary Award. The notice shall include the reasons for withdrawal.
2. The withdrawal shall not become effective until all appeals are exhausted.
3. If a Member or Honorary Member decides to appeal the decision, an Appeals Committee will be established by Council.
4. The Appeals Committee will then review the matter within 30 days of receipt of the appeal.
5. The Appeals Committee will communicate its decision to the Council upon completion of the hearing of the appeal which may either:
 - a) Uphold the decision of the Council to withdraw the Award; or
 - b) Reinstate the award
6. The decision of the Appeals Committee will be communicated to Council and the recommendation adopted by Council.

Upon reaching a decision to withdraw the award(s), the Council will authorize the Chief Executive Officer of the Institute to notify Members and the public through print national media that the Member or Honorary Fellow has been stripped of the award. Subsequently, records of these proceedings and the decision will be kept safely for reference and the Member's records in the Institute's databases and mailing lists shall be amended accordingly.

8.0 Review and Amendments

These guidelines shall be reviewed and or amended after every two years or at any other time as shall be deemed fit by the Council of the Institute.

