



CPA MEMBERSHIP and LICENSING POLICY

Membership and Licensing Department – MLD

Contents

General's:.....	3
Use of this Policy:	3
Update History:	3
Board Approval:	3
Implementation:	3
Orientation:	3
Abbreviations:	4
CPA Afghanistan Background	5
Objective:	5
1 CPA Afghanistan Membership:	6
2 Validated Accountancy Experience:.....	6
3 Recognized qualifications:	6
4 Membership Conditions and Categories:	7
5 CPA Membership Register:.....	7
6 Membership Certificate Issuance and Ownership:.....	8
7 Membership Renewal:	8
Individual Members Renewal;.....	8
Practicing License Renewal;.....	8
8 Members / Firms License Refusal:.....	8
9 Members / Firms Termination:	9
10 Membership Resignation:.....	9
11 Members / Firms Suspension:.....	9
12 Reinstatement of Former Members (Individuals and Audit Firm's):.....	10
12.1 Reinstatement of Individual Member's:	10
12.2 Reinstatement of Firms License:	10
13 Members / Firms License Reissuance:	11
14 Rights of Members:	11
15 Membership Revocation:.....	11
16 Membership Fees:	12
16.1 Membership Fee for Individual Members and Practicing Firms:	12
16.2 Membership Fee for Approved Learning Providers (ALPs):.....	12
17 Practicing License:	13

18 Firm Name with Approval Criteria:	13
19 Condition for Change in Firm Name:.....	14
20 Practicing Certificate Requirement and Application:	14
21 Preserving Firm Name and Professional Reputation:	14
22 Branch Office of Practicing Firm:.....	15
23 Updating Information:	15
24 Significant Changes:	15
25 Learning Providers (LPs):.....	15
25.1 LPs Registration Requirement and Application:.....	15
25.2 Approved LPs Rights:	16
26 Approved LPs Other Generals / Provisions:	16
27 Policy Approval:	17

General's:

Use of this Policy:

This policy has been prepared for the regulation of the Audit firms, individual members and Learning Providers as per the CPA Afghanistan Regulations, Article 3.

Update History:

The Membership and Licensing Policy was developed in April 2024 by CPA Membership and Licensing Department (MLD). The plan for the future revision is expected to be on the need of the CPA. As per the CPA Afghanistan Regulations, Article 37, the Membership and Licensing Department responsible for updating and reviewing the policy regularly annually and implement those changes after the approval of the board.

Board Approval:

CPA board of directors was engaged while the policy was being developed, had their remarks and comments beforehand, and have reviewed and approved the Membership and Licensing policy on 27th July 2024.

Implementation:

The Membership and Licensing policy has been enacted since it was created after board approval and will be governing and effective with all its updated rules and procedures which will be documented accordingly.

Orientation:

The Membership and Licensing policy shall be oriented to any member, whether Individual, Audit Firm and learning provider, as part of the policies to adhere to terms and conditions and all the CPA members shall know the regulations and other information mentioned in the policy for the better management of their professional tasks and duties.

Abbreviations:

CPA – Certified Professional Accountants Afghanistan

MoF – Ministry of Finance

MLD – Membership and Licensing Department

LPs – Learning Providers

ALPs – Approved Learning Providers

CPD – Continuing Professional Development

PER – Professional Experience Requirement

Board – CPA Afghanistan Board

ACCA – Association of Chartered Certified Accountant

CPA Afghanistan Background

Certified Professional Accountants (CPA) Afghanistan was founded in 2013 as a result of the World Bank report on the observance of Standards and Codes Accounting and Auditing (ROSC A&A) in 2009 with a government-led National Steering Committee (NSC) established to coordinate and supervise the activities of the CPA Afghanistan.

CPA Afghanistan in partnership with ACCA which has committed to establish a robust accountancy profession and adopted the globally recognized qualification. CPA Afghanistan is being supported and working under the Ministry of Finance.

The CPA Afghanistan formed the Membership and Licensing Department (MLD) with the primary objective to regulate the Individual's professional members, Practicing firms (Audit firms) and Learning providers (LP's), in Afghanistan which will bring important benefits to the country. It will ensure that accountants follow specific rules and standards when preparing financial reports. This promotes transparency and allows everyone to have a clear understanding of a company's financial situation.

Also, the regulated accounting builds trust among investors, both inside and outside of country. This helps prevent fraud and mismanagement, which can protect the interests of shareholders and stakeholders.

