



CHAIRMAN'S

# NEWSLETTER

JANUARY - MARCH 2026 | EDITION 1



# Chairman's *note*

As we conclude the final quarter of 2025, I am truly encouraged by the momentum we have sustained together as an Institute—rooted in professionalism, ethics, and service to the public interest. The September–December period marked the culmination of a year characterised by purposeful engagement, strategic partnerships, and a renewed commitment to strengthening Kenya's financial governance framework.

During the quarter, ICPAK strengthened its national influence through partnerships with counties in Murang'a, Kajiado, and Nakuru, advancing Public Financial Management reforms, zero-fault audit approaches, MSME support, and capacity building for finance professionals. We also launched Edition II of the AML/CFT/CPF Guidelines, reinforcing the accountant's frontline role in combating financial crime. Our thought leadership continued with the 9th Public Lecture on Ethics and Anti-Corruption, the CFO Forum on AI, and multiple technical trainings covering ERM, IFRS, ISA, forensic accounting, and fraud detection—equipping members for a rapidly evolving profession.

A key highlight this quarter was the 42nd Annual Seminar Edition II in Mombasa, the largest since the Institute was founded, drawing over 4,000 delegates, with 600 participating virtually. It was presided over by Dr. David Oginde, EACC Chairman — demonstrating ICPAK’s status as the premier platform for thought leadership, dialogue, and capacity building within the profession.

We proudly welcomed the Class of 2025, reaffirming our commitment to developing future-ready professionals. We also honoured excellence at the FiRe Awards 2025, which attracted over 1,500 reporting entities for a comprehensive review—more than in previous years—highlighting improved compliance and transparency across sectors. The Chairman’s Ball and our engagement with CPA parliamentarians strengthened collaboration, recognition, and oversight within the public sector. Furthermore, our CSR initiatives have positively impacted communities through education, environmental projects, and mentorship programmes,

demonstrating that genuine change begins at the grassroots level. None of this progress would have been possible without you—our members—for your trust, participation, and steadfast support. I also sincerely thank the ICPAK Secretariat and branch leadership for their professionalism, resilience, and unwavering commitment throughout the year.

As we celebrate Christmas and usher in the New Year, may this season bring renewal, hope, and clarity of purpose to you and your families. Together, let us carry forward the values that define our profession and continue building an Institute that is ethical, influential, and future-focused.

Let this be our mantra: where integrity counts!

Season’s greetings and best wishes for a prosperous 2026.

**CPA Prof. Elizabeth Kalunda  
Chairman, ICPAK**

## **ICPAK Advocates Prudent Divestment Framework to Protect Revenue and Market Stability**

On January 14, 2026, the ICPAK delegation, led by Chairman CPA Prof. Elizabeth Kalunda, presented their views to the Joint Committees of the National Assembly regarding the Government's proposed partial divestment in Safaricom PLC.

This submission provided an analysis of Sessional Paper No. 3 of 2025 and offered several policy recommendations, including:

- Implementing a transparent valuation and pricing method
- Evaluating the divestment's effect on government revenue
- Considering the implications for future privatization initiatives
- Addressing the risks linked to overreliance on foreign portfolio flows, which could result in heightened market volatility and a weakened domestic investor base.

The Chairman was accompanied by

members of the ICPAK Public Policy and Governance Committee, CPA Sandeep Main and CPA Esther Wamalwa, along with representatives from the ICPAK Secretariat.

[Click here to read the ICPAK proposals.]  
<https://www.icpak.com/wp-content/uploads/2026/01/14.01.2026-ICPAK-SUBMISSION-ON-SESSIONAL-PAPER-NO.-3-SALE-OF-SAFARICOM-SHARES.pdf>



## **STAKEHOLDER ENGAGEMENTS**

### **Joint ICPAK–KRA Forum Tackles Administrative Bottlenecks and Business Environment Concern**

On January 15, 2026, the Institute of Certified Public Accountants of Kenya (ICPAK) convened a joint technical meeting with the Kenya Revenue Authority (KRA) to address urgent tax

policy and administration matters. Chaired by Commissioner George Obell and FCPA Waruiru, the meeting focused on concerns raised by both the Institute's members and the general public regarding the roll-out of I-Tax and e-TIMS, the categorization of taxpayers on the Special Table, Agency Notices, Legacy Reconciliations, Carry-Forward Balances, and other related topics. KRA reaffirmed its determination to tackle these administrative challenges and

emphasized its commitment to fostering a supportive business environment.

