



NOTICE AND AGENDA OF THE 35TH ANNUAL GENERAL MEETING

29th August 2020

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WHO WE ARE

OUR VISION & MISSION

VISION

"A reputable leader in developing finance and business professionals"

MISSION

"ZICA will protect public interest through the regulation of the accountancy profession to the satisfaction of stakeholders"

OUR CORE VALUES



INTEGRITY



PROFESSIONALISM



CUSTOMER CENTRIC



ACCOUNTABILITY



EXCELLENCE



INNOVATION

OUR MANDATE

The Institute is a self-regulated membership body established to regulate the accountancy profession in Zambia.

The mandate of the Institute includes:

- (i). The regulation of the accountancy profession
- (ii). The regulation of the education and training of accountants, registration of students intending to study accountancy and Quality Assurance.
- (iii). The setting of ethical, auditing and accounting standards
- (iv). The investigation of the disclosures made in the public interest

1.0 NOTICE OF ANNUAL GENERAL MEETING

NOTICE IS HEREBY GIVEN that the 35th Annual General Meeting (AGM) of the Zambia Institute of Chartered Accountants (ZICA) will be held at Falls Park Mall on Saturday 29th August 2020 starting at 09.30 hours to conduct the following provisional business:

1. Receive and adopt Minutes of the 34th Annual General Meeting held at Avani Victoria Falls Resort, Livingstone, on 25th May 2019;
2. Receive and adopt the President's, Secretary and Chief Executive's and Operations Annual Reports for 2019;
3. Receive and adopt Audited Financial Statements of the Institute for the year ended 31st December 2019;
4. Receive and adopt recommendations for appointment of Auditors for 2020;
5. Receive and adopt recommendation to amend the ZICA constitution;
6. Receive and adopt the recommendation to allow graduates, licentiates and Technicians to offer restricted/limited accounting services;
7. Receive and adopt the recommendation on the ZICA Property Fund;
8. Receive and adopt the Disciplinary Committee Annual Report for 2019;
9. Receive and adopt the Standards and Regulations Board Annual Report for 2019;
10. Receive and adopt the Practice Review Committee Annual Report for 2019;
11. Receive and adopt the Benevolent Fund Annual Report for 2019;
12. Any other business;
13. Elect President, Vice President, six (6) Council members two (2) from Industry, four (4) from practice, three (3) Disciplinary Committee members, one (1) from practice and two (2) from industry;
14. Closure of the 35th Annual General Meeting.

A member entitled to vote at the Annual General Meeting may appoint another member to vote as his or her proxy if such a member is unable to attend. The proxy form should be deposited to the Secretary and Chief Executive at ZICA Secretariat by 24th August 2020 or at Falls Park Mall not later than 12.00 hours on 28th August 2020.

NB. Kindly note that only one (1) proxy will be allowed per member at the AGM



Bonna Kashinga

SECRETARY

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2.0. THE 35TH ANNUAL GENERAL MEETING OF THE ZAMBIA INSTITUTE OF CHARTERED ACCOUNTANTS (ZICA) TO BE HELD AT FALLS PARK MALL ON 29TH AUGUST 2020 STARTING AT 09.30 HOURS

FILING OF PROXIES

Members should file in their proxies to the Secretary and Chief Executive at ZICA secretariat by 24th August 2020 or at Falls Park Mall not later than 12.00 hours on 28th August 2020.

THE AGENDA

1. Call the meeting to order;
2. The National Anthem;
3. Observance of a minute of silence in memory of members who passed on since the last AGM;
4. Adoption of agenda;
5. Receive and adopt Minutes of the 34th Annual General Meeting held at AVANI Victoria Falls Resort, Livingstone, on 25th May 2019;
6. Receive and consider the Action Taken Report from the Minutes of the 34th Annual General Meeting held at the AVANI Victoria Falls Resort, Livingstone on 25th May 2019;
7. Receive and adopt the President's, Secretary and Chief Executive's Annual Reports for 2019;
8. Receive and adopt Audited Financial Statements of the Institute for the year ended 31st December 2019;
9. Receive and adopt recommendations for appointment of Auditors for 2020;
10. Receive and adopt recommendation to amend the ZICA constitution;
11. Receive and adopt the recommendation to allow graduates,licentiates and Technicians to offer restricted/limited accounting services;
12. Receive and adopt the recommendation on the ZICA Property Fund;
13. Receive and adopt the Disciplinary Committee Annual Report for 2019;
14. Receive and adopt the Standards and Regulatory Board Annual Report for 2019;
15. Receive and adopt the Practice Review Committee Annual Report for 2019;
16. Receive and adopt the Benevolent Fund Annual Report for 2019;
17. Any other Business;
18. Elect President, Vice President, 6 Council Members and 3 Disciplinary Committee Members;
19. Closure of the 35th Annual General Meeting.

3.0. THE 35TH ANNUAL GENERAL MEETING OF THE ZAMBIA INSTITUTE OF CHARTERED ACCOUNTANTS (ZICA) TO BE HELD AT FALLS PARK MALL ON 29TH AUGUST 2020 STARTING AT 09.30 HOURS

FILING OF PROXIES

Members should file in their proxies to the Secretary and Chief Executive at ZICA secretariat by 24th August 2020 or at Falls Park Mall not later than 12.00 hours on 28th August 2020.

29TH AUGUST 2020

THE ANNOTATED AGENDA

1. Call the meeting to order

The President calls the Annual General Meeting to order after meeting the 10% quorum constitutional requirement.

2. The National Anthem

The President calls for the singing of the National Anthem.

3. Observance of the Minute of Silence

The President calls for a minute of silence in honour of members of the Institute who passed on since the last AGM.

4. Adoption of Agenda

The President calls on the Secretary to read out the notice for the meeting. After the notice has been read, the President calls for a proposer and seconder for the adoption of the Agenda.

5. Receive and adopt Minutes of the 34th Annual General Meeting held at AVANI Victoria Falls Resort, Livingstone, on 25th May 2019

The President informs members that the said Minutes are as laid before the house for members' consideration and adoption. The President guides the members on the mode of adoption to follow.

6. Receive and Consider the Action Taken Report from the Minutes of the Meeting of the 34th Annual General Meeting held at the AVANI Victoria Falls Resort, Livingstone, on 25th May 2019

The President requests the Secretary to read out the prepared Action Taken Report.

7. Receive and adopt the President's, Secretary and Chief Executive's Annual Reports for 2019.

The President presents the 2019 Annual Report.

8. Receive and adopt Audited Financial Statements of the Institute for the year ended 31st December 2019.

The President requests the auditors to present their Audit Opinion followed by Chairperson of the Finance and Administration Committee to lay the financial statements before the members and invite members to propose and second the adoption of the financial statements for the year ended 31st December 2019.

9. Receive and adopt recommendations for appointment of Auditors for 2020

The President requests the Secretary to inform members that the auditors for the Institute, BDO, have expressed an interest to continue as auditors for the year 2020 and are being recommended for appointment as auditors for 2020.

The President invites members to propose and second the recommendation for the appointment of Auditors for the year ending December 2020.

10. Receive and adopt the recommendation to amend the ZICA constitution

The President invites the Chairperson of the Membership Committee to lay the report before the members and invite members to propose and second the recommendation to amend the ZICA Constitution.

11. Receive and adopt the recommendation to allow Graduates, Licentiates and Technicians to offer restricted/limited accounting services

The President invites the Chairperson of the Standards and Regulatory Board to lay the report before the members and invite members to propose and second the recommendation to allow Graduates, Licentiates and Technicians to offer restricted/limited accounting services.

12. Receive and adopt the recommendation on the ZICA Property Fund

The President invites the Fund Manager to provide the update on the ZICA Property Fund and invites Members to propose and second the resolution on the ZICA Property Fund.

13. Receive and adopt the Disciplinary Committee Annual Report for 2019

The President invites the Chairperson of the Disciplinary Committee to lay the report before the members and invite members to propose and second the adoption of the Report for 2019.

14. Receive and adopt the Standards and Regulatory Board Annual Report for 2019

The President invites the Chairperson of the Standards and Regulatory Board to lay the report before the members and invite members to adopt the Report for 2019.

15. Receive and adopt the Practice Review Committee Annual Report for 2019;

The President invites the Chairperson of the Practice Review Committee to lay the report before the members and invite the members to adopt the report for 2019.

16. Receive and adopt the Benevolent Fund Annual Report for 2019

The President invites the Chairperson of the Benevolent Fund Board to lay the report before the members and invite members to adopt the Report for 2019.

17. Any Other Business

The President invites for any other business from members.

18. Elect President, Vice President, 6 Council Members and 3 Disciplinary Committee Members

The President invites the Electoral Committee to conduct elections for the vacant positions. The Chairperson of the Electoral Committee announces the vacant positions of President, Vice President, 6 Council Members and 3 Disciplinary Committee Members.

The Chairperson announces the voting process and any other electoral procedures.

19. Closure of the 35th Annual General Meeting

The President announces the closure of the 35th Annual General Meeting; invites members to the Annual Ball and calls upon the Returning Officer to conduct elections for the vacant positions

4.0. MINUTES OF THE 34TH ANNUAL GENERAL MEETING (AGM) OF THE ZAMBIA INSTITUTE OF CHARTERED ACCOUNTANTS HELD ON SATURDAY, 25TH MAY 2019 AT 09:30 HOURS AT THE AVANI VICTORIA FALLS RESORT, IN LIVINGSTONE

COUNCIL MEMBERS PRESENT:

Mr. Jason Kazilimani, Jr	-	President, Chairman
Ms. Cecilia M. Zimba	-	Vice President
Ms. Muyaka E. Ngulube	-	Member
Mr. Bbenkele Haachitwe	-	Member
Ms. Lucy Z. Mubanga	-	Member
Ms. Chilala M. Banda	-	Member
Mr. Patson Banda	-	Member
Mr. Patrick M. Hamukale	-	Member
Ms. Yanga C. K. Kalaluka	-	Member
Mr. Julius Zgambo	-	Member
Dr. Dick C. Sichembe	-	Member

APOLOGIES – COUNCIL MEMBERS

There were no apologies as all the Council members were present.

IN ATTENDANCE:

Mr. Bonna Kashinga	-	Secretary & Chief Executive
Mr. Charles C. Mutale	-	Director Finance & Corporate Services
Mr. Modest Hamalabbi	-	Director Education and Training
Mr. Mwelwa Mwaba	-	Director Standards and Regulation

MEMBERS PRESENT: As per attendance list

MEMBERS APOLOGIES: As per apologies list

1.0 CALL MEETING TO ORDER

The President called the meeting to order at 10:25 hours upon confirmation that the 10% quorum of paid members as at 31st December 2018 was met as per the requirement of the Constitution. The President declared the meeting to be duly constituted.

2.0 NATIONAL ANTHEM

The President led the members in the singing of the National Anthem.

3.0 OBSERVANCE OF A MINUTE OF SILENCE

The President called on members to observe a minute of silence in honour of members of the Institute who passed on since the last AGM.

4.0 OFFICIAL OPENING OF THE 34TH ANNUAL GENERAL MEETING

The 34th Annual General Meeting was officially opened by the Guest of honour, Hon. Margaret Mwanakatwe, MP, Minister of Finance after remarks by the ZICA Secretary and Chief Executive Mr. Bonna Kashinga and welcome remarks by the ZICA President Mr. Jason Kazilmani Jr. During her official opening, the Minister of Finance made the following key pronouncements:

4.1 Development of Shungu Namutitima International Convention Centre (SNICC) in Livingstone

The Minister reaffirmed the commitment of His Excellency the President of the Republic of Zambia Dr. Edgar Chagwa Lungu, on providing the Institute with a Sovereign Guarantee to enable the Institute secure affordable finance in the development of SNICC. SNICC would comprise a 5000 seater International Convention Centre, a five star hotel, a three star hotel, 10 Presidential villas and an 18 Hole golf course.

4.2 Registration of Accountants in the Civil Service

The Minister expressed Government's commitment in ensuring that Accountants in the Civil Service adhered to the provisions of the Accountants Act of 2008 by being in good standing with the Institute. The Minister requested the Deputy Secretary to the Cabinet Mr. Christopher Mvunga to expedite the process of ensuring that annual subscription fees for Accountants in Government are paid to ZICA.

4.3 Sales Tax Bill 2019

The Minister indicated that the Sales Tax Bill was presented to Parliament for the first reading and the second reading including the finalization of the bill would be concluded during the June 2019 session. The Minister further indicated that due to the significance of the reform, she was undertaking nation-wide consultations with key stakeholders. Accountants were urged to take keen interest and provide input into the final draft bill which would be enacted into Law. The Institute was commended for holding sensitization workshops on the Sales Tax Bill 2019.

4.4 Public Finance Management Act number 1 of 2018

The Minister reminded Accountants that the Public Finance Management Act which provides for an institutional and regulatory framework for the management of public finances was enacted in 2018. The Minister appealed to all Accountants both in the public and private sectors to refrain from misappropriation of funds.

4.5 International Public Sector Accounting Standards (IPSAS)

The Minister indicated that the Government would adopt IPSAS as the financial reporting framework for the public sector by 2024. The Minister further indicated willingness to partner with the Institute on the provision of technical assistance towards capacity building for the public sector on the IPSAS implementation.

After a question and answer session at which the Minister gave clarifications to the issues raised, the 34th AGM convened as follows:

5.0 ADOPTION OF THE AGENDA

The President called on the Secretary to read the notice for the meeting. The Secretary and Chief Executive read out the Notice of the Annual General Meeting. The agenda was adopted after being proposed by Mr. Tom Thewo and seconded by Mr. Mboo Mumba.

6.0 RECEIVE AND ADOPT THE MINUTES OF THE 33RD AGM HELD AT AVANI VICTORIA FALLS RESORT, LIVINGSTONE, ON 28TH APRIL 2018

The minutes of the 33rd Annual General Meeting were laid before the members for consideration and adoption.

