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**INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF ETHIOPIA**

**BY-LAWS**

**Commencement:** These By-laws shall come into operation as from the date of their approval by the **XXX**

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**These By-laws are consistent with the Constitution of the Institute of Certified Public Accountants of Ethiopia and are binding on all its Members, Technicians, Students and Regional Associations.**

**PART ONE**  
**GENERAL PROVISIONS**

**1. Definitions and Interpretations**

In these By-laws:

- 1.1 “AABE” means the Accounting and Auditing Board of Ethiopia
- 1.2 “Board” means the Board of the Institute appointed by the Council which assists the CEO in the day to day running of the institute
- 1.3 “Certified Public Accountant” means a person who has been admitted to the Institute as a Certified Public Accountant
- 1.4 “Council” means the Council of the Institute
- 1.4 “Constitution” means the Constitution of the Institute
- 1.5 “Grandfathering Clause” refers to the provision in these By-laws which exempts certain accountants and auditors from the full qualifications requirements for the Institute's membership for a prescribed period during which time they should meet the ICPAE qualification requirements
- 1.6 “Institute” means the Institute of Certified Public Accountants of Ethiopia
- 1.7 “Interest Group” means an interest group identified and recognized as such by the Council from time to time. The interest groups identified and recognized by the Council at the date of adoption of these By-laws are defined in Appendix 1 of these By- laws
- 1.8 “Members” means members of the Institute of Certified Public Accountants in one or more of the following categories:
  - 1.8.3 “Member in public practice” means a member resident in Ethiopia who holds himself or herself out to the public as being in public practice to provide professional services for reward;
  - 1.8.4 “Member not in public practice” means any member who is not a member in public practice as defined;
  - 1.8.5 “Foreign member” means a member who is ordinarily resident outside Ethiopia;
- 1.9 “President” means the President of the Council of the Institute
- 1.10 “Public Interest Entity” as defined in Proclamation 847/2014 means a reporting entity that is of significant public relevance as the Board may decide from time to time because of the nature of its business, its size, or its number of employees, and includes, in particular, a company whose securities are admitted to trading on a regulated capital market, banks, insurance companies and any other financial institutions and public enterprises
- 1.11 “Reporting Entity” as defined in Proclamation 847/2014 means any entity, other than public bodies and micro-enterprises required by law to submit financial reports

- 1.12 “Region” means a region as determined by the Council from time to time. The regions determined as such by the Council at the date of adoption of these By-laws are defined in Appendix 1 of these By-laws
- 1.13 “Registered with the AABE” means any person or entity whose name is entered in the registers established and maintained by the AABE
- 1.14 “Registered address” in respect of any member, technician or student means the address of such member, technician or student last recorded or deemed to have been recorded in terms of these By-laws
- 1.15 “Secretariat” means the officers and employees of the Institute
- 1.16 “Student” means a person defined as such in the Constitution

If, in the opinion of the Council, any doubt arises as to the construction or interpretation of any of these By-laws, or of any of the Regulations prescribed from time to time, the decision of the Council reduced to writing and recorded in the minute book shall be conclusive and binding on all Members of the Institute. Due notice of such record shall be given by the Council to the Members by any means as the Board may determine.

## **2. The Institute**

The name of the Institute is the Institute of Certified Public Accountants of Ethiopia and its designation is ICPAE. The Institute is established by Proclamation 87/2014 regulation issued by the Council of Ministers. The Institute aims to be a member of the Pan African Federation of Accountants (PAFA) and the International Federation of Accountants (IFAC) within timeframes to be set by the Council.

## **3. Head Office and Scope**

The Institute has its headquarters in Addis Ababa and may, whenever it deems necessary to achieve its objectives, open branches or other forms of representation throughout the country. The Institute has a Federal Scope.

## **4. Use of Designations**

The designation “Certified Public Accountant Ethiopia” is reserved exclusively for professional members registered with the Institute as members and may follow their name to identify them as such.

## **5. Council**

- 5.1 The affairs of the Institute shall be managed by the Council consisting of members appointed in terms of Section 6 of the Constitution.
- 5.2 Each Regional association shall appoint one alternate member to act as alternate to each member of the Council appointed by that Regional association. An alternate member in the absence or inability to act of the member to whom he or she has been appointed as alternate, shall exercise and discharge all the powers, duties and functions of such member.
- 5.3 The term of office of a Council member shall be two (2) years. No member may serve more than two (2) terms unless voted so by a majority of the Regional association.

- 5.4 A casual vacancy occurring in the membership of the Council shall be filled by a person appointed by the Regional association concerned.
- 5.5 A member of the Council shall at all times act in the interests of the Institute as a whole and not only as a delegate of the Regional association which appointed him or her.
- 5.6 A member shall not be eligible for appointment to Council if:
- 5.6.1 He or she is declared incapable of managing his or her affairs;
  - 5.6.2 He or she is a rehabilitated insolvent, or if he or she surrenders his or her estate for the benefit of his or her creditors or makes an offer of compromise to his or her creditors;
  - 5.6.3 He or she is convicted in Ethiopia or elsewhere of any criminal offence and a period of 10 years since such conviction has not elapsed;
  - 5.6.4 He or she is found by the AABE or by the disciplinary committee of the Institute to have conducted himself or herself in an unprofessional manner, and fined to an amount exceeding an amount to be determined by the Council from time to time and published for the information of the members, or is suspended from membership of the Institute, and a period of 10 years since such finding by the AABE or Disciplinary Committee of the Institute, as the case may be, has not elapsed;
  - 5.6.5 He or she ceases to be resident in Ethiopia.
  - 5.6.6 He or she is a partner in a firm that is the current or immediate past auditor of the Institute, subject to a cooling-off period of 5 years.
  - 5.6.7 He or she is in blood or in-law relation up to the second degree with any serving member of the Council or any employee of the Institute.
  - 5.6.8 He or she materially endangers the interests of the Institute through his or her work or operations.
  - 5.6.9 He or she fails to disclose to the Council any personal direct or indirect business interest which may be construed as compromising the Member's independence.
- 5.7 Notwithstanding the provisions of paragraph 5.3 of these By-laws, the appointment of a member or alternate member of the Council shall terminate and he or she shall vacate his or her office on the happening of any of the following events:
- 5.7.1 He or she ceases to be a member of the Institute.
  - 5.7.2 He or she resigns from the Council by notice in writing.
  - 5.7.3 He or she is absent for more than two consecutive meetings of the Council without its leave.
  - 5.7.4 He or she is declared incapable of managing his or her affairs.
  - 5.7.5 He or she is sequestrated, provisionally or finally, or surrenders his or her estate for the benefit of his or her creditors or makes an offer of compromise to his or her creditors.

