



FELLOWSHIP &  
COMMENDATION  
AWARD 2020



## **ABOUT THE AWARD**

The Accountants Act mandates the Institute to recognize outstanding achievements of its members in promoting accountancy and governance through the award of the Commendations and Fellowships. Achieving fellowship thus, 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.

## **QUALIFICATION FOR AWARD OF FELLOWSHIP.**

To qualify for this award a member must have:

- 1) 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
- 2) 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; or
- 3) Progressive experience in business up to senior management level and above for at least 20 years, served in Council Committee for at least 6-year 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
- 4) Progressive experience in public sector up to senior management level and above for at least 20 years, served in Council Committee for at least 6 years 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
- 5) Served in Council Committee for at least 8 years 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 such as Training through CPD programme, Audit Quality Reviews, specific task forces, responding to exposure drafts/consultation papers; or
- 6) Served as ICPAK Chairman for full term; or
- 7) Been officially recognized or awarded for exemplary service or contribution to the profession by IFAC or PAFA; or
- 8) Made outstanding contribution to the Country that promotes governance, accountability, accountancy, public service, innovation or business over a period of at least 10 years

Additionally, the member must have:

- 9) Been a member of the Institute in good standing for at least 10 consecutive years.
- 10) Received commendation not less than two years prior to the date of consideration for fellowship.

## **AWARD OF FELLOWSHIP 2020**

In accordance with Section 4 of the Accountants Act, No 15 of 2008 and in line with the Policy and guidelines for the award of fellowship and commendations, the Institute bestows upon the following members, having satisfied the requirements, the award of fellowship and admits them into the College of Fellows of the Institute. These can now use the designation of FCPA.

### **1. CPA DAVID KINYUA WAWERU (Mbr. 80)**

CPA Waweru is a Certified Public Accountant and a member of the Institute in good standing. He was one of the earliest members to register and has over 42 years working experience as an Auditor and Forensic Accountant. He is currently a Director at OneSource Financial Services Limited. He has been an International Grants Audit Manager at the Supreme Audit Office in Afghanistan and was the Manager Fraud Investigation and Dispute Services (FIDS) at Ernst & Young (EY) where he worked with many clients spanning across several countries in Africa. He contributed as a Team Leader in PKF East AFRICA for Internal Audit Risk Compliance Services (IARCS) and Forensics.

Additionally, CPA Waweru contributed immensely as a facilitator of various seminars and workshops held by various Institutes including (ICPAK), (ICPAU), (IIA-K), Association of Certified Fraud Examiners (ACFE) in areas of forensic accounting, Anti-Money Laundering (AML), Forensic Investigation and Fraud Management.

CPA Waweru received a certificate of commendation from the Institute in recognition of services rendered to the profession in 2016.

CPA Waweru is hereby granted the Award of Fellowship in recognition of his dedication and contribution to the profession.

### **2. CPA Dr. JULIUS MONZI MUIA, EBS (Mbr. 1223)**



CPA Dr. Muia is a Certified Public Accountant and a member of the Institute in good standing. He is currently the Principal Secretary, National Treasury and formally the Principal Secretary at the State Department for Planning - The National Treasury and Planning. Before his appointment as PS Planning, he was the Director General, Vision 2030 Delivery Secretariat which operated under the Office of the President, Republic of Kenya to facilitate the implementation of Vision 2030.

Between April 2008 and October 2016, Dr. Muia served as the Secretary, National Economic and Social Council, Office of the President, a top advisory government think tank whose flagship project was formulating Vision 2030.

In the 1990s, Dr Muia was an Examiner of Financial Management paper in CPA exams and taught the same paper. He currently serves on various boards including the Central Bank of Kenya, East Africa Development Bank, Safaricom Ltd and MEMFI. In previous years, he has also sat on the boards of; Equity Bank Kenya Ltd, Equity Investments Bank, LAPSET Corridor Development Authority and chaired; ChildFund Kenya, Light-Up (East African) Foundation and International Leadership Foundation Kenya.

In 2012, he received the Elder of the Burning Spear (EBS) award from the Head of State for Delivery of Public Service. He later received the Chief of the Burning Spear (CBS Award) in 2019 from the Head of State for exemplary delivery of public service.

An alumnus of the University of Nairobi's School of Business, Dr Julius Muia graduated with a First Class Honour's Degree in Accounting and was received the "Asian Community Academic Award" for being the best student in his class. He also holds an MBA and PhD in Finance from the same university. His professional qualifications include: Certified Public Accountant (CPA-K); Certified Public Secretary (CPS-K), Associate Kenya Institute of Bankers; Associate Chartered Institute of Arbitrators; and Certified Coach.

He has published various articles in both local and international journals including; "*Municipal Finance in Kenya*" for the World Urban Forum 2006, "*Incentives Necessary to increase the Financing of Real Estate Projects*" in the Land & Property Digest 2008 and contributed to the following articles published in The Accountant *The Behavioural Aspects of Budgeting*- 1983 and *The Nature and Disposal of Risk in Business*

Dr. Muia has over 25 years' experience in leadership in the private sector in Kenya and UK. He started his career as an auditor with PricewaterhouseCoopers in mid 1980's, and later worked as Head of Finance and Company Secretary in the hotel, manufacturing and banking sector. His other engagements include an adjunct faculty at Strathmore Business School; adviser on strategy and trainer on leadership.

For his contribution to the profession and the Nation at large, CPA Dr. Julius Muia is hereby conferred with an Award of Fellowship.

### 3. CPA SHEILA M'MBIJJEWE. (Mbr. 1724)



CPA Mmbijjewe is a Certified Public Accountant and a member of the Institute in good standing. She is currently the Deputy Governor, Central Bank of Kenya. Her foresight into the development of this country monetary policy guidelines and application of best practice was evident long before her appointment. Previously an auditor at Deloitte Haskins & Sells audit firm, she audited many financial institutions and many firms and always insisted on upholding public interest, honesty and transparency at all times. Her unwavering contribution towards the application of best practice in the monetary policy area led to her appointment to the Monetary Policy Committee of Central Bank of Kenya in October 2005. Initially, this committee was an ordinary committee but from May 2008, with her input, it was given the legal mandate to execute monetary policy in

Kenya. This is the macro policy guiding the monetary policy framework for the country currently.

Her contribution to ICPAK has been in many areas including the following: She has offered various public lectures and numerous presentations to the accountants in various conferences, both locally and internationally. She has always supported the Institute when called upon even on short notice. Notably, Sheila gave a key note address to all Accountants during the ICPAK Annual Seminar in Mombasa in May 2016. In her presentation at ICPAK's seminar on IFRS 9 Implementation workshop, themed "The Regulator's Perspective on the progress of IFRS 9 Implementation in Kenya, Status update from the CBK", she played a critical role in shaping the adoption of the IFRS 9 methodology within the financial sector. Her insight into this was critical in shaping the ICPAK's views and guidelines to the market.

Over the years, she has played a pivotal role in the harmonization of Financial Accounting and Reporting of regional Central Banks. This included giving keynote addresses within regional workshops organized by IMF, The Department of US Treasury and Central Bank of Kenya which has guided the convergence process within the regional Monetary Affairs Committee (MAC) 'Convergence Criteria.

In December 2018, CPA M'Mbijjewe received a certificate of commendation from the Institute in recognition of services rendered to the profession

For her extensive contribution to the profession and the nation at large, CPA Sheila Mmbijjewe is hereby conferred with an Award of Fellowship.

#### 4. CPA JANE WANJA MUTHAURA (Mbr 1877)



CPA Muthaura is a Certified Public Accountant and a member of the Institute in good standing. CPA Jane is a Founding Director of Task House Consultants Limited and Lead Consultant with Wanjia Muthaura & Associates on Leadership, Governance, Public Finance Management, Budgeting, Risk Management, system audits and company secretarial practices. She has over 34 years of experience in public and private sector institutions, having worked as Secretary/CEO of EACC and Head of Finance, Finance and Administration Manager, Warehouse Manager and Chief Accountant/Company Secretary for various Public and private sector entities and External Auditor in professional firms.

CPA Jane is currently a Director at Public Procurement Regulatory Authority, Mhasibu Sacco Society, Association of Women Accountants of Kenya (AWAK) and Empire Microsystems Limited. CPA Jane is the Chairperson, Audit Risk and Compliance Committee at SRC, Member, Audit and Risk Committee Ministry of Trade, Industrialization and Co-operatives; Member, ICIFA Disciplinary Committee and Member, Centre for Public Finance Committee (CPFT - ICPAK). She is part of the team piloting the Africa Professionalization Initiative under PAFA and API on behalf of ICPAK and the nation at large.

CPA Jane is a Fellow of ICPSK, an approved Champions of Governance Award assessor, an accredited Governance Auditor and a NITA facilitator. She is a Certified Investments and Financial Analyst, a Certified Professional Mediator (MTI-EA) and Arbitrator, CPA Jane is a Member in good standing of ICIFA, KIM and Institute of Directors.

Formerly, she has served as a Council member ICPSK, member ICPAK Professional Ethics and Standards Committee, Director Institutional Consultants Limited, Crisis Pregnancy Ministries and Chairlady, Westlands Primary School. She has travelled widely leading Country delegations and making presentations to International Conferences, Regional General Assemblies, professional seminars and workshops.

CPA Muthaura was awarded a commendation certificate by the Institute in recognition of services rendered to the profession in 2016.

In recognition of her continued efforts in profiling the Institute, the profession and the society at large, CPA Muthaura is hereby conferred with a Fellowship Award.



## 5. CPA Hon. MAGARA JAMES OMINGO (Mbr. 2645)



CPA Hon. Magara is a Certified Public Accountant and a member of the Institute in good standing. He founded and is currently the Chairman of the Accountability Institute which focuses on parliamentary oversight. He is also the Chairman of the Centre for Multi-Party and Democracy Kenya. Between 2008 and 2010, he was the Assistant Minister of Trade.

During the period of 2001 to 2010, he served as a member of parliament where he chaired the Public Accounts Committee (PAC). He was instrumental in the passage of the Accountants Act by lobbying for the remuneration of professional colleagues under the public service hence improving their welfare and consequently quality delivery of services. He also founded a network known as Parliamentary Network on Population and Development while in parliament, an informal organisation that exists to date. Its biggest achievement in its first year was to lobby and successfully so to have funding allocated to reproductive health and rights of women. The initiative saw funds increase from zero budget line to over KSh. 500million providing safe motherhood. CPA Magara also facilitated training of most county assemblies on devolution, the budget making process, functionality of committees and effective oversight of the county executive.

CPA Omingo Magara started off as an employee of Kenya Revenue Authority and transited the former three departments; Income Tax, VAT and Customs.

As a CPA Parliamentarian, CPA Omingo Magara chaired the Public Accounts Committee at a time when investigations on the Anglo Leasing Contracts was at its peak and through his leadership, the country obtained a conciliation of an illegal debt of KSh. 7.1 billion. As Chairman of PAC, CPA Magara participated in the review of salaries for all accountants serving under the then Controller and Auditor General (currently, the office of the Auditor General. He also pulled a first one by prosecuted and tabled reports of two financial years in one parliamentary session (2003/2004). This has never happened in the history of parliament. The intention was to bring to currency the Auditor Generals reports where parliament had a back log running in excess of seven years.