Corrections

There were no corrections to minutes of the 33rd Annual General Meeting.

There being no corrections to be made, the minutes of the 33rd Annual General Meeting held on 28th April 2018 were adopted as a correct record of the proceedings thereof after being proposed by Mr. John Nkonjela and seconded by Mr. Tinashe Jerahuni.

7.0 RECEIVE AND CONSIDER THE MATTERS ARISING REPORT FROM THE MINUTES OF THE 33RD AGM HELD AT AVANI VICTORIA FALLS RESORT, LIVINGSTONE, ON 28TH APRIL 2018

7.1 Chief Justice's Rules

It was reported that the Chief Justice's Rules had not yet been finalised and were still at Ministry of Justice.

7.2 Resolution to Amend Section 19(2) of the Accountants Act

The members were informed that the draft bill had been prepared and was being reviewed by the Ministry of Justice.

7.3 Statutory Instrument on Fees

It was reported that the Ministry of Finance signed the Statutory Instrument on fees during the year. However, due to concerns raised by stakeholders, the SI was revoked on 5th February 2019. After the revocation of the SI 34, and under the instruction of the Attorney General, a task force comprising Ministry of Finance, Ministry of Justice and ZICA was constituted to redraft the Statutory Instrument. The new draft Statutory Instrument was finalised and submitted to the Ministry of Finance through the Accountant General's Office for onward submission to the Ministry of Justice.

7.4 Raising Finances for ZICA Properties Ltd

The meeting was informed that the members had continued making contributions to the fund and that 666 members had contributed to the fund by the reporting date.

The members were further informed that a Contract with Time Projects Property Zambia Limited for the development of a mixed-use facility at the Accountants Park was signed after obtaining the necessary approvals from the Management Procurement Committee and the Board of ZICA Properties Limited. Time Projects would raise the component of the debt finance.

7.5 Payment of Subscriptions by Government

The members were informed that the Institute had continued to engage Government through the Office of the Accountant General who during the first quarter for 2019 provided a list of about 2 700 accounting staff under his portfolio. Of these, 2 137 accounting staff were not registered with the Institute and the Institute advised the Office of the Accountant General of the subscriptions due from the accounting staff. A settlement decision of the subscriptions due was being awaited from the Accountant General.

7.6 Restriction on outsourcing accounting services to centres of excellence

The members were informed that there was no law or regulation that prohibits the outsourcing of accounting services to centres of excellence and as a result, the Institute could not enforce the proposal. The members were informed that under the current laws, it was a business decision of each company to determine how accounting services were procured whether by having in-house expertise or using group centres of excellence. The Directors of any company incorporated in Zambia are responsible for the financial affairs of the company they represented and take full ownership of financial statements generated including those produced from centres of excellence.

7.7 10% of the Subscription fee to be converted to Benevolent Fund

The members were informed that apart from the voluntary contributions from the members, 10% of the income from the Annual Ball tickets was allocated to the Benevolent Fund annually. Council was of the view that unless the proposal was a mark-up to the subscription, it would have a negative impact on the budget of the Institute and therefore did not approve the proposal. Further, the Institute secured a life plan for each member from Prudential Life Assurance which provides a cash pay-out and funeral assistance to the family of a deceased member.

8.0 RECEIVE AND ADOPT THE PRESIDENT'S, SECRETARY AND CHIEF EXECUTIVE'S ANNUAL REPORTS FOR 2018

The President presented the Annual report for the year ended 31st December 2018 which comprised the President's Report, Secretary and Chief Executive's report, Financial and Operational Review, Sustainability Report and Corporate Governance Statement.

Matters arising from the 2018 Annual Report

8.1 Corporate Social Responsibility Policy

In response to a member who wanted to know if the Institute had a Corporate Social Responsibility policy, members were informed that the Institute had Corporate Social Responsibility guidelines but a Policy would have to be developed.

8.2 Timeframe when investors into the ZICA Property Fund would start receiving investment returns

On the timeframe when investors into the ZICA Property Fund would start receiving investment returns, the members were informed that the investors would start receiving returns after seven (7) years. The members were further informed that an update on the ZICA Property Fund from the Fund Manager was an agenda item of the meeting and hence the Manager would provide further clarity on the matter.

8.3 Voluntary or Mandatory contribution to the ZICA Property Fund

On whether the contribution to the ZICA Property Fund was voluntary or mandatory, it was stated that the contribution was mandatory. The members were further informed that the Securities and Exchange Commission (SEC) clarified that there were no provisions of the Act that prohibited the mandatory investment into a collective investment scheme by the investor. The Institute was therefore on firm ground regarding the ZICA Property Fund.

8.4 Environment Impact Assessment Report for SNICC

On whether there was an Environmental Impact Assessment (EIA) Report on the SNICC Project, the members were informed that the report was yet to be issued. However, the public hearing was held and the project was well received by the community and key stakeholders.

8.5 Registration of Accounting Staff under Accountant General's Office

On what the Institute was doing in order to register the 2,137 accounting staff under the Office of the Accountant General who were not registered with the Institute, the Institute informed the members that the Accountant General had been given a directive to ensure that all accountants under his office were registered with the Institute. The Accountant General further informed the members that his office was in discussion with Cabinet Office, on the options available to enable Government pay the subscription to the Institute.

8.6 Top up Degree with ZCAS

On whether the Top up degree was open to all students or its only for CA Zambia students, the members were informed that the Top up degree would be open to only CA Zambia and former ZICA programme students who had attained the Application and Licentiate levels respectively.

8.7 Practical Training for CA Zambia

In response to a member who wanted to know what the Institute had put in place for practical training and what it takes to be a mentor, the members were informed that a trainee needed to undergo practical training under an employer who had been approved by the Institute. Members were further informed that for such an employer to be approved, they should among other requirements have professionally qualified accountants (Associate and Fellow members) who would be mentors to the trainee. Further the members were informed that once the employer had been approved, the mentors needed to undergo a practical training orientation training before practical training could commence.

8.8 Sensitization of employers on the levels of the ZICA Qualifications

On a comment from the member who urged the Institute to continue sensitizing employers on the levels of the qualifications that the Institute was offering, the Institute noted the comment and informed members that the Institute had a marketing program in place and would continue sensitizing the employers on the competencies of ZICA graduates.

8.9 Change of Qualification names

On what guarantee the Institute had that the name of CA Zambia would not be changed like the change from NATech to ZICA and from ZICA to CA Zambia, members were informed that the change of the names were inevitable but there would be no change in names in the shortest possible time.

It was resolved that: “The Annual reports for the year ended 31st December 2018 be adopted”. The Annual Reports were adopted after being proposed by Mr. Wesley M. Beene and seconded by Mr. Tom Thewo.

9.0 RECEIVE AND ADOPT THE AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2018

The Auditors of the Institute – BDO Zambia presented their audit opinion. Following the presentation of the audit opinion, the Chairperson for the Finance and Administration Committee, gave highlights of the Financial Statements and laid before the members the Audited Financial Statements of the Institute for the year ended 31st December 2018.

It was resolved that: “The Audited financial statements for the year ended 31st December 2018 be hereby adopted”.

The Audited financial statements for the year ended 31st December 2018 were adopted after being proposed by Mr. Joseph Ngulube and seconded by Mr. Eric Masumbu.

10.0 RECEIVE AND ADOPT RECOMMENDATION FOR APPOINTMENT OF AUDITORS FOR 2019

Members were informed that the Auditors, BDO Zambia had expressed willingness to be reappointed as external auditors for the Institute for the 2019 financial year and were being recommended for reappointment.

It was resolved: “That Messrs. BDO be appointed as external auditors for the Institute for the financial year 2019 and that Council be authorized to determine their remuneration.” The recommendation was adopted after being proposed by Major Humphrey Mutambo (Rtd) and seconded by Mr. Michael Phiri.

11.0 RECEIVE AND ADOPT THE DISCIPLINARY COMMITTEE ANNUAL REPORT FOR 2018

A member of the Disciplinary Committee, Mr. Mukelebai Wambulawae presented the Committee report to the members.

It was resolved: “That the Disciplinary Committee Annual report for the year ended 31st December 2018 be hereby adopted.” The Disciplinary Committee report was adopted after being proposed by Mr. Michael Phiri and seconded by Major Humphrey Mutambo (Rtd).

12.0 RECEIVE AND ADOPT THE STANDARDS AND REGULATORY BOARD ANNUAL REPORT FOR 2017

A member of the Standards and Regulatory Board, Mr. Raphael Kasonde presented the Standards and Regulatory Board report for the year ended 31st December 2018 to the members.

It was resolved: “That the Standards and Regulatory Board report for the year ended 31st December 2018 be hereby adopted.” The report was adopted after being proposed by Mr. Tinashe Jerahuni and seconded by Ms. Bridgette Muyenga.

13.0 RECEIVE AND ADOPT THE BENEVOLENT FUND ANNUAL REPORT FOR 2018

The Vice Chairperson of the Benevolent Fund Board of Trustees, Mr. Fred Namakando presented

the report for the year ended 31st December 2018 to the members.

It was resolved: "That the Benevolent Fund Board of Trustees report for the year ended 31st December 2018 be hereby adopted." The report was adopted after being proposed by Mr. Kelvin Nali and seconded by Mr. Humphrey Muyamba.

14.0 ANY OTHER BUSINESS

14.1 The Silo between Benevolent Fund and Prudential Life Assurance

It was suggested that there was need to break the silo between Benevolent Fund and Prudential Life Assurance. The Institute clarified that the two (2) schemes were distinct but they complemented each other.

14.2 Increase number of inspections

It was suggested that the Institute should increase the number of inspections in order to curtail the number of people holding out as accountants. The suggestion was noted and Council promised to increase the number of inspections.

14.3 Performance Report of the ZICA 2014-2018 Strategic Plan

It was suggested that the Institute should have presented a report on the performance of the strategic plan 2014-2018 to the members. The suggestion was accepted and Council promised that the next report would include a performance review of the ZICA Strategic plan.

15.0 UPDATE ON ZICA PROPERTY FUND FROM THE FUND MANAGER

The Fund Manager, Equity Capital Resources through Mr. Nathan De Assis presented the update on the ZICA Property Fund.

15.1 Matters arising from the update on the ZICA Property Fund

15.2 Targeted Investment Amount for ZICA

On whether the funds being contributed were for the construction of the mixed-use facility at the Accountants Park and Livingstone (SNICC), it was clarified that all the funds were for the Accountants Park Project.

15.3 Over valuation of land

Concern was expressed on the possibility of an over valuation of the land. It was clarified that the valuation, was conducted by a registered professional valuer with recent experience in the fair value measurement of properties in the location.

16.0 ELECTION OF ONE (1) COUNCIL MEMBER

The President invited the Electoral Committee to conduct the polls.

The Electoral Committee Chairperson Major Humphrey Mutambo (Rtd) announced the vacant position of one (1) Council member from Commerce and Industry.

The Chairperson then invited the validly nominated candidates for the position of Council member to address the Annual General Meeting. Following the electronic voting that was conducted, the election results were verified by an independent auditor, Mr. Andrew Chibuye. The returning officer Ms. Brigitte Muyenga announced the elected member and declared her as a duly elected Council member henceforth as follows:

Council member from Commerce and Industry: Ms. Muyaka Ethel Ngulube.

17.0 CLOSURE OF THE 34TH ANNUAL GENERAL MEETING

The President thanked the members for attending the AGM and for their active participation in the deliberations. He further invited the members to the Annual Ball in the evening.

There being no further business to transact, the President declared the 34th AGM closed at 13.30 hours.

PRESIDENT

DATE

5.0 ACTION TAKEN REPORT FROM THE MINUTES OF THE 34TH AGM HELD ON 25TH MAY 2019

34th Annual General Meeting Resolutions & Matters Arising– 25th May 2019

Following the Annual General Meeting held on 25th May 2019, below are the resolutions and matters arising which need action:

No.	ITEM	ACTION TAKEN
1	1.1 Development of SNICC (i) To give an update on the acquisition of a Sovereign Guarantee through Ministry of Finance	The Institute reviewed and secured a term sheet/ Financial proposal from the China Construction Bank. However, the Minister of Finance during his 2019 budget speech, announced that the Government of the Republic of Zambia had ceased issuing Government guarantees for projects. Consequently, the Institute is exploring the possibility of commercial guarantees in order to secure financing for the project.
2	1.2 Registration of Accountants in the Civil Service (i) To give an update on the payment of annual subscription fees for accountants in GRZ	The Institute concluded discussions with the office of the Accountant General in respect of payment of subscription fees. The Institute was granted a PMEC Code and the office of the Accountant General would effect deductions of subscriptions from Public service accountants in instalments and remit to the Institute in 2020.
3.	2.6.1 Corporate Social Responsibility Policy (i) To give an update on the development of the CSR Policy	The CSR policy was developed and approved by Council.
4.	3.2.2 Increase in the number of inspections (i) To give an update on the increase in number of inspections	The Institute undertook 93 employer visitations in the year under review. Out of the 93 companies visited, 7 were compliant and 86 were non-compliant. The increased inspections resulted in 48 organisations with employees working illegally regularizing their position with the Institute in 2019.
5.	14.3 Performance Review of the ZICA Strategic Plan	The Performance review of the strategic plan is included in the Presidents Annual Report for 2019

6.0 PROPOSED RESOLUTIONS

6.1 Resolution to Appoint External Auditors

BDO, the current external auditors of the Institute expressed willingness to be reappointed as external auditors for the 2020 financial year.

Resolution

It is hereby proposed and recommended by Council that Messrs BDO be appointed as external auditors for the Institute for the financial year 2020 and that Council be authorised to determine their remuneration.

