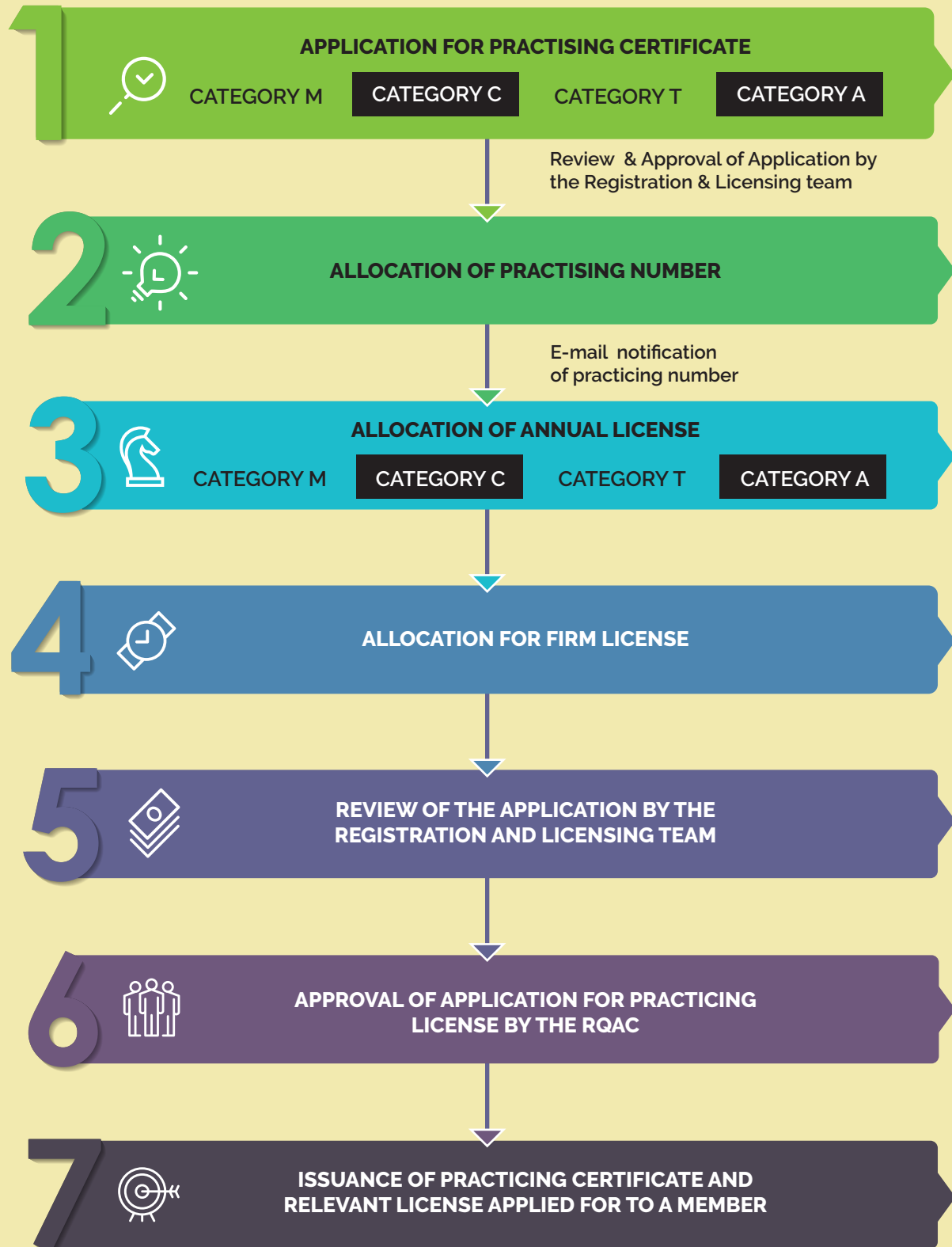




PROCESS FOR GRANT OF PRACTISING CERTIFICATE AND LICENSES UNDER MULTIPLE LICENSING GUIDELINES

**REGISTRATION & LICENSING UNIT
PROFESSIONAL SERVICES DIVISION**

OVERVIEW OF THE LICENSING PROCESS



DETAILED REVIEW OF THE PROCESS OF REGISTRATION AND LICENSING OF NEW PRACTITIONERS

1. Application for Composite Practising Certificate - Category "C"

This category of license is open to every member who has attained the following requirements:

- i. Has been an ordinary member of the Institute in good standing for a period of two (2) years and in possession of a valid Practising Certificate
- ii. Has acquired five (5) years' full-time experience in performing Audit and Assurance, Tax; Accounting, Controls and Consulting Services, or seven (7) years' experience on part time basis under the supervision of a member in good standing, who has been holding the Practising Certificate in the fields outlined for a period of not less than six (6) years immediately preceding the date of the application;
- iii. Has obtained an average of Forty (40) CPD hours annually for the last three (3) years in accordance with the Institute's CPD policy;
- iv. Has attended a minimum of three mandatory trainings in Audit and Assurance, Tax, Accounting Controls and Consulting within the last one year prior to the application for a License as directed by the Institute.
- v. Is in good standing
- vi. Application fee of Sh. 10,000 for Kenyans and Sh. 25,000 for non-Kenyans payable to ICPAK
- vii. To apply, please click on the link provided below

<https://www.icpak.com/resource/application-forms-for-multiple-license-categories/>

1.1 Note

- a. A practitioner holding this license will be performing Audit and Assurance Services, Tax services & Accounting, Controls and Consulting
- b. A firm applying to be licensed as Certified Public Accountants of Kenya (Composite License) shall ensure that the proprietor or at least one partner holds a valid "C" license, or at least one partner each holding a valid "A", "T", and "M" license;
- c. Any firm of registered members that has been duly licensed under this Division shall be entitled to describe itself as "Certified Public Accountants of Kenya (Composite Licensed Offering Audit and Assurance, Tax, Accounting Controls and Consulting services)."

1.2 Requirements for Grant of Composite Practising Certificate

1. A duly filled Registration Application
2. A Copy of the Registration Certificate from ICPAK.
3. A Copy of the individual PIN Certificate
4. Applicant should be up to date on his Continuous Professional Development (CPD) hours for the last three years
5. Letters of reference from employer(s) covering the previous two years confirming professional integrity
6. A letter from a practicing firm of accountants confirming experience in independent audit, tax, accounting and controls work

7. Copy of National ID.
8. 2 colored passport photos of the applicant.
9. Statements of two referees detailing their knowledge of the applicant. One of the referees must be a practising Accountant under whom the applicant has worked.
10. Application fee Kshs.10,000 payable to ICPAK.
11. Annual subscription of Kshs. 21,200
12. Submit recommendation letters from two members of the Institute in good standing which must include a Partner in good standing with a valid practicing certificate who supervised the relevant audit, tax or accounting control acquired by the Applicant PROVIDED that the recommendation letters shall be no more than 90 days old from the date of the application.

Members of other Accountancy Institutes which has in existence a reciprocal arrangement with the Institute shall apply for grant of Practicing Certificates as per the provisions of the relevant reciprocal agreements.

To apply for the practicing certificate, please click on the link below:

<http://www.icpak.com/resource/application-form-for-grant-of-practising-certificate/>

- ***Kindly Check your e-mail for notification of your practicing number***
- ***Click on the link provided in the e-mail, to enable you apply for the Composite practicing license - Category "C"***

2. Apply for the Audit and Assurance Practising Certificate – Category "A"

A member shall be qualified to apply for this category of license if such a member has fulfilled the requirements below;

- i. Has been an ordinary Member of ICPAK for the last 2 years and in possession of a valid Practising Certificate
- ii. Has acquired 5 years' experience performing external audit work full time or 7 years' experience on part time basis, monitored by a holder of a valid practicing certificate and a member in good standing, who has been holding the practicing certificate for a period of not less than six (6) years;
- iii. Has obtained 40 CPD hours per year, in accordance with ICPAK's CPD Guidelines, in the years prior to the application for a Practicing Certificate;
- iv. Has attended any of the two mandatory trainings indicated below
 - a. Audit Quality Assurance Seminar
 - b. Financial Reporting Seminar
 - c. Audit Staff Training Seminar – Practical Approach
 - d. Induction Workshop for Aspiring Practitioners
 - e. Ethics
 - f. Annual Practitioners Growth Forum or any other as may be directed by the Institute
- v. Is in good standing
- vi. Foreign nationals should possess valid work permits

- vii. Five (5) years' experience in Audit and assurance consultancy
- viii. Application fee of Sh. 7500 for Kenyans and Sh. 15,000 for non-Kenyans payable to ICPAK
- ix. To apply, please click on the link below

<https://www.icpak.com/resource/application-forms-for-multiple-license-categories/>