- 5.7.6 He or she is convicted in Ethiopia or elsewhere of any criminal offence.
- 5.7.7 He or she is found by the AABE or by the disciplinary committee of the Institute to have conducted himself or herself in an unprofessional manner, and sentenced to a fine exceeding an amount to be determined by the Council from time to time and published for the information of the members, or is suspended from membership of the Institute.
- 5.7.8 He or she ceases to be resident in Ethiopia; or
- 5.7.9 The Regional association which appointed him or her to the Council gives 30 days' notice in writing terminating that appointment.
- 5.8 The appointment or removal of a member or alternate member to the Council shall take effect only on receipt by the Institute of:
- 5.8.1 A letter signed on behalf of the regional association concerned giving the name of the member or alternate member appointed or removed and the date from which his or her appointment or removal is to take effect; and
- 5.8.2 In the case of appointment, a consent to act as a member or alternate member of the Council signed by the person concerned.
- 5.9 A regional association shall be advised of all appointments made to the Council.
- 5.10 The failure by a Regional association to make an appointment to the Council or to fill a vacancy occurring amongst the members appointed by it shall not invalidate the proceedings of the Council.

## **6. Council Meetings**

- 6.1 The term of office of the Council shall be one year commencing from the end of the Council meeting held during one year until the end of the Council meeting held during the following year.
- 6.2 The President of the Institute shall convene Council meetings and Council shall meet at least 4 times per year during its term of office at such times and places as it may determine, provided that at least one of those meetings shall take place in the final month of the Council's term of office. Council members shall be given notice of a Council meeting at least 5 days before the meeting, together with the agenda, time and venue of the meeting.
- 6.3 The quorum for meetings of the Council shall be that number of members comprising a majority of the Council as then constituted.
- 6.4 A Council Member shall not participate in the consideration or decision of any matter in which he has a direct or indirect personal or economic interest. The Council Member shall be deemed to have an economic interest if he or any family member has a direct or indirect economic interest in the matter under consideration by the Council.
- 6.4 Questions arising at a meeting of the Council shall be decided by a majority of votes of members or alternates personally present; and the Chairman shall not have a casting vote in addition to his or her deliberative vote. In the case of a split vote the President has the casting vote.

- 6.5 A resolution in writing signed by all the members of the Council or, in the absence or inability of a member to act, by his or her alternate shall be as valid and effective as if it had been passed at a meeting of the Council duly convened and constituted, provided that for purposes of approving technical statements, a written resolution assented to by a majority of the members of the Council shall be as valid and effective as if it had been passed at a meeting of the Council duly convened and constituted.
- 6.6 The Council shall cause proper minutes to be kept in separate files or bound minute books of:
- 6.6.1 All meetings of the Council;
  - 6.6.2 All general meetings of members of the Institute; and
  - 6.6.3 All meetings of Council committees.

## **7. Regional Associations**

In addition to the Institute Council at the federal level, each Region shall have a Regional association with wide functions including:

- 7.1 To facilitate the active participation in Institute affairs by members in all the regions;
- 7.2 To provide a voice for members in their local regions;
- 7.3 To facilitate communication between regional members and the Institute;
- 7.4 To implement federal strategy through facilitating appropriate activities at a regional level, including networking, knowledge sharing and social and community based activities; and
- 7.5 To raise and maintain the public profile of the Institute to regional stakeholders.

The Regional association shall consist of Members of the Institute who are resident in that Region, appointed in accordance with the terms of reference established by that Regional association and approved by the Institute Council.

## **8. Regional Associations Councils**

Each Regional Council shall comprise Regional Councilors elected directly by the members of that Region. The Regional Council shall represent the interests of the members of the Institute who are resident within the region and shall:

- 8.1 Appoint representatives to the Institute Council in accordance with the provisions of paragraph 6.1 of the Constitution;
- 8.2 Assist in communication between members in the Regions and the Institute Council;
- 8.3 Advise the Institute on the development of Institute strategy;
- 8.4 Monitor the implementation of Institute strategy in the Region;
- 8.5 Ensure (as far as possible) that adequate services are being offered to members in the Region;

- 8.6 Work with the Institute in the Region;
- 8.7 Have the power to raise fees for services rendered to its members and students for the purposes of enabling the Regional association to achieve its objectives. Services rendered include running Continuing Professional Development (CPD) sessions for Members, technical sessions on international standards updates, sessions on standards implementation guidelines, and other matters related to the accountancy profession.

## **9. Regional Associations Secretariat**

The Council President, in consultation with the Regional Council, may appoint such officers and employees of the Regional secretariat on such terms and conditions as it shall deem fit, and may remove them or any of them and appoint another or others in their place.

## **10. The Institute Board**

The Institute Board shall consist of members elected in terms of Section 11 of the Constitution.

## **11. Chairman of Meetings**

The President of the Institute, or in his or her absence, the Vice President, shall preside at all meetings of the Council and the Board. In the absence of the President and the Vice President, the members present at the meeting shall elect from among themselves a Chairman for that meeting.

## **12. Secretariat**

The Institute shall have a Secretariat appointed and headed by a Chief Executive Officer (CEO). The Chief Executive Officer (CEO) shall be appointed by the Council and shall be the Institute's Executive Director. The CEO shall report to the Council and shall have amongst his duties the following specific responsibilities:

- 12.1 To work with the Council to develop and implement the Institute's strategic business plan, as well as the Institute's annual plan;
- 12.2 To build the organizational capacity of the Institute as directed by the Council;
- 12.3 To supervise the staff of the Secretariat;
- 12.4 To organize the Institute's training programs; and
- 12.5 To develop and maintain relationships with existing and prospective development partners.