While in parliament, CPA Magara founded a network known as Parliamentary Network on Population and Development an informal organization that exists to-date. Its biggest achievement in its first year was to lobby and successfully so to have funding allocated to reproductive health and rights of women. The initiative saw funds increase from zero budget line to over KSh. 500 million providing safe motherhood.

CPA Magara is a governance crusader and at all times raising issues of impropriety of Government expenditure and value for money spending in Government. As a chair of the Board of Kenyatta International Convention Center (KICC), he oversaw the Centre hosting major international conferences among them WTO, UNCTAD and TICAD.

CPA Magara is the founder of a governance consultancy firm, Accountability Institute under which he practices. CPA Magara is currently a Council member of Karatina University

CPA Magara was awarded a commendation certificate by the Institute in recognition of services rendered to the profession in 2018.

For his contribution to the profession and the nation at large, CPA Hon. James Magara is hereby conferred with an Award of Fellowship.

## 6. CPA WYCLIFFE KIBISU MAJENGO (Mbr. 2958)



CPA Majengo is a Certified Public Accountant and a member of the Institute in good standing. CPA Wycliffe Kibisu is a born-again Christian, the CEO and Founder of Tax world Africa, a tax consulting firm and the Managing Partner of Wycliffe Majengo & Associates, An Audit firm

He holds a BCom (Accounting), University of Nairobi, MBA Deakin University of Australia and a member of Chartered Global Management Accountant England and Wales.

CPA Kibisu is a former ICPAK Western Branch chair, a former member of Tax and Budget Sub-Committee of ICPAK, Chairman Kakamega County Business Chamber and a member of Legal and

Tax committee, Kenya National Chamber of Commerce and Industry. He has facilitated many ICPAK tax trainings, CIMA trainings and is also a tax mentor and trainer in Kenya and Africa.

He is the founder of D school World of Learning; a game-based learning Company that makes learning easy, fun and effective from ages 2 to 18. Apart from service to the profession, CPA Kibisu is a church leader at local and international level and a great philanthropist.

CPA Kibisu was awarded a commendation certificate by the Institute in recognition of services rendered to the profession in 2016.

CPA Wycliffe Kibisu hereby granted the Award of Fellowship in recognition of his dedication and contribution to the accountancy profession.

## 7. CPA ANNE MURAYA (Mbr. 3143)



CPA Anne Muraya is a Certified Public Accountant and a member of the Institute in good standing. She is an Audit Partner in Deloitte Kenya and the Audit & Assurance Leader for East Africa. She has previously been the National Professional Practice Director for the East Africa practice leading technical consultations on audit methodology and IFRS. Anne has over 25 years' experience in audit and holds a Bachelor of Education degree in Science (Mathematics and Chemistry).

Additionally, she is a member of Deloitte Africa Audit & Assurance Exco that is responsible for setting the strategic direction and focus areas of the Africa Audit & Assurance business and ensuring consistent audit

quality across Deloitte Africa.

CPA Anne has a wealth of audit and accounting experience having served clients in a wide range of industries including banking and financial services, manufacturing, agriculture and retail. She sits on the Professional Standards Committee of ICPAK and is also a member of the Institute of Certified Public Accountants of Uganda (ICPAU).

Anne is a prolific speaker and has delivered training on the implementation of the requirements of International Standards on Auditing (ISAs) and International Financial Reporting Standards (IFRS) to Deloitte staff (in Africa and in Europe), clients, and members of ICPAK



In December 2017, Anne received a certificate of commendation from ICPAK in recognition of services rendered to the profession.

CPA Anne Muraya is hereby granted the Award of Fellowship in recognition of her continued dedication and contribution to the profession

## **8. CPA REUBEN BORO GITAH (Mbr. 3687)**



CPA Gitah is a Certified Public Accountant and a member of the Institute in good standing. CPA Reuben is an experienced auditor and forensic Accountant/Investigator with 20 years post qualification experience in the three of the Big4 professional Audit firms.

Reuben is currently an Ethics and Assurance Specialist for Mercy Corps Iraq. From Mid-2019 to September 2020 CPA Gitah was an International Grant Audits Manager at The Supreme Audit Office (SAO)/Auditor General's Office, Islamic Republic of Afghanistan. Prior to joining Supreme Audit Office, he was a Technical Expert Forensic Investigation at Capital Markets Authority Kenya, in the period 2017 to mid - 2019.

Prior to being Forensic Services Director at OneSource Financial Services Limited, he was a Manager Fraud Investigation and Dispute Services (FIDS) at Ernst & Young (EY). He has worked in other firms at various levels and capacities, namely; Mazars, KPMG, PKF, Ernst & Young (EY), & Catherine Mwangi & Associates. He was also a contractor for Deloitte and Touché.

He is an experienced auditor and forensic investigator and trainer. He has conducted audits forensic investigations in Kenya, Uganda, Tanzania, Zanzibar, South Sudan, Rwanda, Sierra Leone, Democratic Republic of Congo, Afghanistan and Iraq.

He has been a facilitator of various seminars and workshops held by various Institutes, Namely: the Institute of Certified Public Accountants of Kenya, Uganda and Rwanda (ICPAK, ICPAR, and ICPAU), Association of Certified Fraud Examiners (ACFE), Kenya Chapter, Institute of Internal Auditor (IIA), Kenya Chapter in the areas of Forensic Accounting, Forensic Investigation and Fraud Management.

He has been a Project Manager on special audits, Due Diligence projects, Dispute Advisory, Forensic Investigation assignments among others across the globe and lectured in various mid-level colleges in various subjects, namely; Forensic Accounting, Fraud Management, Financial Management, Cost Accounting, FMA among others. CPA Gitah was awarded a commendation certificate by the Institute in recognition of services rendered to the profession in 2015.

In recognition of his efforts in profiling the Institute, the profession and the society at large, CPA Reuben Gitah is hereby conferred with a Fellowship Award.

#### 9. CPA MOHAMED ABDULLA EBRAHIM (Mbr. 4069)



CPA Mohamed is a Certified Public Accountant and a member of the Institute in good standing. CPA Mohamed has worked for over 20 years with firms in Kenya -Ernst & Young – Assurance Advisory Business Service & Tax Service lines, PKF Kenya Audit Senior, and Devani –Devani & Co. United Arab Emirates -Group Financial Controller - Credo Investments FZE. Canada – Mc Tavish & Co.

He is a member- Institute of Directors (Kenya) and Non-Executive Directors Association (UK). He served on the ICPAK Coast Branch, Executive Council as Secretary and CPD Convener (2013-15), from May 2016 to May 2018 a Vice –Chair May 2018 to. He was commended by ICPAK in June 2015 for his services to the

Accounting profession by ICPAK. He currently (2019-2021) serves on the ICPAK National Committee of Council, Devolution Work-stream.

He has previously worked at McTavish & Co in Canada and Credo Investments FZE in Dubai. CPA Mohamed has authored and published three books which are available on Amazon; ‘Financial Reporting for Islamic Financial Institutions’, ‘Islamic Finance for Green and Sustainable Projects and Ventures’ and ‘Risk Management in Islamic Financial Institutions’. He has written several articles in The Accountant including, ‘Time for a Flat Tax System in Kenya’ and ‘Risk Management in Islamic Financial Institutions’. He has also written in other journals including the Africa Islamic Finance Report; ‘A case for Islamic Sharia Compliant Real Estate Investment Trust (REIT) in Kenya’.

CPA Mohamed holds an MBA from the University of Manchester (UK) and is also a Certified Islamic Finance Executive (CIFE) in Islamic Accounting from Ethica Institute of Islamic Finance (Dubai, UAE). He is a member of the Institute of Internal Auditors, member of Chartered Institute of Arbitrators and a member of Chartered Institute for Securities and Investments (MCSI).

CPA Mohamed is hereby granted the Award of Fellowship in recognition of his dedication and contribution to the profession.

#### 10. CPA CHAUDHRY MOHAMED ASIF (Mbr. 4257)



CPA Asif is a Certified Public Accountant and a member of the Institute in good standing. Asif Chaudhry is a partner with PKF Kenya LLP. His professional experience spans in excess of 20 years including 8 years with Deloitte in United Kingdom. He has led the delivery of professional services which include audit, accounting advisory, tax advisory, corporate finance and IT risk and advisory to a wide range of local and international clients. He is also the Risk, Compliance and Quality Control Partner at PKF across East Africa, is a member of the PKF International Assurance Strategy Group as well as the PKF International Africa Professional Standards Committee and sits on a number of professional bodies and institutes.

He is an active member of the Institute, having served in the Professional Standards Committee (PSC) where he has continued to be involved in various technical initiatives including being reviewer for the ICPAK annual financial statements and lead in the development of the model

financial statements for SACCO societies etc. He was involved in the IFRS 9 working group as the 2<sup>nd</sup> lead from the PSC and has also been a reviewer at several ICPAK CPD events. Additionally, he has been co-authoring the Wiley IFRS Interpretations Guide for the last 5 years. In 2017, CPA Asif was awarded a commendation certificate by the Institute in recognition of services rendered to the profession.

CPA Asif holds a Master of Business Administration from The Edinburgh Business School, Herriot-Watt University, UK. He is a Fellow of the Chartered Institute of Certified Public Accountants (FCCA – UK) and member of the Institute of Chartered Accountants in England and Wales (ACA).

In recognition of his tremendous efforts in profiling the Institute, the profession and the society at large, CPA Asif is hereby conferred with a Fellowship Award

#### 11. CPA BERNARD MUIRURI NDUNGU, MBS (Mbr. 4451)



CPA Bernard Muiruri Ndung'u is a Certified Public Accountant and a member of the Institute in good standing. He is currently the Director General - Accounting Services & Quality Assurance at the National Treasury.

CPA Ndung'u is a Public Financial Management Specialist with experience in accountancy, audit, value-for-money review, procurement, tax, business risk analysis, systems review and re-engineering, development of process manuals, policies and procedures, training and institutional capacity building covering various sectors.

As the Director General, Accounting Services and Quality Assurance, CPA Ndung'u is in charge of accounting function of Government, the Integrated Financial Management Information System (IFMIS) and the Internal Audit Function of the National

Government.

CPA Ndung'u has served as the first chairman of the Public Sector Accounting Standards Board of Kenya (PSASB) between 2014 and 2020. The board was constituted in 2014 pursuant to Public Finance Management Act, 2012, of Kenya. PSASB is mandated to prescribe accounting and auditing standards for the public sector entities in Kenya. CPA Ndung'u contributed immensely in the implementation of IPSAS and IFRS standards which were prescribed by PSASB for application by public sector entities in Financial Year 2013/2014. Since then, the quality of financial reports produced by these entities have improved and are now easier to audit. He has also ensured continuous training and capacity building for public sector accountants and auditors. CPA Bernard has also spearheaded the recognition of professional accountants in the Government's scheme of service.

Throughout the course of his career, CPA Bernard has been involved in training and capacity building of government accountants and budget officers, reviewing and updating government accounting and financial management manuals, training of senior government staff involved in public financial management, support to the on-going development of an Integrated Financial Management System (IFMIS) and formulation of a roadmap for transition from cash basis to accrual basis of accounting and compliance with International Public Sector Accounting Standards (IPSAS). To put it simply, CPA Benard's name has become synonymous with reforms on public sector accounting and financial reporting in Kenya.