Additionally, the meeting explored proposals aimed at broadening the tax base and reducing tax rates this year, in line with the Medium-Term Tax Framework. The gathering included representatives from various KRA departments, members of the ICPAK Public Finance and Taxation Committee, and the ICPAK Secretariat.



## ICPAK and Kenya Revenue Authority Deliberate on AI-Driven Tax Reforms and Expansion of Kenya's Tax Base

On February 11, 2026, the Institute of Certified Public Accountants of Kenya (ICPAK) convened a roundtable discussion with the Kenya Revenue Authority (KRA) to explore the current challenges and opportunities in tax policy and administration. Chaired by Commissioner George Obell and FCPA Robert Waruiru, the meeting focused on several key topics:

- Strategies for expanding the tax base

- Phased filing of 2025 tax returns
- The Ushuru Mashinani project
- Opportunities presented by the eTIMS platform

Commissioner Obell emphasized the importance of broadening the tax base, citing the declining tax-to-GDP ratio due to an overreliance on a limited base. He noted that this issue could be addressed by modernizing compliance systems to enhance revenue collection without increasing tax rates. Additionally, he mentioned that the Authority is incorporating artificial intelligence (AI) and machine learning across all tax categories to close revenue gaps.

As part of the proposed tax reforms, KRA and the National Treasury are considering:

- Eliminating the KSh 5 million VAT threshold to promote equity
- Streamlining tax exemptions
- Introducing a dual-assessment regime where both the Commissioner and the taxpayer initiate assessments
- Establishing an eTIMS Transaction Hub to integrate processes such as supply chain traceability, geo-referencing, and auditing

ICPAK stressed the necessity for KRA to align the implementation of eTIMS with existing tax laws, particularly concerning income tax exemptions. The Institute also recommended

reviewing and increasing the VAT threshold, launching training initiatives, and developing sector-specific solutions.

ICPAK applauded the Authority for implementing proposals from the previous meeting, which included issuing notices before placing taxpayers on the special table and initiating discussions with the National Treasury regarding tax agents.

The meeting saw participation from representatives of various KRA departments, including the Commissioner for Large and Medium Taxpayers, members of the ICPAK Public Finance and Taxation Committee, and the ICPAK Secretariat.



## ICPAK, KEWASCO Leadership Engage on Advancing Financial Management and Accountability

The Institute conducted a strategic engagement with Kericho Water & Sanitation Company Ltd (KEWASCO), under the leadership of ICPAK Chairman, Prof. CPA Elizabeth Kalunda M., and KEWASCO Managing Director, FCPA Reuben Korir.

This meeting served as a focused platform for discussing structured collaboration aimed at enhancing financial management, governance frameworks, and accountability mechanisms within the water and sanitation sector. Key topics of deliberation included capacity building, regulatory compliance, and the utilization of professional expertise to improve institutional performance



and service delivery to the community.

ICPAK remains steadfast in its commitment to supporting robust institutions as foundational pillars for sustainable development.

## ICPAK and ACCA Reaffirm Commitment to Advancing Global Standards in Accountancy

The Institute hosted a courtesy visit from the Association of Chartered Certified Accountants (ACCA) at the CPA Centre to explore opportunities for strategic partnership and collaboration aimed at advancing the accountancy profession.

Discussions centred on professional development, technical capacity building, sustainability reporting, and emerging global reporting frameworks.



Both institutions reaffirmed their mutual commitment to enhancing professional standards and equipping accountants to effectively address the evolving demands of regulatory, technological, and sustainability challenges.

The ACCA delegation was led by Chief Executive Helen Brand, while CPA

Catherine Asemeit Omasete, Director of Standards and Technical Services, represented the CEO of ICPAK.



## ICPAK and CAK Join Forces to Enhance Accountancy Profession and Promote Fair Competition in Kenya

The Institute, under the leadership of Chairman CPA Prof. Elizabeth Kalunda, engaged in constructive discussions with the Competition Authority of Kenya (CAK) aimed at fostering mutual collaboration and safeguarding the accountancy profession. The meeting explored various strategies for both institutions to cooperate in ensuring the profession remains protected, competitive, and aligned with national economic objectives.