6.2 Resolution to amend the ZICA Constitution

Council has noted some key defects in the ZICA Constitution and the ZICA Electoral Rules of 2010 which need to be remedied through a holistic review of the ZICA Constitution and the ZICA Electoral Rules. This was further confirmed by a group of Members who collected signatures to ensure that the ZICA Constitution was amended. Some of the current defects of the ZICA Constitution and Electoral Rules include the following:

- i. The lack of provisions for virtual holding of the key member meetings of the Institute such as the Annual General Meeting and Special General Meetings including voting virtually;
- ii. Lack of provisions on legal persona of the Institute;
- iii. Lack of gender mainstreaming of Council;
- iv. Lack of provisions which provide for ZICA Chapters;
- v. Lack of provisions which provide for honorary membership categories;
- vi. Ambiguity and misdirection in some sections by the use of the term “practice” when making reference to a chartered accountant who is employed under a contract of service;
- vii. Failure to separate Council from the duty of appointing the Electoral Committee, a process in which Council has a perceived conflict of interest;
- viii. Lack of the eligibility criteria for the Electoral Committee and
- ix. Harmonization of the ZICA Constitution with the 2019 Accountants Bill which is expected to be enacted into law either in the second half of 2020 or in early 2021. (See Appendix II).

Resolution

It is hereby resolved that the amendment of the ZICA Constitution and the Electoral Rules and Regulations be hereby adopted and approved.

6.3 Resolution to allow graduates, licentiates and Technicians to offer restricted/limited accounting services

The Accountants Act and the Constitution of Zambia Institute of Chartered Accountants only allow Fellows and Associates to engage in public practice. Section 19 of the Accountants Act refers to a Chartered Accountant being eligible to apply for a practicing certificate or non-audit certificate. The Accountants Act defines a Chartered Accountant as being a person holding an associateship or fellowship grade of membership of the Institute and registered as an accountant under section fifteen. Similarly, the Constitution under section 10 and 11 only allows Chartered Accountants (Fellows and Associates) to apply for a practicing certificate or a non-audit practicing certificate.

A proposal is therefore being brought before the Annual General Meeting to amend section 11 of the Constitution to allow Graduates, Licentiates and Technicians with 2 years' work experience to be allowed to offer limited services such as file tax returns, provide accounting services to a client, prepare financial statements as well as prepare financial and accounting reports for entities whose turnover does not exceed K5 million for Graduates, K4 million for Licentiates and K3 million for Technicians.

The proposal is to amend clause 11 so that it reads “Upon a written application to the Institute by an eligible member for a Non-audit Practicing Certificate and on payment of a prescribed fee, the Council may issue a non-audit practicing certificate in accordance with requirements set out in Section 19 of the Act.”

The changes to the Accountants Act to allow these members to practice will be incorporated in the current process of adopting the Accountants Bill if the Annual General Meeting approves the motion to amend the constitution to allow Graduates, Licentiatees and Technicians to engage in limited practice. (Appendix I)

Resolution

It is proposed that the meeting adopts the recommendation to introduce other categories of practitioners and make a resolution to amend the constitution and replace section 11 of the constitution with the following “Upon a written application to the Institute by an eligible member for a Non-audit Practicing Certificate and on payment of a prescribed fee, the Council may issue a non-audit practicing certificate in accordance with requirements set out in Section 19 of the Act.”

6.4 Resolution to adopt the recommendation on the ZICA Property Fund

Background

The Institute set up the ZICA Property Fund in its quest to raise financing for the development project at the Accountants Park. This is a mandatory fund where all ZICA members are supposed to contribute US\$2,500 each over a five year period. This came into being through a resolution by members at the 32nd Annual General Meeting (AGM) held on 29th April 2017. The Fund Manager, Equity Capital Resources (ECR), manages the fund. It was envisaged to raise between US\$10 million –US\$15million from members. This was under the premise that approximately 4000-6000 would participate in the investment in unit trusts.

The offer price was US\$10 per unit with a minimum investment of 5 units for individuals and 100 units for companies. The Institute holds up to 51% of the fund while members and other investors hold 49%. The cash to be raised from this offer would be applied towards the construction of ZICA office park on plot 2374/A Thabo Mbeki road.

The fund

The uptake of the fund was low when the fund was operationalised in 2018 with only 324 members contributing. In 2019, the Institute billed members K500 together with their subscriptions. This period witnessed an exponential growth in the members who contributed to the fund. A total of 4012 members contributed to the fund during 2019. In 2020, members were billed US\$500 separate from their subscriptions and the contributions have reduced drastically with only 34 members contributing so far. The total collections as at 30 April 2020 stood at US\$252,963. The amount significantly falls short of the funds required to commence construction. Council considered the following options when reviewing the uptake of the fund;

Option 1: Continuing with the investment in unit trusts

The set up of a collective investment scheme as regulated by the Securities and Exchange Commission of Zambia, allows the members to make an investment decision though mandatory, but serving the interest of the professional in the long term. The concept of continuing with the Unit Trust will provide members an opportunity to raise the set aside sum of \$ 2,500 over a period of time as an investment amount.

The members need to resolve as they have done to continue to make payments towards the respective US \$ 2,500 as a way to actualise the project.

The commitment by members will serve as an attraction for possible external financing and developers who will have an exit interest in the long term through the funds raised via the Unit Trust.

Option 2: Introducing a levy

With regards to a levy, a Statutory Instrument (SI) will have to be secured through the Ministry of Finance. A levy does not provide the same benefits as an investment opportunity in the scheme. However, the Levy will attract a one off coupon payment to members to be decided by the council on completion of construction and occupancy of the facility. The levy will be non refundable.

When it becomes an SI then the members will be required to make the payment as part of the annual subscription to the profession. The issue of a levy is being considered arising from the low levels of participation by the members. When approved, the Institute proposes to request the Minister of Finance to issue a statutory Instrument in order to operationalise the levy.

The apathy in the collection of funds for the unit trusts from members has significantly contributed to the delay in the commencement of the Accountants park project. The Institute is supposed to contribute 50 % of the construction cost in the Special Purpose Vehicle (SPV) which will be co-owned with Time Projects.

Recommendation

In view of the above, the Council is proposing to introduce a levy, which should be collected from each member. The investment amount of US\$ 2,500 currently being collected, should be levied on all members over a five year period. Contributions so far received from members should either be paid back to the members with interest earned net of fund management expenses or converted into a levy. The ZICA Property Fund should be closed once refunds are processed.

Resolution

It is hereby resolved that the recommendation to introduce a levy of US\$2,500 on all registered members over a five year period is hereby adopted and approved.

7.0 REPORT OF INDEPENDENT COMMITTEES

7.1 DISCIPLINARY COMMITTEE

The main purpose of the Disciplinary Committee is to hear disciplinary cases, determine and provide a reasoned judgement in such matters.

Membership and Attendance

The 2019 Committee composition and attendance was as follows:

No.	Name	Meetings Held	Meetings eligible to attend	Meetings attended
1.	Elijah Banda SC (Chairperson)	4	4	4
2.	Dr Leonard Kalinde (V/Chairperson)	4	4	1
3.	Mukelabai Wambulawae	4	4	2
4.	Priscilla Seketi Bwalya	4	4	3
5.	Robert Malasha	4	4	4
6.	Stanley Siame	4	4	4

7.1.1. MANDATE OF THE COMMITTEE

The establishment and mandate of the Disciplinary Committee is provided for in Part VII of the Accountants Act of 2008. The Disciplinary Committee may receive complaints against members who have violated Section 72 of the Act and/or the code of conduct of members.

7.1.2. REPORTABLE ACTIVITIES

During the year under review, there were four (4) meetings held. There were two case hearings on professional misconduct and three cases on examination malpractice.

1. Professional misconduct

(a) A complaint was received against a member for professional misconduct of paying himself a higher salary which he was not entitled. The Respondent admitted the charge and indicated that all the monies in question were paid back to his former employers. The Disciplinary Committee found the Member guilty of professional misconduct as defined in Section 72 (a) (b) (c) (d) (e) and (f) of the Accountants Act and ordered his membership to be suspended for one year.

(b) A complaint was received against a member for professional misconduct of misappropriation of funds for his employers. The Respondent admitted the charge and indicated that 80% of the monies involved was paid back to the organisation. The Disciplinary Committee found the Member guilty of professional misconduct as defined in Section 72 a) (b) (c) (d) (e) and (f) of the Accountants Act. The DC ordered a one year suspension of his Membership and ordered the Member to pay back the remaining amount to his former employers.

2. Examination Malpractice

(a) The complaint was an examination malpractice by a student who was using a cell phone during the examination. The Respondent admitted the charge. The DC found the Respondent guilty of professional misconduct as defined in Section 72 (c) of the Accountants Act No. 13 of 2008. The DC ordered a two year suspension period for his registration as a student.

(b) The complaint was an examination malpractice by two students. One aided the other to copy from him during the examinations. The students admitted the charge. The DC found the students guilty of professional misconduct as defined in Section as defined in Section 72 (c) of the Accountants Act. The DC ordered a three year suspension period for the registration as students.

Elijah Banda, SC
CHAIRPERSON

7.2 BENEVOLENT FUND BOARD ANNUAL REPORT FOR 2019

Objectives and Operations of the Fund

The principle objective of the Fund is to raise and maintain funds for the purpose of assisting persons in need that are or have been members of the Institute and their spouses or dependents. The Fund also targets to provide critical medical care to members within Zambia on a case by case basis. However, due to constraints in financial resources the assistance is restricted to payment of school fees for children of deceased members.

The fund depends on volunteers for all its administrative work including honorary audit services provided by HLB Reliance.

The major sources of income for the Fund include contributions by members, donations and interest on investments. The income is invested in interest bearing financial instruments. The Fund assists beneficiaries by awarding educational grants to children of deceased members.

Business Transacted during the Year

The Benevolent Fund Board met three times during the year under review to review the financial performance of the fund, review strategy and approve financial statements.

Financial Assistance

During the year the Board continued supporting 5 children of late members by paying for their school fees. Of these children, four (4) are at secondary school and one (1) is at University.

Financial highlights

Income

Based on the audited financial statements, the Fund recorded a total income of K45, 500 compared to the K47, 900 in the previous year. The sources of income were as follows:

Source	2019 K'000	2018 K'000
Subscriptions	5,490	11,530
Interest earned	14,270	11,320
Annual Ball collections	9,380	13,550
Raffle Proceeds	16,360	11,500
Donations	-	-
Total	45,500	47,900

As can be seen from the table above, contributions from members have continued to decline threatening our ability to continue supporting persons in need.

Expenditure

The Board spent a total of K31, 463 compared to K72, 366 in the previous year. Of the total expenditure, K28, 315 was spent on requests for school fees for children of late accountants against K67, 831 in the previous year.

Projected Expenditure

In the 2020 financial year, projected expenditure is around K130, 000 arising from new cases being recorded.

Investments and Bank balance

As at 31st December 2019, the bank balance was K88, 488 (2018, K9,444) and short term investments stood at K 119, 665 as compared to K107, 815 for the previous year.

Obituary

The Board wishes to report with sadness the demise of the following ZICA members since the last AGM:

1.	Edgar Kalunga	AZICA
2.	Felistus Mfula	AZICA
3.	Chisanga Chungu	FZICA
4.	Chitundu N. Mwango	FZICA
5.	Ian Namulya Mung'omba	FZICA
6.	Isaac M. Mazuba	FZICA
7	Nambwenga Muyangwa Kauseni	FZICA

8	Esau S.S Nebwe	FZICA
9	Godfridah C.M. Chishimba	ZICA Lic
10	Stanley Sitima	ZICA Lic
11	Muluwa Mwanda	ZICA Lic
12	Chileshe Kambikambi	ZICA Tech
13	Simon Kalaba	ZICA Grad
14	Ketness Banda	ZICA Lic
15	Oren Simfukwe	ZICA Tech
16	Dorothy Daka	AZICA
17	Cosmas Shaba	ZICA Lic
18	Moses Kalenga	FZICA

May the souls of our departed members rest in eternal peace

Future Plans

The Benevolent Fund Board will continue to undertake its humanitarian functions for members going through difficulties and also assisting families of the deceased members.

To achieve this, the Board will intensify its fundraising activities through the following measures:

1. Lobby for corporate sponsorship of some of the activities of the fund
2. Hold a raffle during the upcoming year
3. Explore other investment opportunities which may yield better returns than the traditional Fixed Deposits
4. Organize fund raising aerobics activities

Conclusion

We have recorded a significant increase in the demand for financial assistance but the income has continued to decline. For instance, the total income during the period was K45, 500 compared to K47, 900 in 2018. The trend was similar in the last financial year where income continued to decline in comparison to expenditure. At this rate, the Fund may not meet financial needs of our beneficiaries beyond this year. The available resources can only pay for school fees for one year. It is in this regard that we wish to make an earnest appeal for charitable contributions from members for us to continue on our path to serve families in need. We must attest that the Fund has given hope to many families of our deceased members who have been at the point of destitution.

On behalf of the Benevolent Fund Board I want to thank all members who made a contribution in any way to the activities of the Fund during the year 2019. The Fund appreciates any assistance members can give to ensure that the Fund continues to provide support to all beneficiaries who are in need. The effectiveness of the Fund depends on the collective contributions of members. As indicated in the financial highlights, membership contributions have continued to decline whereas requests for financial assistance are on the rise. This trend will adversely affect the Fund's operations.

Lastly, I wish to thank all the Board members and the ZICA Secretariat for the amount of support rendered to the Board during the year 2019.