## **13. Annual Financial Statements and Audit**

13.1 The Council shall cause:

- 13.1.1. Records to be properly kept of all transactions undertaken in the name of the Institute;

13.1.2 Annual financial statements and an annual report to be prepared. Such financial statements shall be audited by a member or member firm appointed by the members at the annual general meeting. The remuneration of the auditor shall be approved by the Council on recommendation by the Audit Committee after it has consulted with the President and shall be disclosed in the annual financial statements.

13.2 The Institute's financial year will end on December 31 each year.

#### **14. Registers of Members and Students**

14.1 The Council shall maintain registers in which shall be recorded the name of each person admitted to membership of the Institute, or who is registered as a student. In the event of any person ceasing to be a member, or student for any reason whatsoever, his or her name shall be deleted from the register.

14.2 The Institute may issue in any year a list of the members, and students of the Institute and of their addresses, or any other particulars in respect of the members and students of the Institute.

#### **15. Certificates of Membership and Student Cards**

15.1 All certificates of membership of the Institute shall be made in the form from time to time prescribed by the Council and shall be and remain the property of the Institute. Every member shall be entitled to receive from the Institute a certificate of membership, but in the event of suspension, or removal, or cessation of membership or associateship for any reason, such certificate shall be returned to the Council.

15.2 Student cards shall be made in the form from time to time prescribed by the Council and shall be and remain the property of the Institute. At the discretion of the Council, every student shall be entitled to receive from the Institute a student card but, in the event of removal or cessation of registration for any reason, such card shall be returned to the Council.

#### **16. Death of Member or Student**

Upon the death of any member or student, his or her name shall be removed from the register by the Institute.

#### **17. Registered Address and Notices**

**The registered address shall be:**

17.1 In the case of a member in practice, the place of business registered by him with the Institute or, where more than one such place of business is registered by him, such place of business indicated by him as being his principal place of business.

17.2 In the case of a member not in practice or a student, the address registered by him with the Institute.

Any notice required by these By-laws to be given to a member or student, may be given by sending it to such member or student, at his or her registered address and such notice shall be deemed to have been served at the time when it was sent.

## **18 Committees**

18.1 There shall be appointed by the Council in respect of each year, committees in all its key areas of responsibility and public interest obligations such as: standards implementation, education and training, continuing professional training, tax and other legislation, ethics, investigation & discipline, practice review, public sector, membership, and finance and administration. Committee members will come from the membership performing their duties on a pro-bono basis. The following committees are identified as necessary to assist the Council achieve the objectives of the Institute:

- 18.1.1 Accounting Practices Committee
- 18.1.2 Assurance Committee
- 18.1.3 Ethics Committee
- 18.1.4 Laws and Compliance Committee
- 18.1.5 Nominations Committee
- 18.1.6 Public Sector Committee
- 18.1.7 Tax Committee
- 18.1.8 Education Committee, with CPD as its sub-committee
- 18.1.9 Investigations Committee
- 18.1.10 Disciplinary Committee
- 18.1.11 Finance and Administration Committee
- 18.1.12 Audit Committee

18.2 The Institute may add other Committees or remove some Committees as the Council may, from time to time, determine necessary.

18.3 The Terms of Reference of the Committees shall be developed in close collaboration with the AABE.

18.4 The following provisions apply to all Committees of the Institute:

18.4.1 One of the members of a Committee may be designated by the Council as Chairman of the Committee. Should the Council not so designate a member as Chairman or should the member so designated not be present or be unable to act at any particular meeting, the Committee members shall elect a Chairman from among themselves.

18.4.2 The Council may determine a quorum for meetings of a

Committee, and if not so determined, the quorum shall be fixed by the Committee.

18.4.3 Any Committee so formed shall comply with any instructions given by the Council and shall keep minutes of its meetings if so directed.

18.4.4 The Council may assign to a Committee such of its powers which it may deem fit, but it shall not be divested of any power which it may have assigned to a Committee and (save in this case the Disciplinary Committee) it may amend or revoke any decision of such Committee.

18.4.5 Any Committee to whom the foregoing powers have been assigned shall continue to act and retain the powers so assigned until its appointment is revoked by the Council.

## **19. Financial Reporting and Auditing Standards**

The Institute shall support the implementation of international financial reporting standards to be used when preparing financial statements in the private and public sectors and international standards on auditing to be used by auditors in Ethiopia as adopted, adapted or amended by the AABE as provided for in Sections 5 and 8 of Proclamation 847/2014.

## **20. The President**

The President shall be elected by the Council for one (1) term of two (2) years with no opportunity for renewal. The Vice President shall also be elected by Council for a term of two (2) years and has the opportunity to assume the role of President when the President's term expires.

In the event the Vice President shall not become President at the commencement of the term of the Presidency, the Council shall: (i) appoint the candidate elected as Vice President at the time to serve as President and who shall serve as President for the period of two years; and (ii) elect from amongst the Council Members a candidate for Vice President who shall serve as the Vice President for the term of tenure of the President, following which they shall be eligible to become President.

In the event the incumbent President is unable to complete his term of appointment the Council shall: (i) appoint the Vice President to serve as President for the remainder period of the incumbent's tenure and at the end of this period the appointed Vice President shall continue as President for the period of two years; and (ii) elect from amongst the Council Members a candidate for Vice President who shall serve as Vice President for the term of tenure of the President appointed

The powers and duties of the President arise out of the Constitution and By-laws and include:

- 20.1. Being Chairperson of the Institute Council, therefore responsible for the culture of the Institute Council;
- 20.2. Being responsible for encouraging members of the Institute Council to fulfill their role as member representatives;
- 20.3. Engaging with members in order to provide informed input to the Institute Council and Board and provide well-considered input to the Institute strategy;
- 20.4. Providing constructive input to the development and maintenance of good governance structures and practices; and
- 20.5. Ensuring all relevant issues are on the Institute Council meetings agenda and to chair Institute Council meetings in a way that enables and encourages all members of the Institute Council to play their full part in Institute Council activities.

## **21. Code of Professional Conduct**

The Council shall have the power to prescribe, from time to time, a Code of Professional Conduct, applicable to members and students. The Code prescribed by the Council shall be consistent with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA).

## **22. Amendments of By-laws**

The Council may, from time to time, amend these By-laws as provided in Section 21 of the Constitution, to align them with the laws of Ethiopia and international standards and good practice.