2.2 Note

- a. A holder of this license will be performing Audit and Assurance Services
- b. A firm applying to be licensed as Certified Public Accountants of Kenya (Audit and Assurance Practice) shall confirm that the proprietor or at least one partner holds a valid Audit & Assurance license
- c. Any firm of registered members that has been duly licensed under these Guidelines shall be entitled to describe itself as "Certified Public Accountants of Kenya" (Audit and Assurance Practice)

2.3 Requirements for Grant of the Audit and Assurance Practising Certificate – Category "A"

- 1. A duly filled Registration Application
- 2. A Copy of the Registration Certificate from ICPAK.
- 3. A Copy of the individual PIN Certificate
- 4. Applicant should be up to date on his Continuous Professional Development (CPD) hours for the last three years
- 5. Letters of reference from employer(s) covering the previous two years confirming professional integrity
- 6. A letter from a practicing firm of accountants confirming experience in independent audit work
- 7. Copy of National ID.
- 8. 2 colored passport photos of the applicant.
- 9. Statements of two referees detailing their knowledge of the applicant. One of the referees must be a practising Accountant under whom the applicant has worked.
- 10. Application fee Kshs.7,500 payable to ICPAK.
- 11. Annual subscription of Kshs. 18,700
- 12. Submit recommendation letters from two members of the Institute in good standing which must include a Partner in good standing with a valid practicing certificate who supervised the relevant audit experience acquired by the Applicant PROVIDED that the recommendation letters shall be no more than 90 days old from the date of the application.

Members of other Accountancy Institutes which has in existence a reciprocal arrangement with the Institute shall apply for grant of Practising Certificates as per the provisions of the relevant reciprocal agreements.

To apply for the practicing certificate, please click on the link below:

<http://www.icpak.com/resource/application-form-for-grant-of-practising-certificate/>

- **Kindly Check your e-mail for notification of your practicing number**
- **Click on the link provided in the e-mail, to enable you apply for the Audit and Assurance Practising Certificate – Category "A" practicing license**

3. Apply for the Tax Practising Certificate – Category “T”

A member is qualified to apply for this category of license if such a member;

- i. Has been an ordinary member of the Institute in good standing for a period of two (2) years and in possession of a valid Practising Certificate
- ii. Has acquired five (5) years' experience performing taxation work full time or seven (7) years' experience on part time basis, monitored by a holder of a valid practicing and a member in good standing, who has been holding the practicing certificate for a period of not less than six (6) years;
- iii. Has obtained 40 CPD hours per year, in accordance with ICPAK's CPD Guidelines, in the years prior to the application for a Practicing Certificate;
- iv. Has attended any of the two mandatory trainings in tax as directed on an annual basis by the Institute.
- v. Is in good standing;
- vi. A licensed tax agent as envisaged under section 19 and 20 of the Tax Procedures Act 2015 and Tax procedures (Tax Agents) Regulations
- vii. Pay the prescribed fee of Sh. 5000 for Kenyans and Sh. 10,000 for non-Kenyans
- viii. Please click on the link below to apply for the license.

<https://www.icpak.com/resource/application-forms-for-multiple-license-categories/>

3.1 Note:

- a. A licensed practitioner under this category shall be engaged in performing Tax practices
- b. A firm applying to be licensed as Certified Public Accountants (Tax Practitioners) shall confirm that the proprietor or at least one partner holds a valid Tax license;
- c. Any firm of registered members that has been duly licensed under these guidelines shall be entitled to describe itself as "Certified Public Accountants of Kenya (Tax Practitioners)"

3.2 Requirements for Grant of the Tax Practising Certificate – Category “T”

1. A duly filled Registration Application
2. A Copy of the Registration Certificate from ICPAK.
3. A Copy of the individual PIN Certificate
4. Applicant should be up to date on his Continuous Professional Development (CPD) hours for the last three years
5. Letters of reference from employer(s) covering the previous two years confirming professional integrity
6. A letter from a practicing firm of accountants confirming experience in independent tax work
7. Copy of National ID.
8. 2 colored passport photos of the applicant.
9. Statements of two referees detailing their knowledge of the applicant. One of the referees must be a practising Accountant under whom the applicant has worked.
10. Application fee Kshs.5,000 payable to ICPAK.
11. Annual subscription of Kshs. 16,200
12. Submit recommendation letters from two members of the Institute in good standing which must include a Partner in good standing with a valid practicing certificate who supervised the relevant tax experience acquired by the Applicant PROVIDED that the recommendation letters shall be no more than 90 days old from the date of the application.

Members of other Accountancy Institutes which has in existence a reciprocal arrangement with the Institute shall apply for grant of Practising Certificates as per the provisions of the relevant reciprocal agreements.