Fred Namakando
CHAIRPERSON

8.0 PROFILES FOR CANDIDATES STANDING FOR COUNCIL AND DISCIPLINARY COMMITTEE

PRESIDENT	
Mr. Lungu Jetty	Mr. Lungu is a Fellow of ZICA. He holds an MBA and CIMA qualification. He has over 24 years' experience and currently Chief Executive Officer at FINCA Zambia. He has worked for Ernst and Young, CIMA, AIRTEL, DIGICEL and FINCA in Director Strategy and Financial management senior positions. He is currently serving on the Taxation Committee of ZICA and served on CIMA Zambia Board for 7 years in different positions. He served as Vice Chairperson for the ZICA Membership Committee and Finance and Administration Committee.
Ms. Zimba Cecilia Mwanjiwa Banda	Ms. Zimba is a Fellow of ZICA. She holds a Masters Degree in Business Administration, ACCA and has a post graduate Diploma in Sustainable Business Leadership. She is currently the Vice President of ZICA. She has 20 years work experience, a corporate leader with extensive professional experience and significant leadership accomplishment in Business. She is Chairperson of the Finance & Administration Committee of ZICA. She has served on various Boards and Committees including ZRA, ZESCO, Financial Intelligence Centre, BOZ Financial Sector Development Program, Zambia Industrial Commercial Bank and ZEMA.
VICE PRESIDENT	
Mr. Haachitwe James Bbenkele	Mr. Haachitwe is a Fellow of ZICA. He holds an MBA-Finance, BSc (Hons) Applied Accounting and a Diploma in Project Management. He has over 20 years experience and currently Head of Assurance and Internal Audit at Copperbelt Energy Corporation (CEC). He is currently a Council member of ZICA and Chairperson for the Audit and Risk Management Committee of ZICA. He has worked for Zambia National Broadcasting Corporation as Chief Internal Auditor and Zambia Revenue Authority in the Internal Audit division.
COUNCIL MEMBERS – COMMERCIAL/INDUSTRY	
Ms. Banda Peggy Kaponda	Ms. Banda is a Fellow of ZICA. She holds a Masters in Business Administration with specialization in strategic planning she is currently pursuing a Doctorate in Business Administration with ZCAS University. She has 21 years experience and is currently Commercial Accountant at Tazama Pipe Lines Ltd. She worked for St Andrews Schools Board and Ndola Trust School Board as Bursar.
Mr. Chilufya Edward	Mr. Chilufya is an Associate of ZICA. He holds CA Zambia, ZICA Professional and MSC Economics and Finance. He has over 8 years experience and currently Accountant with Ministry of Finance.

Mr. Valentine Kabonga	<p>Mr. Kabonga is a Chartered Accountant with 18 years Industry experience. He is a fellow member of both ACCA and ZICA. He holds a Bachelor of Accountancy Degree from the Copperbelt University and a certificate in taxation awarded by the Zambia Revenue Authority. He is currently working as Chief Financial Officer for Sanlam Life Insurance Zambia. Prior to that he held various senior roles in several companies including that of Chief Financial Officer for United Bank for Africa, Financial Controller and Board Secretary for British American Tobacco Plc. Other Companies he has worked for include the Zambia Revenue Authority, Development Bank of Zambia and National Breweries Plc among others.</p>
Mr. Kalifungwa Kunda Patrick	<p>Mr. Patrick Kunda Kalifungwa is a Fellow of ZICA. He is currently a Fellow of ACCA with a proven track record with over 15 years' experience and currently serves as Chief Financial Officer for Minet Zambia (Formerly Aon Zambia), a role he has held from 2014. He began his career in private practice with a small accounting firm called Stewart & Paisley before moving on to KPMG in 2006. Following his work at KPMG he then joined Stanbic Bank Zambia Ltd in 2010 as Credit Finance Manager up until he joined Aon Zambia (Currently Minet Zambia). At present, he sits on several Boards offering governance and strategic advice.</p>
Mr. Kalobi Kingford	<p>Mr. Kalobi is an Associate of ZICA. He holds ACCA and MSc Finance. He has over 18 years work experience and is currently Finance Manager at WaterAid Zambia. He worked for HAPIN as Finance & Administration Manager, National Arts Council of Zambia as Accountant, Lusaka City Council as Chief Accountant and Chilanga Town Council as Deputy Treasurer.</p>
Mr. Kasongo Benjamin	<p>Mr. Kasongo is a Fellow of ZICA. He holds MBA-Finance, ZICA Professional. He has over 18 years experience and currently Council Treasurer at Ministry of Local Government and Housing. He has worked for Lucana Motors Ltd as Assistant Accountant, Ministry of Health as Accounting Officer and Finance Manager under the USAID PERPFAR Project</p>
Ms. Mulimbika Changwe	<p>Ms. Mulimbika is a Fellow of the Zambia Institute of Chartered Accountants (ZICA) and the Association of Chartered Certified Accountants (ACCA). She holds an MBA (Strategic Planning) from Herriot-Watt University and a Bachelor of Science in Applied Accounting from Oxford Brookes University. She has 15 years of experience and is currently working for Atlas Mara as Finance Manager. Prior to this, she held positions of Head of Card Operations and Card Operations Manager. Before joining Atlas Mara, she worked for Barclays Bank Plc and also served in various roles including Merchant Executive, Client Solutions Manager and Personal Banker. She is also currently serving as Zonal Coordinator for Zambia Forum for Women Accountants focusing on Lusaka, Central and Eastern Provinces</p>

Mr. Malasha Mookola Robert	Mr. Malasha is a Fellow of ZICA. He holds a Masters degree in Business Administration, ACCA, Diploma in Financial Management and a post graduate certificate in Risk Management. He has over 20 year's experience and currently Principal Finance Officer at Development Bank of Zambia. He is currently Disciplinary Committee member. He has worked for Kariba Harvest Commercial Limited, Amiran Zambia Limited, NICO Insurance Zambia, Amaka Cotton Gineries Limited and Horizon Communications Systems Limited.
Mr. Mulendele Hepson	Mr. Mulendele is an Associate of ZICA. He holds ZICA Professional and is currently studying for a Masters in Business Administration. He has over 15 years experience and is currently Chief Accountant for Lusaka Conference of SDA Church. He has worked for the National Assembly of Zambia as Professional Assistant, Human Rights Commission.
Ms. Diana Munsha Nkasha Makwaba	Ms. Makwaba is a Fellow of ZICA and ACCA. She holds an MBA and has 21years experience with 16 years at Executive Management level. She is currently the Managing Director of Nkana Water Supply and Sanitation Company (NWSC). She worked for AHC-MMS Ltd as Chief Accountant/Company Secretary and has headed various Accounting and Financial Management functions in AHC-MMS as well as NWSC. She was Board member of the Copperbelt Solid Waste Management Company, a Treasurer for Kitwe and District Chamber of Commerce and Industry and is Chairperson of Kitwe District Events Organising Committee under the District Commissioners' Office. Awarded CEO of the year 2018 by NWASCO and Accountant of the year Quasi-Government in 2013 by ZICA.
Mr. Nyika Andrew	Mr. Nyika is an Associate of ZICA. He holds a Master of Science degree in professional accountancy, a Bachelor of Science degree in applied accounting and ACCA. He has 15 years of experience and currently Head of Digital Risk & Compliance at ZANACO Bank Plc.
Mr. Siame Stanley	Mr. Stanley Siame is a Fellow of ZICA. He holds a Masters in Business Administration, ACCA, BSc in Applied Accounting and is currently Disciplinary Committee member. He has over 18 years experience in financial management, treasury operations, corporate governance, oversight and strategy. He is currently Senior Manager at Bank of Zambia, Ndola.
Mr. John Sinyangwe	Mr Sinyangwe is a Fellow of ZICA and an ACCA qualified Chartered Accountant with over 15 years of Experience. Having worked for Taj Pamodzi Hotel, Vision Fund and IPAS, Mr. Sinyangwe is currently Head of Finance at Centre for Infectious Disease Research in Zambia (CIDRZ). He is a board member of Care cooperatives and credit society (Care coop) and Children international Zambia. He is also affiliated to the Institute of Directors (IOD).

COUNCIL MEMBERS – PUBLIC PRACTICE

Ms. Banda Milimo Chilala	Ms. Chilala Milimo Banda is a Fellow of ZICA and current Council member. She holds ACCA qualification and Bachelor of Accountancy degree. She has over 20 years experience in Auditing and is currently a Partner at Grant Thornton. She is the Chairperson of the Technical Committee, Vice Chairperson of the Education and Training Committee and a member of the Standards and Regulatory Board.
Mr. Banda Patson	Mr. Banda is a Fellow of ZICA. He holds MSc Economics Finance, ACCA, and a Bachelor of Accountancy. He is currently a Council member and Vice Chairperson of the Audit and Risk Management Committee of ZICA. He has over 12 years experience and is Partner/ Director of PBDC Corporate Consultancy Ltd.
Mr. Hamukale Patrick Moonga	Mr. Hamukale is a Fellow of ZICA. He holds ACCA. He is currently Council member. He has over 10 years experience in Advisory, Consultancy and Auditing. He is currently Senior Manager at PricewaterhouseCoopers. He is the current Chairperson for the Membership Committee of ZICA and Vice Chairperson for the Technical Committee.
Ms. Kavimba Lwizya Thulile	Ms. Thulile Lwizya Kavimba is a Fellow of ZICA and ACCA. She has 12 years of experience in public practice and 4 years in commerce and industry. She is currently Audit Partner at PKF Zambia Chartered Accountants. She is in charge of the firm's training program and a member of the firm's technical committee. Her experience spans a wide range of industries including manufacturing, service, education, and non-governmental organizations. She has worked for Development Aid from People to People as Country Finance Manager, Grant Thornton as Audit Senior and PricewaterhouseCoopers as Assistant Tax Consultant.
Mr. Kachasa Katai	Mr. Kachasa is an Associate of ZICA and ACCA with eighteen years industry-wide experience in project and risk management, liquidation and receiverships, modelling and business valuations, management and assurance services. Mr Kachasa is currently Senior Associate Consultant at CYMA. In public practice, Mr Kachasa has worked for Ernst & Young Zambia, Deloitte Bermuda, and Codan Management of Bermuda. In industry, Mr Kachasa has worked as Finance Manager at AAC Mining and Exploration Consulting Executors and was the Chief Executive Officer at Impili Materials Ltd.

Mr. Luombe Makasa Lazarous	<p>Mr. Luombe is a Fellow of ZICA. He has over 30 years audit experience and is currently Partner at LML Chartered Accountants. He has previously worked for Deloitte & Touche and Ernst & Young. He has also worked for COMESA and various International Not-for-Profit Organisations as the Southern African Regional Finance Director. His recent engagement was that of Technical Adviser to the Controller of Internal Audits of the Government of the Republic of Zambia under the Good Financial Governance Programme funded by the GlZ. He is a registered Insolvency Practitioner and serves on various private company boards' audit committees and he is currently the Audit Committee Chairman for the Lusaka Province of the Government of the Republic of Zambia. He is a Rotarian and is the Immediate Past President (IPP) of the Rotary Club of Lusaka Central.</p>
Mr. Milambo Malama	<p>Mr. Malama is a Chartered Accountant with full ACCA Qualification and member of ZICA with exceptional skills in accounting, financial management, business management and risk management with over 9 years of progressive accounting and auditing experience in public, Non-Governmental Organizations (NGOs), private Programmes, financial institutions and small businesses. Having previously worked as Senior Finance Officer at Industrial Development Corporation in which he managed a portfolio of over 30 Companies. He was responsible for Group consolidation of financial statements. Currently Manager in audit and assurance at Deloitte & Touche with a substantial understanding of auditing principles possesses strong analytical skills, budgeting and financial forecasting skills and the ability to understand business and financial statements.</p>
DISCIPLINARY COMMITTEE	
Mr. Banda Masiye	<p>Mr. Banda is an Associate of ZICA. He holds BSC, ACCA, MA, and CFE. He has over 25 years experience. He is currently Director of Audits at the Auditor Generals office. He worked for the Zambia Police</p>
Ms. Seketi Bwalya Priscilla	<p>Ms. Seketi is a Fellow of ZICA. She holds a Bachelors degree in accountancy and ACCA. She has over 17 years experience. She is currently Disciplinary Committee member and is currently Senior Audit Manager at Grant Thornton.</p>

APPENDIX I

PROPOSED ISSUANCE OF LIMITED PRACTICING CERTIFICATES TO GRADUATES, LICENTIATES AND TECHNICIANS

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1.0 INTRODUCTION

According to section 19(1) and (2) of the Accountants Act 2008 only Chartered Accountants with 7 years post qualifying experience are allowed to practice either as an audit practitioner or a non-audit practitioner. Section 19(1) and (2) of the Accountants Act 2008 reads “(1) A chartered accountant shall apply for a practicing certificate or a non-audit practicing certificate in the prescribed manner and form upon payment of the prescribed fee. (2) The Institute shall, where an applicant— (a) has been certified by a professional body or a body recognised under section thirteen to have complied with the education and training requirements; and (h) has passed the competence practice examination set by the Institute and has obtained competence to practice and a period of more than seven years has elapsed between the date of complying with the education and training requirements and the date of the application; issue the applicant with a practicing certificate or a non-audit practicing certificate in the prescribed form.”

A Chartered Accountant is defined by the Accountants Act 2008 as “a Chartered Accountant means a person holding an associateship or fellowship grade of membership of the Institute and registered as an accountant under section fifteen”

Furthermore the Constitution only allows Fellows and Associates to offer non-audit practice. Section 11 of the constitution states “Upon a written application to the Institute by a Chartered Accountant for a Non-audit Practicing Certificate and on payment of a prescribed fee, the Council may issue a non-audit practicing certificate in accordance with requirements set out in Section 19 of the Act.” As indicated above Chartered Accountant is defined in the Accountants Act of 2008 as follows: “Chartered Accountant means a person holding an associate or fellowship grade of membership of the Institute”.

This means that only Fellows and Associates are allowed to practice according to the Accountants Act and the and the Constitution. Members in the categories of Graduates, Licentiates and Technicians are not allowed to practice.

The Standards and Regulatory Board is proposing that members in the Graduate, Licentiate and Technician category be allowed to provide limited services in line with their experience.