Key topics included a review of the Accountancy Remuneration Order, enhancement of regulatory cooperation, promotion of fair competition, and the preservation of integrity and ethics within accountancy practice.

Council member CPA Wycliff Bichang'a and management staff also

participated in the discussions. ICPAK is committed to partnering with strategic organizations to advance the profession and serve the public interest.



# STRENGTHENING TRUST IN FINANCIAL REPORTING: ICPAK HOSTS UDIN STAKEHOLDER ENGAGEMENT FORUM

On 19th March, ICPAK convened a high-level Stakeholder Engagement Forum to officially introduce the Unique Document Identification Number (UDIN) initiative, marking a significant milestone in strengthening the integrity of financial reporting in Kenya.

The forum brought together a diverse group of stakeholders from both the public and private sectors, including regulators, practitioners, policymakers, and industry leaders. Their participation reflected a shared commitment to promoting transparency, enhancing accountability, and addressing the persistent challenge of professional malpractice within the financial ecosystem.



The UDIN framework represents a transformative step for the accounting profession. By assigning a unique identification number to financial documents issued by certified accountants, the system will enable real-time, online verification of such documents. This innovation is expected to significantly curb document falsification, enhance the credibility of financial information, and provide stakeholders with greater confidence in the authenticity of financial reports.



Through this initiative, ICPAK continues to reinforce its mandate to safeguard the public interest. UDIN strengthens professional oversight, supports regulatory enforcement, and builds trust in the work of accountants. As the Institute advances reforms that uphold ethical standards and professional excellence, the UDIN initiative stands out as a critical tool in fostering a more transparent, accountable, and trustworthy financial reporting environment.

## ICPAK AND MIGORI COUNTY FORGE ALLIANCE TO BOOST PUBLIC FINANCE AND COMMUNITY DEVELOPMENT

The Institute has formed a strategic alliance with the Migori County Assembly through the signing of a Memorandum of Understanding (MoU). This partnership aims to enhance public finance management and governance at the county level.

The ICPAK delegation, led by Chairperson CPA Elizabeth K. Ndegwa, along with Vice Chairperson FCPA Benard Amukah and Council Member CPA Wycliff Bichang'a, engaged with the leadership of the County Assembly, including Speaker Hon. Christopher Odhiambo Rusana and the Clerk. These discussions led to a landmark agreement that highlights a mutual dedication to improving transparency, accountability, and effective financial oversight within devolved units.

Beyond institutional collaboration, this engagement has also resulted in tangible community benefits. In partnership with the ICPAK Nyanza Branch, the Institute launched a Corporate Social Responsibility (CSR) initiative at Akala Mixed Secondary School. This project included the installation of a heavy-duty generator to ensure uninterrupted learning during power outages, along with the donation of revision materials and mathematical sets to support Form Four candidates preparing for their national examinations.

In alignment with its commitment to environmental sustainability, ICPAK spearheaded a tree-planting initiative, distributing over 2,000 seedlings to nearby schools, thereby fostering climate awareness among students and the broader community.

The visit also included mentorship sessions facilitated by education stakeholders, school leaders, and county representatives. These interactions offered students valuable guidance, inspiration, and insights into potential career paths within the accounting profession.

This partnership exemplifies ICPAK's ongoing commitment to strengthening public sector financial management while promoting significant community and environmental impact across the nation.



## CPA PROF. KALUNDA CHAMPIONS WOMEN'S EQUITY IN HR

ICPAK Chairman Professor Elizabeth Kalunda delivered the keynote address at the 2nd Women in HR Breakfast, organised by the Institute of Human Resource Management. In her speech, titled "Justice Begins at Home: Ensuring Equal Rights and Opportunities for Women in the HR Profession," she urged HR leaders to embody the equity they promote, ensuring it is reflected within their own professional circles. Additionally, she encouraged women in HR to persist in balancing the scales, breaking down barriers, and fostering women's leadership across workplaces in Kenya and beyond.



## CORPORATE SOCIAL INVESTMENT

### From CSR to Public Finance Dialogue: ICPAK Advances Community Impact and Governance in Wajir

On 15th January 2026, the Institute conducted a CSR Project Handover at Wajir Special School for the Deaf, aimed at improving the welfare and dignity of learners with special needs.