Overall, the regulation of the accounting profession in Afghanistan in terms of practicing firms and individual members plays a crucial role in promoting transparency, attracting investment, and ensuring good corporate practices.

Objective:

The objective of this policy is to provide clear guidelines and procedures for effectively regulating audit firms, Learning providers and individual professional CPA members. This policy is designed to ensure strict compliance with professional standards, elevate the quality of audit services, and uphold the integrity and reputation of the accounting profession within the country.

By establishing a comprehensive framework, the policy aims to govern audit firms and individual members, promoting their adherence to professional standards and fostering a culture of integrity, competence, transparency, and independence in the delivery of audit services. Ultimately, the policy seeks to instill trust and confidence among stakeholders in the financial reporting process through its robust regulatory measures.

1 CPA Afghanistan Membership:

To be listed in the Member Register, individuals, whether national / international, must meet the conditions and criteria's mentioned in CPA Afghanistan Regulations, Article 13, and Section 1. They must complete and submit the online registration form from CPA Afghanistan website along with the fee specified in Article 16 below of this policies which will be paid by individuals by physical invoice from the CPA after the verification of applicant details. Membership will be granted based on qualifications recognized by the CPA Afghanistan as outlined in Article 3 below of this policies.

Membership eligibility is granted to individuals who satisfy the criteria specified in above mentioned Article 13 as well as the following conditions:

- i. They must pursue a recognized qualification pathway endorsed by CPA Afghanistan, which requires holding a membership certificate from a globally recognized professional accounting qualification sanctioned by an IFAC member body approved by the board.
- ii. They should possess a minimum of three years of experience in providing audit and accountancy-related services.
- iii. They must provide evidence of not being convicted of crime or any offenses related to accountancy, corruption, or criminal activities. This can be demonstrated by presenting a proof of no conviction issued by the Ministry of Interior.
- iv. Reference letter or any professional guarantee from any approved industry employer or professional.

2 Validated Accountancy Experience:

To become a member of CPA Afghanistan, individuals must complete the exam requirements of an approved / recognized qualification and meet the Professional Experience Requirement (PER), which includes the following criteria:

- i. The individual must have completed a minimum of three years of employment in a role(s) related to Audit, Accounting, or Finance. This work experience should be relevant to the field and contribute to the individual's professional development and expertise.
- ii. Individuals must maintain and report their PER to CPA Afghanistan by documenting their practical experience gained in audit, accounting, or finance roles.

3 Recognized qualifications:

CPA Afghanistan has adopted the ACCA (Association of Chartered Certified Accountants) as the recognized professional qualification. Following below qualifications are also recognized by CPA Afghanistan;

- i. ICAEW
- ii. AICPA
- iii. CPA Canada
- iv. CPA Australia
- v. CA Bangladesh
- vi. CA India
- vii. CA Pakistan
- viii. CA Sri Lanka

The CPA Afghanistan Board can assess and approve other professional qualifications also on a case-by-case basis. Thus, in addition to ACCA, other qualifications may also be recognized, subject to the Board's evaluation and approval.

CPA Afghanistan will not grant membership to individuals based on exemptions. For example, if a person has received exemption for CPA Canada based on their ACCA qualification, they cannot obtain CPA Afghanistan membership solely on the basis of CPA Canada. So, to obtain membership the CPA Afghanistan requires that the individual either holds actual ACCA membership or has attempted any exam(s) for CPA Canada.

CPA Afghanistan has the authority to verify information about its members affiliated with recognized qualification bodies. This process includes contacting relevant institutes to validate the information provided. Such verifications help ensure the reliability and credibility of its members and uphold professional standards.

4 Membership Conditions and Categories:

Registered members of CPA Afghanistan may appropriately describe themselves as:

- i) CPA (Certified Professional Accountant)
- ii) FCPA (Fellow Certified Professional Accountant)

Only individuals who have received a designatory letter from CPA Afghanistan as registered members may use CPA Member designations. Unauthorized use of these designations by others is strictly prohibited.

The CPA Afghanistan has the following membership categories;

1. **Individual Membership**, CPA Afghanistan is awarded to individuals who meet educational, examination, practical experience, and other requirements specified in CPA Regulations, Article 13, and Section 1.
2. **Fellow Membership**, CPA Afghanistan is awarded automatically to individuals who have been active members for seven years, provided they meet the CPD requirements in Article 27 of the regulations.