2.0 BACKGROUND

The reason behind the proposal to allow Graduates, Licentiates and Technicians to offer limited services is to ensure that those who fall in this category and who may be offering some form of accounting services without be registered with Zambia Institute of Chartered Accountants (ZICA) can be formally regulated by ZICA. There are a lot of people who are offering accounting services in the closet without being regulated by ZICA and many of them should be in this category of membership as they do not meet the 7 years' experience requirements in the Accountants Act and they are not Fellows or Associates. If ZICA was to allow these members to obtain practicing licenses, majority of them would come forward to be regulated by ZICA and this would greatly reduce the risk that poor quality work would be provided to clients. A search done at Patents and Companies Registration Agency for business names, limited companies and foreign companies registered with nature of business being offering accounting services, bookkeeping or financial advisory services revealed that there are 746 Business names, 595 Limited companies and 4 foreign companies listed with this nature of business. On the other hand, ZICA only has 101 audit firms and 32 non-audit firms registered meaning that about 1,212 entities are offering accounting services without being registered with ZICA.

Furthermore, expanding the practicing certificates to Graduates, Licentiates and Technicians will promote entrepreneurship among these members. This is particularly important with the present economic challenges where the unemployment level is high. According to a Zambia Statistics Agency

Zambia Labour Force Survey Report as at 2018, the unemployment rate was 11.4%. When we include the potential labour force, who are people available to work but are not actively looking for a job, the rate rises to 41.2%. These figures give an indication of the possible level of unemployment among accountants as well. Allowing Graduates, Licentiates and Technicians to provide limited services will therefore allow those members with the necessary experience who may be unemployed to be able to engage in gainful work as well as to be able to provide employment to others.

This paper therefore proposes the issuance of limited non-audit practicing certificates to Technicians, Licentiates and Graduates to allow them to offer restricted or limited services to members of the public.

3.0 MODELS ADOPTED BY OTHER COUNTRIES

A few countries where explored to understand what models they have adopted. These models are discussed below:

3.1 Lesotho

Lesotho Institute of Chartered Accountants (LIA) has three membership categories, being Chartered Accountant, CA (L), General Accountant, GA (L) and Technician Accountant, TA (L). All categories of membership are allowed to set up in practice once they meet the years of experience requirement. Chartered Accountants need to meet 3 years' experience requirements. General Accountants need to meet 2 years' experience requirements. Technician Accountants need to meet 1 year experience requirements.

Only Chartered Accountants are allowed to offer Audit services. General Accountants have to have semi-professional qualifications while Technicians must have a Technician qualification. Technicians are allowed to offer Tax services computation and filling of returns, as well as prepare financial statements for companies with a turnover of upto ZAR500,000 (Kwacha 491,300.00). General Accountants are allowed to offer Tax computation services computation and filling of returns, as well as prepare financial statements for companies with a turnover of upto ZAR1000,000 (Kwacha 982,600.00).

3.2 Botswana

The Botswana Institute of Chartered Accountants allows Technicians who have Association of Accounting Technician level 4 qualification or a Bachelor's Degree in Accounting to obtain a non-audit practice certificate. To qualify for this certificate the applicants must meet a 2 year work experience requirement. Technician members who are holders of non-audit practice certificates are allowed to offer bookkeeping, preparation of financial statements, manage payments on behalf of clients, prepare tax returns as well as offer company secretary services.

3.3 South Africa

The South African Institute of Chartered Accountants (SAICA) offers an Accounting Technician qualification. Holders of this qualification who have 1 year experience are allowed to offer limited services to clients which include bookkeeping, offering tax services, and being a commissioner of oaths as well as preparation of financial statements.

4.0 PROPOSED COURSE OF ACTION

4.1 Framework being proposed

A new framework will be implemented which will involve splitting the non – audit practicing certificates into Full Non-Audit practicing certificate (to cater for existing certificate holders in the fellow or associate category), Technician Non-Audit Practicing Certificate, Licentiate Non-Audit Practicing Certificate and Graduate Non-Audit Practicing Certificate. The Practicing Certificate which caters for Audit Practicing Certificates will remain unchanged. The new categories of Non-Audit Practice Certificates will be as below:

- i. Technician Non-Audit Practicing Certificate – This will allow practitioners to compute and file tax returns, provide external accounting services, prepare financial statements as well as prepare financial and accounting reports for entities whose turnover does not exceed K3,000,000 per annum, which has less than 50 employees and has investments less land and buildings of not more than K1,875,000. This category of practice certificate will also be restricted from providing services to public interests entities such as entities listed on the securities exchange, entities licensed and supervised by the Bank of Zambia, Pensions and Insurance Authority and Securities and Exchange Commission.

Technicians who have only completed the Diploma in Taxation will only be allowed to compute and file tax returns and prepare payrolls for entities whose turnover does not exceed K3,000,000 per annum, which has less than 50 employees and has investments less land and buildings of not more than K1,875,000. They will also be restricted from providing services to public interests entities such as entities licensed and supervised by the Bank of Zambia, Pensions and Insurance Agency and Securities and Exchange Commission.

These members will also be prohibited from working on complex assignments such as among other things:

- a. Insolvency practice;
 - b. Transfer pricing assignments;
 - c. Cross border work; and
 - d. Double taxation treaty work
- ii. Licentiate Non-Audit Practicing Certificate – This will allow practitioners to compute and file tax returns, provide accounting services to a client, prepare financial statements as well as prepare financial and accounting reports for entities whose turnover does not exceed K4,000,000 per annum, which has less than 80 employees and has investments less land and buildings in of not more than K2,500,000. This category of practice certificate will also be restricted from providing services to public interests entities such as entities listed on the securities exchange, entities licensed and supervised by the Bank of Zambia, Pensions and Insurance Authority and Securities and Exchange Commission.

These members will also be prohibited from working on complex assignments such as among other things:

- a. Insolvency practice;
 - b. Transfer pricing assignments;
 - c. Cross border work; and
 - d. Double taxation treaty work

- iii. Graduate Practicing Certificate - This will allow practitioners to compute and file tax returns, provide accounting services to a client, prepare financial statements as well as prepare financial and accounting reports for entities whose turnover does not exceed K5,000,000 per annum, which has less than 100 employees and which investments less land and buildings of not more than K3,125,000. This category of practice certificate will also be restricted from providing services to public interests entities such as entities listed on the securities exchange, entities licensed and supervised by the Bank of Zambia, Pensions and Insurance Authority and Securities and Exchange Commission.

These members will also be prohibited from working on complex assignments such as among other things:

- a. Insolvency practice;
 - b. Transfer pricing assignments;
 - c. Cross border work; and
 - d. Double taxation treaty work
- iv. Full Non-Audit Practicing Certificate – this category will cater for Fellows and Associates who meet the current requirements and will allow holders to offer all non-audit professional services without restriction.
 - v. A Fellow or Associate who does not qualify for the Full Non-Audit Practicing Certificate but qualifies for the Graduate Practicing Certificate, or the Licentiate Practicing Certificate or the Technician Practicing Certificate will be authorized to apply for such a practicing certificate.

4.2 Competence Practice Examinations requirement

For Full Non-Audit Practice Certificates the existing Competence Practice Examination requirements as stipulated in the Accountants Act 2008 will be maintained.

For the other categories of Non-Audit practice certificates namely Technician Non-Audit practicing certificate, Licentiate Non-Audit practicing certificate and Graduate Non-Audit practicing certificate Competence Practice Exams will be introduced to ensure that applicants can demonstrate that they have the appropriate experience before they are granted practicing certificates.

4.3 Years of experience to practice

For the new categories of Non-Audit practice certificates namely Technician Non-Audit practicing certificate, Licentiate Non-Audit practicing certificate and Graduate Non-Audit practicing certificate there will be a requirement to have a minimum of 2 years post qualifying relevant work experience i.e. after the education requirement has been met.

The proposed 2 years post qualifying work experience is seen as sufficient for the members to be able to carry out the limited work under their certificates. It should be noted that even for Audit practicing certificates the post qualifying experience was amended by the Annual General Meeting of 2011 to 4 years post qualifying experience which should be implemented once the new Accountants Bill is passed.

4.4 Practitioners signing off work

Practitioners will be required to sign off all the work that they perform so that in the event it is discovered that the work performed does not meet the required standards, they can be held liable.

4.5 Continuity Agreements

Holders of the new categories of practicing certificates will be required to sign continuity agreements with other practitioners if they will be operating as sole practitioners as is the case currently with the existing categories of practitioners.

4.6 Agreements with members with holders of Audit or Full Non-Audit Practice certificate

Holders of Technician Non-Audit Practicing Certificate, Licentiate Non-Audit Practicing Certificate and Graduate Non-Audit Practicing Certificate will be required to sign an agreement with a member with an Audit or Full Non-Audit Practice Certificate to be able to refer clients to the member with the Audit or Full Non-Audit Practice Certificate in the event that a client requests for services which such a member is not allowed to offer. Those with the Audit or Full Non-Audit Practice Certificate will also be able to refer work that they cannot perform which falls in the category of Technician Non-Audit Practicing Certificate, Licentiate Non-Audit Practicing Certificate and Graduate Non-Audit Practicing Certificate to them. It is expected that this relationship will also help build the quality of work among the Technician Non-Audit Practicing Certificate, Licentiate Non-Audit Practicing Certificate and Graduate Non-Audit Practicing Certificate as Audit or Full Non-Audit Practice Certificate holders with whom they enter into a relationship will only enter into such a relationship when they are happy with the quality of work performed holders of Technician Non-Audit Practicing Certificates, Licentiate Non-Audit Practicing Certificates and Graduate Non-Audit Practicing Certificates.

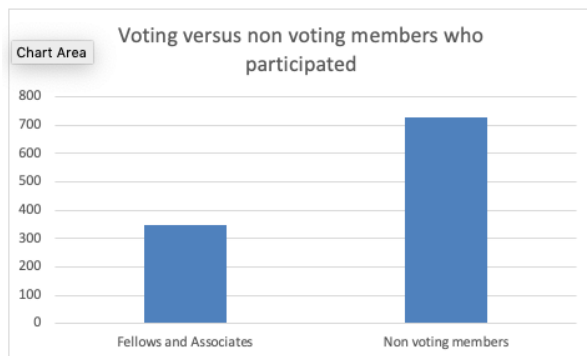
4.7 Fees to be paid

Graduates, Licentiates and Technicians who qualify to hold the limited practicing certificates will be required to pay practitioners license fees. The fees will be set at K7,095 per practitioner. Fees paid by Non-Audit practitioners are lower than those paid by audit practitioners. Similarly, the fees for Graduates, Licentiates and Technicians will be lower than those paid by Full Non-Audit practitioners.

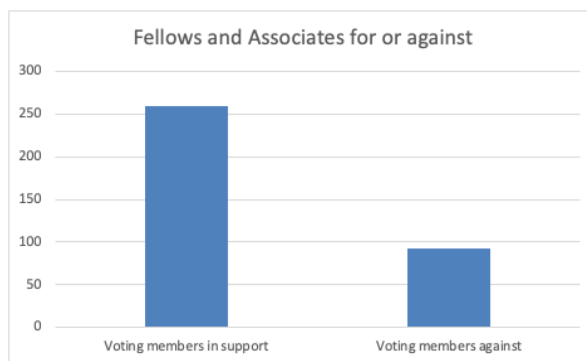
5.0 CONSULTATIONS WITH MEMBERS

Two consultative forums on whether Graduates, Licentiates and Technician membership categories should be allowed to provide limited practice were held in Lusaka on 26th November 2019 with 50 members attending and 8th January 2020 with 22 members attending while a further two consultative forums were held in Kitwe on 29th November 2019 with 24 members attending and 16th January 2020 with 24 members attending. Furthermore, a survey was run and a total of 1,024 members responded to the survey.

Only Fellows and Associates are allowed to vote at the annual general meeting or other general meetings and therefore are the only ones eligible to vote on this matter. To get a sense of the views of these members on the matter their support or the lack thereof in during the survey or consultative fora were reviewed. A total of 353 Fellows or Associates participated in the survey or consultative fora while 791 non-voting members participated in the survey or consultative fora.



Out of the total of 353 Fellows and Associates who participated in the consultations, 260 members were in support of the initiative while 93 members were against the initiative as indicated below:



The main theme coming out of the consultations was how ZICA would ensure that the quality of the services being provided would meet the required standard. There are a number of measures that will be put in place to ensure that those who are allowed to provide these services are competent to perform the work. These measures include:

- i. Ensuring that those applying for the practice certificates have relevant experience;
- ii. Designing Competence Practice Examinations for those wishing to practice to ensure that they can demonstrate that they have the appropriate experience before they are granted practicing certificates;
- iii. Carrying out monitoring reviews of those who are granted practicing certificates to ensure that the work they are performing is of the right quality;
- iv. Ensuring that practitioners sign off the work that they perform so that in the event it is discovered that the work performed does not meet the required standards, they can be held liable.

6.0 ROADMAP

6.1 Amendment to Constitution and Accountants Act

The ZICA Constitution needs to be amended by a two thirds majority to allow these new categories of members to provide non audit practice services. The Constitution only allows Fellows and Associates to offer non-audit practice. Section 11 of the constitution states “Upon a written application to the Institute by a Chartered Accountant for a Non-audit Practicing Certificate and on payment of a prescribed fee, the Council may issue a non-audit practicing certificate in accordance with requirements set out in Section 19 of the Act.” Chartered Accountant is defined in the Accountants Act of 2008 as follows: “Chartered Accountant means a person holding an associate or fellowship grade of membership of the Institute”. A decision to either make the amendment or not needs to be made in the Annual General Meeting.

Section 19 of the Accountants Act of 2008, states “A chartered accountant shall apply for a practicing certificate or a non-audit practicing certificate in the prescribed manner and form upon payment of the prescribed fee”. If other membership categories are to be allowed to practice, the Act must be amended to allow for this inclusion. These changes will be included in the Accountants Bill that is due for submission to Ministry of Justice and subsequently to Parliament.

6.2 Developing a framework for regulating new categories of practitioners

Should the meeting resolve that other membership categories be allowed to practice as indicated above, there will be need to develop a framework for regulating the new practitioners before they are allowed to engage in practice. This framework will need to include among other things reviews to ensure that they are adhering to the requirement to provide restricted/limited services as well as performing reviews of the work that they perform. This process should conclude in 2021 and members in the target categories will be alerted by the Institute when it will be possible to begin applying for the practice certificates.