## **23. Dissolution of the Institute**

Upon a resolution to dissolve the Institute having been passed in terms of the Constitution, the Council shall, by simple majority vote, appoint a liquidator or liquidators and may give such directions as to the method of Dissolution as they deem fit; provided that any funds and/or assets remaining after the payment of the debts and expenses of the Institute and the costs of dissolution shall be distributed as provided for in the Constitution.

## **24. Twinning Arrangements**

The ICPAE may enter into twinning arrangements with any Institute which is a member of IFAC for purposes of strengthening the capacity of the ICPAE in any area which the Council of the ICPAE deems requires such support. The period and details of each twinning arrangement shall be determined by the Council of the ICPAE in consultation with the CEO.

## **PART TWO**

### **CERTIFIED PUBLIC ACCOUNTANTS**

#### **25. Application for Membership**

Applicants for membership of the Institute of Certified Public Accountants of Ethiopia shall hold a tertiary level degree (i.e., first level or Bachelor's degree) in accountancy. After the degree qualification, candidates aspiring to be professional accountants as members of the Institute of Certified Public Accountants of Ethiopia should join a firm of Certified Public Accountants and sign a three (3) year training contract with the Institute. During this period of three years, the students should undergo practical training monitored by a qualified member of the Institute who is a partner in the firm. The candidate should then be required to pass a qualifying examination of the Institute in addition to completing and being discharged from the training contract before qualifying for admission to membership of the Institute as a Certified Public Accountant.

- 25.1 Application for membership of the Institute shall be made to the Council in a form prescribed by the Council. Each applicant shall:
  - 25.1.1 Pay the entrance fee, if any, and the subscription for the current year as determined from time to time;
  - 25.1.2 Certify in the prescribed form that the information given by him or her therein is true and correct in every detail;
  - 25.1.3 In the event of his or her admission, undertake to observe the provisions of the Constitution and the By-laws and rules framed thereunder from time to time in force; and
  - 25.1.4 Satisfy the Council in such manner as it may require that at the date of his or her application, he or she is qualified for admission under By-law 25, that he or she is a fit and proper person to be admitted to membership.
- 25.2 The application for membership, if accepted by the Council, shall be subject to confirmation by the Regional association which the applicant has indicated he or she wishes to join.

#### **26. Qualification for Admission to Membership**

Subject to the provisions of By-law 25, qualification for admission to the Institute shall be proof to the satisfaction of the Council of one of the following:

- 26.1 That the applicant has passed the examinations, and has the practical experience, prescribed by the Council; or
- 26.2 If the application is for admission as a reciprocal member, that the applicant is a member in good standing of a body of accountants recognized by the Council for this purpose and has passed the examinations prescribed by the Council for this purpose, if so required by the Council.

- 26.3 If the application is for admission through a grandfathering arrangement, that the applicant satisfies the following grandfathering criteria and processes as provided for in Proclamation 847/2014 and its Regulation 332/2014.

The grandfathering periods shall be as follows:

26.3.1 Section 54: of the Proclamation; Transitory Provisions, for persons who were providing audit and assurance services to a public interest entity, the period of practice required for grandfathered entry into the Institute is 6 years.

26.3.1 Section 31: of Regulation 332/2014; Transitory Provisions, for persons who were providing accounting or auditing services to a reporting entity, the period of practice required for grandfathered entry into the Institute is 5 years

From Stakeholder discussions: instead of writing examination, grandfathered persons may be required to meet Continuing Professional Development hours as prescribed by the Institute from time to time

## **27. Continuing Professional Development**

A professional member of the Institute of Certified Public Accountants of Ethiopia is required to satisfy CPD requirements in accordance with the criteria and minimum number of hours specified from time to time by the Institute Council. A member shall:

27.1 Keep under review his or her needs for training and development having regard to the professional and other work he or she undertakes;

27.2 Where such a review identifies a specific need for training or development, act promptly to meet such need; and

27.3 Certify annually to the Institute compliance with these provisions and,

27.4 If requested by the Institute, provide such evidence of compliance as may be required.

## **28. Cancellation of Membership**

28.1 The Council shall cancel the membership of any member who subsequent to his or her admission to membership:

28.1.1 Is removed from an office of trust on account of misconduct; or

28.1.2 Is convicted of theft, fraud, forgery or uttering a forged document or perjury and sentenced in respect thereof to imprisonment without the option of a fine, or to a fine of an amount to be determined by the Council from time to time, and published by the Council for the information of the members.

28.2 The Disciplinary Committee may in its discretion order the cancellation of the membership of any member whose estate is provisionally or finally sequestrated or who enters into an arrangement with his or her creditors subsequent to his or her admission to membership. Provided, however, that before doing so,

the Disciplinary Committee shall afford such member an opportunity, within 21 days after being called upon by the Disciplinary Committee to do so, to satisfy the committee that there were exceptional circumstances relating to the sequestration or arrangement which would justify the committee not exercising its discretion to order the cancellation of his or her membership.

- 28.3 When the membership of a person is cancelled in terms of By-law 28.1 or 28.2 the Council shall remove his or her name from the register immediately, advising the regional associations of the action taken.
- 28.4 A person whose membership has been cancelled in terms of By-law 28.1 or 28.2 may apply for his or her re-admission as a member after the expiry of a period of ten (10) years from the date of such cancellation, provided, however, that the Council may, on the recommendation of the Disciplinary Committee, reduce this period in any particular case where it considers that it would be just and equitable to do so.
- 28.5 The Council shall report any cancellation of membership in terms of By-law 28.1 or 28.2 to members and may report such cancellation to whomsoever else it considers appropriate, in whatever manner it considers appropriate: Provided that in the case of the cancellation of membership in terms of By-law 28.2 it shall comply with any recommendation of the Disciplinary Committee.
- 28.6 Any member who has not complied with the Continuing Professional Development policy within a period of four (4) months from the date when reporting their compliance with the policy became due, shall be sent a registered letter reminding him or her that he or she is not in compliance. Should the member fail to effect compliance before the expiration of six months from the date when required to do so, he or she shall, cease to be a member, provided that:
- 28.6.1 The Council shall have power in its discretion to suspend the operation of this By-law, either generally or in relation to a specific case, and to stipulate the conditions on which it will be suspended.
- 28.7 The Regional associations shall be informed by the Council of any cessation of membership in terms of By-law 28.6.
- 28.8 The Council shall report any cancellation of membership in terms of By-law 28.6 to members and may report such cancellation to whomsoever else it considers appropriate, in whatever manner it considers appropriate.