CPA Benard's contribution also goes beyond the borders as he has offered technical support in financial reporting and accounting within the region having been the lead technical resource in financial accounting and reporting reforms for the Government of Rwanda and the Project Manager in an assignment to provide Financial Management Agency Services to the Transitional Federal Government (TFG) of Somalia.

CPA Bernard Ndung'u holds a Master's degree in Public Finance Management from the University of London and a Bachelor of Commerce degree (finance option) from the University of Nairobi. Prior to being appointed as Director General at the National Treasury he worked as a Director in PricewaterhouseCoopers (PwC).

CPA Bernard Ndungú was awarded a commendation certificate by the Institute in recognition of services rendered to the profession in 2018.

Bernard also served as a Member of the Consultative Advisory Group (CAG) of the IPSAS Board (2014-2017) and former chair of the Eastern Africa Accountant Generals (ESAAG) forum. He represents the Cabinet Secretary/National Treasury in various boards.

CPA Bernard Ndung'u is hereby granted the Award of Fellowship in recognition of his dedication and contribution to the Nation and the accountancy profession at large.

## **12. CPA DR. EDWARD KARANJA (Mbr. 5774)**



CPA Dr. Karanja is a Certified Public Accountant and a member of the Institute in good standing. He is currently the Deputy Commissioner responsible for Tax investigations at Kenya Revenue Authority.

Dr. Karanja has over 28 years in tax administration having joined the Ministry of Finance in 1992 where he trained as an Income Tax Assessor. He has extensive training in tax from Japan (National Tax Agency), USA (Duke University), Italy, Malaysia, South Africa, United Arabs Emirates (Dubai) and within East Africa.

Dr. Karanja is member of public sector work groups and previously served as a member of the Public Finance Committee (PFC) of the Institute. During his tenure at Public Finance Committee, he was instrumental in ensuring ICPAK/KRA partnership framework was entrenched. Several policy and tax administrative issues were mutually resolved that saw the reduction of cost of compliance by tax practitioners, taxpayers and KRA. Dr. Karanja has researched on several areas including; How taxation system affects the economic growth and whether there should be shift from income taxes to consumption taxes; What affects the voluntary tax compliance in rental incomes; and The effect of VAT design and implementation rules on compliance costs.

He is a World Bank Scholar and member of the focus group, WU global Tax policy and holds BA(Economics/Mathematics), Egerton University, MA (Public Finance), GRIPs, Japan, MBA(USIU) and PHD (Business Administration), WIU. He is a member of Kenya Institute of Management (KIM), Member of International Institute of Certified Forensic Professional (INC) and Associate Member of Certified Fraud Examiner's (ACFE).

Dr. Karanja is passionate and a firm believer in a fair tax system where every citizen should voluntarily contribute in nation building and the recalcitrant taxpayers must be dealt with in accordance with the global best practices of criminalizing tax offenses as per OECD guidelines.

In recognition of his efforts in profiling the Institute, the profession and the society at large, CPA Dr. Edward Karanja is hereby conferred with a Fellowship Award.



### 13. CPA RUEBEN KIPNG'ENO KORIR (Mbr. 6129)



CPA Korir is a Certified Public Accountant and a member of the Institute in good standing with over 25 years of experience in finance & accounting, auditing, general and corporate management. He joined public service in 1991 as an Audit Examiner with the then Auditor General Corporations. He has progressed in the public service over the years and currently serving as a CEO/MD of Nakuru Rural Water and Sanitation company. During his tenure as CEO of Nakuru Rural Water and Sanitation Company, the company financial status has changed from near bankruptcy to financial stability and its ranking has improved from position 87 four years ago to position 42 in 2019. He has also

worked at the Rift Valley Water Services Board and the National Water Conservation & Pipeline Corporation in various capacities.

CPA Korir previously served in the ICPAK Central Rift Branch as a Branch Excom member and later on as the Chairman, during which the branch membership registered yearly growth of over 30% and the Institute's voice enhanced at the Branch level. He currently serves as a member of the Public Policy and Governance (PPG) committee, where he has contributed immensely to the Institute's position on matters of public interest.

CPA Korir has also served as the national treasurer of the Water Services Providers Association (WASPA), the umbrella body of all the water companies in Kenya and is a member of the Board of Kirobon Boys High School in Nakuru. In addition to being a member of ICPAK, he holds an MBA in Finance.

CPA Rueben Korir is hereby granted the Award of Fellowship in recognition of his dedication and contribution to the profession.

### 14. CPA ROBERT KARIUKI WARUIRU (Mbr. 7972)



CPA Waruiru is a Certified Public Accountant and a member of the Institute in good standing. He has over 15 year's tax experience including international experience in advising local and multinational corporations on tax and regulatory matters, including transfer pricing and currently heads the KPMG East Africa's Regulatory Services. As an Advocate of the High Court of Kenya and tax advisor, he has been involved in review of proposed legislation and has represented KPMG Kenya in the Public Finance Committee (PFC) where he engaged the National Treasury, Kenya Revenue Authority and Parliament's Committee on Finance and National Planning Committee during the annual budgetary cycles, championing the accountancy profession's proposals for changes in tax laws, discussions on draft regulations.

CPA Waruiru has been a regular ICPAK trainer, facilitating tax training in Nairobi, Mombasa, Kisumu, Nakuru, Eldoret and Machakos, Addis Ababa and Mumbai, India, where he presented a paper on the new Kenya-India Double Tax Avoidance Agreement. He also trained the newly appointed Tax Appeals Tribunal members on the controversial issue of VAT on imported services on behalf of ICPAK. He is passionate about law and policy and was part of ICPAK's ground-breaking and pioneering work on Kenya's tax policy which culminated in the draft Income Tax Policy, the first of its kind in Kenya.

He is also a member of the Law Society of Kenya (LSK), holds a postgraduate diploma in law, and is currently pursuing a Masters of Law (Public Finance and Environment).

In recognition of his efforts in profiling the Institute, the profession and the society at large, CPA Robert Waruiru is hereby conferred with a Fellowship Award.

#### 15. CPA EDNA GITACHU (Mbr. 8539)



CPA Gitachu is a Certified Public Accountant and a member of the Institute in good standing. Edna is currently a Senior Manager and the Tax Policy lead in PwC Kenya and has 16 years of tax experience. She has Master of Business Administration (Strategic Management) and Bachelor of Commerce (Finance) degrees, both from the University of Nairobi.

She serves as the co-convenor of the Public Finance and Tax (PFT) Committee of the Institute. She had a key role in drafting the national tax policy presented to the National Treasury for adoption. She is also a member of the Tax Committee of the Centre for Public Finance and Tax which is mandated with spearheading the formation of the Tax Institute in Kenya.

Both as a member of the PFT and the Tax Policy lead at PwC, Edna effectively engages the National Treasury, Kenya Revenue Authority (KRA) and Parliament on various tax policies affecting sectors such as Power, Oil and Gas, Financial, Media, Aviation and other general tax matters. Her input has led to significant changes in various tax laws.

She is a regular contributor to public awareness campaigns through the media on various government tax policy initiatives. Edna has ably represented both ICPAK and PwC in meetings with the IMF and the Commissioner General (KRA) where various tax policy issues were discussed. She has successfully facilitated capacity building of the Tax Appeals Tribunal and various ICPAK and PwC workshops and conferences.

Prior to joining PwC, Edna worked at KenGen as a Tax Manager for five years. During this period, she successfully led the Power Sector public entities in engagements with the Ministry of Energy, National Treasury and Development Financial Institutions on mechanisms to ensure tax compliance for official aid funded projects. She also successfully lobbied for tax incentives both in the Income Tax and VAT Acts that spurred the development of renewable energy in Kenya.

Edna also worked for Kenya Airways from 2008 – 2010 where she was part of the team that successfully lobbied for changes in the VAT and Income Tax Acts on the aviation sector.

In recognition of her efforts in profiling the Institute, the profession and the society at large, CPA Edna Gitachu is hereby conferred with a Fellowship Award.



## AWARD OF COMMENDATION

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:

- 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 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:

- 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.

## AWARD OF COMMENDATION

In recognition of the members' services and contributions to the Institute, the Council hereby awards the following members with a certificate of commendations:

### 1. CPA JONATHAN VAITA MUTHIANI (Mbr. 898)



CPA Muthiani is a Certified Public Accountant and a member of the Institute in good standing. He has over 40 years' experience in audit and advisory services having begun his career at the Ministry of Co-operative Development in 1978. He is currently the Managing Partner of Muthiani & Company where he consults on finance and financial controls, management structures and operations reviews and strategic planning. He has previously worked at the Nairobi Stock Exchange (NSE), the Kenya Wildlife Service (KWS) and was the Deputy Vice Chancellor – Finance and Planning at Daystar University where he managed university finances and ensured financial sustainability.

He has previously served on the ICPAK Practitioners Professional & Ethics Committee and has made contributions on various newspapers on tax matters touching on VAT and Turnover Tax among others.

CPA Muthiani holds an MBA from United States International University (USIU) and is a Certified Public Secretary (CPS-K). He is also a founder member of the Association of Financial Analysts (AFA).

In recognition of his services and contributions to the Institute, CPA Jonathan Muthiani is hereby conferred with a Certificate of Commendation.

## **2. CPA OYULA JOSEPH HYPOLLYTUS MAERO (Mbr. 1142)**



CPA Hon. Joseph H. Maero Oyula is a Certified Public Accountant and a member of the Institute in good standing. He is the current Member of Parliament (MP) for Butula Constituency having been elected in August 2017. He serves in the Department Committee of Finance & National Planning and the NG-Constituencies Development Fund Committee of the National Assembly.

He served in different positions at the Ministry of Finance and National Planning as the Head of Accounting, Accountant General, Financial Secretary and later as the Ag. Permanent Secretary.

He re-organized the Ministries' banking systems from the old PMG (Pay Master General) account for all the Ministries to customized Bank Accounts for each Ministry during his tenure as Accountant General of the Republic of Kenya which enhanced ministerial accountability. Hon Oyula was also instrumental in accounting reforms which resulted in the commencement of strengthening finance and accounting functions in the Government.

As the Accountant General, he facilitated training and career development for more than 1,000 public sector accountants working under the Accountant General's Department. He further negotiated credit for purchase of Scanner Machines, for use by Kenya Revenue Authority (Customs Department), with China National Aero Technology Import and Export Cooperation (CATIC) in Beijing-China in May 2004. This helped seal loopholes in customs management and positioned customs as an important revenue earner for the country.

For his contribution to the profession and the nation at large, CPA Hon. John Oyula is hereby conferred with an Award of Commendation.

## **3. CPA CEPHUS OSORO (Mbr. 1725)**



CPA Osoro is a Certified Public Accountant and a member of the Institute in good standing. He previously served as a member of the Small Practitioners Committee of the Institute from 1998 to 2000. He was also essential in the development of the first audit manual for the practitioners. He initiated the Barefoot Accounting project on SMEs at the time – a project meant to introduce simplified accounting system for MSMEs in Kenya.

