



**FOUNDATIONS OF THE FUTURE: CPA INTEGRATION & COMPETENCY
PROGRAM FOR NEW MEMBERS**

The Directorate of Regulation Licensing & Compliance

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OVERVIEW OF THE DIRECTORATE

Registration of members
(Associates
Members and Full
members)

Issuance of
Practicing certificate

Issuance of annual
practicing firm and
partners' licenses.

Audit Quality and
Compliance
Monitoring

Investigations

Advising the Council
on matters pertaining
to professional and
other standards on
quality assurance

CREDIBILITY

PROFESSIONALISM

ACCOUNTABILITY

Career Pathways under ICPAK Licensing Regime



LICENSING CATEGORIES

- i. Audit & assurance license (Category “A”)
- ii. Tax license (Category “T”)
- iii. Accounting, controls and consulting license (Category “M”)
- iv. Composite license (Category “C”)

Requirements For Practicing Certificates (Cont'd)



#	CATEGORY OF LICENSE	QUALIFICATION REQUIREMENT
1	Audit & assurance license (Category "A")	<ul style="list-style-type: none">• Been a member of Institute for the last two years• Member of Institute in good standing• Has acquired five (5) years' full-time experience in performing Audit and Assurance work or seven (7) years' experience on part time basis under the supervision of a member in good standing who has been holding the practicing certificate for a period of not less than six (6) years immediately preceding the date of the application• Has attended any of the two mandatory trainings in Audit and Assurance, reviews and related services as directed by the Institute• Attended Mandatory training in Ethics and done online ethics test

Requirements For Practicing Certificates (Cont'd)



#	CATEGORY OF LICENSE	QUALIFICATION REQUIREMENT
2	Tax license (Category "T")	<ul style="list-style-type: none">▪ Been a member of the Institute in good standing for the last two years▪ Has acquired two (2) years' full-time experience in performing tax work or four (4) years' experience on part time basis under the supervision of a member in good standing and has practiced for a period of not less than three (3) years immediately preceding the date of the application▪ Has attended two mandatory trainings in tax as directed on an annual basis as directed by the Institute.▪ Attended Mandatory training in Ethics and done online ethics test



Requirements For Practicing Certificates

#	CATEGORY OF LICENSE	QUALIFICATION REQUIREMENT
3	Accounting, controls and consulting license (Category “M”)	<ul style="list-style-type: none">▪ Been a member of the Institute in good standing for the last two years▪ Has acquired two (2) years’ full time experience or four (4) years’ experience on part time basis in performing Accounting, Controls and Consulting work in public or private sector performing any of the following; Accounting Services, Financial Management, Public Financial Management, Management Accounting, Advisory Service, and any other Accountancy services as envisaged under section 2(1) of the Act and under the supervision of a member in good standing, having acquired practical experience for a period of not less than three (3) years immediately preceding the date of the application▪ Has attended at least any two mandatory trainings in Accounting, Controls and Consulting as directed on an annual basis by the Institute.▪ Attended Mandatory training in Ethics and done online ethics test

Requirements For Practicing Certificates



#	CATEGORY OF LICENSE	QUALIFICATION REQUIREMENT
4	Composite license (Category “C”)	<ul style="list-style-type: none">• Been a member of Institute for the last two years• Member of Institute in good standing• 5 years on full time experience or 7 years’ experience on part time in (external audit, tax, bookkeeping, finance management e.tc• 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• Attended Mandatory training in Ethics and done online ethics test