6.3 Engaging staff to carry out reviews

Should the meeting resolve to allow other membership categories to practice, ZICA will need to engage additional staff to be able to carry out the reviews of the new practitioners. This can only be done in 2021 as there will be need to budget for the new staff.

6.4 First Competence Practice Exams

The first competence practice exams will held after the framework for regulating these new categories of practitioners has been developed and staff have been engaged to carry out the reviews. It is estimated that the first competence practice exams will be held in June 2021.

7.0 RESOLUTION

It is proposed that the meeting adopts the recommendation to introduce other categories of practitioners and make a resolution to amend the constitution and replace section 11 of the constitution with the following “Upon a written application to the Institute by an eligible member for a Non-audit Practicing Certificate and on payment of a prescribed fee, the Council may issue a non-audit practicing certificate in accordance with requirements set out in Section 19 of the Act.”

APPENDIX II

PAPER ON THE PROPOSED ZICA CONSTITUTION REVIEW INCLUDING REVIEW OF ZICA ELECTORAL RULES

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1.0 INTRODUCTION

Zambia Institute of Chartered Accountants is a self-regulated membership body for the accountancy profession in Zambia established under the Accountants Act of 1982 and as amended under the Accountants Act of 2008 whose primary mandate is to promote the accountancy profession, through the regulation of accountancy practice and education in Zambia. Its legal framework is further reflected in the Institute's Constitution.

This Paper has been developed in order to provide the necessary perspectives to the proposed review and revision of the ZICA Constitution, which shall replace the ZICA Constitution of 2010 which has been found to have lacunas and is outdated.

2.0 BACKGROUND

Section 6(1) of the Accountants Act and Article 34 of the ZICA Constitution provides for the way and mode of amending the Constitution at the duly convened Annual General Meeting (AGM) through a 2/3 (two-thirds) majority as highlighted here below:

Section 6(1)

- (1) The Institute shall, by a vote of at least two-thirds of the chartered accountants voting at a general meeting of the Institute, adopt a constitution of the Institute and may, in like manner, amend it.*
- (2) The constitution referred to under subsection (1) shall, subject to the other provisions of this Act, regulate the conduct of the affairs of the Institute.*

Article 34 of the Constitution

- (1) The Institute shall by a vote of at least two-thirds of the Members voting by secret ballot at a General Meeting of the Institute, adopt this Constitution and shall in like manner amend it.*
- (2) The text of any amendments to this Constitution proposed to be moved at the General Meeting, including a summary of any arguments for or against such amendment, which the mover thereof or the Council may wish to circulate, shall be sent with the notice of such General Meeting.*

3.0 THE CASE FOR AMENDMENT

The ZICA Council & Management have noted some key defects in the ZICA Constitution including the ZICA Electoral Rules of 2010 which need to be remedied through a holistic ZICA Constitution review process approved by the Annual General Meeting. As a result, the inclusion of an agenda item on the 2020 AGM agenda related to the holistic review of the ZICA Constitution was approved by Council at its meeting of Thursday, 28th May 2020. Among the current defects of the ZICA Constitution and Electoral Rules noted by Council & Management are the following:

1. The lack of provisions for virtual holding of the key member meetings of the Institute such as the Annual General Meeting and Special General Meetings including voting virtually;
2. Lack of provisions on legal persona of the Institute;
3. Lack of gender mainstreaming of Council;
4. Lack of provisions which provide for ZICA Chapters;
5. Lack of provisions which provide for honorary membership categories;
6. Ambiguity and misdirection in some sections by the use of the term "practice" when making

- reference to a chartered accountant who is employed under a contract of service;
7. Failure to separate Council from the duty of appointing the Electoral Committee, a process in which Council has a perceived conflicts of interest; and
 8. Lack of the eligibility criteria for the Electoral Committee.

Further, on the 26th May, 2020, the Institute received a motion to have the constitution amended which was submitted by 23 members consisting of 15 fellows, 7 associates and one licentiate member all in good standing with the Institute except for one. The group cited various reasons for suggesting the amendment of Constitution largely premised on the need to have an all-inclusive, unambiguous and equitable Constitution which could stand the test of time. The summary of the proposed amendments relates to the need to have provisions for reinstatement of members who were once expelled, prescription of the rules relating to members obtaining practicing certificates, removal of a sitting President or Vice President or Council member among others.

The Institute reviewed the submissions in detail and was of the view that the Movers (motion movers as referred to in the ZICA Constitution) had raised legitimate matters and had followed due process in relation to their submission.

Recent challenges such as the need to hold a virtual Annual General Meeting which is not provided for in the Constitution or the Accountants Act demonstrate the need for the Constitution to be reviewed. In addition, Council is cognizant of the fact that the accountancy profession the world over has evolved and matured in many respects which calls for a review of the Institute's Constitution so that it aids growth and embraces emerging approaches to the regulation and management of the accountancy sector. Therefore, in its quest to remain relevant and up to date, the Council fully backs the initiative to propose the review and amendment of the ZICA Constitution.

In addition, the Institute is embarking on some reforms among which is the proposed introduction of the additional practice licences, subject to appropriate support of the members at the 2020 AGM. In the event of the motion to introduce additional practice licences, the ZICA Constitution will need to be amended to accommodate this. The 2020 AGM Agenda includes a matter on the introduction of the additional practice licences.

Lastly, the Zambian Cabinet having approved the 2019 Accountants Bill for enactment into law requires the Constitution to be reviewed and aligned to the Accountants Act once amended which is expected to be done either in the second half of 2020 or in early 2021.

COUNCIL THEREFORE RESOLVES THAT THE ZICA CONSTITUTION REVIEW BE INCLUDED AS AN AGENDA ITEM FOR THE 2020 ANNUAL GENERAL MEETING.

4.0 CONSTITUTION AMENDMENT APPROACH TO BE TAKEN

In amending the Constitution, the approach to be taken will be as follows:

Approach A

- A. The amendment of the ZICA Constitution can only be effected at the duly convened Annual General Meeting (AGM) or General Meeting (GM) through a 2/3 (two-thirds) majority as provided by the Accountants Act under section 6(1) and Article 34 of the Constitution as highlighted here below:

Section 6(1)

- (1) *The Institute shall, by a vote of at least two-thirds of the chartered accountants voting at a general meeting of the Institute, adopt a constitution of the Institute and may, in like manner, amend e it.*
- (2) *The constitution referred to under subsection (1) shall, subject to the other provisions of this Act, regulate the conduct of the affairs of the Institute.*

Article 34 of the Constitution

- (1) *The Institute shall by a vote of at least two-thirds of the Members voting by secret ballot at a General Meeting of the Institute, adopt this Constitution and shall in like manner amend it.*
- (2) *The text of any amendments to this Constitution proposed to be moved at the General Meeting, including a summary of any arguments for or against such amendment, which the mover thereof or the Council may wish to circulate, shall be sent with the notice of such General Meeting.*

- B. The quorum for the AGM to start its proceedings is 10% of the fully paid up members who are eligible to attend and vote at the AGM, which is duly convened.
- C. The motion to propose the overall review of the Constitution with clear justifications for such a review and highlighting proposed amendments to the Constitution should be compiled and submitted to secretariat for Council's consideration. This paper satisfies this condition.
- D. The agenda for the AGM is circulated 21 days before the AGM. The proposed amendments should be submitted to the Institute in good time for circulation to the members. This condition is duly fulfilled.
- E. For the constitution amendment motion to be successfully passed at the General Meeting of the Institute (if this meeting does not concede with the Annual General Meeting), at least a two-thirds majority of chartered accountants who are duly paid up members of the Institute must support the motion.

5.0 RECOMMENDATIONS

The Council hereby recommends the following roadmap for the ZICA Constitution Review process:

- a) Propose the ZICA Constitution Review as an agenda item during the 2020 AGM based on the justification given in this paper. Council is satisfied that the proposal from the 23 members motion has merit and therefore includes proposals from the members' motion as part of the justification for the review of ZICA Constitution. The inclusion of an agenda item on the 2020 AGM agenda related to the holistic review of the ZICA Constitution was approved by Council at its meeting of Thursday, 28th May 2020.
- b) Setting-up a Constitution Review Commission (CRC) once the agenda item is adopted at the 2020 AGM. Once CRC is approved, the Institute will appoint a Committee that will take charge of the constitution review process. The Committee will comprise the following:
 - (i) Both senior members and junior members;
 - (ii) Both male and female members for gender balance;
 - (iii) Representatives from all the three sectors of the profession; Public sector, Public Practice

and Business/Industry. Members from academia should also be represented; and

(iv) Representatives from various regions and/or ZICA chapters.

(v) Secretariat

c) Mandate

The CRC will have defined Terms of Reference (ToRs) among which will be to have stakeholder engagements with the general membership to get their views on the constitution. Further, the CRC should have a timeframe to deliver the mandate.

d) Submission of the views

The CRC will compile all the submissions into a report and then generate the draft revised Constitution. The draft revised Constitution will be subjected to a vote at the next AGM for adoption by members.

APPENDIX III

ATTENDANCE LIST AT THE
34TH AGM

ATTENDANCE LIST AT THE 34TH AGM

1	Akombelwa	Namakau	Angelina	AZICA
2	Bamukunde	Martin		AZICA
3	Banda	Caroline	B.C.	FZICA
4	Banda	Diana	Mambwe	AZICA
5	Banda	Marvin		AZICA
6	Banda	Mwiche	C. Mutale	FZICA
7	Banda	Naomi	Musanide	FZICA
8	Banda	Osman	S.	AZICA
9	Banda	Peggy	Kaponda	FZICA
10	Beene	Wesley	M	FZICA
11	Bukankala	Chanda	Peter	FZICA
12	Bwato	Vincent		FZICA
13	Bwembya	Raymond	Chongo	AZICA
14	Chabala	Kenny		FZICA
15	Chabu	Mcmillan		FZICA
16	Chaka	Chaka		FZICA
17	Chanda	Bwembya		FZICA
18	Chandalala	Anorld	Chipili	AZICA
19	Chansa	Nannah	Nkunika	AZICA
20	Cheela	Anthony		FZICA
21	Cheembela	Bobblin	H.	FZICA
22	Chewe	Martin		FZICA
23	Chewe	Tabu	Namposya	AZICA
24	Chibawe	Violet	Lichaha	FZICA
25	Chibuye	Andrew	Lubuta	FZICA
26	Chibuye	Bester		FZICA
27	Chibwe	George		FZICA

ATTENDANCE LIST AT THE 34TH AGM

28	Chibwe	Lorraine	Mukuma W.	FZICA
29	Chikuka	Kabwe		AZICA
30	Chikwete	Mebbie		AZICA
31	Chilangwa	Warren		FZICA
32	Chileshe	Chongo		FZICA
33	Chileshe	George		FZICA
34	Chileshe	Justine	C.	AZICA
35	Chileshe	Peter		FZICA
36	Chilingwe	Felix		AZICA
37	Chilongu	Kelvin		AZICA
38	Chilufya	Edward		AZICA
39	Chilwalo	Mweemba		FZICA
40	Chimya	Saidi		FZICA
41	Chintu	Brian	Chilufya	AZICA
42	Chipenge	Pitney		AZICA
43	Chipoma	Raphael	Musonda	FZICA
44	Chirwa	Honeychile		FZICA
45	Chisanga	Joseph	Mwamba	AZICA
46	Chisenga	Francis	Chibela	FZICA
47	Chishimba	Chisha	Kaela	FZICA
48	Chishimba	Mwamba		FZICA
49	Chisumpa	Banji		FZICA
50	Chizyuka	Austin		FZICA
51	Chobe	Chobe	Miyanda	FZICA
52	Chola	Jesper	Chibwe	FZICA
53	Chola	Micah	Kalabwa	AZICA

ATTENDANCE LIST AT THE 34TH AGM

54	Chongo	Chilekwa		AZICA
55	Chongo	Evans	Lengwe	AZICA
56	Chonya	Brian		FZICA
57	Choonga	Derrick	S.	FZICA
58	Chumba	Pangu		AZICA
59	Chungu	Lemmy		AZICA
60	Chungu	Vestus		FZICA
61	Dube	Thabani		FZICA
62	Fulai	Donald		FZICA
63	Fulai	Mutepa	Mzyece	FZICA
64	Funga	Richard		AZICA
65	Gabaza	Alice	M.	AZICA
66	Haabeka	Brenda	Mambwe	FZICA
67	Haboongo	Pritchard		FZICA
68	Hachongo	Kantu		FZICA
69	Hamabwe	Michelo	Kahumbu	FZICA
70	Hamalabbi	Modest		FZICA
71	Hamweemba	Lawrence	Simwiinga	AZICA
72	Hanzala	Dyford		AZICA
73	Hanzooma	Felix	Hanzi	FZICA
74	Hichilema	Mpooma		FZICA
75	Ilukena	Lubasi		AZICA
76	Ilunga	Kabila	Roboam	FZICA
77	Itwi	Kalaluka		FZICA
78	Jerahuni	Tinashe		AZICA
79	Jere	Stanslas		AZICA

ATTENDANCE LIST AT THE 34TH AGM

80	Kabaso	Maybin		AZICA
81	Kabonga	Valentine	Chola	FZICA
82	Kabwe	Chitalu		AZICA
83	Kabwe	Edward	Musonda	FZICA
84	Kabwe	Erick		AZICA
85	Kabwe	Janet		FZICA
86	Kabwe	Peter		FZICA
87	Kachanta	Justine		AZICA
88	Kakusa	Bwanyikwa		AZICA
89	Kalaluka	Yanga	K.	AZICA
90	Kalobi	Kingford		AZICA
91	Kalumbi	Hellen		FZICA
92	Kambo	Beatrice	Seulu	AZICA
93	Kangwa	Kangwa	David	AZICA
94	Kaoma	Chinyanta		AZICA
95	Kaonga	Esther		AZICA
96	Kapekesa	Rhoda		AZICA
97	Kapembwa	Chilombo	S. M.	FZICA
98	Kapepe	Fitzpatrick		FZICA
99	Kapoma	Chomba		FZICA
100	Kapulula	Ireen	Sakala	FZICA
101	Kasanda	Richard	Tepa	FZICA
102	Kasoma	Robert	Loti	FZICA
103	Kasonde-Makayi	Miriam	Mwape	FZICA
104	Kasongo	Benjamin		FZICA
105	Katalilo	Joy		FZICA