CPA Osoro was seconded by ICPAK to serve at the Chamber of Commerce and Industry. Since 2014, he has served at the Crowe Global International Audit and Accounting Committee becoming the first African to have been nominated in such a capacity.

He was the first person to complete the ICAEW exams in Kenya following the training agreement between ICPAK and ICAEW.

In recognition of his services and contributions to the Institute, CPA Cephus Osoro is hereby conferred with a Certificate of Commendation.

#### 4. CPA EDWIN NYAGA NJAMURA. (Mbr. 1849)



CPA Njamura is a Certified Public Accountant and a member of the Institute in good standing. He has been an accountant for 30 years and is the Director, Corporate Services Capital Markets Authority (CMA): overseeing the efficient and effective delivery of process and capacity improvements in Human Capital, Procurement, ICT, Finance and Administration functions. Under his leadership, an ERP and Risk Based Supervision System that transformed business processes and customer responsiveness was set up and eventually received a global recognition by Microsoft at the 2014 Convergence Europe in Barcelona in the small and medium category. He has previously worked at Ovidian Group and

Deloitte Eastern Africa as the CFO.

CPA Njamura is a board member of the Finance, Internal Audit and Risk committee of Hand in Hand East Africa: an NGO in the business of transforming livelihoods of the less privileged Kenyans. He further sits as a Council Member of the institute of Certified Investment and Financial Analysts (ICIFA) where he chairs the Finance and Strategy committee since June 2020; having previously chaired its Audit and Risk Committee. CPA Njamura is an ardent proponent of good corporate governance and has been a speaker at various forums on this matter, including during ICPAK's own annual seminar and Mt Kenya forums. Linked to this is his membership to the Africa Integrated Reporting Council that facilitates uptake of Integrated Reporting among African countries.

He holds an Executive MBA from the University of Nairobi and is a member or the Kenya Institute of Management.

CPA Njamura is hereby granted a Certificate of Commendation in recognition of his dedication and contribution to the accountancy profession.

#### 5. CPA MARTIN KHOYA ODIPO (Mbr. 1910)



CPA Odipo is a Certified Public Accountant and a member of the Institute in good standing. He has over 40 years of experience in the field, having begun his career in 1975 at Delloite and Touche. He is currently a lecturer at the University of Nairobi teaching Finance, Accounting and Audit and also runs an audit firm, Khoya and Company.

Previously, he worked at Gailey and Roberts, the Catering Levy Trustees and Egerton University School of Management. He has also been involved in public sector projects for instance; an audit of how the World Bank funded Aids programme was used in Homa Bay and Migori counties and an audit on behalf of the Auditor General on "Outstanding Bills" in County Governments. He was also invited by the Senate Public Accounts and Investment Committee to shed light on Kenya Airways' financial performance. While working at the Auditor General's office in Rwanda, he mentored several young accountants.

CPA Odipo has presented papers in various forums and published several in various journals, notably; “The effects of Financial Innovations on profitability for Deposit Taking Micro financing Institutions in Kenya,” Journal of Business and Economics, “Testing applicability of IFRS by firms Listed in Kenya,” World Journal of Innovative Research and “The effect of Accounting practices on management of public secondary schools in Nairobi County” Journal of African Development Finance.

As for social responsibility to the community, CPA Odipo has been the chairman of various school boards in Homa Bay County including Dr. Odhiambo Mbai Secondary School and Lala Secondary School. He is also a board member of an NGO – Eastern Africa Collaboration for Economic, Social and Cultural Rights (EACOR) and has served as an Elder in the Nairobi Central Seventh Day Adventist Church for several years. CPA Odipo holds an MBA Finance from the University of Nairobi and is also a Fellow of the Association of Chartered Certified Accountants (FCCA).

CPA Odipo is hereby granted a Certificate of Commendation in recognition of his dedication and contribution to the accountancy profession.

#### **6. CPA KAMAL SHAH (Mbr. 1927)**



CPA Kamal is a Certified Public Accountant and a member of the Institute in good standing. He has over 30 years’ experience in audit & advisory services and taxation and is currently the Managing Partner at Grant Thornton Kenya, bringing together over 100 firms in Kenya, Uganda and Ethiopia as well as correspondent firms in Tanzania, Rwanda, Burundi, South Sudan and Somalia. He began his career in 1984 as a trainee and audit assistant at M M Khandwala & Company, Ahmedabad, India and later joined Vipul Shah & Company, Kenya in 1990 as a tax senior before becoming the Managing Partner. He was integral in the merger between VKM Kenya and M.S Shah & Co. VKM later became Grant Thornton Kenya and he has since then been overseeing the firm’s fiscal activities, offering family advisory services and led the development and implementation of the overall organization’s strategy.

CPA Kamal is hereby granted a Certificate of Commendation in recognition of his dedication and contribution to the accountancy profession.

#### **7. CPA HON FRANCIS KIGO NJENGA (Mbr. 2025)**



CPA Njenga is a Certified Public Accountant and a member of the Institute in good standing. As an employee of Kenya Revenue Authority, CPA Njenga participated in transiting the former three departments; Income Tax, VAT and Customs. He was tasked to train employees without accounting background to be all-rounders since the barriers between departments were being removed.

He chaired the Public Accounts Committee (PAC) which investigated the Anglo Leasing Contracts and led to a cancellation of an illegal debt of Sh7.1 billion. As a member of PAC, he participated in a review of salaries for ALL accountants serving under the Auditor General. He was instrumental in the passage of the Accountants Act and moved landmark amendments to the Act making it functionally sound.



As PAC Chairman, he prosecuted and tabled reports of two financial years in one parliamentary session (2003/2004).

Hon Francis participated in training most county Assemblies on Devolution, Budget making process, functionality of committees and effective oversight to the County Executive. He is also a good Governance crusader who always raises issues of propriety in government expenditure and value for money in Government spending. He also consulted with Westminster Foundation for Democracy and mentored Homabay county assembly, taking the elected MCAs through the budget cycle.

As a chair of the Board of Kenyatta International Convention Center (KICC), he successfully organized major international conferences which were held on the Kenyan soil for the first time in Africa and in Kenya such as WTO, UNCTAD, TICAD, USA President's Visit, Pope's visit among other international and regional conferences.

In recognition of his services and contributions to the Institute and the nation at large, CPA Francis Njenga is hereby conferred with a Certificate of Commendation.

#### **8. CPA MESHACK MATENGO (Mbr. 2061)**



CPA Matengo is a Certified Public Accountant and a member of the Institute in good standing. He has over 30 years' experience in audit and advisory services and is currently a partner at Matengo and Associates where he is involved in carrying out consultancies in various areas including capacity assessment, training, and research. He is currently the lead auditor in the on-going consultancy services for Unclaimed Financial Assets Authority for the provision of Audit Services to the Holders of Unclaimed Financial Assets. He is also leading a World Bank project conducted by the National Treasury on Internal Audit and Risk management practices within the SAGA and Parastatals in the Country. The project is geared towards determining the risk and internal audit practices, and to develop relevant manuals for Audit and Risk management framework to a number of these organizations to help them comply with the Treasury manual.

In supporting the Institute's training programmes, CPA Matengo has been involved in undertaking specific training to government, NGOs and other quasi government bodies on areas such as public financial management and the relevance of IPSAS in improving their financial integrity and accountability. Through partnership with the Kenya School of Government, he was involved in carrying out countrywide training on IPSAS/PFM to the staff / auditors working with the Office of the Auditor General. CPA Matengo was involved in the development of the financial reporting template for NGOs through the NGO Coordination Board, UNDP and ICPAK, and training NGOs across the country on the prospects of enhancing financial reporting.

CPA Matengo previously served on the ICPAK Technical Committee on IPSAS and the Audit Committee of the Nairobi Royal Golf Club. He holds a Master's in Business Administration from the University of Nairobi.

In recognition of his services and contributions to the Institute, CPA Meshack Matengo is hereby conferred with a Certificate of Commendation.

#### 9. CPA Dr. MARGARET NYAKANGO (Mbr. 2145)



Dr. Margaret is a Certified Public Accountant and a member of the Institute in good standing. She is currently the Controller of Budget- Republic of Kenya. She Oversees and reports on the implementation of the budgets of the National and County Governments to the National Assembly, Senate, County Assemblies and the Executive quarterly.

Dr Nyakang'o is adept at Finance and Accounting, Strategic Management, Auditing, Tax, and Human Resource Management; having worked in both the public and private sectors in Kenya. Her experience spans over thirty years, during which she has distinguished herself as a person of impeccable integrity with a wide range of skills and expertise; all rolled-up into a powerhouse of demonstrable positive change.

Dr Nyakang'o has training in Enterprise Risk Management, Quality Management Systems, Public Finance Management, and Corporate Governance. She is passionate about mentoring and coaching aspiring women professionals. She is both a Certified Online Trainer and a Certified Professional Coach.

Dr Nyakang'o is an experienced Board Trustee and has served as a Board Member in the Institute of Pension Management, Vet Labs Sports Club and the Kenya National Commission for Human Rights Audit & Risk Committee. She has been a financial consultant and lecturer at KCA University and has authored several publications.

She holds a Doctorate in Business Administration from the University of Liverpool, UK, an MBA in Strategic Management and a Bachelor of Commerce in Accounting, both from the University of Nairobi. Dr Nyakang'o is a member of both the Association of Women Accountants of Kenya and the Women on Boards Network with hands-on skills in corporate governance.

For her contribution to the profession and the nation at large, CPA Dr. Margaret Nyakango is hereby conferred with a certificate of commendation.

#### 10. CPA YIMBO SILAS HOSEA OCHOLA (Mbr. 2593)



CPA Silas Yimbo is a Certified Public Accountant and a member of the Institute in good standing. He commenced his accountancy journey in 1976 and has therefore sustained the profession in Kenya for a duration of 44 years. CPA Yimbo is the Founder/CEO of Woodvale Associates, a full-service accounting firm offering multi-disciplinary professional services to its clients across the nation from office located in Nairobi and Eldoret. CPA Yimbo leads a team that delivers audit, tax practice, accounting consultancy, business advisory, corporate finance and insolvency practice.

Over the years, he has acquired a rich and varied experience anchored on a rich and varied professional engagement with solopreneurs, partnerpreneurs, CEOs, directors, executives and senior staff national and international business entities, not-for-profit organizations as well as public sector institutions and has previously worked at Deloitte East Africa, Waithaka Kiarie & Mbaya and Earth Observation Satellite Company Inc.



He has immensely contributed to the evangelism of the accountancy profession in Kenya and the promotion of the ICPAK brand value and visibility through; training and mentoring a large number of accountants who have risen to hold senior positions in the public sector, industry, and also the Institute. He has provided professional accountancy services to a wide range of SMEs across the country.

He holds an MBA from Don Bosco University, an ACCA Diploma in International Financial Reporting, obtained the Insolvency Practice License in 2019 and advanced to FCPA status of CPA Australia in 2020.

In recognition of his services and contributions to the Institute, CPA Silas Yimbo is hereby conferred with a Certificate of Commendation.