Fellow members of CPA Afghanistan can use the designatory letters FCPA instead of CPA. There is no formal application for Fellow membership, the MLD will congratulate members upon submitting their CPD declaration for Seven years of membership.

5 CPA Membership Register:

Membership & Licensing department of CPA Afghanistan is responsible for maintaining a register of all members. The CPA membership register contains essential details about each member, including;

- Their full name, a unique membership number, and up-to-date contact information such as address, phone number, and email address.
- The register will also document the member's professional qualifications, including CPA license numbers, degrees, and other relevant designations.
- Member's current employer, company address, and job title should be included.
- Member's status (active and inactive) and important dates like the registration to the CPA.
- Keeping track of CPD members, along with any disciplinary actions taken and their outcomes.
- Membership dues payments, including the amount paid, date of payment and method.
- Additionally, there will be a space for any additional notes related to the member, such as committee involvement or specific areas of expertise.

6 Membership Certificate Issuance and Ownership:

Once the online application form is filled and submitted by applicant under Article 1 above of this Policies, is accepted by the Board, applicant will be granted a certificate of membership and Membership Letter issued by CPA Afghanistan. These documents will be serve as official recognition of individual's membership status within the industry.

Membership certificates, issued to both members and Fellow Members, are the property of CPA Afghanistan and it retains the authority to request the return of certificates from members and practicing firms in instances of complaints, misconduct, or non-compliance with CPA Afghanistan regulations, subsequent to a thorough investigation.

7 Membership Renewal:

According to CPA Afghanistan Regulations, Article 17, both the individual members and practicing firms will have to renew their Membership and practicing certificates respectively, on yearly basis.

Individual Members Renewal;

Individual members must renew their membership annually by submitting the individual membership renewal form along with the prescribed fee as mentioned in article 16 below of this policies which will paid by individuals by physical invoice from the CPA. They must also declare their annual CPD hours. The applicant should fill and submit the form 30 days before ending of expiry date to maintain the active membership in the CPA membership register.

Practicing License Renewal;

Every CPA Afghanistan practicing license holder (Audit firm) shall renew their license annually by submitting the practicing firm's renewal form along with the prescribed fee as mentioned in article 16 below of this policies which will paid by individuals by physical invoice from the CPA, and also declaring annual CPD hours. The applicant should fill and submit the form 30 days before ending of expiry date.

CPA Afghanistan will renew practice licenses of firms that continue to meet specified criteria and demonstrate satisfactory rating from Quality Control Department, as outlined in CPA Afghanistan Regulations, Article 17.

8 Members / Firms License Refusal:

CPA Afghanistan will decline membership to individuals and practicing firms, both at initial registration and during at time of renewal, in accordance with Article 29, Section 1 and 2 of regulations, and the following criteria but not limited to;

1. Fails to comply with requirement of disclosing or providing any information or document as specified in the regulations.
2. Provides false or misleading information or documents, unless CPA Afghanistan determines that the omission, falsehood, or misleading information is immaterial and was made inadvertently.

CPA Afghanistan has strict policy of denying licenses to individuals and practicing firms convicted of any crime or misdemeanor, regardless of jurisdiction. This ensures that only those with clean legal record are licensed to practice and obtain membership individually, which upholding high ethical & professional standards in accounting and finance industry and maintaining client trust.

9 Members / Firms Termination:

As per the CPA Afghanistan Regulation, Article 15, Section 4, CPA Board have the right to terminate the individuals memberships and practicing firms licenses, for which criteria's are mentioned in CPA regulations and below but are not limited to;

- Failure to follow the CPA regulations and rules set by the board
- In case of bribery
- Remotely auditing the clients from any other country
- Changes of Partners or shareholders without notifying the CPA
- Offering engagement services to clients on a cash basis rather than through a bank
- Providing any financial services to a clients by audit firm license e.g. Money services providing etc.
- Contract by firm outsourced on their behalf to the firms which are not registered with CPA Afghanistan
- Any other illegal activity for which issue materiality will be determined by the relevant committee and a final decision will be taken by the CPA Board.

If there is any issues detected by MLD or Quality Control Department so they will refer the matter to the relevant committee for detailed discussion. If the issue still remain unresolved with committee too, committee will escalate the matter to CPA Board for a final decision which will include membership termination / suspension.

