

ICPAK PRESS STATEMENT

ICPAK STATEMENT REAFFIRMS UNWAVERING SUPPORT FOR WHISTLE-BLOWERS AND ACCOUNTABILITY IN KENYA

FOR IMMEDIATE RELEASE

1st October 2025

1. The Institute is mandated by the Accountants Act, Cap 531 to develop, promote and regulate the accountancy profession in Kenya. This is done by prescribing standards of professional competence and practice amongst its members and monitoring compliance with professional, quality assurance, and other standards published by the Council for observance by the members in line with the International Accounting Standards.
2. The Institute of Certified Public Accountants of Kenya (ICPAK) has noted media reports that CPA Andrew Kipkirui Rotich, Deputy Director of Forensic Audit & Risk Assurance, has lost his position at the Social Health Authority (SHA). This follows a court-ordered review of the recruitment process that initially appointed him and others on 17th April 2025. The story was prominently featured in the Daily Nation on 26th September 2025.
3. CPA Rotich (Member No. 9660), an ICPAK member since August 2012, has diligently served the nation from his early years at the defunct NHIF through the SHA. He was part of the audit team that revealed suspected irregularities in medical billing within Kenya's public health system, findings that contributed to ongoing law enforcement and oversight interventions.
4. While recruitment processes are the prerogative of appointing authorities, the circumstances surrounding the non-inclusion of CPA Rotich and two other deputy directors in the latest shortlist raise issues of public interest. ICPAK's concern is that if left unaddressed, such developments could inadvertently discourage professionals from speaking out on accountability matters.

TRANSPARENCY, ACCOUNTABILITY AND UPHOLDING PUBLIC INTEREST

5. ICPAK is committed to promoting transparency and accountability by working with other regulators and key stakeholders in financial reporting. This highlights the public interest aspect of ICPAK by ensuring the credibility of reports, which is crucial for Kenya's economic growth and investor confidence, ultimately fostering a vibrant business environment for youth. Our dedication

goes beyond collaboration; we actively fight corruption by encouraging ethical practices within the profession. Our dedicated Public Sector Accountants Subcommittee plays an essential role in this effort.

6. The accountancy profession is a crucial part of strong national governance architectures that confront corruption, in partnership with good government and strong businesses. And vitally, professional ethics, education, and oversight - at the core of the global accountancy profession - are key to the profession's positive impact in tackling corruption.
7. Accountants and auditors are uniquely positioned to identify potential procedures, laws, and policies breaches. They bolster governance frameworks, enhance risk management, and ensure ethical and legal compliance in carrying out their roles. Their work is essential in safeguarding public resources and maintaining trust in institutions.
8. The Institute has noted the interest and vigour by the Chief of Staff and Head of Public Service in supporting the internal audit function in the public sector. The Institute applauds this initiative that is geared towards achieving greater public accountability especially through the zero fault audit campaign.
9. To empower its members, ICPAK has a comprehensive CPD framework that aligns with the International Education Standards for accountants. Additionally, the programme includes sessions on corporate governance, ethics, and anti-corruption to continually remind members of their role in promoting transparency and accountability in both public and private organisations.
10. The importance of ethical behaviour in accounting and the public sector at large has become more apparent than ever. We live in an era where financial scandals and corruption have widespread effects, impacting both the organisations involved and society at large. In line with this, the Institute has launched significant initiatives to bolster accountability and prudent public finance management.
 - i. **ICPAK Accountability Index:** To assess how accountable public entities are with public resources.
 - ii. **Unique Document Identification Number (UDIN):** To minimise the risks associated with quacks in accountancy
 - iii. **Review of Auditor General Reports** for Counties and MDAs
 - iv. In partnership with the National Treasury and the Attorney General's office, the Institute commenced the **Review of the Accountants Act** to strengthen its regulatory mandate.

FAIRNESS FOR CPA ROTICH

- 11.** The Institute urges the Social Health Authority and the Ministry of Health to uphold fairness, justice, and due process in the case of CPA Rotich. We stress that this issue relates to an individual and the principle that professionals serving the public interest must be protected from vulnerability.

12. ICPAK'S POSITION

Support for Members – ICPAK stands firmly with CPA Andrew Rotich and commends his consistently displayed professionalism. His contribution, from his time at NHIF to SHA, reflects the best traditions of our profession.

Fairness in Processes – We urge SHA and all public institutions to ensure recruitment and HR decisions are handled transparently, fairly, and without perceptions of discrimination.

Member Protection—Through our Whistleblower Protection Policy and professional framework, ICPAK will continue to support members who act ethically and in the public interest.

Legislative Reform – ICPAK renews its call for urgently enacting a Whistleblower Protection Act to strengthen the integrity of our governance systems.

13. CALL TO ACTION & ASKS TO ACCOUNTABILITY INSTITUTIONS

- i. **Independent Inquiry** – An impartial review of the circumstances of recruitment outcomes, consistent with Article 47 of the Constitution on fair administrative action.
- ii. **Protection of Evidence** – Safeguarding all material evidence that auditors and whistleblowers provide in the SHA matter.
- iii. **Safety of Whistleblowers**—Ensuring security for CPA Rotich, his family, and other parties contributing to accountability efforts. ICPAK calls for the establishment of a National Whistleblower Policy and enactment of the Whistleblower Act, even as it firmly supports whistleblowers who use the established framework to report such misconduct, promoting ethical conduct within the profession. This comprehensive approach strengthens ethical conduct within the profession by holding both county heads and our own members accountable if found guilty.
- iv. **Legislative Action** – Fast-tracking whistleblower protection legislation to provide clear legal safeguards.
- v. **Professional Oversight** – SHA and other authorities should, where relevant, engage ICPAK if there are professional conduct issues involving our members, to ensure matters are addressed fairly and procedurally.

CONCLUSION

- 14.** ICPAK remains committed to promoting financial reporting excellence and ensuring accountability across Kenya. We shall continue to ensure the highest professional standards are adhered to by vigilantly weeding out unqualified individuals and holding our members accountable through disciplinary actions. This commitment extends to firm support of the National Treasury, Auditor General, Controller of Budget, Senate, and Parliament, among other Accountability Institutions.
- 15.** The Ethics and Anti-Corruption Commission (EACC) remains a key stakeholder in our governance and accountability journey. As part of our collaborative efforts to strengthen ethical leadership and financial integrity, we will head to EACC to formally submit our press statement and action points. This engagement emphasizes our shared commitment to transparency, institutional reform, and the protection of public trust.

CPA PROF. ELIZABETH KALUNDA
ICPAK CHAIRMAN

About ICPAK

The Institute of Certified Public Accountants of Kenya (ICPAK) is a statutory body of Accountants established under the Accountants Act, CAP 531, with the mandate to develop and regulate the Accountancy Profession in Kenya. The Institute is also a member of the Pan Africa Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC), the global umbrella body for the accountancy profession.

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