



*Promoting Professionalism in Accountancy*

# **INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA**

## **GUIDELINES ON CESSATION OR CHANGE OF PRACTICE**

**APRIL 2014**

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# THE INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS OF UGANDA

## GUIDELINES ON CESSATION OF, OR CHANGE IN, PRACTICE

### 1.0 Introduction

These Guidelines are issued by the Institute of Certified Public Accountants of Uganda. The aim of these Guidelines is to provide a smooth transition and/or cessation of practice.

Members are advised that those who wish to cease practice, either on a permanent or temporary basis, or intend to practice with another firm, are required to notify the Council of ICPAU.

### 2.0 Change of Address.

A practitioner shall within 14 days of any change in the address of his place of practice; or of his place of practice (e.g. if he moves to another firm); notify the Council in writing in the form and manner as the Council may prescribe from time to time.

### 3.0 Cessation of Practice.

A practitioner who temporarily or permanently ceases to practice shall in writing notify the Council (clearly indicating reasons for cessation of practice) and his existing clients of his/her intention to cease practice, at least 2 months prior to cessation of practice.

Any practitioner who ceases practice altogether whether temporarily or permanently; or ceases practice as a sole practitioner and joins another in partnership, as a partner in a firm, as an employee, or as a consultant, shall within 14 days thereof notify the Council in writing in such form and manner as the Council may require from time to time.

In case of a partnership, the remaining partners shall within 14 days notify the Council in writing in such form and manner as Council may require from time to time, about the exit of a partner.

Failure to notify the Council of cessation of practice may result in the Council instituting disciplinary proceedings against the Member.

Without prejudice to the foregoing, the Council may in its discretion impose such terms or conditions on, or give other directions to the practitioner concerned as it may consider appropriate and may require the practitioner to attend before the Council or its nominated committee to provide such clarification or to answer such queries as may be required of, or put to, him or her.

The forms attached to these guidelines shall be applicable as from **1 May 2014** (unless and until modified or revoked by the council hereafter).

**APPENDIX 1**

**NOTICE OF CESSATION OF PRACTICE AS A PRACTITIONER.**

**Note:** This form is to be completed by a practitioner who has ceased or intends to cease practice whether temporarily or permanently and, whether as a partner or sole practitioner. The truth and accuracy of the answers provided must be verified by that practitioner, by way of a declaration.

**PART 1: APPLICABLE TO EVERY PRACTITIONER WHO CEASES PRACTICE ALTOGETHER.**

**A. PRACTITIONER'S INFORMATION:**

Name: .....

Membership Number: .....

Address: .....

Physical Address: .....

Postal Address: .....

Telephone No: ..... Fax: .....

E-mail: .....

**B. Date you ceased or intend to cease practice:**

Physical Address: .....

Postal Address: .....

Telephone No: ..... Fax: .....

E-mail: .....

**C Reasons for Cessation of Practice. Additional papers may be used**

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.....  
.....  
.....

**D Particulars of the firm in which you currently practice / last practised**

Name of Firm: .....  
Address .....  
Telephone No .....  
E-Mail Address: .....  
Website Address: .....

**PART 2: APPLICABLE TO A PRACTITIONER WHO HAS CEASED OR WILL CEASE PRACTICE AS A PARTNER OF A FIRM.**

**E Please answer the following questions if you are (were) a partner of a firm. Answers should be on additional papers to be attached hereto**

- i. Names of the other partner(s) of the firm in which you were (are) a partner.
- ii. After your cessation of practice will the firm, in which you were or are a partner, continue in practice?
- iii. If the firm in which you were(are) a partner has ceased or intends to cease practice :
  - a) Have all its clients been given notice to this effect, and if so when and how?
  - b) Describe the steps that have been, or will be taken to protect the interest of its clients - their documents and files.

**F Please answer the following questions if you are (were) a sole practitioner. Answers should be on additional papers to be attached hereto.**

- i. Have all your clients been given notice of your cessation or intended cessation of practice and if so, when and how?
- ii. Describe the steps that have been, or will be taken to protect the interest of its clients - their documents and files.

**DECLARATION**

I, ..... FM No.....

confirm that to the best of my knowledge and belief, the confirmations, undertakings, the information in (and provided with) the form of Notice of Cessation of practice attached to this declaration are true and accurate.

Name: .....

Signature: .....

Date: .....