Membership termination or suspension will follow warnings from CPA Afghanistan. If the issue remains unresolved, the CPA Board may temporarily suspend or permanently terminate the membership of the individual or firm. In some cases, a warning may be skipped based on the issue's severity and the Board's decision. Members removed from the CPA Afghanistan register will receive written notification.

If a practicing license is suspended or terminated by CPA Afghanistan, the firm's clients will be required to choose another firm to complete their remaining assignments.

10 Membership Resignation:

According to Article 15 of the CPA Afghanistan Regulations, a member wishing to resign must submit a written notice. Upon Board acceptance, the member will cease to be part of CPA Afghanistan. The resigning member remains responsible for any outstanding fees and as per the Article 18 of the CPA Regulations the member should must return all membership certificates and practicing licenses to MLD on the effective resignation date.

The membership certificate of any member who resigns from CPA Afghanistan will be removed from the register on the effective date of resignation, ensuring accurate records of their status as a non-member.

11 Members / Firms Suspension:

In accordance with CPA Afghanistan Regulations, Article 29, Section 2 the CPA Board has the authority to suspend the membership for a time of any member or registration of any firm for the failure to, but not limited:

- Pay all or part of any dues or other amount levied by CPA Afghanistan
- Provide the required information, documents, or materials as mandated by the Regulation and policies established by the Board.
- Successfully fulfill any obligations or requirements, maintain any specific status, or provide evidence of successful completion as outlined by the Regulations, or rules set by the Board

12 Reinstatement of Former Members (Individuals and Audit Firm's):

If the membership of members are suspended by the CPA Board, whether individual or audit firms, due to circumstances mentioned below in point 12.1 and 12.2 of this policies, but not limited. The members can reinstate their membership after the resolving of case by CPA board.

12.1 Reinstatement of Individual Member's:

If member's name is removed by CPA Board from register due to below mentioned issues, they can restore their membership by following a prescribed procedure. Eligible individual members after filling / submitting individual member's reinstatement form, along with relevant fee, if applicable, e.g. annual subscription, initial registration, and any other fees set by the board. The committee will evaluate the application, and board approval is necessary for reinstatement.

When application and associated fee are received from former member, their re-admission will be effective from that date. The member will be notified in writing of their successful reinstatement and their name will be added to the member list on CPA Afghanistan's official website.

1. As per Article 15, Section 1 of the CPA regulations the member and practicing firm can resign from the CPA membership or licensing but the member who resigned must pay any outstanding amounts at the time of resignation, along with the current year's subscription fee. The members are not required to pay subscription fees for the years or time they were off the register. Additionally, those seeking reinstatement must complete the CPD declaration on the reinstatement form.
2. A former member seeking reinstatement after removal from the CPA Afghanistan register for non-payment must pay the current years and all other overdue subscriptions fee with any outstanding amounts owed at the time of removal. By fulfilling these financial obligations, the former member can proceed with the reinstatement process. Additionally, applicants must complete the CPD declaration on the reinstatement form.
3. To be reinstated after exclusion from the register for disciplinary reasons or bankruptcy, individuals must submit the reinstatement form with settlement of any outstanding fees, provide character references, and possibly undergo a conduct report by CPA. The member must have to pay the re-admission fee, any applicable overdue fee which will be paid by individuals by physical invoice from the CPA and they may also face further examinations or conditions as part of the reinstatement process.
4. Members removed for non-compliance with CPD obligations must complete the declaration on the reinstatement form, confirming they have met the CPD requirements for the previous year. Those removed for non-compliance with the evidence review process must submit their CPD evidence records along with the reinstatement form. This will ensure that any previous CPD related issues are addressed before reinstatement.

12.2 Reinstatement of Firms License:

If audit firm seeking reinstatement, if due to any reason, mentioned in this policy or others, their membership get suspended by CPA Board, so they will be required reinstatement and must submit the firms reinstatement form with payment of any relevant fees, if applicable, of annual subscription / other overdue amount previously remained unpaid by them which will be paid by physical invoice from the CPA. They must affirm their eligibility and demonstrate ongoing competence by obtaining the required CPD units.

The board has the authority to decide on the restoration of a former member as a practicing firm after a thorough review of each case, including necessary investigations and inquiries. They consider all relevant factors to ensure a fair and comprehensive evaluation process before reaching a decision.