## **29. Fees and Subscriptions**

- 29.1 Each member of the Institute, shall pay to the Federal Institute, an annual subscription at such time and of such amount and on such conditions as may from time to time be determined by the Council. Unless, and until otherwise so determined, the annual subscription shall be due on the first day of the financial year and shall be payable during that month.
- 29.3 The Council may in its discretion increase the subscription payable by a foreign member after taking into consideration the reliance of such member on the services provided to him or her by the Institute: Provided that the increased rate of subscription payable shall in the case of a foreign member in public practice not exceed that of a member in public practice in Ethiopia and in the case of a foreign

member not in public practice shall not exceed that of a member not in public practice in Ethiopia.

- 29.4 A person who at the time of his or her application for membership qualifies for foreign membership shall be placed on the foreign list, be a foreign member and shall pay a subscription at the rate applicable to foreign members in respect of the year in which he or she is admitted and for so long as he or she is qualified to remain on the foreign list.
- 29.5 On admission to the Institute an entrance fee shall be payable of such amount as may from time to time be determined by the Council.
- 29.6 The Council may in its discretion remit in whole or in part the subscription and/or entrance fee of a member under special circumstances which in its opinion warrant such remission.
- 29.7 The Council may from time to time call upon members for payment of a contribution or contributions for the purpose of meeting expenses which it may incur in the interests and/or furtherance of the objects of the Institute: Provided that in respect of each category of member such contribution shall not exceed one-quarter of the subscription payable in any one financial year.
- 29.8 Any member who is in arrears with his or her annual subscription may be required to pay such penalty as may be determined by the Council from time to time. The Council shall from time to time publish the penalties payable under this By-law.
- 29.9 Any member who is in arrears with his or her annual subscription or any contribution or charge for a period of four months from the date when the same became due under these By-laws, shall be sent a registered letter reminding him or her that he or she is in arrears. Should the member fail to effect payment before the expiration of five (5) months from the date when the amount became due under these By-laws, he or she shall cease to be a member: Provided that:
- 29.9.1 He or she shall nevertheless be liable to pay the amount of such year's subscription and any other arrear subscriptions, or other contributions or charges due by him or her to the Institute, and shall be liable otherwise as a member;
- 29.9.2 The Council shall have power in its discretion to suspend the operation of this By-law, either generally or in relation to a specific case, and to stipulate the conditions on which it will be suspended.
- 29.10 The Council may in its discretion reinstate any member whose membership has ceased in terms of By-law 29.9 and may in such case dispense with a new application for membership and/or payment of an entrance fee but may impose a reinstatement fee of an amount to be determined by the Council from time to time.
- 29.11 The Regional associations shall be informed by the Council of any cessation of membership or reinstatement in terms of By-law 29.9 and 29.10.
- 29.12 The Council shall report any cancellation of membership in terms of By-law 29.9 to members and may report shall cancellation to whomsoever else it considers appropriate, in whatever manner it considers appropriate.

### **30. Resignation and Re-admission**

- 30.1 Any member who has paid all his or her dues and subscriptions and is in good standing may resign his or her membership by sending to the Council written notice to that effect and such notice shall become effective immediately on acceptance thereof by the Council: Provided that:
- 30.1.1 If any complaint has been received or an enquiry is pending against such member in respect of his or her professional conduct, or in respect of the sequestration of his or her estate, whether provisionally or finally, or his or her having entered into an agreement with his or her creditors, such resignation need not be accepted, but his or her membership may be suspended until such complaint or enquiry has been finally dealt with by the Council;
  - 30.1.2 If no such complaint has been received and no enquiry is pending the resignation shall be accepted by the Council;
  - 30.1.3 A member whose membership has been suspended in terms of By-law 30.1 shall not enjoy the benefits of membership;
  - 30.1.4 When the resignation is accepted, such acceptance may be qualified or endorsed through the President so as to record the finding of the Council in respect of such complaint or enquiry.
- 30.2 No resignation once tendered by any member may be withdrawn without the consent of the Council first having been obtained. Any person who has resigned his or her membership shall be entitled to re-admission on proof to the Council that he or she complies with the conditions of these By-laws at the date of his or her application for re-admission.
- 30.3 The Council shall report any resignation of membership in terms of these By-laws to members and may report such resignation to whomsoever else it considers appropriate, in whatever manner it considers appropriate.

### **31. Punishable Offences**

The following acts and practices, whether of commission or of omission, upon the part of any person who is or was a member of the Institute at the time of the alleged acts or practices shall be offences and such member or former member found guilty thereof as provided in these By-laws shall be liable to the penalties prescribed in these By-laws: Provided that the acts and practices so specified are not intended to be a complete list of acts and practices which may constitute improper conduct:

- 31.1 Conducting himself or herself with gross negligence in connection with any work performed by him or her in his or her profession or employment, including work or employment in connection with any office of trust which he or she has undertaken or accepted;
- 31.2 Certifying or reporting on any accounts, statements, reports or other documents, without taking reasonable steps to ensure the accuracy of such certificate or report;