ATTENDANCE LIST AT THE 34TH AGM

106	Katumbi	Chabinga	Malilwe	FZICA
107	Katungu	Collins	K.	AZICA
108	Kaunda	Kasalwe		AZICA
109	Kazilimani	Jason	S.	FZICA
110	Khonje	Simon		AZICA
111	Konie	Sekwila	Victor	FZICA
112	Kowa	Teza	Francis	AZICA
113	Kumwenda	Inonge	Mungandi	AZICA
114	Kunda	Blackwell	L.	AZICA
115	Kunda	Edward	Chewe	FZICA
116	Kunda	Francis		FZICA
117	Kunda	Jerome	M.	AZICA
118	Kunda	Mary	Katubula	FZICA
119	Lane-Poole	Lyndon		FZICA
120	Lesa	Ezron		AZICA
121	Libakeni	Mark	M.	FZICA
122	Lifweba	Happy	F.	FZICA
123	Litaka	Cecilia	Machawi	FZICA
124	Lloyd	Madaliso	Massiye	AZICA
125	Lubasi	Imasiku		FZICA
126	Lubasi	Milner	Lubasi	AZICA
127	Lungowe	Curtis	Sichiila	AZICA
128	Lungu	Kampamba		AZICA
129	Lungu	Matthew	Wilson	FZICA
130	Lupaka	Phinias		FZICA
131	Luswili	Deophine		FZICA

ATTENDANCE LIST AT THE 34TH AGM

132	Luwisi	Tonderai		FZICA
133	Lwizi	Fabian		AZICA
134	Maambo	Herbert		FZICA
135	Machila	George		FZICA
136	Mafumo	Charles		FZICA
137	Makasa	Stephen		AZICA
138	Malamba	Zacharia	Ngosa	FZICA
139	Malangisha	Brian	Nyembe	FZICA
140	Malasha	Robert	Mookola	FZICA
141	Malukutla	Emmanuel	C.	FZICA
142	Mantembe	Banister		FZICA
143	Mapulanga	Petronella	Ngosa	AZICA
144	Masumbu	Aubrey		FZICA
145	Masumbu	Eric		FZICA
146	Mataka	Chiti	Kabwe	FZICA
147	Mataka	Sanga		FZICA
148	Matimba	Joseph		FZICA
149	Matutu	Kakosa	M. Munsele	FZICA
150	Mawire	Patrick	Z.	FZICA
151	Mazaba	Mwendamo	Isaac	FZICA
152	Mazimba	Priscilla	P C M	FZICA
153	Mbanga	Nyambe		AZICA
154	Mbangu	Kamba		AZICA
155	Mbevyu	Margaret	Kalungu	AZICA
156	Mbewe	Gibson		FZICA
157	Mbewe	Zephenia		FZICA

ATTENDANCE LIST AT THE 34TH AGM

158	Mchotsa	Davis	Banda	FZICA
159	Mfula	Clement	Katongo	FZICA
160	Mhango	Anthony	Kondwani	AZICA
161	Miamba	Humphrey		FZICA
162	Michelo	Ian		AZICA
163	Millioni	Simon	Peter	AZICA
164	Milupi	Manyando		FZICA
165	Mkonda	Nsansa	Kamwansa	AZICA
166	Monga	Garry		FZICA
167	Moono	Sitanimezi	Mooto	FZICA
168	Mpengula	Fredrick		FZICA
169	Mpikwa	Lubona		AZICA
170	Mponda	John	Matthews	AZICA
171	Mubanga	Phillip		FZICA
172	Mubita	Alex Mundia	Katungu	AZICA
173	Mukolwe	Francis	Xavier C.	AZICA
174	Mukonde	Felix		AZICA
175	Mukubesa	Teddy	Mwenda	FZICA
176	Mukuka	Fredrick		FZICA
177	Mukumbuta	Lubona	Yeta	AZICA
178	Mukuwa	Vernon	Inaka	AZICA
179	Mukwela	Chrispine		AZICA
180	Mulemena	Nicholas		AZICA
181	Mulenga	Andrew		FZICA
182	Mulenga	Kabwe		AZICA
183	Mulenga	Kamfwa	Francis	FZICA

ATTENDANCE LIST AT THE 34TH AGM

184	Mulenga	Kampamba	Kabanda	FZICA
185	Mulenga	Kapembwa		FZICA
186	Mulenga	Michael	Chilufya	AZICA
187	Mulenga	Mwaba		FZICA
188	Mulimbika	Changwe		FZICA
189	Mumba	Emma	Kusibili	AZICA
190	Mumba	M'Boo	John	FZICA
191	Mumba	Yobo		AZICA
192	Muneku	Kawina		AZICA
193	Munkombwe	Mayaba	Gloria	FZICA
194	Munthali	Nicholas		AZICA
195	Mununga	Joel	Bingocho	FZICA
196	Munyati	Banji		FZICA
197	Mushimbwa	Kelvin		FZICA
198	Mushipi	Bruce	M.	FZICA
199	Musonda	Basilio		FZICA
200	Musonda	Chikatizyo		AZICA
201	Musonda	Martin		FZICA
202	Musonda	Webby		FZICA
203	Musune	Sikambala	M.	FZICA
204	Musweu	Ian		FZICA
205	Mutale	Anastasia	Chishimba	AZICA
206	Mutale	Charles	Chilufya	FZICA
207	Mutale	Christabel	Kangwa	FZICA
208	Mutale	Manuel		FZICA
209	Mutale	Paul	M.C.	FZICA

ATTENDANCE LIST AT THE 34TH AGM

210	Mutambo	Joseph		AZICA
211	Mutambo	Saphira		FZICA
212	Mutambo (Rtd)	Humphrey	C.L.	FZICA
213	Mutukwa	Joshua		AZICA
214	Muwanei	Mulemwa		FZICA
215	Muyana	Peter		FZICA
216	Muyenga	Brigitte	Nangoyi	FZICA
217	Muyinda	Paul		FZICA
218	Muyombu	Frank		AZICA
219	Mvula	Kabika	Orvin	FZICA
220	Mvunga	Christopher		FZICA
221	Mwaba	Mwelwa		FZICA
222	Mwala	Mack	Makokwa	AZICA
223	Mwale	Jonathan	Mutambo	FZICA
224	Mwale	Madaliso	Michael	FZICA
225	Mwale	Maxwell		AZICA
226	Mwale	Moses	Bix	FZICA
227	Mwalo	Bizwell	Isaac	AZICA
228	Mwamulima	Edward		AZICA
229	Mwango	Chrispin	Mushika	AZICA
230	Mwango	Thenjiwe	Pauline	FZICA
231	Mwansa	Edgar	Mubanga	AZICA
232	Mwanza	Chipo	Katanga	AZICA
233	Mwanza	John		FZICA
234	Mwape	Lubono		AZICA
235	Mweemba	Erasmus		AZICA

ATTENDANCE LIST AT THE 34TH AGM

236	Mwelwa	Brenda	Lungu	FZICA
237	Mwelwa	Clementina	Namusokwe	FZICA
238	Mwense	Dedu	Sakala	AZICA
239	Mweshi	Mwewa		AZICA
240	Mwiinde	Bathel		FZICA
241	Mwila	Kentric		AZICA
242	Mwila	Michael		AZICA
243	Mwila	Saviour		AZICA
244	Nakazwe	Hope	Chilombo	AZICA
245	Nali	Kelvin	A.R.	FZICA
246	Namakando	Fred	Nyambe	FZICA
247	Ncube	Vickson		FZICA
248	Ndalameta	Patrick	Chilufya	AZICA
249	Ndawa	Eric	Chisulo	AZICA
250	Ndhlovu	Christian	Rene	FZICA
251	Ngoma	Mable	Beene. B.	FZICA
252	Ngulube	Muyaka	Ethel	FZICA
253	Ngunja	Martin		AZICA
254	Njelemba	Simon		FZICA
255	Njovu	Simon		FZICA
256	Nkamu	Mujimba		FZICA
257	Nkhoma	Mulombe		FZICA
258	Nkonjela	John		FZICA
259	Nondo	Henry	C.	FZICA
260	Nsama	Felix		AZICA
261	Nsama	Mubanga		AZICA

ATTENDANCE LIST AT THE 34 TH AGM				
262	Ntanda-Yalumunyika	Brian		FZICA
263	Ntembelwa	Desmond		FZICA
264	Ntinda	Allan		FZICA
265	Numba	Chewe		FZICA
266	Numbwa	Vincent		FZICA
267	Nyemba	Clive	Balengu	AZICA
268	Nyendwa	Jenipher	Nsiku	FZICA
269	Nyika	Andrew	M.	AZICA
270	Nzara	Regis		FZICA
271	Phiri	Casius		FZICA
272	Phiri	Codillia	Sibungu	AZICA
273	Phiri	Eletina		FZICA
274	Phiri	Francis		FZICA
275	Phiri	Fridah		FZICA
276	Phiri	John		FZICA
277	Phiri	Robert		AZICA
278	Phiri	Thomas		FZICA
279	Pumulo	Lubinda		AZICA
280	Ranjan	Arulanandam	Antony .C	FZICA
281	Saiwana	Progress	Nawa	AZICA
282	Sakala	Hwiza		FZICA
283	Sakala	John		AZICA
284	Sambo	Rodger		FZICA
285	Sampa	Pauline	Lesa	FZICA
286	Saunders	William		FZICA
287	Seketi	Bwalya	Priscilla	FZICA

ATTENDANCE LIST AT THE 34TH AGM

288	Shabusale	Yumiko		FZICA
289	Shamainda	Hendrix		FZICA
290	Shamatanga	Mundeke		FZICA
291	Siachinji	Caphard		FZICA
292	Siakalima	Mwindwa		FZICA
293	Siame	Lister	Namukonda	FZICA
294	Siame	Stanley		FZICA
295	Siamuyoba	Millen	S.	FZICA
296	Sibalwa	Geofrey		AZICA
297	Sibanda	Tinos		AZICA
298	Sibwela	Greaser		AZICA
299	Sichimba	Tresphord	Kabwe	AZICA
300	Sichinga	Christopher	M.C.	FZICA
301	Sichizya	Matete	Mpazi	FZICA
302	Sichula	Sydney	Silavwe	FZICA
303	Sikazwe	Davies	Matafwali Fred	AZICA
304	Sikazwe	Phillip	Kambole	AZICA
305	Silanda	Moses		AZICA
306	Siluonde	Sydney		FZICA
307	Silutongwe	Chitende		AZICA
308	Silutongwe	Chuma	Betty S.	FZICA
309	Simbaya	Alice	Mupeta Chansa	FZICA
310	Simfukwe	William		FZICA
311	Simpungwe	Benjamin	M.	FZICA
312	Simumba	Emmanuel	Mbezuma	AZICA
313	Simuyuni	Sylvia		FZICA

ATTENDANCE LIST AT THE 34 TH AGM				
314	Simwanga	Tamala	Nyirenda	AZICA
315	Sindala	Nigel		FZICA
316	Sing'ambwa	Nathan		FZICA
317	Sinkala	Harrison		AZICA
318	Sinkamba	Alinani	Andrew	AZICA
319	Sinkamba	Victor		AZICA
320	Sinkondyobwe	Aaron		AZICA
321	Sinyangwe	John		AZICA
322	Sitali	Patricia	M. Hantumba	FZICA
323	Siwingwa	Alinaswe	Johnwell	AZICA
324	Tembo	Alfred	M.	FZICA
325	Tembo	Chrisain		FZICA
326	Tembo	Daniel		AZICA
327	Tembo	Emmanuel		AZICA
328	Tembo	Felistus		AZICA
329	Tembwe	Chewe	D.	FZICA
330	Wampata	Philip	W.	FZICA
331	Wandimba	Ceaseroy		AZICA
332	Weza	Shame		FZICA
333	Willima	Isabel		FZICA
334	Yambayamba	Charity		AZICA
335	Yuyi	Mwambwa		FZICA
336	Zimba	Isiah		FZICA
337	Ziwa	Chikumbuso		FZICA
338	Zulu	Beatrice		FZICA
339	Zulu	Julius		AZICA

ATTENDANCE LIST AT THE 34TH AGM

340	Zulu	Kwezekani		FZICA
341	Zulu	Ringo		FZICA

AFFILIATE MEMBERS

1	Banda	Chana		ZICA Grad
2	Banda	Dennis		ZICA Lic
3	Banda	Kennedy		ZICA Tech
4	Banda	Ketness		ZICA Lic
5	Banda	Patrick		ZICA Grad
6	Banda	Simkonda		ZICA Lic
7	Bowa	Chikwe	Benson	ZICA Lic
8	Bwali	Andrew	Chileshe	ZICA Tech
9	Bwalya	Donald	Lwipa	ZICA Lic
10	Bwalya	Miriam	Sampa	ZICA Grad
11	Bwalya	Mwape		ZICA Lic
12	Bwalya	Prudence	Mulenga	ZICA Lic
13	Bweembelo	Hacimweta	Moombe	ZICA Grad
14	Bwembya	Collins	Nkole	ZICA Tech
15	Chabala	Brian	Chisenga	ZICA Tech
16	Chabala	Wellington		ZICA Grad
17	Chabu	Basil		ZICA Tech
18	Chamyolo	Damales	M	ZICA Tech
19	Chanda	Mary Kampamba	Nkunde	ZICA Tech
20	Changwe	Josephine		ZICA Tech
21	Chansa	Melinda	Kapotwe	ZICA Tech
22	Chibebe	Beatrice	Chewe	ZICA Lic