13 Members / Firms License Reissuance:

According to CPA Afghanistan Regulations, Article 16, Section 2 and 3, if an individual membership or practicing certificate has been terminated by CPA Board as mentioned in article 9 above of this policies, or due to any other reasons, but not limited, the member can reapply for membership and practicing certificate. This involves completing and submitting the individual members / firm's reissuance form along with paying the annual membership subscription, initial registration, and any other fees determined by the board which will be paid by individuals by physical invoice from the CPA. By following this process, members can seek to have their membership / license in accordance with established guidelines.

Re-issuance of Practicing Certificate depends on a quality assurance reviewer report conducted by CPA Afghanistan. As part of the re-application process, CPA Afghanistan will thoroughly review the member's practice to assess compliance with quality assurance standards.

14 Rights of Members:

As per the CPA Afghanistan Regulations, Article 26, all the Members (*individuals and Practicing Firms*), shall have the following rights and protections:

- i) Equal support and access to services and privileges of CPA Afghanistan
- ii) Members will have Equal support to courses provided by CPA Afghanistan
- iii) To be treated equally and without preference or discrimination based on legacy designation
- iv) Members access to educational materials and industry updates provided by CPA Afghanistan
- v) Seek guidance and assistance from CPA regarding career planning and other professional advice
- vi) Members can connect with other professionals at networking events arranged by CPA
- vii) Members have right to be acknowledged as certified professionals by the CPA Afghanistan
- viii) Have opportunities for continuous professional growth / internship in their professional career etc.

15 Membership Revocation:

The membership of a Member shall be automatically revoked by MLD upon the death of that Member. This means that, in the event of a Member's passing, their affiliation and all associated rights, privileges, and responsibilities within the organization will cease immediately. This provision ensures that the membership records remain up to date and accurately reflect the current status of all Members. Consequently, the CPA Afghanistan will recognize and process such changes promptly, maintaining the integrity of the membership roster and adhering to the established guidelines regarding membership status.

16 Membership Fees:

As per the Article 19 of CPA Regulations board has authority to establish and adjust registration fee and annual fee for individual members, practicing firms and learning providers. These fees are paid to CPA Afghanistan and may vary over time based on the board's request upon approval of the finance minister.

16.1 Membership Fee for Individual Members and Practicing Firms:

LOCAL		FOREIGNER	
Member's Registration Fee (Local)	2,000 AFN	Member's Registration Fee (Foreigner)	7,000 AFN
Membership Annual Subscription Fee (Local)	4,000 AFN	Membership Annual Subscription Fee (Foreigner)	25,000 AFN
Firm License Registration Fee (Local)	10,000 AFN	Firm License Registration Fee (Foreigner)	30,000 AFN
Firm License Annual Subscription Fee (Local)	30,000 AFN	Firm License Annual Subscription Fee (Foreigner)	120,000 AFN

16.2 Membership Fee for Approved Learning Providers (ALPs):

Initial Registration fee	3,000 AFN
ALPs Annual Subscription Fee	10,000 AFN

17 Practicing License:

To practice as an audit firm in Afghanistan, individuals must obtain an “Individual Membership” from CPA Afghanistan. They must meet the criteria outlined in Article 1, except for the experience requirement, which is three years specifically as an external auditor in an audit firm, as detailed in Article 20, Point C of this policies. This requirement applies to all audit firms, whether local or affiliated with international firms.

According to CPA Afghanistan regulations, Article 13, Sections 2 and 3, all audit firms affiliated with international firms must have at least one local "legal Afghan Partner," preferably with equity shares in the firm. The partner must be a signatory partner, responsible for signing audit reports and ensuring compliance with local laws and regulations, thus maintaining the integrity and credibility of the audit firm. The details of member a as partner to the firm structure should be included in firm documents such as Articles of Association (AoA) or other legal documentation between the audit firm and CPA Afghanistan at time of firm registration. Partners will be held accountable to CPA in case of any disputes or issues raised. The Engagement partner(s) including Afghan partner must be qualified (member) from any professional qualification mentioned in Article 3 of this policies, other eligibility criteria's for Afghan partner(s) are outlined in Article 13, Section 2 and 3 of regulations.

To obtain a license, members must complete and submit the online practicing registration form from the CPA Afghanistan website, along with the prescribed fee detailed in Article 16, which is payable via a physical invoice from the CPA. They must also meet the criteria outlined in Article 13, Sections 2 and 3 of CPA regulations to ensure they have the necessary qualifications and experience with adherence to CPA rules and regulations.