- 31.3 Directly or indirectly paying a person, other than a member in public practice or any person practicing as an accountant or auditor, a commission or giving such person monetary or other consideration, as remuneration for bringing the member work, or for inducing other persons to give work to the member;
- 31.4 Accepting directly or indirectly any commission, brokerage or other remuneration in respect of professional or commercial business referred to others as an incident to his or her service to any client, except with the knowledge and consent of that client;
- 31.5 Improperly obtaining or attempting to obtain work;
- 31.6 Soliciting or advertising or canvassing in Ethiopia (or in any territory outside Ethiopia designated by the Council from time to time) in any manner not permitted by the Code of Ethics for Professional Accountants adopted by the Council from time to time;
- 31.7 Refusing or failing to perform or conform with any of the provisions of these By-laws which it is his or her duty to do;
- 31.8 Committing a breach of any Rule or Code of Professional Conduct prescribed by Council from time to time in terms of these By-laws or, after having been previously warned by the Council or any Committee appointed by it, continuing to commit a breach of such Rules or Code of Professional Conduct;
- 31.9 Unlawfully failing to account for, or unreasonably delaying an accounting of any money or property received for or on behalf of a client or any other person when called upon to do so;
- 31.10 Conducting himself or herself in a manner which, in the opinion of the Disciplinary Committee, is discreditable, dishonorable, dishonest, irregular or unworthy, or which is derogatory to the Institute, or tends to bring the profession of accountancy into disrepute;
- 31.11 Failing to comply with any Regulation, By-law, Article or Code of Conduct;
- 31.12 Seeking either before or during the period of training of a trainee accountant, to impose any restraint whatever on the trainee accountant concerned, which will apply after the date of the termination of the training period, or threatening, or attempting to enforce, any such restraints after such date;
- 31.13 Directly or indirectly stipulating or receiving from a trainee accountant who is or has been serving under a training contract, or from any other person any payment, reward, compensation or consideration for agreeing to the cancellation of such training contract: Provided that it shall not be deemed a breach of this By-law if a member, or former member, requires to be or is reimbursed in respect of disbursements actually made by him or her to the Institute in connection with a training contract which is subsequently cancelled and of which disbursements he or she is able to produce proof to the satisfaction of the Institute;
- 31.14 Without reasonable cause failing to resign from a professional appointment when requested by the client to do so;
- 31.15 Failing to answer or deal with appropriately within a reasonable time any correspondence or other communication from the Institute or any other person which requires a reply or other response;

- 31.16 Failing to comply within a reasonable time with an order, requirement or request from the Institute; and / or
- 31.17 Failing after demand to pay any subscription or any fee, levy or other charge payable to the Institute.

## **PART THREE**

### **ACCOUNTING TECHNICIANS**

#### **32. Application for Technician Membership**

Applicants for the Technician Membership of the Institute of Certified Public Accountants of Ethiopia shall hold an accounting technician qualification obtained from an accredited vocational training institution in Ethiopia. To qualify for admission to be an Accounting Technician, the candidate shall be required to pass the qualifying examination with a syllabus approved by the Institute of Certified Public Accountants of Ethiopia.

Application for Technician Membership of the Institute shall be made to the Council in a form prescribed by the Council.

Each applicant shall:

- 32.1 Pay the application fee, if any, and the subscription for the current year as determined from time to time;
- 32.2 Certify in the prescribed form that the information given by him or her therein is true and correct in every detail;
- 32.3 In the event of his or her admission, undertake to observe the provisions of the Constitution and the By-laws and rules framed thereunder from time to time in force; and
- 32.4 Satisfy the Council in such manner as it may require that at the date of his or her application, he or she is qualified for admission under By-law 31, that he or she is a fit and proper person to be admitted to the accounting technician program.

#### **33. Qualification for Admission and Continued Technician Membership**

Subject to the provisions of By-law 32, qualification for admission to Technician Membership of the Institute shall be proof to the satisfaction of the Council that the applicant has passed the examinations and has the practical experience prescribed by the Council.

A Technician Member of the Institute of Certified Public Accountants of Ethiopia is required to satisfy CPD requirements for accounting technicians in accordance with the criteria and minimum number of hours specified from time to time by the Institute Council.

### **34. Cancellation of Technician Membership**

- 34.1 The Council shall cancel the membership of any technician who subsequent to his or her admission to membership:
- 34.1.1 Is removed from an office of trust on account of misconduct; or
  - 34.1.2 Is convicted of theft, fraud, forgery, or uttering a forged document, or perjury, and sentenced in respect thereof to imprisonment without the option of a fine or to a fine of an amount to be determined by the Council from time to time and published by the Council for the information of the members and technicians.
- 34.2 The Disciplinary Committee may in its discretion order the cancellation of the membership of any Technician whose estate is provisionally or finally sequestrated, or who enters into an arrangement with his or her creditors subsequent to his or her admission to associateship: Provided, however, that before doing so, the Disciplinary Committee shall afford such technician an opportunity, within 21 days after being called upon by the Disciplinary Committee to do so, to satisfy the committee that there were exceptional circumstances relating to the sequestration or arrangement which would justify the committee's not exercising its discretion to order the cancellation of his or her Technician membership.
- 34.3 When the Technician membership is cancelled in terms of By-law 34.1 or 34.2 the Council shall remove the name from the register immediately.
- 34.4 A person whose Technician membership has been cancelled in terms of By-law 34.1 or 34.2 may apply for his or her re-admission as a Technician member after the expiry of a period of ten (10) years from the date of such cancellation, provided, however, that the Council may on the recommendation of the Disciplinary Committee reduce this period in any particular case where it considers that it would be just and equitable to do so.
- 34.5 The Council shall report any cancellation of Technician Membership in terms of By-law 34.1 or 34.2 to members, and students and may report such cancellation to whomsoever else it considers appropriate, in whatever manner it considers appropriate: Provided that in the case of the cancellation of technician in terms of By-law 34.2 it shall comply with any recommendation of the Disciplinary Committee.

### **35. Fees and Subscriptions**

- 35.1 Each Technician Member of the Institute shall pay to the Federal Institute, an annual subscription at such time and of such amount and on such conditions as may from time to time be determined by the Council. The amount of the annual subscription will be the amount applicable on the first day of the month of the year in question. Unless and until otherwise so determined, the annual subscription shall be due on the first day of the first month of the financial year and shall be payable during that month.
- 35.2 On admission to the Institute as a Technician member, an entrance fee shall be payable of such amount as may from time to time be determined by the Council.