To apply for the practicing certificate, please click on the link below:

<http://www.icpak.com/resource/application-form-for-grant-of-practising-certificate/>

- ***Kindly Check your e-mail for notification of your practicing number***
- ***Click on the link provided in the e-mail, to enable you apply for the Tas practicing license - Category "T"***

4. Apply for Accounting, Controls and Consulting Practising Certificate - Category "M"

A member shall be qualified to apply for this category of license if such a member;

- Has been an ordinary Member of ICPAK for the last 2 years;
- Has acquired 2years' experience performing any of the following Accounting services; Financial Management; Public financial management; Management accounting; Advisory services and any other services as envisaged under section 2(1) of the Act.
- A person who has acquired relevant work experience that does not qualify for category A and category T licenses can apply for category M license;
- Proof of requisite experience of at least two (2) years;
- Have obtained 40 CPD hours per year, in accordance with ICPAK's CPD Guidelines, in the years prior to the application for a Practising Certificate;
- Has attended any of the mandatory trainings as may be directed by Council and which shall include a training on Ethics.
- Must be in good standing.
- Pay the prescribed license renewal fee of Sh. 5,000 for Kenyans and Sh. 10,000 for non-Kenyans
- Please click on the link below to apply for this license

<https://www.icpak.com/resource/application-forms-for-multiple-license-categories/>

4.1 Note

- A firm applying for registration as Certified Public Accountants (Accounting, Controls, and Consulting Practice) shall ensure that the proprietor or at least one of the partners holds a valid category M license
- Any firm of registered members that has been duly licensed under these guidelines shall be entitled to describe itself as "Certified Public Accountants of Kenya (Accounting, Controls and Consulting Practitioners)"

4.2 Requirements for Grant of Accounting, Controls and Consulting Practising Certificate - Category "M"

1. A duly filled Registration Application
2. A Copy of the Registration Certificate from ICPAK.
3. A Copy of the individual PIN Certificate

4. Applicant should be up to date on his Continuous Professional Development (CPD) hours for the last three years
5. Letters of reference from employer(s) covering the previous two years confirming professional integrity
6. A letter from a practicing firm of accountants confirming experience in independent tax work
7. Copy of National ID.
8. 2 colored passport photos of the applicant.
9. Statements of two referees detailing their knowledge of the applicant. One of the referees must be a practising Accountant under whom the applicant has worked.
10. Application fee Kshs.5,000 payable to ICPAK.
11. Annual subscription of Kshs. 16,200
12. Submit recommendation letters from two members of the Institute in good standing which must include a Partner in good standing with a valid practicing certificate who supervised the relevant accounting, consulting and control experience acquired by the Applicant PROVIDED that the recommendation letters shall be no more than 90 days old from the date of the application.

Members of other Accountancy Institutes which has in existence a reciprocal arrangement with the Institute shall apply for grant of Practicing Certificates as per the provisions of the relevant reciprocal agreements.

To apply for the practicing certificate, please click on the link below:

<http://www.icpak.com/resource/application-form-for-grant-of-practising-certificate/>

- ***Kindly Check your e-mail for notification of your practicing number***
- ***Click on the link provided in the e-mail, to enable you apply for the Accounting, Controls and Consulting - Category "M" Practising License***

5. Application for the firm license

5.1 Guidelines on firm name

Practising members who wish to set up a practice shall first confirm with the Institute of Certified Public Accountants of Kenya (ICPAK) on the use of the firm's name.

The name of the firm shall be consistent with the dignity of the profession and shall not be misleading. The use of generic names is discouraged.

By- Law Number 36 provides guidance on the names to use and it states: –

The practising firm's name must not include any name other than any of the following:

- The names of existing partner or partners
- The names of former partner or partners.
- The names of the existing or former partners of a firm with which a member becomes associated.
- Abbreviations of the names of the existing or former partner or partners.
- Any other name that may be approved by Council

The headed paper of every firm shall bear the names of each partner at the firm.

5.2 Requirements for grant of Firm license

A firm applying for registration as Certified Public Accountants in public practice shall fulfill the following conditions:

- i. Complete an application form issued by the Council and submit it to the Council
- ii. Submit professional indemnity insurance cover equal to at least three times the latest annual turnover of the firm;
- iii. Submit a proof of formation of partnership; or proof that there are arrangements for the continuity of the practice in the event of death or incapacity of the partner(s) for sole practitioners;
- iv. Submit a proof that there is a proper place of business with proper physical address.
- v. Pay the appropriate application fees.
- vi. Please click on the link below to apply for the firm license



Firm-licence-application-form.pdf