All types of consultancies who are providing the assurance services to the different sectors in Afghanistan so they will be consider as an audit firm and will be regulate as same mentioned for practicing firms (Audit firms).

As per CPA Afghanistan Regulations, Article 5, no Audit firm can provide assurance services without practicing license from CPA Afghanistan. This ensures that only licensed firms offer audit & assurance services.

According to Article 28 of CPA Afghanistan regulations, except for providing educational services, no Audit firm partner can work or may hold positions in any other Audit firm simultaneously.

Applying for practicing membership required to promptly disclose the following information to the MLD upon:

1. becoming bankrupt;
2. making a proposal to creditors;
3. becoming the subject of a formal proceeding as an insolvent debtor;

18 Firm Name with Approval Criteria:

It is preferred by CPA Afghanistan that all the members must use their registered names, names registered with CPA Afghanistan in time of individual membership, for their firm name. If a member has a common name without viable combinations, they can also use a family member's name instead, declaring the full name of their family member. It ensures unique firm name in compliance with CPA Afghanistan's guidelines.

A member may use a surname or commonly known name that differs from their registered name, particularly for affiliated firms with unique international names. This allows members to operate under their chosen name, helping to establish their professional identity in the industry. This process ensures that the chosen firm name aligns with CPA Afghanistan's standards and maintains the profession's reputation and integrity.

Before granting licensing approval to the firm, CPA Afghanistan will also ensure that the selected name by the firm is not used by any other firm, either locally or internationally. Additionally, each firm should have a prior approval from CPA Afghanistan before changing its existing name.

19 Condition for Change in Firm Name:

In the event that an existing firm intends to change its name, the following conditions may apply:

- a) Article 18 above of this policy
- b) A written request for change in name of the firm
- c) All the existing partners of the firm must sign the written request form
- d) The firm must publicly announce the name change through its website, social media, and press releases to inform clients and stakeholders
- e) The firm needs to update all legal and business documents to reflect new name. This includes licenses, permits, bank accounts, and any other relevant documentations.

20 Practicing Certificate Requirement and Application:

To be register as a practicing firm with CPA Afghanistan, member must fulfill the criteria's mentioned in Article 17 above of this policies. The application should be accompanied by the following information:

- a) Individual Membership Certificate(s) from CPA Afghanistan (*by all engagement partners, local or foreigner, responsible for signing the audit or assurance report must be members of CPA Afghanistan.*)
- b) Evidence of CPD undertaken for the last 12 months before date of application.
- c) Experience of three years in an audit firm as an external auditor. The experience can be gained either pre or post qualification, the experience will be subject to verification and approval of CPA Afghanistan.
- d) The member has to live in Afghanistan for at least 100 days of the year.

The application for obtaining practicing (Audit Firm) License from CPA Afghanistan;

After making an online application to CPA Afghanistan the CPA will grant practicing license to members who meet the CPA Afghanistan Regulations, Article 13, Section 1, 2 & 3 with points A, B, C and D which are the part of same Article 20 of this policies and the followings:

1. Must hold a relevant valid business license from Ministry of Industries and Commerce – MoIC.
2. Having a registered physical office in Afghanistan.
3. Commitment letter where practicing firm will mentioned details including that they will conduct training and continuing professional development programs for Afghan employees.
4. Firms shall have proper plan to recruit and build capacity of Afghans in different levels of their audit firm structure. The plan is subject to review by CPA Afghanistan at any point of time.

21 Preserving Firm Name and Professional Reputation:

Members practicing under CPA Afghanistan must ensure their firm's name is not used by organizations engaged in activities that could harm the accounting professions. They are responsible for monitoring the name's use to maintain its integrity and align with CPA Afghanistan's and international standards.

CPA Afghanistan is committed to admitting individuals under these regulations only after ensuring that;

- Their admission will neither pose a risk to the public or any member thereof;
- Nor tarnish the reputation of the accounting profession.

22 Branch Office of Practicing Firm:

Firm must notify CPA Afghanistan in writing within 30 days of opening / closing any branches. This requirement ensures that CPA is promptly informed about establishment or cessation of branches, maintaining compliance with regulatory framework and keeping CPA updated on branch operations.