- 35.3 The Council may in its discretion remit in whole, or in part, the subscription and/or application fee of a Technician member under special circumstances, which in its opinion warrant such remission.
- 35.4 The Council may from time to time call upon Technician members for payment of a contribution or contributions for the purpose of meeting expenses which it may incur in the interests and/or furtherance of the objects of the Institute: Provided that such contribution shall not exceed one-quarter of the subscription payable in any one financial year.
- 35.5 Any Technician member who is in arrear with his or her subscription may be required to pay such penalty as may be determined by the Council from time to time. The Council shall from time to time publish the penalties payable under this By-law.
- 35.6 Any Technician Member who is in arrear with his or her subscription or any contribution or charge for a period of four months from the date when the same became due under these By-laws shall be sent a registered letter reminding him or her that he or she is in arrears. Should the Technician member fail to effect payment before the expiration of five months from the date when the amount became due under these By-laws, he or she shall cease to be a Technician member: Provided that:
- 35.6.1 He or she shall nevertheless be liable to pay the amount of such year's subscription and any other arrear subscriptions, or other contributions or charges due by him or her to the Institute, and shall be liable otherwise as a technician member;
- 35.6.2 Council shall have power in its discretion to suspend the operation of this By-law, either generally or in relation to a specific case, and to stipulate the conditions on which it will be suspended.
- 35.7 The Council may on its discretion reinstate any technician member whose Technician Membership has ceased in terms of By-law 35.6 and may in such case dispense with a new application for technician membership and/or payment of an entrance fee but may impose a reinstatement fee of an amount to be determined by the Council from time to time.
- 35.8 The Council shall report any cancellation of associateship in terms of By-law 35.6 to technician members and may report such cancellation to whomsoever else it considers appropriate, in whatever manner it considers appropriate.

## **36. Resignation and Re-admission**

- 36.1 Any technician member who has paid all his or her dues and subscriptions and is otherwise in good standing may resign his or her technician membership by sending to the Council written notice to that effect and such notice shall become effective immediately on acceptance thereof by the Council: Provided always that:
- 36.1.1 If any complaint has been received or an enquiry is pending against such technician member in respect of his or her professional conduct, or in respect of the sequestration of his or her estate, whether provisionally or finally, or his or her having entered into an agreement with his or her creditors, such resignation need not be accepted, but his or

her technician membership may be suspended until such complaint or enquiry has been finally dealt with by the Council;

- 36.1.2 If no such complaint has been received and no enquiry is pending, the resignation shall be accepted by the Council;
  - 36.1.3 A technician member whose technician membership has been suspended in terms of By-law 36.1 shall not enjoy the benefits of technician membership.
  - 36.1.4 When the resignation is accepted, such acceptance may be qualified or endorsed through the President, so as to record the finding of the Council in respect of such complaint or enquiry.
- 36.2 No resignation once tendered by any technician member may be withdrawn without the consent of the Council first having been obtained. Any person who has resigned his or her technician membership shall be entitled to re-admission on proof to the Council that he or she complies with the conditions of these By-law at the date of his or her application for re-admission.
- 36.3 The Council shall report any resignation of technician membership in terms of this By-law to technician members and may report such resignation to whomsoever else it considers appropriate, in whatever manner it considers appropriate.

### **37. Punishable Offences**

The following acts and practices, whether of commission or of omission, upon the part of any person who is, or was, a technician member of the Institute at the time of the alleged acts or practices shall be offences, and such technician member or former technician member found guilty thereof as provided in these By-laws shall be liable to the penalties prescribed in these By-laws: Provided that the acts and practices so specified are not intended to be a complete list of acts and practices which may constitute improper conduct:

- 37.1 Conducting himself or herself with gross negligence in connection with any work performed by him or her in his or her profession or employment, including, without limitation, work or employment in connection with any office of trust which he or she has undertaken or accepted;
- 37.2 Contravening any provisions of the Institute of Certified Public Accountants of Ethiopia designation
- 37.3 Directly or indirectly paying a person, other than a member or technician member in public practice or any person practicing as an accountant or auditor outside Ethiopia, a commission or giving such person monetary or other consideration, as remuneration for bringing the member or technician member work, or for inducing other persons to give work to the member or technician member;
- 37.4 Accepting directly or indirectly any commission, brokerage or other remuneration in respect of professional or commercial business referred to others as an incident to his or her service to any client, except with the knowledge and consent of that client;
- 37.5 Improperly obtaining or attempting to obtain work;
- 37.6 Soliciting or advertising or canvassing in Ethiopia (or in any territory outside Ethiopia designated by the Council from time to

- time) in any manner not permitted by the Rules or Code of Professional Conduct prescribed by the Council from time to time;
- 37.7 Refusing or failing to perform or conform to any of the provisions of these By-laws, which it is his or her duty to do;
- 37.8 Committing a breach of any Rule or Code of Professional Conduct prescribed by the Council from time to time in terms of these By-laws or, after having been previously warned by the Council or any Committee appointed by it, continuing to commit a breach of such Rules or Code of Professional Conduct;
- 37.9 Unlawfully failing to account for, or unreasonably delaying an accounting of any money or property received for or on behalf of a client or any other person when called upon to do so;
- 37.10 Conducting himself or herself in a manner which, in the opinion of the Professional Conduct Committee or the Disciplinary Committee, is discreditable, dishonorable, dishonest, irregular or unworthy or which is derogatory to the Institute, or tends to bring the profession of accountancy into disrepute.
- 37.11 Failing to answer or deal with appropriately within a reasonable time any correspondence or other communication from the Institute or any other person which requires a reply or other response;
- 37.12 Failing to comply within a reasonable time with an order, requirement or request from the Institute;
- 37.13 Failing after demand to pay any subscription or any fee, levy or other charge payable to the Institute.

## **SECTION D**

### **STUDENTS**

#### **38. Application for Registration as a Student**

Application for registration as a Student shall be made to the Council in a form prescribed by the Council. Each applicant shall:

- 38.1 **Pay the application fee**, if any, and the subscription for the current year as determined from time to time;
- 38.2 Certify in the prescribed form that the information given by him or her therein is true and correct in every detail;
- 38.3 In the event of his or her registration, undertake to observe the provisions of the Constitution and the By-laws and rules framed thereunder from time to time in force; and
- 38.4 Satisfy the Council in such manner as it may require that at the date of his or her application, he or she is qualified for registration under By-law 38, and that he or she is a fit and proper person to be registered as a student.

### **39. Qualification for Registration as a Student**

Subject to the provisions of By-law38, qualification for registration as a student shall be proof to the satisfaction of the Council that the applicant has passed the relevant **entry examinations** to be a trainee accountant as prescribed by the Council from time to time.