#### **11. CPA HENRY NYABUTO MISIANI (Mbr. 2627)**



CPA Henry Misiani is a Certified Public Accountant and a member of the Institute in good standing. He has over 30 years' experience in international financial oversight; strategic planning and grants budgeting and financial reporting. He has previously worked as a Financial Management Specialist in joint programs between the Government of Kenya and the World Bank, UNICEF and DFID. During this period, he guided, aided, and proved instrumental by starting the CT-OVC programme setup. To date, CT-OVC is a full-grown programme and was taken by the Government of Kenya. The programme is being used as a sample for other African Countries and most of the country representatives have visited Kenya to study the implementation and the successes of the project. He also led the introduction of strong internal controls like spot checks, field financial audits with recommendations that improved project overall performance.

He also worked at World Vision International where he assisted in the reduction of shelter construction from bi-annual replacement to almost lifetime at the same cost due to change of design that was cheap and unknown before but existed. The reduction in cost became a vital tool to implement the projects to the best interest of donors (UNHCR, Kenya Government, World-Vision, USAID), and stakeholders specifically at Kakuma Refugee Camp.

In recognition of his services and contributions to the Institute, CPA Henry Misiani is hereby conferred with a Certificate of Commendation.

## 12. CPA JONA ISUSTA WALA (Mbr. 2692)



CPA Jona Wala is a Certified Public Accountant and a member of the Institute in good standing. CPA FA Wala has been in forefront in championing public sector accountancy and financial management. He has been in the accountancy and finance space in both the public and private sector for over 24 years.

CPA FA Wala is a member in good standing for various professional bodies including the Institute of Certified Investment and Security Analyst of Kenya (ICIFA)K, and Chartered Security & Investment Analyst MCSI(UK).

He holds BA (Mathematics & Economics) from Egerton University (Kenya), Master in Banking and Finance for Development from Giordano Del Amore (Milan, Italy) and currently a candidate for Doctor of Management at Case Western Reserve University (Cleveland, Ohio, USA).

As part of his duties at The National Treasury, CPA FA Jona Wala is the Acting Director Accounting Services being responsible for the Accountability Framework in the Public Sector. This has seen him oversee the implementation of International Public Sector Accounting Standards by ensuring compliance to the standard by all public sector entities, preparation of consolidated financial statements for the Public Sector, development of County Governments Financial Manuals, and capacity building for public sector accountants. CPA FA Wala also leads teams in transitioning the Public Sector from cash basis accounting to accrual accounting.

CPA FA Wala chairs the Technical Committee of the East and Southern Association of Accountant Generals. He also serves in the Africa Professionalization Initiative, an IFAC project in South Africa that seek to retool the competencies of public sector accountants in Africa.

CPA FA Wala is the Registrar of Registration of Certified Public Secretaries Board and co-opted Board member for the Public Sector Accounting Standards Board and the National Council for Law Reporting. CPA FA Wala serves as an alternate Council member for the Institute of Certified Public Accountants of Kenya and Kenya Dairy Board.

In recognition of his services and contributions to the Institute, CPA Jona Wala is hereby conferred with a Certificate of Commendation.

## 13. CPA HERBERT CHIVELI WASIKE (Mbr. 2964)



CPA Herbert Wasike is a Certified Public Accountant and a member of the Institute in good standing and has over 25 years' experience in audit and assurance having worked at Ernst & Young LLP from the beginning of his career in 1993 till date where he is now the Senior Partner Assurance. At various levels he has interacted with several large and listed companies and government agencies including; Equity Bank Group, Total Kenya Limited, Kenya Reinsurance Corporation Limited, among others.

As the head of Audit and Chief Operating Officer of the firm between 2011 and 2017, EY contributed resources and personnel to support the Institute in many

aspects including service in the professional standards committees, attendance at the Institute's events and sponsorships among others. He has served in the ICPAK Practice Development Committee from 2017.

CPA Herbert Wasike is hereby granted a Certificate of Commendation in recognition of his dedication and contribution to the accountancy profession

#### **14. CPA MICHAEL MUTHIANI (Mbr. 3029)**



CPA Michael Muthiani is a Certified Public Accountant and a member of the Institute in good standing. He believes that professional discipline and integrity should be an accountant's first priority. CPA Michael is the Chief Finance Officer (CFO) of East African Storage Co. Ltd. He is responsible for all the corporate finance functions, including engagement with government agencies and other business partners. He has played a key role in continuously developing ERP systems, internal controls and managing teams. He assists the Managing Director (MD)

in various strategic plans and acts in the MD's capacity in his absence.

Prior to joining East African Storage Co. Ltd, CPA Michael had worked as a Corporate Accountant in three other companies: Crescent Transportation Co. Ltd & Signon Global Logistics Ltd in the logistics industry and Simbarite Ltd in the manufacturing sector. He has a combined experience of over 20yrs in business corporate finance and general leadership roles.

He has also served as a member of the Coast ICPAK branch executive committee in 2013 to 2015 where he served in the Public finance and Tax committee ICPAK Coast Branch. Through these Subcommittees, CPA Michael has contributed to various issues in public finance and taxation that affect Kenyans. Over the years, he has helped in the mentoring of young accountants who work under him. Further he ensured that all are qualified and facilitated their membership to ICPAK.

CPA Michael Muthiani is hereby granted a Certificate of Commendation in recognition of his dedication and contribution to the accountancy profession.

#### **15. CPA JOHN LMARIWAN LOLKOLOI (Mbr. 3716)**



CPA Lolkoloi is a Certified Public Accountant and a member of the Institute in good standing with over 20 years' experience in Audit, Taxation and Forensic Accounting having begun his career in 1999 at the Kenya Revenue Authority. He joined the Ethics and Anti-Corruption Commission (EACC) in 2005, beginning as a Financial Forensic Investigator and is currently the Deputy Director Forensic Investigation where he manages forensic investigations, supervises investigations teams and leads teams in investigating complex matters. In this position he has facilitated and advocated for the Commission accountants to attend ICPAK seminars and

workshops. He has also trained and mentored accountants at the Commission to take up the role of financial forensic investigators and uncovering complex financial crimes

He has facilitated at ICPAK Seminars including the fight against corruption-redefining the role of accountants as well as a panelist during the 4<sup>th</sup> ICPAK Public Lecture on Ethics and Anti-Corruption in 2019 to mark Anti-corruption Day organized by ICPAK and Transparency International. He also

participates in the Institute's seminars, trainings and workshops. He also sat on the ICPAK Disciplinary Appeals Committee between 2010 and 2014.

In recognition of outstanding and exemplary service to the Nation, in 2019 CPA Lolkoloi was awarded the Order of the Grand Warrior of Kenya (OGW) by His Excellency the President of the Republic of Kenya. He has an MBA in Strategic Management from Daystar University and is Certified Fraud Examiner (CFE).

In recognition of his services and contributions to the profession, CPA John Lolkoloi is hereby conferred with a Certificate of Commendation.

#### **16. CPA PHILIP KAKAI (Mbr. 3767)**



CPA Kakai is a Certified Public Accountant and a member of the Institute in good standing. He has over 20 year's extensive experience in Leadership, Financial Accounting and Management, Budget Management, Audit and Project management gained from both the public and private sector. He is currently an Assistant Director of Finance in charge of Revenue and Deposits at the Judiciary where he previously served as the Ag. Director Finance and an Ag. Deputy Director Accounts. Prior to joining the Judiciary in 2013, he served as the Finance Manager of Asea Brown Boveri (ABB) Ltd.

He is currently an elected ICPAK Council Member and serves in the Public Policy and Governance Committee. CPA Kakai has served in ICPAK council committees for over six (6) years. While serving as a member of the Public Policy and Governance committee in the past he supported ICPAK Secretariat to conduct a revenue analysis study and submitted to the Parliamentary Budget Office (PBO), Kenya Revenue Authority (KRA) and the National Treasury for Input. He has also previously served in the Legislative Affairs Sub Committee where he participated in the review and submissions on various pieces of legislation including: The Public Finance (Amendment) Bill 2019 that focused on resolving Division of Revenue challenges in Kenya, Judiciary Fund Regulations 2019 and the Sovereign Wealth Fund Bill 2019

CPA Kakai holds an MBA Finance and Bachelor of Commerce Accounting option, a Certificate in Project Risk Management, a Certificate in Public Sector Financial Management and a Certificate in Strategic Leadership Development Programme (SLDP).

In recognition of his efforts in profiling the Institute, the profession and the society at large CPA Philip Kakai is hereby granted a certificate of commendation.

#### **17. CPA KENNEDY OCHIENG OCHUKA (Mbr. 3872)**

CPA Ochuka is a Certified Public Accountant and a member of the Institute in good standing. In his 20 years of experience, he has managed donor funded programs and relationships by working with several development partners including; Danida, Sida, European Union, KfW, GTZ, Government of Finland, UNEP, UNDP among others. He is currently the Director of Finance and Administration at the National Environment Management Authority (NEMA) where he has successfully led the organization through ISO 9001:2008 and 9001:2015 recertification process and mentored over 20 accountants who have worked directly under him.

CPA Ochuka was instrumental in the establishment of the Water Services Trust Fund as one of the water sector reform institutions created up by the Water Act, 2002 where he developed the financial procedures and systems that are in use till date. He successfully re-established the finance department at the National Water Conservation and Pipeline Corporation in 2009 after a case of suspected arson that led to the dismissal of all the staff.

He holds an MBA in Finance from the University of Nairobi and is obtaining a PhD Business Administration in Finance.

In recognition of his services and contributions to the profession, CPA Kennedy Ochuka is hereby conferred with a certificate of commendation.

#### **18. CPA ERIC KIBET SAMBU (Mbr. 4054)**



CPA Sambu is a Certified Public Accountant and a member of the Institute in good standing with over 20 years of experience in Financial Reporting, Taxation, Financial Planning and Strategic Planning. He is currently the Managing Director of Security Group Africa (SGA) based in Tanzania where during his tenure has managed growth of SGA to treble revenue in just four years. He also designed and implemented ISO 18788. He has previously worked at Aga Khan Development Network, Total Security Surveillance and Moi Educational Centre & Sunshine School.

Based in Tanzania, he has been instrumental in fostering the relations between the National Board of Accountants and Auditors (NBAA) and ICPAK. He has contributed to education in Tanzania based on best practices that can be borrowed from Kenya. Further, he has contributed to public education on accountancy issues, especially taxation by facilitating webinars and seminars and writing articles that are published in magazines and newspapers.

He holds an Bachelor of Laws (LLB ), Master of Arts in Revenue Law and Administration (University of Dar es Salaam), MBA (Moi University), CPA(K), CPS(K) and he is a PhD in Management (Corporate Governance) Candidate at the University of Dar es Salaam. He is also a member of ICS, KIM and ICSA (UK). He is an Accredited Governance Auditor by ICS. Moreover, he is a certified Senior Lead Implementer and Auditor of QMS systems (ISO 9001:2015 and ISO 18788), a Certified Governance Professional (CGP) from the Chartered Governance Institute (UK) and a trainer in Corporate Governance, Risk Management, Taxation, Directorship, Reporting and ISO Certification. He has been a member of various boards.

CPA Eric Sambu is hereby granted a certificate of commendation in recognition of his dedication and contribution to the accountancy profession.