A member holding a position of authority in one office can also manage a second office if it's in the same city. However, the member must inform CPA Afghanistan about this arrangement and declare which office is the main office. This requirement ensures transparency and clarity regarding the member's responsibilities and the firm's operational structure.

23 Updating Information:

If an individual member or practicing firm wishes to change significant particulars, as specified in Article 24 of this policies below, they must provide the necessary information or documentation as required by CPA regulations and the board. Additionally, they must notify the MLD in writing of any significant changes in their practice, composition or structure at least 10 days prior to implementing those changes. This ensures the MLD is informed and can properly evaluate compliance with relevant regulations.

24 Significant Changes:

A significant change includes modifications to a partners or firm's name, mergers, acquisitions, closures or dissolutions. For Audit firms, it also covers changes in partners, directors, and articles of incorporation. Such changes require CPA Afghanistan relevant committee approval. If the MLD identifies a violation in this regards, the CPA Board has the authority to suspend the firm's license.

25 Learning Providers (LPs):

All learning providers must register their institutions with CPA Afghanistan to gain status as an Approved Learning Providers – ALP's. No learning provider has the right to operate without an operating license from CPA Afghanistan. If an institute remains unregistered, there students will not be benefit from any type of service providing by CPA Afghanistan e.g. ACCA scholarship program and others etc.

25.1 LPs Registration Requirement and Application:

LPs will be register with CPA by submitting the online registration form from CPA Afghanistan website along with the prescribed fee as mentioned in article 16 above of this policies which will paid by individuals by physical invoice from CPA Afghanistan. License will be granted to the eligible learning providers who meet the CPA Afghanistan Regulations, Article 13, Section 4 and below mentioned following criteria's:

1. Must hold a valid business license from the Ministry of Industries and Commerce – MoIC or Ministry of Education – (MoE).
2. LPs must have one instructor being a member of related professional qualification taught by the institute, such as ACCA, CIA, or CISA etc. which can only be a member with single LP at time.
3. LPs must have experienced teachers with at least two (2) years of proven professional teaching experience in relevant professional field /subject.
4. Having a registered physical office (institute) in Afghanistan.
5. Must have a minimum of ten (10) person's exam sitting capacity in the institute at time, which will be examine by the MLD team before granting the license.

If there is any change by the LPs or resignation by the teacher itself for/by its member teacher so the LPs should inform the CPA Afghanistan within 15 working days for further process to be done by CPA.

The application for obtaining the license as Learning Provider from CPA Afghanistan;

When the eligible learning providers are completed the phase of registration of their institutions online through CPA website so their application should be accompanied by the following below mentioned documents which will be submit by LPs to CPA in hard:

- 1) Certificate from Ministry of Education / Ministry of Commerce and Industries.
- 2) Reference letter or professional guarantee from any approved industry employer or professional.
- 3) Commitment letter which will include details including that the learning provider will provide updated teaching material to the students and will follow all the ethical requirements of CPA Afghanistan's.
- 4) Learning providers must provide evidence of not being convicted of any crimes related to accountancy, corruption, or criminal activities, demonstrated by a proof of no conviction issued by the Ministry of Interior – MoI, *(this form will be provided by CPA at time when LPs initially obtain approval for license from CPA Afghanistan).*

25.2 Approved LPs Rights:

As per the Article 26, Section 2 of regulations, all the learning providers, shall have the following rights and protections:

- 1) To be treated equally and without preference / discrimination based on legacy designation.
- 2) LPs will have an access to educational materials and industry updates provided by CPA.
- 3) LPs can seek guidance and assistance from the CPA Afghanistan in terms of institutional career plans and other professional advices for their students.
- 4) LPs are represented by the CPA Afghanistan.
- 5) LPs can connect with other National and International LPs at networking events.
- 6) LPs have right to be acknowledged as Approved Learning Providers by the CPA Afghanistan.
- 7) LPs will have opportunities for their students in terms of continuous professional growth and internship which will arrange by the CPA Afghanistan in different sectors of finance and audit.

26 Approved LPs Other Generals / Provisions:

All rules and regulations applicable to LPs will align with those specified for audit firms in this framework above, ensuring that LPs are treated similarly as firms.

In this context, any mention of "firm" will be replaced with "LPs," and their responsibilities and activities will be reviewed according to the established CPA regulations for LPs.

27 Policy Approval:

This policy has been reviewed and approved by the board of CPA Afghanistan.