### **40. Cancellation of Registration as a Student**

- 40.1 The Council shall cancel the registration of any student who subsequent to his or her registration as a student:
- 40.1.1 Is removed from an office of trust on account of misconduct; or
  - 40.1.2 Is convicted of theft, fraud, forgery, or uttering a forged document or perjury and sentenced in respect thereof to imprisonment without the option of a fine or to a fine of an amount to be determined by the Council from time to time and published by the Council for the information of the members, technician members, and students.
- 40.2 The Disciplinary Committee may in its discretion order the cancellation of the registration of any student whose estate is provisionally or finally sequestered or who enters into an arrangement with his or her creditors subsequent to his or her registration as a student: Provided, however, that before doing so, the Disciplinary Committee shall afford such a student an opportunity, within 21 days after being called upon by the Disciplinary Committee to do so, to satisfy the committee that there were exceptional circumstances relating to the sequestration or arrangement which would justify the committee's not exercising its discretion to order the cancellation of his or her registration.
- 40.3 When the registration of a student is cancelled in terms of By-law 40.1 or 40.2 the Council shall remove his or her name from the register immediately.
- 40.4 A student whose registration has been cancelled in terms of By-law 40.1 or 40.2 may apply for his or her re-registration as a student after the expiry of a period of 10 years reckoned from the date of such cancellation, provided, however, that the Council may on the recommendation of the Disciplinary Committee reduce this period in any particular case where it considers that it would be just and equitable to do so.
- 40.5 The Council shall report any cancellation of registration in terms of By-law 40.1 or 40.2 to members, associates and students and may report such cancellation to whomsoever else it considers appropriate, in whatever manner it considers appropriate: Provided that in the case of the cancellation of registration in terms of By-law 40.2 it shall comply with any recommendation of the Disciplinary Committee.

### **41. Fees and Subscriptions**

- 41.1 Each registered student shall pay an annual subscription to the Federal Institute, at such time and of such amount and on such conditions as may from time to time be determined by the Council.

- 41.2 On registration as a student an entrance fee shall be payable of such amount as may from time to time be determined by the Council.
- 41.3 The Council may in its discretion remit in whole or in part the subscription and/or application fee of a student under special circumstances which in its opinion warrant such remission.

## **42 Resignation and Re-registration**

- 42.1 Any student who has paid all his or her dues and subscriptions and is otherwise in good standing may resign as a student by sending to the Council written notice to that effect and such notice shall become effective immediately on acceptance thereof by the Council: Provided always that:
- 42.1.1 If any complaint has been received or an enquiry is pending against such student in respect of his or her professional conduct, or in respect of the sequestration of his or her estate, whether provisionally or finally or his or her having entered into an agreement with his or her creditors, such resignation need not be accepted but his or her registration may be suspended until such complaint or enquiry has been finally dealt with by the Council;
- 42.1.2 If no such complaint has been received and no enquiry is pending the resignation shall be accepted by the Council;
- 42.1.3 A student whose registration has been suspended in terms of these By-laws shall not enjoy the benefits of registration;
- 42.1.4 When the resignation is accepted, such acceptance may be qualified or endorsed through the President so as to record the finding of the Council in respect of such complaint or enquiry.
- 42.2 No resignation once tendered by any student may be withdrawn without the consent of the Council first having been obtained. Any person who has resigned as a student shall be entitled to re-registration on proof to the Council that he or she complies with the conditions of these By-laws at the date of his or her application for re- registration.

## **43. Punishable Offences**

The following acts and practices, whether of commission or of omission, upon the part of any person who is or was a student of the Institute at the time of the alleged acts or practices shall be offences, and such student or former student found guilty thereof as provided in these By-laws shall be liable to the penalties prescribed in these By-laws: Provided that the acts and practices so specified are not intended to be a complete list of acts and practices which may constitute improper conduct:

- 43.1 Willfully refusing or failing to perform or conform with any of the provisions of these By-laws, which it is his or her duty to do;

- 43.2 Committing a breach of any Rule or Code of Professional Conduct prescribed by the Council from time to time in terms of these By-laws or, after having been previously warned by the Council or any committee appointed by it, continuing to commit a breach of such Rules or Code of Professional Conduct;
- 43.3 Conducting himself or herself in a manner which, in the opinion of the Disciplinary Committee, is discreditable, dishonorable, dishonest, irregular or unworthy, or which is derogatory to the Institute, or tends to bring the profession of accountancy into disrepute;
- 43.4 Failing to answer or deal with appropriately within a reasonable time any correspondence or other communication from the Institute or any other person which requires a reply or other response;
- 43.5 Failing to comply within a reasonable time with an order, requirement or request from the Institute;
- 43.6 Failing after demand to pay any subscription or any fee, levy or other charge payable to the Institute.

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## APPENDIX

### Regional Associations of the Institute

For the purposes of the By-laws, the Council has adopted the following Regional associations in line with the regions of the Federation of Ethiopia;

Current Name	Future Name	Address
1.Accounting Society of Ethiopia; 2.Ethiopian Professional Accountancy and Auditors Association; 3.Association of External Auditors;	ICPAE Addis Ababa Chapter	Addis Ababa
4.Association of Oromia Authorised Accountants	ICPAE Oromia Chapter	Addis Ababa
5.Amhara Authorised Accountants and Auditors	ICPAE Amhara Chapter	Bahardar
6.Tigray Authorised Accountants and Auditors Association	ICPAE Tigray Chapter	Mekele
7.Southern People National and Nationalities Regional State	ICPAE Southern Chapter	Hawassa
8.Benshangul Gumuz Regional State	ICPAE Beshangul Gumuz Chapter	Assosa
9.Gambella Regional State	ICPAE Gambella Chapter	Gambella
10.Afar Regional State	ICPAE Afar Chapter	Samara
11.Harari Regional State	ICPAE Harari Chapter	Harar
12.Somali Regional State	ICPAE Somali Chapter	Jigjiga
13..Dire Dawa City Administration	ICPAE Dire Dawa Chapter	Dire Dawa

### Interest Groups of the Institute

For the Purposes of the By-laws, Council shall consider the following as the Institute interest groups;

- Members in Business
- Large Practitioners
- Small and Medium Practitioners

- Technician Members
- Students

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