#### 19. CPA ALEXANDER MAKAU MBAI (Mbr. 4172)



CPA Mbai is a Certified Public Accountant and a member of the Institute in good standing. Alex is a Partner within the Audit division in KPMG with over 18 years' experience in statutory audits, taxation, project audits and internal control appraisals. He has undertaken audit assignments of medium and large companies in financial services, consumer and industrial markets across the East African region, Mauritius and the UK.

CPA Alex is the Head of Insurance Sector Team in KPMG East Africa covering Kenya, Uganda, Tanzania, Ethiopia, Rwanda and Burundi and is currently spearheading the KPMG focus group on IFRS 17 — Insurance Contracts due to his extensive experience in the insurance sector, having audited some of the largest insurance companies in East Africa. He is a trainer for ICPAK on IFRS 17.

Alex also participates in the ICPAK FiRe Award Evaluation Panel as a level 2 judge. FiRe Awards is a joint initiative of the Institute of Certified Public Accountants of Kenya (ICPAK), the Capital Market Authority (CMA), and the Nairobi Securities Exchange (NSE) in recognising and awarding best financial reporting entities.

In 2016, CPA Mbai was awarded the Top 40 under 40 men award by the Business Daily. He also serves in the FiRe Award Evaluation Panel and has written extensively Thought Leadership Articles on insurance in both local and international media. He has facilitated IFRS training for ICPAK as well as on-the-job training and coaching for staff at KPMG.

He holds an MBA Finance and B.com (Accounting) from the University of Nairobi and is currently pursuing a PhD Finance degree.

In recognition of his dedication and contribution to the accountancy profession, CPA Alexander Mbai is hereby granted a certificate of commendation.

#### 20. CPA Dr BERNARD NDIRANGU WACHIRA (Mbr. 4216)



Dr. Wachira is a Certified Public Accountant and a member of the Institute in good standing. He has over 25 years of experience in the accountancy profession and is currently the Managing Partner of Ndirangu Wachira & Associates. He has previously lectured at Kenya Methodist University on accounts and business-related subjects and worked at Epic Global Consultants, Taifa Sacco and Kirinyasga University at various capacities.

He has done research on the finance field including writing journals that have assisted students and accountants to get more insight on the field.

Dr. Wachira has a PhD Business Administration in Finance from Karatina University, an MBA from Kenya Methodist University, is a Certified Sacco Professional and a Certified Frauds Examiner.



In recognition of his services and contributions to the Institute, CPA Bernard Wachira is hereby conferred with a certificate of commendation.

#### **21. CPA REENA NAGDA SHAH (Mbr. 4263)**



CPA Reena is a Certified Public Accountant and a member of the Institute in good standing. CPA Reena joined Russell Bedford Alexander & Associates (formerly Ashwin Brothers) as a trainee in the year 1997. She completed her studies in Kenya and graduated as an ACCA, attaining membership and fellowship. She is a CPA (K) and a member of ICPAK. Her diligence, hard work and focus on all areas of accounts, audit, tax, staff needs, client needs, management, planning and execution has led to her achieving Partnership with the firm. She was the only female partner of the four (4) that were admitted into partnership in 2010. She has been spearheading mergers and takeovers of smaller firms that have contributed towards the growth of the firm. CPA Reena recently led the firm to attain its International Affiliation with Russell Bedford International.

CPA Reena has vast experience in the Audit and Assurance field, Tax, Advisory, Corporate Structures, and Systems' Audits. Sometimes she likes to deviate from the norm and take on special projects and assignments that are more challenging and fruitful for the growth of the profession and those that will assist the client. She has contributed and been on the Professional Committee and the Members Committee of ICPAK. She believes that with the right coaching and mentoring today's young generation, Kenya holds a chance for better leadership. She has mentored very many ACCA Associates into membership positions and similarly does so for CPA Associates.

CPA Reena is always supportive and engaged with team building activities and all training workshop activities of the firm. She ensures that the firm is mindful in giving back that includes the CSR of the Firm that supports needy children, girls' shelters and other charitable activities. She actively participates in the Russell Bedford (RB) "Taking You Further Day" that is a Giving Back Day celebrated worldwide by 350 independent RB offices situated in approximately 100 countries.

In recognition of her dedication and contribution to the accountancy profession, CPA Reena Shah is hereby granted a certificate of commendation.

## **22. CPA KANG'E SAITI (Mbr. 4506)**



CPA Kang'e is a Certified Public Accountant and a member of the Institute in good standing. CPA Kang'e is a Partner at PricewaterhouseCoopers LLP and is currently the Assurance Leader in Kenya and the East Market Area. He has been with PwC for over 23 years, twelve (12) of them as a partner. He has extensive audit experience gained from working in East Africa and the United Kingdom.

At PwC, Kang'e leads a number of high-profile client audit engagements for national and regional organizations. As the audit engagement leader, he is responsible for providing overall direction and guidance to the audit team in terms of delivery of the assignment, quality assurance, risk management standards as well as ensuring appropriate client relationship management

Kang'e has been a member of the Institute since 2006 and a practicing member since 2008. He has served as a member in various ICPAK committees for 9 years. He was a member and convener of the Financial Services Committee between 2009 and 2014, Finance and Strategy Committee between 2015 and 2017. Kang'e later served as the chair of the Strategic Plan Workstream between 2015 and 2017.

He also served on the PwC Kenya Assurance IFRS Technical Committee, which is a key risk management and quality tool. The committee used to provide guidance to audit teams on the application of International Financial Reporting Standards (IFRS) and carries out an annual review of financial statement reporting practice by key industries.

In recognition of his services and contributions to the Institute and the profession at large, CPA Kang'e Saiti is hereby conferred with a certificate of commendation.

## **23. CPA GERALD KANYANGO GITHUKU (Mbr. 4689)**



CPA Githuku is a Certified Public Accountant and a member of the Institute in good standing. He has over 20 years of experience as an audit and tax consultant and is currently a tax advisory partner at GMK Accountants LLP. He has previously worked at Kamau & Awoundo Certified Public Accountants at different levels and has been a senior tax lecturer at Vision Institute of Professionals. As a practitioner, he has successfully represented several clients in tax audits, tax tribunal and alternative tax disputes on various tax matters.

As a member of Public Finance and Tax Committee (PFT) from 2017, CPA Githuku has been actively involved in drafting and reviewing the proposed policy on the establishment of the ICPAK Centre for Public Finance and Tax (CPFT) as well as engaging tax regulatory authorities in submissions of various Bills and Acts including; Digital Services tax, Tax Procedures Act 2019, Income Tax Policy 2017 among others. He has also represented ICPAK severally in national media houses on national budget and taxation panels.

He holds an MBA in Strategic Management from Jomo Kenyatta University of Agriculture and Technology (JKUAT) and is currently pursuing a PhD in Strategic Management from Kenyatta University. He is also a Certified Accounting Technician.

CPA Gerald Githuku is hereby granted a certificate of commendation in recognition of his dedication and contribution to the Institute.

#### **24. CPA NANCY GATHUNGU (Mbr. 4893)**



CPA Gathungu is a Certified Public Accountant and a member of the Institute in good standing. CPA Gathungu is the Auditor-General of the Republic of Kenya since July 17<sup>th</sup>, 2020. She has more than 25 years' experience in public sector auditing, governance and risk management.

Prior to her appointment, she served as the Director of Quality Assurance and Head of Forensic Audit, Information Systems Audit and Learning & Development at the Office of the Auditor General. CPA Gathungu also worked as the Chief Internal Auditor at Kenyatta National Hospital (KNH). Before joining the Hospital, she worked at the Ministry of Education where she was in charge of the audit of all public sector education institutions in the former Central Province of Kenya.

She is a certified member and trainer with the Institute where she is also a member of both the Panels of Experts for Audit and Public Finance. She is a Certified Information Systems Auditor (CISA) and a member of the Association of Women Accountants of Kenya (AWAK) where she mentors young lady accountants. She has been involved in the development of curriculums, audit tools and guidelines for use in public sector governance, finance and auditing and regulations for leadership and integrity.

Ms. Gathungu is a trainer of trainers and resource person in the audit process, risk management and governance, public finance management, communications, leadership and ethics. She has handled various high-level assignments for African Organization of English-speaking Supreme Audit Institutions (AFROSAI-E) and the International Organization of Supreme Audit Institutions - Development Initiative (INTOSAI-IDI) where she is also a facilitator and peer reviewer on quality.

CPA Nancy Gathungu is hereby granted a certificate of commendation in recognition of her dedication and contribution to the accountancy profession and the nation at large.

#### **25. CPA OLIVE MURIMI GITAU (Mbr. 5539)**



CPA Gitau is a Certified Public Accountant and a member of the Institute in good standing. She is an expert in Risk, Audit and Public Financial Management with a wealth of experience advising and dealing in key facets of risk management, internal audit, financial and investment decisions in the financial industry and public sector.

She is currently the Senior Internal Auditor at the Central Bank of Kenya. She is currently a Trustee at the Banki Kuu Pension Scheme 2012 where she oversees policy setting in investment, funding and benefits policies and enterprise-wide risk management policies. Additionally, she chairs the Audit

and Compliance Committee which oversees the scheme's audit process, the financial reporting process, internal control system and risk management practices.

From 2017, she has served in the ICPAK Member Services Committee through its Youth, Students Affairs & PWDs Sub-Committee which she represents in various engagements relating to the young accounting professionals, CPA graduates and ICPAK members. She was instrumental in the sensitization on the Trainee Accountant Practical Experience Framework (TAPEF). Currently, together with the member services committee she is directly working on the practical roadmap of implementing the ICPAK members with disability policy once it's approved by the ICPAK Council.

CPA Gitau has facilitated trainings of ICPAK members on ICPAK initiatives. Similarly, she has been a part time trainer at the Kenya School of Monetary Studies (KSMS) on risk management and strengthening of internal controls. She is a graduate fellow of the Macroeconomic and Financial Management Institute of Eastern and Southern Africa (MEFMI).

In recognition of her services and contributions to the Institute, CPA Olive Gitau is hereby conferred with a certificate of commendation.

## **26. CPA FRANCIS KIPKOECH LANGAT (Mbr. 5602)**



CPA Langat is a Certified Public Accountant and a member of the Institute in good standing. He is Currently the Director, Internal Audit at Kenya Agricultural and Livestock Research Organization (KALRO).

He served the Institute as a branch official of South Rift Branch from November 2013 to January 2019, rising to the position of Branch Chairman from 2017 –2019. In this period, he mobilized potential members to register as members of the Institute and this culminated directly to an exponential growth of branch membership from about 80 to over 250 by the time of leaving branch leadership in 2019. Other achievements included meeting KPIs amongst which was successful mobilization of attendees to branch events.

He also organized mentorship programmes for university and college students within South Rift Branch whose outcome was deepening of the accountancy profession and enhanced visibility and image of the Institute.

CPA Langat has contributed to the Institute by serving in Devolution Sub-Committee of the Council from July 2017 – June 2019. During the period, the framework for opening and operationalization of Physical Branch Offices which was achieved. The South Rift Branch office was commissioned during his tenure in January 2019. He is currently serving in the Audit, Risk and Compliance Committee which calls for a person with utmost integrity and confidentiality. Further, he is serving in an Ad hoc Review Committees that look at various petitions presented by members of the Institute especially at the AGM.