The handover was presided over by ICPAK Chairman, CPA Prof. Elizabeth Kalunda, alongside ICPAK Council Member, CPA Wycliff Bichanga, the Northern Branch Executive Committee led by the Chairman, CPA Abdullahi Mohamud Unshur and Wajir CECM for



Finance, CPA Mohamed Hassan Hussein. The CSR support included double-decker beds, mattresses, beddings, food items, and a tree-planting exercise, underscoring ICPAK's commitment to sustainability.

Also present were the ICPAK Wajir County Representative, CPA Abdullahi Mohamed, the Secretariat and other ICPAK members.

During the visit, the ICPAK leadership held a stakeholder meeting with the Wajir County Government, led by the County Secretary, Mr. Hillow Issack Mumin, and attended by CECM Finance, CPA Mohamed Hassan Hussein, CECM Water Services, Hon. Issa Garore, and Chief Officer – Finance, Mr. Yahya Mohamed Dahiye. Discussions focused on strengthening collaboration, promoting good governance, and enhancing public financial management at the county level.

Later in the day, the ICPAK delegation paid a courtesy call to the leadership of the County Assembly of Wajir, led by Speaker Hon. Abdille Mohamed Yussuf and Clerk Mr. Shalle Sheikh. The engagement reaffirmed ICPAK's commitment to supporting legislative institutions through professional engagement, ethical leadership, and capacity building.



## Swinging for a Cause: Charity Golf Tournament Drives Community Impact

The Institute hosted its Charity Golf Tournament in February 2026 at Ruiru Sports Club, uniting members, partners, and sponsors for a day filled with competition and fundraising. Proceeds from the tournament will aid ICPAK's charitable initiatives, which encompass educational support, community outreach programs, and targeted assistance for vulnerable groups. Each swing at the tournament directly benefited these noble causes.

## Tournament Results

- Overall Winner: Macharia Njuguna (Hcp 29) – 61 Nett
- Men's Winner: Peter Gichuru (Hcp 26) – 63 Nett
- Men's Runners Up: Isaac Githiri (Hcp 31) – 65 Nett
- Lady Winner: Charity Wangui (Hcp 36) – 64 Nett
- Lady Runners Up: Esterina Kananu (Hcp 35) – 66 Nett
- 1st 9 Winner: Anthony Ng'ang'a (Hcp 33) – 31 Nett
- 2nd 9 Winner: Joseph Waruru (Hcp 30) – 31 Nett
- Sponsor Winner: Hosea Kiprop (Hcp 39) – 68 Nett

We would like to express our heartfelt gratitude to all participants, tournament winners, sponsors, and partners whose involvement and support made this event a success. Your contributions continue to enhance ICPAK's impact within the community.



## IPSAS Accrual Workshop



## Economic Symposium



## CPD Calendar




Stay prepared for the year ahead. The ICPAK 2026 CPD Calendar is your guide to timely, relevant, and compliant professional development opportunities across 2026. Download it here: <https://icpak.com/cpd-calendar/#>




**ACCOUNTANTS & TAX PRACTICE**  
**INCOME & EXPENSE**  
**VALIDATION**

X SPACES | @ICPAK\_KENYA | 19TH FEB 2026 | 7:30PM - 9:00PM

**SPEAKERS**

 CPA PROF. ELIZABETH KALUNDA ICPAK - Chairman	 CPA DR. GRACE KANAU CEO - ICPAK	 CPA GEORGE OBELL Commissioner - Domestic Tax Kenya Revenue Authority	 FCPA ROBERT WARUIRU Chairperson - Public Finance and Tax Committee ICPAK
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**MODERATOR**  
  
 JULIANS AMBOKO  
 Media Consultant

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## ICPAK Twitter space

ICPAK engaged the public through a Twitter (X) Space to discuss income and expense tax validation. The session shared practical insights on compliance requirements, documentation standards, and key tax considerations. The engagement supports ICPAK's role in advancing public interest and promoting financial accountability.

## Stakeholder Engagement

The Institute held a consultative meeting with the Sacco Societies Regulatory Authority on 19th February 2026 to deliberate on areas of mutual interest and strengthen collaboration in regulating and supporting the Sacco sector.