Licensing process



OVERVIEW OF LICENSING PROCESS

APPLICATION FOR PRACTICING CERTIFICATES

CATEGORY C

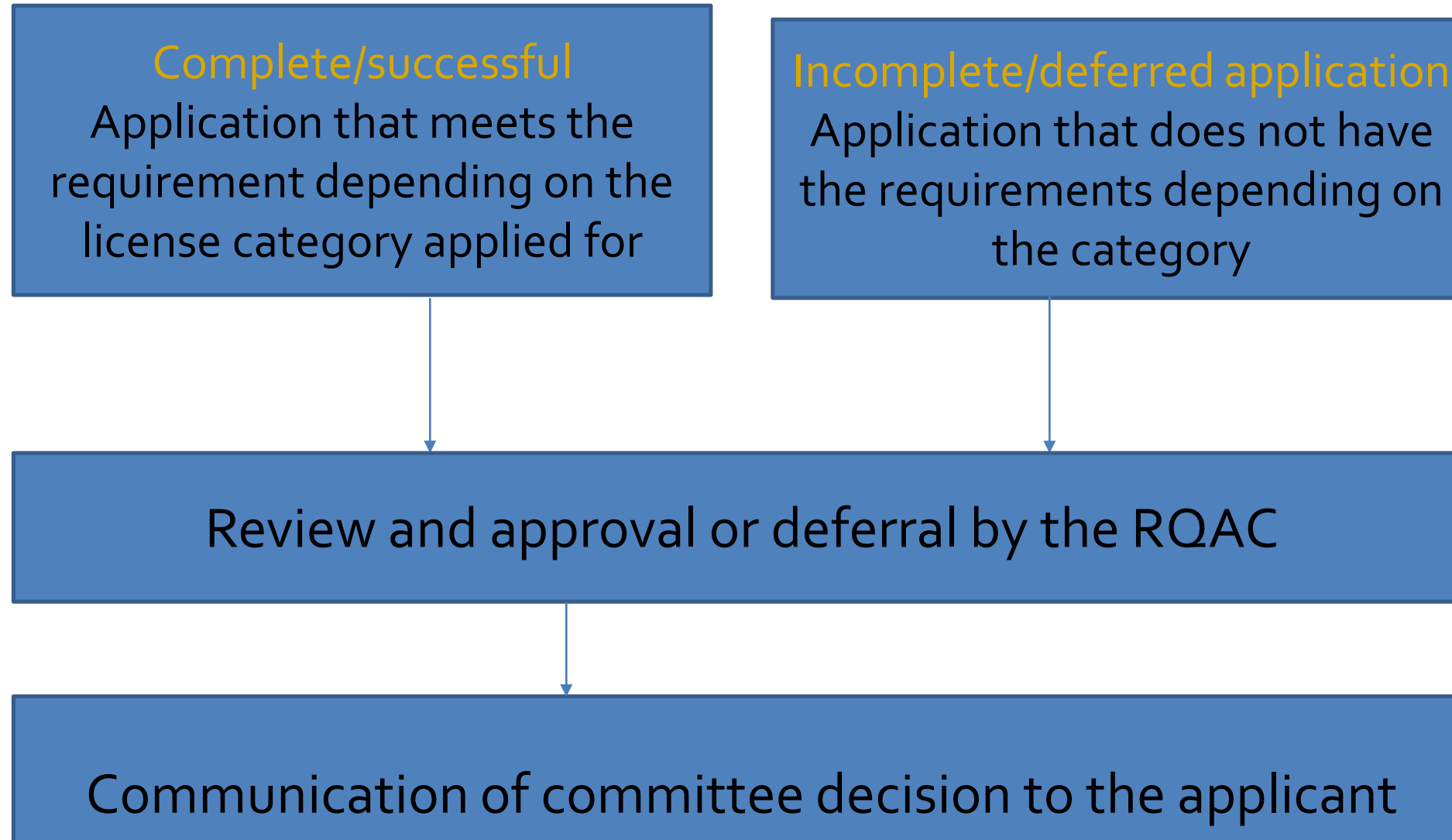
CATEGORY A

CATEGORY T

CATEGORY M

Review and approval by registration and licensing team

Licensing process



Licensing process



Successful application

Allocation of practising number
And communicating committee
decision

Deferred application

Communication of the committee
decision reasons for deferral as
well as actions that needs to be
taken.

(Review applicant work,
More years of experience
attend mandatory training or
background check)

Application of annual license both partner and firm license

i. Application for approval of practice
name (registered business name should
be registered by the registrar of
companies(name should comply with
accountants subsidiary of 2022



Licensing process



Successful application
Approval of application for practicing license by the RQAC
Communicating committee decision and issuing annual licenses (Partner (s) and firm)

Unsuccessful application
(Need for approval of name of practice)
Approval of Practice name by RQAC. Communication of committee decision



Rights & Obligations of Associate & Full Members



Rights and Privileges of Associate Members of ICPAK

1. Access to ICPAK trainings, seminars, workshops, and CPD programmes.
2. Networking opportunities through branches, chapters, and professional forums.
3. Access to technical resources, professional updates, and publications.

Rights and Privileges of Full Members of ICPAK

1. Right to use the CPA(K) designation.
2. Eligibility to apply for an annual practicing certificate subject to meeting the prescribed requirements.
3. Voting rights in Institute meetings and elections.

Rights & Obligations of Associate & Full Members-Cont'd



Rights and Privileges of Associate Members of ICPAK

4. Eligibility to participate in certain Institute activities and member programmes.

5. Professional recognition as an ICPAK Associate Member.

6. Access to member support services and selected member value-add programmes.

Rights and Privileges of Full Members of ICPAK

4. Eligibility to vie for leadership and governance positions within the Institute, subject to the applicable regulations.

5. Access to Continuing Professional Development (CPD) programmes, trainings, and technical support services.

6. Access to professional resources, publications, research materials, and member updates.

Rights & Obligations of Associate & Full Members-Cont'd



Rights and Privileges of Associate Members of ICPAK

7. Opportunity to transition to full membership upon meeting the required practical experience and

Rights and Privileges of Full Members of ICPAK

7. Participation in ICPAK branches, committees, and professional forums.

8. Eligibility for nomination or appointment to professional and regulatory committees.

9. Access to member welfare programmes and other membership benefits offered by the Institute.

10. Recognition as a professionally qualified accountant under the Accountants Act and

Limitations of Rights and Privileges for Associate Members of ICPAK



- i. Use of the CPA(K) designation,
- ii. Eligibility for practicing certificates,
- iii. Voting rights in certain Institute matters,
- iv. Eligibility for election to some statutory leadership positions.

Limitations to the Rights and Privileges of Full Membership in ICPAK



1. Full membership does not automatically grant a practicing certificate. Members must meet the prescribed licensing requirements before engaging in public practice.
2. Members without a valid practicing certificate cannot offer accountancy services to the public as practicing accountants.
3. Voting and leadership rights may be restricted where a member is not in good standing, including non-payment of annual subscriptions or non-compliance with CPD requirements.
4. Full members are required to comply with the provisions of the Accountants Act, ICPAK By-laws, Code of Ethics, and other professional regulations.

Limitations to the Rights and Privileges of Full Membership in ICPAK-Cont'd



5. Members may be subjected to disciplinary action, suspension, or removal from membership for professional misconduct or breach of Institute regulations.
6. Certain leadership or committee positions may have additional eligibility requirements prescribed by the Institute or law.
7. Membership rights may be limited where a member has pending disciplinary matters or regulatory sanctions.



Thank You!