Further, CPA Francis Langat has been a trainer for the Institute in the area of Auditing and Public Finance since January 2017. He has been able to deliver quality trainings justifying his retention as a trainer for the last four years. He has also been one of the Audit Panel of experts that appraises CPD events in the area of Audit.

CPA Langat in serving society, represents the Institute at the Kericho County Budget and Economic Forum from March 2019. It's a critical statutory body tasked with reviewing and passing the County Development

Budget before submission to the County Assembly. He is also the Chairman Board of Management of Chelilis Girls Secondary School an extra county School.

In recognition of his dedication and service to the Institute, CPA Francis Langat is hereby granted a certificate of commendation.

#### **27. CPA STEPHEN OBOCK OLOO (Mbr. 6833)**



CPA Oloo is a Certified Public Accountant and a member of the Institute in good standing. He joined KPMG in 2005 and has 14 years post qualification experience in statutory audits and internal control appraisals. He has audited companies in consumer and industrial markets and financial services in Kenya and United States of America. He has been involved in delivery of technical accounting, auditing and IFRS conversion and accounting change for various clients across East Africa such as; the Bank of Ethiopia, CBK, KCB and EABL.

CPA Oloo has been involved in key ICPAK activities from 2010 to date. He has been a FiRe Award evaluator for the past 4 years conducting both IFRS and IPSAS evaluations in each of the 4 years to date. CPA Oloo also played a key role in conjunction with the Institute to develop the auditing program for the Unclaimed Financial Assets Authority in 2017. He has also helped shape the content of trainings by reviewing suggested topics and making necessary changes in the light of current IFRS developments.

CPA Oloo is currently a member of ICPAK's International Financial Reporting Panel and has conducted several ICPAK trainings over the past 9 years, including IPSAS Trainings at National and Branch level and Financial Reporting Workshops.

In recognition of his services and contributions to the Institute, CPA Stephen Oloo is hereby conferred with a certificate of commendation.

#### **28. CPA ELIZABETH NTHAMBI KALUNDA (Mbr. 7025)**



CPA Kalunda is a Certified Public Accountant and a member of the Institute in good standing. She has over 20 years' experience in Public Finance Management and Public Sector Financial reporting. She is currently an Assistant Professor at the United States International University – Africa (USIU-A) where she lectures finance and accounting units at the graduate level. She has previously worked at the Institute where she supported the development and implementation of Technical (Financial reporting, Auditing and Taxation) Continuing Professional Development (CPD)

Calendar for ICPAK members and spearheaded the policies and piloting that led to the final role out of the Trainee Accountant Practical Experience Framework (TAPEF). She has also previously been an assistant lecturer at Murang'a University College and Dedan Kimathi University of Technology.

As an academican, she has published several articles in well-respected journals including, "Influence of Bank Stability on the Financial Performance of Commercial Banks in South Sudan" American Journal of Finance and "Effect of Liquidity and Dividend Pay-out on Financial Performance of Deposit Taking Saccos in Kenya", International Journal of Commerce and Finance. She has also consulted on various projects such



as; Emerging Risks for Pension Funds in Kenya for the Retirement Benefits Authority (RBA) and Enterprise Risk Management Training for Boards of Public Sector Institutions.

She is the current Convener of ICPAK Research and Development Committee, a member of the Audit Committee of Nairobi City County and is an active member of Association of Women Accountants of Kenya (AWAK).

CPA Elizabeth Kalunda is hereby granted a certificate of commendation in recognition of her dedication and contribution to the accountancy profession.

## **29. CPA OLICK RISPER AWUOR (Mbr. 7635)**



CPA Olick is a Certified Public Accountant and a member of the Institute in good standing. She has 14 years' work experience in accounting, administration, finance, supply chain, grants management, human resources, capacity building, training and ICT. She is currently the Finance and Administration Manager at Amnesty International Kenya (AIK) where she successfully managed to set up an effective finance and administration system for AIK from scratch. She has previously worked at World Vision Kenya, an NGO, where she was integral in the improved procurement process for goods and services.

From June 2019, CPA Olick has served in the ICPAK Council and a number of adhoc committees within the council including HR, Nominations and ICPAK Strategy Review. She introduced an add on to ICPAK members through collaboration with UNDP and AIK- Wapi Nduru program on Ethics and anti-corruption with several free trainings for members. CPA Olick has also served in the ICPAK Member Services Committee as a member and currently as the convener.

She holds an MBA in Finance and Procurement from the University of Nairobi and is a Certified Public Secretary (CPS-K).

CPA Risper Olick is hereby granted a certificate of commendation in recognition of her dedication and contribution to the accountancy profession.

## **30. CPA MAREMBO JOSEPH OOKO (Mbr. 7663)**



CPA Marembo is a Certified Public Accountant and a member of the Institute in good standing. He has over 10 years of experience in state corporations having begun his career at Kenya Medical Research Institute (KEMRI) in 2008 and is currently the County Budget Controller in charge of Migori and Vihiga County Governments, an office which he set up to analyze the performance of the counties' budgets. He has also worked at the Kenya Sugar Board where he spearheaded the implementation of the pastel package. While working at Property Development Management (PDM) Kenya LTD, he implemented the development of internal controls which had major impacts on the bottom line.

Since joining the Institute, CPA Marembo has mentored several young accountants working under him by training and coaching the accounts staff at his previous places of work.



He has served on the ICPAK Devolution and Branches Sub-Committee through which he has facilitated the opening and operationalization of nine physical branch offices for the Institute. He has also been instrumental in facilitating engagements with the 47 county governments and the Institute and was key in the implementation of a memorandum of understanding between the Institute and the Council of Governors (CoG).

He holds an MBA Finance from the University of Nairobi and is currently pursuing a PhD in Finance. Additionally, he is currently a Certified Public Secretary (CPS-K).

In recognition of his services and contributions to the Institute, CPA Joseph Marembo is hereby conferred with a certificate of commendation.

### **31. CPA ANDREW BULEMI UKIRU (Mbr. 7732)**



CPA Bulemi is a Certified Public Accountant and a member of the Institute in good standing. Andrew Bulemi is currently the Audit Partner and Deputy CEO at Mbaya & Associates (CPA-K). He majors in Audits, Tax, Systems Review, and Accounting services. CPA Bulemi has worked for over 15 years having worked for and with multi nationals, corporates and bilateral organizations locally and internationally in several countries. Mr. Bulemi is an innovator and a change catalyst; he has led regional initiatives across a range of private and public-sector stakeholders to elevate economic and social issues with regards to accounting profession in Kenya and beyond.

CPA Bulemi has served in various institutions at governance and leadership roles both locally and internationally. He is currently the National Chairman of Mhasibu SACCO, (for the last 4 years.) He is an independent advisory Board member- Finance and risk for Amplify Change fund globally. He also sits as a board member for LGV group Africa. As part of community involvement, he is the Chairman to the Board of Advisors of Nairobi Chapel- Parklands. C

CPA Bulemi currently serves ICPAK as a member of the Member Services Committee and a member of the Multi- Agency Task force on corruption. He has been a speaker and facilitator for ICPAK events since the year 2015. He has previously served in the ICPAK task force on review of the Accountants Act in the year 2010 and on the review of TAPEF framework in the year 2014.

CPA Andrew Ukiru is hereby granted a certificate of commendation in recognition of his dedication and service to the Institute.

### **32. CPA JONATHAN OTIENO AGUNDA (Mbr. 7838)**

CPA Agunda is a Certified Public Accountant and a member of the Institute in good standing with over 15 years of experience in Audit and Advisory services. He is a Manager at the Office of the Auditor General, Kenya where he supervises Constituency Development Funds, public universities, parastatals, national and county government audits. In this capacity, he has provided training and mentorship to staff and was appointed as Quality Assurance Champion. He has previously worked at Mazars Kenya and Ernst & Young Kenya where he was involved in engagements with multi-nationals including UNHCR, USAID and the CBK.

CPA Agunda has served in the ICPAK Professional Standards Committee (PSC) and the ICPAK Extensible Business Reporting Language (XBRL) sub-committee. At the Institute, he has contributed to various

legislation Bills touching on accountancy and various exposure drafts from the International Federation of Accountants (IFAC).

He holds an MBA from the University of Nairobi and the Information Systems Auditor (CISA) certification. He is also a trained USAID auditor.

CPA Jonathan Agunda is hereby granted a certificate of commendation in recognition of his dedication and contribution to the accountancy profession.

### **33. CPA STEPHEN MASHA (Mbr. 7927)**



CPA Masha is a Certified Public Accountant and a member of the Institute in good standing and is currently the Deputy Controller of Budget. He has over 20 years' experience in the finance and accounting sector, having worked previously as the Regional Chief Fiscal Analyst at USAID, Audit Manager at Action Aid and as an Internal Auditor at Family Health Organisation of Kenya among other reputable institutions. He was also the Director, County Fiscal Affairs at the Commission on Revenue Allocation prior to joining Office of the Controller of Budget.

Appointed the first Deputy Controller of Budget of the Republic of Kenya in April 2014, CPA Masha has been instrumental in overseeing and reporting on the implementation of the budgets of the National and County Governments to the Senate, the National Assembly, County Assemblies, the Executive and members of the public on a quarterly basis. Among other responsibilities, CPA Masha is responsible for drafting and publication of quarterly Budget Implementation Review Reports that provide useful information to policy makers, researchers and members of the public on in-year budget performance by both the National and County Governments. The reports also contain recommendations aimed at enhancing accountability in use of public resources and promoting professionalism in the accounting profession.

He was instrumental in the development of the first revenue sharing formula and the first policy criteria for identifying marginalized counties, which formed the foundation for successful fiscal devolution in Kenya. Further, he contributed in development of the Public Finance Management Act, 2012 and the attendant Regulations (2015) that created the overarching laws on governance and accountability of public finances in Kenya.

Since the advent of devolution, CPA Masha has been very instrumental in building capacity for the County Governments particularly in budgeting. Through review of County Budget, CPA Masha has ensured that there is fiscal discipline in the budgetary process and that all items therein are in accordance with the law. CPA Masha has been involved in operationalizing both CRA and OCOB in terms of infrastructure and human capital by setting up 47 functional County Offices to serve the county governments.

CPA Masha has served as a member of the Finance Sub-committee of the Intergovernmental Budget and Economic Committee, was the Convener of ICPAK's Public Finance Sub-committee, a member of the Devolution and Branches Work stream and the Public Policy and Governance Committee where he has contributed to various Bills and Acts to do with accounting and tax.

CPA Masha is a holder of MSc. in Finance from Leicester University in the UK, a honors B.Ed. (Arts) degree both from Kenyatta University. In recognition of his work, CPA Masha has won several awards in the course of his work and has also been awarded two short term Fellowships by DANIDA (2017) and Australian Government (2018). He has also held board positions at the Industrial Credit Development

Corporation (ICDC) and Balozi SACCO limited. He has also held similar position in various schools including Makumba Primary School, Marafa Secondary School, Ramada Secondary School and GIS Girls Secondary School.

In recognition of his services and contributions to the Institute and the nation at large, CPA Stephen Masha is hereby conferred with a certificate of commendation.

