



Established under the Accountants Act No. 15 of 2008

ASSOCIATE MEMBER

This is to certify that

Abraham Korir Kipkoeh

is hereby registered as an Associate Member in accordance with the provisions of
Accountants Act No. 15 of 2008 under Registration Number
ASSOC/1306

Given under our hand and the common seal of the Institute of Certified Public Accountants of Kenya

This 8th day of June 2016

Secretary to Council

Chairman of the Council



Associate Status: This does not constitute holding of a full professional accountancy qualification. The membership is valid for a maximum period of 5 years following which an Associate is expected to transit to full membership- CPA-K after acquiring 3 years work experience.

Ordinary Member-CPA (K): This constitutes holding of a full professional accountancy qualification having acquired 3 years work experience. Holders are not allowed to practice but can use the CPA-K designation.

Certified Public Auditor: This is a member allowed to practice (offer services to the Public) and use the CPA (K) designation.

*This certificate is the property of the Institute of Certified Public Accountants of Kenya and must be returned to the institute upon request.
A member of the Pan-African Federation of Accountants & International Federation of Accountants*