



## **FREQUENTLY ASKED QUESTIONS (FAQs) ON THE UNIQUE DOCUMENT IDENTIFICATION NUMBER (UDIN) BY ICPAK**

### **1. What is the Unique Document Identification Number (UDIN)?**

The **Unique Document Identification Number (UDIN)** is an innovation used to ensure the authenticity and integrity of documents prepared by licensed practitioners is upheld by providing for independent verification using a QR Code and serial number by the public.

### **2. Which documents require the UDIN?**

To first ascertain the usability of the system by the public and to address the urgent need of verification for audit opinions, the Institute intends to roll it out for use in verification of audited financial statements (*audit opinions*) and thereafter to verify all work and reports carried out by licensed practitioners in Kenya. The Institute will issue guidance on this next phase.

### **3. Who is allowed/ supposed to generate a UDIN?**

Partners in an audit firm with a valid license for the current year, within the Practising Certificate Category A or C are allowed and required to generate a UDIN to accompany the audit opinions they sign off as engagement partner.

#### **How can I register an account to start using it?**

Create a user account via <https://licenses.icpak.com/register> by providing your ICPAK Member Number.

### **4. Code Generation & Management**

#### **How do I generate a new UDIN code?**

To generate a new audit opinion code, submit a request through the License Portal (<https://licenses.icpak.com>). Upon submission, the system will automatically generate a draft unique code, which is logged in the audit trail for tracking and future reference.

#### **What information is required to create an audit opinion?**

To create an audit opinion, you must provide:

- Signing date: The date the audit opinion is signed.
- Client name: The full legal name of the client entity.
- Financial year: The financial year under audit.
- Assigned partner: Required if you are in a partnership. Specify another partner to approve your request.

### **Can I edit an audit opinion after submission?**

Once submitted, audit opinions are editable while still in the draft status to maintain integrity. To make changes after approval, you must request an amendment through the system to return to draft, which requires approval from the assigned partner. The system will log the amendment request and maintain a version history for transparency.

### **Where can I download the QR Code?**

Once you submit the request, a unique code is generated alongside with a QR Code which you can download and append on the draft audit opinion page. A copy is also shared via the email for your convenience.

### **Who is allowed to generate the UDIN?**

All partners in an audit firm with a valid license for the current year, with the Practising Certificate Category A or C.

### **How can I register an account to start using it?**

Create a user account via <https://licenses.icpak.com/register> by providing your ICPAK Member Number.

## **5. Verification Process**

### **How do I verify an audit opinion code?**

To verify an audit opinion code, scan the provided QR code access the verification portal and enter the code along with your personal details (name, email, and phone number). The system will send a one-time password (OTP) to your registered email. Enter the OTP to complete verification. The portal will display the audit opinion details if the code is valid.

### **What should I do if I enter the wrong OTP?**

You are allowed five attempts to enter the correct OTP. After five failed attempts, the system will lock the verification process for that code, and you must request a new OTP. Note that only three OTP requests are permitted per hour to prevent abuse. Wait for the cooldown period or contact support if urgent.

### **Why is my audit opinion code showing as invalid?**

An audit opinion code may be invalid due to the following reasons:

- Incorrect code: Verify the code was entered correctly.
- Unapproved opinion request: Only audit opinions approved by the designated partner (e.g., managing partner or any other partner) are verifiable. Check the audit trail for approval status.
- Revoked code: Codes flagged as compromised or erroneous may be revoked by the audit firms. Contact support for clarification.

### **How long does it take to verify an audit opinion?**

Verification is typically instantaneous upon entering a valid OTP. Ensure you provide contact details that are up-to-date to avoid delays.

## **6. Security & Access Control**

### **How is the integrity of the system protected?**

The system employs multiple layers of security to protect its integrity:

- 2FA authentication: OTPs are sent to email for verification.
- Rate limiting: Only three OTP requests are allowed per hour per IP/email/phone combination to prevent brute-force attacks.
- Audit logging: All verification attempts, successful or failed, are logged in the audit trail with timestamps, IP addresses, and user details.
- Encryption: Codes and associated data are encrypted both in transit and at rest using industry-standard protocols.
- Access restrictions: Only authorized users with valid credentials can access the verification portal or generate codes.

### **Who can approve or reject audit opinions?**

Approval workflows are configurable in the system settings. By default:

- Managing partners can approve or reject audit opinions submitted by other partners.
- Other partners require approval from a managing partner for their audit opinions.

### **What happens if an unauthorized user attempts to access the system?**

Unauthorized access attempts are blocked by the system's authentication protocols. The system logs all failed login attempts, including IP addresses and timestamps, and notifies administrators after a threshold of suspicious activity. Persistent unauthorized attempts may trigger temporary IP bans.

## **7. Settings & Configuration**

## **How do I configure approval workflows?**

Approval workflows can be customized by the managing partner through the Audit Opinion Settings module. To configure:

1. Navigate to the systems menu.
2. Click on Settings.
3. Specify roles (e.g., who can approve the managing partner or other partner's request) and their approval authority.
4. Save changes, which take effect immediately. The system logs all configuration changes for audit purposes.

## **What happens if I don't have any settings configured?**

Upon first accessing the audit opinions page, the system generates default settings:

- Managing partner approvals: Set to "other" (managing partners can approve other partners' opinions).
- Other partner approvals: Set to "managing partner" (Other partners' opinions require managing partner approval).
- Default notifications: Email notifications are enabled for OTPs and approval requests.

## **8. Troubleshooting & Help**

### **What should I do if I don't receive an OTP?**

If you don't receive an OTP, follow these steps:

1. Check your spam/junk email folder.
2. Verify you haven't exceeded the limit of three OTP requests per hour.
3. Confirm your network connection, as delivery issues may occur due to network delays.
4. If the issue persists, contact support through [udin@icpak.com](mailto:udin@icpak.com), providing your registered email, phone number, and the time of the request.

### **What happens if I report a suspicious code?**

If you report a suspicious code:

1. The system logs the report with details (e.g., reporting user, timestamp, code).
2. The ICPAK compliance team is notified and reviews the code for potential issues (e.g., fraud, error, or compromise).
3. If the code is found to be compromised, it may be revoked, and affected parties are notified.
4. The reporting user receives a confirmation of the report and updates on the investigation's outcome, if applicable.

### **What should I do if the system is unresponsive?**

If the system is unresponsive:

1. Check your internet connection and try refreshing the page.
2. Clear your browser cache, as outdated cache files may cause issues.
3. If the issue persists, contact support with details of the error (e.g., error messages, time of occurrence). The system logs performance metrics to assist in diagnosing issues.

### **How do I contact the support team?**

You can reach out for support or queries using the email address [udin@icpak.com](mailto:udin@icpak.com)