The ICPAK delegation was led by Council Members CPA Bichanga and CPA Chrispus Mbogo, alongside the CEO, CPA Dr Grace Kamau, and members of the management team. The meeting was hosted by CPA David Sandagi, Chief Executive Officer of SASRA.

Discussions centred on strengthening regulatory alignment and professional standards within the Sacco ecosystem. Key areas of engagement included the application of SASRA Guidelines on External Auditor Approval, enhancing capacity-building initiatives for

practitioners, and advancing sustainability-related financial reporting within the sector. The meeting also explored the implementation of the Unique Document Identification Number (UDIN) framework within Saccos as a mechanism to enhance the authenticity and traceability of financial documents, alongside the development of illustrative financial statements to support consistency in reporting.

Both institutions reaffirmed their commitment to working collaboratively to ensure consistency in the adoption and application of standards, and to provide coordinated guidance to the market. This engagement underscores a shared resolve to uphold the integrity, transparency, and quality of financial reporting within the Sacco sector.



# Media Engagemnets

**Mwenge wa Kaunti**

13/01/2026 JUMANNE IOAM

**Mashirima KAPOMBE**

**RUWAZA YA UCHUMI 2026**

Guests: DKT. HARUN ISSACK HASSAN, PROF. KIARIE MWAURA, FRANCIS GACHANJA, CPA PROF. ELIZABETH KALUNDA

**Beyond Compliance: Building Ethical and Sustainable Organisations**

Capital in the morning

Tue 24.2.2026

**CPA Catherine Asemelt**  
Director - Professional Standards and Sustainability, ICPAK

**KTN PRIME**  
With Leah Ngari

**WHY THE MIDDLE EAST CONFLICT MATTERS TO KENYA**

TUESDAY | 03<sup>rd</sup> MARCH 10.00PM

Guests: PROF. XN IRAKI, PROF. PETER KAGWANJA, CPA WYCLIFF BICHANG'A

**CPA PROF. ELIZABETH KALUNDA - CHAIRPERSON, ICPAK**

**2026 ECONOMIC OUTLOOK**

World Bank and IMP projec

BRIEFS PRIVATE SECTOR CREDIT TO GROW OWING TO LOWER INTEREST RATES 11:15:03

**STREAMLINING ACCOUNTING PROFESSION**

Portal to curb fraud by unregistered accountants

0:55 / 1:47

**RUWAZA YA UCHUMI 2026**

KWA NINI MWANANCHI HAONI MABADILIKO KWENYE MFUKO WAKE?

SEMA NA CITIZEN 10:29 AM

**MBAKA OROMO**

Host: Lydia OKEYO

Guests: CPA BRIAN ONYANGO, MAUREEN ODIRA, OTIENO PANYA

**RIEKNI MAG CHAKO OHALA**

TICH ANGWEN 26/02/2026 10:30am - 1:00pm RAMOGI TV

**DIGITAL VERIFICATION**

**MOVE TO BOOST TRUST IN FINANCIAL REPORTING**

TONIGHT 1 PERSON DIES, 4 INJURED AS BUILDING UNDERWAY

0:36 / 1:09

**ICPAK moves to curb accounting fraud with new unique system**

It prevents fraud by ensuring only licensed professionals sign documents, with the move targeted at both public and private sector

26 March 2026 10:30

Most Popular:

- Warren Express: SGB extension brings jobs, creates...
- Police resort to using a shot fired by suspect
- KWS warns of unsafe fish in Kenyan markets
- Youth set the pace in voter registration ahead of polls
- ICF takes over three insurance firms
- Plans to reduce fuel flooding risk announced, shows MP forecast
- Carb for-charge would: Governor allegedly says after...
- Hinga Reddy Langata affordable housing project

# Honouring Our Departed Members



## CONDOLENCE MESSAGE TO THE FAMILY OF THE LATE CPA MARYGORRETTY AOKO NGAIRA

It is with great sadness that we received news of the passing of the Late CPA Mary Gorretty Aoko Ngaira, ICPAK Member Number 34623.

Until her passing, CPA MaryGorretty served diligently as a staff member of the National Treasury, deployed at the Office of the Deputy President under the Internal Audit function. She carried out her duties with unwavering integrity, professionalism, and commitment to public service, earning the respect of colleagues and all those she worked with.

