

KASNEB

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Ref. No. 22013/6/370

15/01/2014

MARY MUTONO MULU (REG. NO. NAC/181530)
P.O. BOX 49651- 00100
NAIROBI
KENYA

Dear Mary Mutono Mulu

**CERTIFIED PUBLIC ACCOUNTANTS (CPA) FINAL EXAMINATION - NOVEMBER
/DECEMBER 2013**

I have great pleasure in informing you that you were successful in the CPA final examination held in November/December 2013. Please accept my congratulations on completing the CPA final examination of KASNEB.

Enclosed find your result notification. You will be notified when the certificate is ready for collection from this office in person or dispatch by registered post. Please note that your names shall be inscribed in the final certificate as they appear on this letter. I advise you to ascertain the accuracy in the sequence and spelling of your names and notify me of any inaccuracy as soon as you receive this letter.

The accounting profession in Kenya is regulated by the Accountants Act, No.15 of 2008 of the Laws of Kenya. You are advised to purchase a copy of the Act from the Government Printer, Nairobi. It is important for you to read and understand the provisions of the Act, together with any subsidiary legislation and legal notices which are issued under the Act from time to time. Your attention is in particular drawn to Section 24, Section 26 and Section 41 of the Act.

By virtue of Section 26(1) (a) of the Act, you are eligible for registration as a Certified Public Accountant of Kenya subject to fulfilling all the conditions prescribed by the Registration and Quality Assurance Committee. Each person who is registered is a member of the Institute of Certified Public Accountants of Kenya (ICPAK) in accordance with Section 4(1) of the Act. I wish to bring to your attention that there are two categories of registration and membership to ICPAK depending on the years of experience attained by a CPA graduate at the time of application for registration. These are as follows:

1. Full registration and membership. This applies to CPA graduates who have acquired at least three years' relevant practical experience obtained either during or after completion of the professional accountancy education programme.
2. Associate registration and membership. This applies to CPA graduates who have not acquired the three years' relevant practical experience required to register under the full registration and membership category. An associate member will enjoy all the benefits of a full member except voting in annual general meetings.

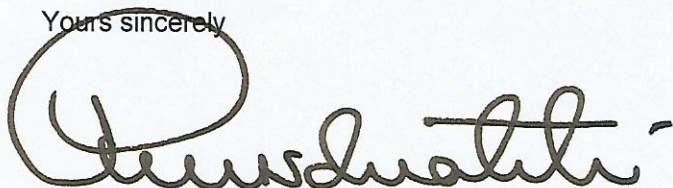
A duly registered member who wishes to practise as a Certified Public Accountant is required to apply for a practising certificate from the Registration and Quality Assurance Committee under Section 20 of the Act.

Application forms for registration and other relevant information are obtainable from the Secretary to the Registration and Quality Assurance Committee, C/o ICPAK, P.O. Box 59963-00200, Nairobi. The offices of the Committee are located at the CPA Centre, Ruaraka, Thika Road, Nairobi.

The offices of ICPAK are located at the CPA Centre, Ruaraka, Thika Road, Nairobi. The contact address of the Institute is P.O. Box 59963 - 00200, Nairobi, Website: www.icpak.com, E-mail: icpak@icpak.com.

I wish you success in your future endeavours.

Yours sincerely



P. M. Nduatih
SECRETARY AND CHIEF EXECUTIVE