#### **34. CPA Prof. DANSON MUSYOKI Mbr. 7996)**



CPA Prof. Danson is a Certified Public Accountant and a member of the Institute in good standing. He has a well-established career in academia and has published over 20 accounting and finance research articles and papers in well-known journals including; “The Importance of Local Capital Markets for Financing Investment Review” in the Journal of the Institute of Certified Investment and Financial Analysts and “Effects of Board Committees on the Financial Performance of Companies Listed at the Rwanda Stock Exchange” in the Journal of Business Science. He has also supervised over 100 Bachelor of Commerce projects and MBA theses/projects over the years. He is currently the Associate Research Professor of Finance of the Institute of Research and Analysis undertaking;

management consultancy, marketing research, company restructuring and training in workshops and seminars.

In 2009, he was appointed to be a judge of the FiRe award by ICPAK. He has also facilitated ICPAK workshops on Audit Sampling and Professional Code of Ethics. He enhanced and implemented a full paid scholarship policy for professional students pursuing CPA-Kenya, CPA-Rwanda and ACCA-United Kingdom at KIM University in Rwanda during his tenure as Vice Chancellor 2018-2019

Prof. Danson is a practicing member of Institute of Certified Public Accountants of Rwanda (ICPAR), Association of Chartered Certified Accountants (ACCA-UK), Institute of Certified Investment and Financial Analyst of Kenya (ICIFA-K), Member of Chartered Institute of Securities and Investments (MCISI-UK) and Member of Certified Public Secretaries of Kenya (CPS-K).

CPA Danson Musyoki is hereby granted a certificate of commendation in recognition of his dedication and contribution to the accountancy profession.

### 35. CPA DORIS NJOKI NJIRU (Mbr. 8120)



CPA Njiru is a Certified Public Accountant and a member of the Institute in good standing. She is a founder member of Embu Water & Sanitation Company (EWASCO Sacco) and an interim chair for 6 years and is currently the vice chairman. She has been at Brooke East Africa as Finance & Operations Manager for over two years. She was lead person in two sessions of strategic plan and its midterm review she is a founder member of Alpha Gold ladies - a social investment group for ladies in Embu 2013 which has been in existence for last and was treasurer for 3 years.

She served at the ICPAK Embu County Branch as the convener and served one term as vice chairperson and served as the vice treasurer for Parklands Baptist Church between 2010 and 2013.

In recognition of her contribution to the profession, CPA Doris Njiru is hereby conferred with a certificate of commendation.

### 36. CPA GURSHARAN S RANA (Mbr. 9783)



CPA Gursharan is a Certified Public Accountant and a member of the Institute in good standing and has over 20 years' experience across 3 countries; Kenya, the United Kingdom and Australia. He has been running his own practice (Devonshire Accountants) since 2009 and is a tax agent. His firm has received awards including the fast growing Firm of the year in 2015, Professional Services Business of the Year in 2016 and Business Advisory Firm of the year in 2017.

He previously worked at Tri-Clover Industries, Nairobi as an accountant.

He later relocated to the UK where he worked at Smurfit Tubes as a management accountant, Timberland (UK) as an assistant accountant and later at the Rugby Football Union (RFU) as the Finance Manager where he dealt with taxation, fixed assets and project accounting and accounting systems. He then migrated to Australia where he initially worked at Crèche & Kindergarten Association of QLD before opening his own firm.

He is a Fellow of the Association of Chartered Certified Accountants (FCCA), a Fellow of Institute of Certified Practicing Accountants and a member of the Institute of Chartered Accountants of Australia.

In recognition of his dedication and contribution to the accountancy profession, CPA Gursharan Rana is hereby granted a certificate of commendation.



### 37. CPA FARHIYA ALI HAJI (Mbr. 11133)



CPA Farhiya Haji is a Certified Public Accountant and a member of the Institute in good standing. She is currently the Deputy Majority Whip at the Senate of Kenya and serving as the only CPA Senator in the House. She is a nominated Senator in the 12<sup>th</sup> Parliament of Kenya representing women and other marginalized groups. In her term at the Senate, she has Sponsored four bills - The Prompt Payment Bill 2020, The Lifestyle Audit Bill 2019, The County Statistics Bill 2018 and The Constitution of Kenya (Amendment) Bill 2019 (Gender Bill). She has been an active member of Standing Committee on Finance and Budget, Procedures and Rules Committee and Standing Committee on Trade and Tourism at the Senate of Kenya and has kept high the Professional banner.

She served over twenty-two years in Oxfam GB (International humanitarian organization) as international staff and heading business support function including finance, logistics, human resources and administration.

She was member of Kenya National Examination Council (KNEC) and has contributed greatly to the transformation and successful delivery of credible examination. She has delivered proactive solution and for resolving issues and ensuring that operational requirements are effectively managed to deliver desired programmatic results and developing capacity and expertise of local staff. She has contributed immensely in fighting corruption and financial malpractices.

As an operations Director in Oxfam in Kenya in charge of overseeing programme operations in Finance, Human Resource, Logistics and Administration functions, she managed to improve compliance of support functions and improved the performance of the country office from position 53 to 4 globally within a period of two years, on all key performance indicators (Budget vs Actual, timely donor reporting, timely donor contract reconciliation, loss on completed donor contracts, overspent project/donor contract among others). Effectively acted as Country Director in Oxfam for Kenya and Somalia Programmes. Supported the Kenya Programme to achieve a transformative change in compliance on budgeting, budget monitoring and control, reporting where she instilled a culture of high performance in programme operations and stronger consciousness on cost effectiveness. She oversaw budget preparation for the Kenya Programme of GBP between GBP 25M to 10m per year and a counter fraud champion, focused on prevention but make decisive management once it is detected.

Successfully handled legal matters on behalf of the Country Programme and lobbied Kenya Commercial Bank to put in a mechanism for cash distribution to people affected by drought in Turkana. Besides, she is an experienced member of Country Programme senior management team with ability to contribute to country strategy and influence. She is experienced in quality assurance of donor financial reports of major donors including ECHO, DFID, UN, Irish Aid, CIDA, SIDA, OFDA, EC, Comic Relief, among others.

She was awarded Moran of Order of the Burning Spear (MBS) for her contribution in restoring the credibility of examinations in the country.

CPA Farhiya Haji is hereby granted a certificate of commendation in recognition of her dedication and contribution to the accountancy profession.



### 38. CPA GEORGINA WANJIRU MUCHAI (Mbr. 13725)



CPA Muchai is a Certified Public Accountant and a member of the Institute in good standing. She is the Director, Accounting Standards at the Public Sector Accounting Standards Board and prior served as a technical services advisor since 2016. As Director Accounting Standards, she is responsible for developing accounting and financial reporting standards, tools, templates and guidelines, supporting full implementation of Cash Basis of accounting and lay a ground for transition to accrual basis in public sector, capacity building, training ,dissemination, monitoring and evaluation of accounting standards to the Ministries Departments and Agencies, State Corporations and Semi-Autonomous Government Agencies, County Governments, keeping board members and other stakeholders abreast with emerging issues and latest developments related to public sector financial management, accounting and championing the implementation of PFM Act and Regulations.

Prior to joining the PSASB, she worked as an external auditor for eight years with Deloitte and Touche, PKF East Africa and KK&CO. During this period, she worked with the private sector, government entities and non-governmental organizations (NGOs) obtaining extensive experience on application of International Accounting Standards.

Georgina holds a master's degree in Finance from the University of Nairobi and a Bachelor of Commerce Degree from Kenyatta University. She is a member of the Professional Standards Committee of ICPAK that deals with promoting application of international accounting and auditing standards in Kenya, and also a member of the Association of Women Accountants in Kenya (AWAK). She is a certified PFM Specialist trained by the IMF Institute of Capacity Building and holds a certificate in International Public Sector Accounting Standards from ACCA.

Georgina is instrumental in the Financial Reporting Excellence through her membership in the FiRe award technical committee. She has also developed a roadmap to transition National and County Governments to accrual accounting in Kenya. She has played a key role in the development of the National Assets and Liabilities Management Policy that was approved in June 2020 and has extensively trained public sector accountants on applicable accounting standards (IFRS, IPSAS), developed tools, templates and guidelines to enhance compliance by public sector entities.

In recognition of her dedication and contribution to the accountancy profession, CPA Georgina Muchai is hereby granted a certificate of commendation.

### 39. CPA JEMIMAH WANGARI MUGO (Mbr. 15424)



CPA Mugo is a Certified Public Accountant and a member of the Institute in good standing. She is an Advocate of the High Court of Kenya, Tax and Finance Executive with over 16 years of experience in business, tax, and legal advisory. She joined currently Deutsche Post (DHL) in 2016 as a Tax Director and is now the Head of Tax – Sub Saharan Africa and Transfer Pricing Lead – Middle East and Africa. She has previously worked at Ernst & Young Eastern Africa where she handled a wide variety of clients such as Unilever, Coca Cola and Diageo Group.

She is a member of the ICPAK Public Finance and Taxation work stream where she has contributed on key taxation issues that continue affecting Kenya and lobbying with government agencies on issues affecting members within the public sector. CPA Mugo has offered her professional support to the Institute through tax training at several ICPAK seminars. She is also a member of the Kenya Institute of Management (KIM) Finance and Investment Committee which exercises oversight on appropriate utilization of finances and advice on the financial and investment affairs of the institute.

She holds a master's in law (LLM), specialization in Public Finance and Financial Services from the University of Nairobi, is a Certified Public Secretaries – CPS (K) and a member of the Law Society of Kenya.

In recognition of her dedication and contribution to the accountancy profession, CPA Jemimah Mugo is hereby granted a certificate of commendation.

### 40. CPA Dr. DAVID MUTUA MATHUA (Mbr. 16939)



Finance degrees.

CPA Mathua is a Certified Public Accountant and a member of the Institute in good standing. He is a Senior University Lecturer, Researcher and Consultant with over 10 years' experience teaching CPA and ACCA. He is currently the Director, Undergraduate Studies at Strathmore University Business School. He has also worked at KPMG as a Senior Advisor, Risk Consulting and was also an adjunct lecturer at Jomo Kenyatta University of Agriculture and Technology teaching financial and management accounting to post-graduate students. At Strathmore University he has launched Bachelor of Financial Services (BFS), Bsc in Supply Chain and Operations Management and MSc in Development

He has trained at ICPAK trainings and seminars and was part of the organizing committee in the virtual African Accounting and Finance Association Conference in 2020, despite Covid-19 challenges. CPA Mathua has also spearheaded the publication of the Accountants Digest, a publication that showcases emerging issues in accountancy profession. He won the best paper in the African Congress of Accountants held in 2018 in Uganda and got to present the award-winning research paper.

CPA Mathua is a Fellow of Higher Education Academy in the United Kingdom (FHEA), a Member, Association of Certified Fraud Examiners (ACFE), a Member, International Academy of African Business and Development (IAABD) and a Member, International Association of Accounting Educators and

Researchers (IAAER). He has also been an external examiner for PhD and Masters programmes in universities across East Africa.

CPA David Mathua is hereby granted a certificate of commendation in recognition of his dedication and contribution to the accountancy profession.