On behalf of the ICPAK Council, Management, Members, and Staff, we extend our heartfelt condolences to her family, friends, colleagues, and loved ones. We give thanks to God for the life she lived, her faithful service to the nation, and her valuable contribution to the accounting profession.

As we mourn the loss of a devoted professional, we also celebrate a life of service and dedication. May the cherished memories of her life bring comfort during this difficult time.

### Revelation 21:4:

*He will wipe every tear from their eyes. There will be no more death or mourning or crying or pain.*

May the Lord grant peace, comfort, and strength to all who are grieving, and may her soul rest in eternal peace.

**CPA PROF. ELIZABETH KALUNDA**  
CHAIRMAN – ICPAK

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## CONDOLENCE MESSAGE TO THE FAMILY OF THE LATE CPA NANCY KIMETO

It is with profound sorrow that we learnt of the passing of the Late CPA Nancy Kimeto, who passed away on Wednesday, 7th January 2026. CPA Nancy was a respected member of the Institute, member number 7609 and a dedicated public servant, having served as the Member of County Assembly (MCA) for Tebesonik Ward, Buret Sub-County, Kericho County, from 2017 to 2022.

Her service to the people and her contribution to public leadership and the accounting profession will be remembered with great respect and admiration.

On behalf of the ICPAK Council, Management, Members, and Staff we extend our heartfelt condolences to her family, friends, colleagues, and the people of Tebesonik Ward and Kericho County.

As we mourn the loss of a distinguished member, we also celebrate her life, service, and the legacy she leaves behind. May cherished memories of her life bring comfort, and may God grant strength and peace to all who are grieving during this difficult time.

### John 14:27:

*Peace I leave with you; my peace I give you. I do not give to you as the world gives. Do not let your hearts be troubled and do not be afraid.*

*May her soul rest in eternal peace.*

**CPA PROF. ELIZABETH KALUNDA**  
CHAIRMAN – ICPAK

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## CONDOLENCE MESSAGE TO THE FAMILY OF THE LATE CPA MILDRED NASIMIYU BARASA

It is with deep sorrow that we learnt of the passing of CPA Mildred Nasimiyu Barasa. CPA Mildred was a respected member of the Institute, Member No. 15874, and an Assistant Accountant General in the State Department for Internal Security and National Administration. She will be remembered for her professionalism, dedication, and contribution to the accounting profession.

On behalf of the ICPAK Council, Management, Members, and Staff, we extend our heartfelt condolences to her family, colleagues, and friends during this difficult time. As we mourn her loss, we also honour her life and the impact she made within the profession.

May cherished memories of her life bring comfort, and may God grant strength and peace to all who are grieving.

### Psalms 34:18:

*The Lord is close to the brokenhearted and saves those who are crushed in spirit.*

*May her soul rest in eternal peace.*

**CPA PROF. ELIZABETH KALUNDA**  
CHAIRMAN – ICPAK

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## CONDOLENCE MESSAGE TO THE FAMILY OF THE LATE CPA PROF. JOSEPHAT LISIOLO LISHENGA

It is with profound sorrow that we learnt of the passing of CPA Prof. Josephat Lisiolo Lishenga, who passed away on Tuesday, 3rd March 2026. CPA Prof. Lishenga was a respected member of the Institute, Member No. 2720, and an Associate Professor in the Department of Finance & Accounting in the Faculty of Business and Management Sciences at the University of Nairobi (UON), where he dedicated many years to teaching, research, and mentorship.

On behalf of the ICPAK Council, Management, Members, and Staff, we extend our heartfelt condolences to his family, colleagues, students, and friends during this difficult time. As we mourn the loss of a respected scholar and mentor, we also celebrate his life, dedication, and the legacy he leaves behind through the many lives he touched.

May cherished memories of his life bring comfort, and may God grant strength and peace to all who are grieving.

### John 14:27:

*Peace I leave with you; my peace I give you. I do not give to you as the world gives. Do not let your hearts be troubled and do not be afraid.*

*May his soul rest in eternal peace.*

**CPA PROF. ELIZABETH KALUNDA**  
CHAIRMAN – ICPAK

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