ATTENDANCE LIST AT THE 34TH AGM

23	Chibesakunda	Beatrice		ZICA Lic
24	Chifwesa	Derrick	Musonda	ZICA Grad
25	Chikombola	Obbious		ZICA Lic
26	Chilambe	Moses		ZICA Grad
27	Chilanga	Paul		ZICA Lic
28	Chileshe	Christabel	Mwaba	ZICA Grad
29	Chileshe	Claire	Katuta	ZICA Tech
30	Chileshe	Collins		ZICA Lic
31	Chileshe	John	Mwansa	ZICA Tech
32	Chilongo	Mulunga		ZICA Tech
33	Chilufya	Elizabeth		ZICA Lic
34	Chinkumbi	Stella		ZICA Lic
35	Chinyama	Bright		ZICA Tech
36	Chipango	Kasweka		ZICA Tech
37	Chipula	Macbolan		ZICA Grad
38	Chipulu	Nsofwa	Chola	ZICA Lic
39	Chipungu	Mwamba		ZICA Lic
40	Chirwa	Richard		ZICA Tech
41	Chisala	Joseph		ZICA Tech
42	Chisala	Kaluba		ZICA Lic
43	Chisanga	Chitundu		ZICA Lic
44	Chisha	Miriam		ZICA Tech
45	Chishimba	Godfridah	C.M.	ZICA Lic
46	Chishimba	Jonathan		ZICA Lic
47	Chitambala	Mercy		ZICA Lic
48	Chituta	Precious	Lukwesa	ZICA Lic

ATTENDANCE LIST AT THE 34TH AGM

49	Chiwana	Fitzpatrick		ZICA Grad
50	Chiwena	Auditor	Mudenda	ZICA Tech
51	Chola	Lizzy	Musonda	ZICA Lic
52	Chongo	Ellis		ZICA Tech
53	Chumanya	Francis		ZICA Lic
54	Fwemba	Susan	Mulindwa	ZICA Grad
55	Gubule	Rhoida		ZICA Tech
56	Gumboh	Yapoma		ZICA Lic
57	Haabeka	Crepton		ZICA Tech
58	Haambote	Chishala		ZICA Grad
59	Hachizobe	Obert		ZICA Lic
60	Hadunka	Gerald		ZICA Grad
61	Haketa	McGIVEN		ZICA Grad
62	Hakooma	Kakule	Mark	ZICA Grad
63	Hampongo	Moscane		ZICA Grad
64	Hampungani	Abigail		ZICA Tech
65	Hamweemba	Emily		ZICA Lic
66	Hantumbu	Phoustinos		ZICA Lic
67	Jere	Chaka		ZICA Grad
68	Jikanza	Clara	Ashley	ZICA Grad
69	Kabibwa	Edgar	Musaka	ZICA Tech
70	Kabila	Shadreck		ZICA Grad
71	Kabungo	Natasha	Besa	ZICA Tech
72	Kaingu	Nancy		ZICA Tech
73	Kalaluka	Faidah		ZICA Lic
74	Kalenga	Cecilia	M.	ZICA Grad

ATTENDANCE LIST AT THE 34TH AGM

75	Kaluba	George		ZICA Grad
76	Kalyabantu	Last		ZICA Lic
77	Kamenda	Masheke		ZICA Tech
78	Kamfwa	Chapa		ZICA Lic
79	Kanda	Michael		ZICA Lic
80	Kanyanja	Chishimba	Simon	ZICA Lic
81	Kanyanta	Christopher	L.	ZICA Lic
82	Kapatamoyo	Mayembe	James	ZICA Grad
83	Karumazondo	Francis		ZICA Grad
84	Kasito	Iswamu		ZICA Grad
85	Kasonso	Mpangwe	Muzhike	ZICA Grad
86	Katongo	Christabel	Nyundo	ZICA Lic
87	Katoto	Tina	Chisunga	ZICA Tech
88	Kaumba	Vera		ZICA Grad
89	Kaunda	Kunda		ZICA Grad
90	Kavimba	Sarah	Kazilimani	ZICA Tech
91	Kazimoto	Bupe	Benard Tembo	ZICA Grad
92	Kazuza	Victor	Kakwema	ZICA Tech
93	Kisanga	Mwinyi		ZICA Lic
94	Kolala	Paul		ZICA Lic
95	Kulofwa	Francis		ZICA Tech
96	Kumwenda	Eunice		ZICA Grad
97	Kunda	Alex	Chilufya	ZICA Grad
98	Kunda	Michael		ZICA Lic
99	Kwalombota	Muyunda		ZICA Lic
100	Kwengele	Michael	Maambo	ZICA Tech

ATTENDANCE LIST AT THE 34TH AGM

101	Libi	Milupi		ZICA Grad
102	Lishomwa	Erick		ZICA Lic
103	Liyungu	Patricia	K.	ZICA Tech
104	Lombe	Mildred	Musonda	ZICA Lic
105	Lubemba	Joseph		ZICA Lic
106	Lubumbashi	Mulenga	Mary	ZICA Lic
107	Lukonde	Lombe		ZICA Lic
108	Lukumba	Brian		ZICA Tech
109	Lumbwe	Mildred	Mwila	ZICA Lic
110	Luneta	Lydia	Kanengu	ZICA Tech
111	Lungu	Chiseche		ZICA Tech
112	Lungu	Eveness		ZICA Grad
113	Lungu	John		ZICA Tech
114	Lupiya	Mwape		ZICA Tech
115	Lupupa	Ruth		ZICA Grad
116	Lushinga	Chibuta		ZICA Lic
117	Lutanda	Kambole	Dabby	ZICA Tech
118	Luundu	Martin		ZICA Lic
119	Lwambo	Fidelis		ZICA Lic
120	Lwenje	Emmilian		ZICA Tech
121	Machiya	Robert	Longwa	ZICA Lic
122	Mahenga	Ireen		ZICA Lic
123	Makoni	Kalunga	Mukando	ZICA Lic
124	Malembeka	Chitulwa		ZICA Grad
125	Malumo	Njekwa	Tabeth	ZICA Lic
126	Mambi	Carlson		ZICA Lic

ATTENDANCE LIST AT THE 34TH AGM

127	Manda	Diniwe	Catherine	ZICA Grad
128	Mandefu	Friday		ZICA Grad
129	Mataka	Oliver	K.	ZICA Tech
130	Matongo	Farwell		ZICA Tech
131	Matongo	Richard		ZICA Tech
132	Mayamba	Nalucha		ZICA Lic
133	Mazimba	Given	Mabwibwi	ZICA Grad
134	Mazuba	Christabel		ZICA Lic
135	Mbao	Winston	Kapembwa	ZICA Lic
136	Mbewe	Aaron		ZICA Lic
137	Mbulo	Davy		ZICA Grad
138	Mbundi	Mukelabai		ZICA Lic
139	Mctribouy	Brian	Malukutu	ZICA Lic
140	Mfuta	Evaristo		ZICA Tech
141	M'gemezulu	Morton	E.	ZICA Lic
142	Mhango	Chikumbusho		ZICA Lic
143	Mhlanga	Maud	Sikalumbi	ZICA Grad
144	Mileji	Faith	Kakuhu	ZICA Lic
145	Miti	Lameck		ZICA Tech
146	Miti	Sitiyana	Soko	ZICA Lic
147	Mkochi	Audrey	Nkandu Luo	ZICA Lic
148	Moonga	Elton		ZICA Tech
149	Mtonga	Sekani		ZICA Tech
150	Mubanga	Chiti	Katayi	ZICA Lic
151	Mubanga	Judith	Mwanza	ZICA Tech
152	Mubanga	Mumbi		ZICA Grad

ATTENDANCE LIST AT THE 34TH AGM

153	Mubialelwa	Imataa		ZICA Lic
154	Mubita	Sylvester		ZICA Lic
155	Muchimba	Martin		ZICA Grad
156	Mufalali	Mwelwa	Joel	ZICA Grad
157	Mugala	Enock		ZICA Tech
158	Muhimba	Basil	Mutinta	ZICA Tech
159	Mukundu	Maureen	Namakau	ZICA Lic
160	Mulabi	Joe	Bwalya	ZICA Lic
161	Mulanda	George	Mushala	ZICA Lic
162	Mulauzi	Bartholomew		ZICA Tech
163	Mulendele	Patrick		ZICA Lic
164	Mulenga	Bridget	K.	ZICA Tech
165	Mulenga	Tapiwa	Hope	ZICA Lic
166	Muleya	Chipo		ZICA Lic
167	Mumba	Michael		ZICA Grad
168	Munyati	Alexshina		ZICA Lic
169	Musialike	Collins	Chintu	ZICA Tech
170	Musiwa	Soola		ZICA Lic
171	Musonda	Deniya	Zyambo	ZICA Tech
172	Musonda	Hezron		ZICA Grad
173	Musonda	Rodney		ZICA Lic
174	Musonda	Timothy	Chibwe	ZICA Lic
175	Mutafu	Wabei	Catherine	ZICA Grad
176	Muumbu	Patrick		ZICA Lic
177	Muyenga	Precious	Mukela	ZICA Tech
178	Muyunda	Euphresia	Chali	ZICA Tech

ATTENDANCE LIST AT THE 34TH AGM

179	Mvula	Jacob	Kapantha	ZICA Tech
180	Mwaba	Sarah		ZICA Lic
181	Mwale	Allan		ZICA Tech
182	Mwale	Chiuzeni	A.	ZICA Lic
183	Mwale	Joshua		ZICA Tech
184	Mwale	Yvonne	Sinkala	ZICA Tech
185	Mwamba	Irene	Kasuba L.	ZICA Lic
186	Mwanakatwe	Joseph		ZICA Lic
187	Mwansa	Chanda	Joel	ZICA Tech
188	Mwanza	Ackim		ZICA Lic
189	Mwanza	Jasat		ZICA Lic
190	Mwanza	Mpimpa		ZICA Lic
191	Mwanza	Mzondiwe		ZICA Grad
192	Mwape	Winnie	Kunda	ZICA Tech
193	Mweemba	Ireen	N. Samate	ZICA Lic
194	Mweemba	Peggy		ZICA Lic
195	Mweetwa	Jack		ZICA Lic
196	Mweetwa	Nyawa	Constance	ZICA Lic
197	Mwenya	Arthur	Katele	ZICA Grad
198	Mwewa	Shirley	Mibenge	ZICA Grad
199	Mwiinde	Zidah	Dhube	ZICA Grad
200	Mwila	Wilson	Mubanga	ZICA Grad
201	Nankamba	Twiza		ZICA Tech
202	Nankonde	Dorothy		ZICA Tech
203	Nawa	Namemba		ZICA Tech
204	Ndawa	Mutale		ZICA Tech

ATTENDANCE LIST AT THE 34TH AGM

205	Ndhlovu	Paul	Mabvuto	ZICA Tech
206	Ndiyoi	Mutinta		ZICA Lic
207	Ngosa	Bennon		ZICA Lic
208	Njovu	Christopher		ZICA Lic
209	Nkandu	Brian		ZICA Lic
210	Nkweemwa	Wedson		ZICA Tech
211	Nondo	Annie		ZICA Lic
212	Nsama	Nsama	Pakaba	ZICA Grad
213	Nsonga	Willie		ZICA Tech
214	Nsonge	Stella		ZICA Tech
215	Ntabo	Kebby	Ntabo	ZICA Lic
216	Nyambe	Namasiku		ZICA Tech
217	Nyimbili	Charles		ZICA Tech
218	Nyirenda	David		ZICA Lic
219	Nyirenda	Oscar		ZICA Grad
220	Nyirenda	Tobias		ZICA Grad
221	Nyondo	Samson		ZICA Lic
222	Nyundo	Chanda	Priscillar	ZICA Tech
223	Olaniyan	Samuel	Elukunle	ZICA Grad
224	Phiri	Bernas	Chikula	ZICA Grad
225	Phiri	Charles		ZICA Grad
226	Phiri	Edith		ZICA Tech
227	Phiri	Emmanuel		ZICA Tech
228	Phiri	Joshua	Iwell	ZICA Lic
229	Phiri	Kenny		ZICA Tech
230	Phiri	Peter		ZICA Lic

ATTENDANCE LIST AT THE 34TH AGM

231	Phiri	Venansio	Dzilanga	ZICA Grad
232	Phiri	Yoram	C.	ZICA Lic
233	Sakwimba	Godwin	C.	ZICA Lic
234	Sambongo	Benson		ZICA Tech
235	Sapola	Maureen	Kafutubele	ZICA Tech
236	Shankalu	Lazarous		ZICA Tech
237	Siakachoma	Conrad		ZICA Tech
238	Sياماundu	Chuma	Munang'andu	ZICA Tech
239	Siambelele	Patience		ZICA Tech
240	Siame	Chapanga		ZICA Lic
241	Sibajene	Stella	Mutinta	ZICA Lic
242	Sichimba	Chelah	Kaulwe	ZICA Lic
243	Sichivula	Kambole		ZICA Lic
244	Sikayuni	Beatrice	Moono	ZICA Tech
245	Sillilo	Collins	Benson	ZICA Grad
246	Simbaya	Keegan		ZICA Lic
247	Simbeye	Cephas		ZICA Grad
248	Simfukwe	Brian		ZICA Lic
249	Simpasa	Michael	K.	ZICA Lic
250	Simpokolwe	Pamela	C.	ZICA Lic
251	Simpungwe	Terrys		ZICA Lic
252	Simukombo	Oris		ZICA Lic
253	Simulunda	Paxina		ZICA Tech
254	Simwanza	Teddy		ZICA Grad
255	Simwinga	Bruno		ZICA Grad
256	Simwinga	Lloyd		ZICA Grad

ATTENDANCE LIST AT THE 34TH AGM

257	Sindawa	Henry		ZICA Tech
258	Sinkala	Muchemwa	Flywell	ZICA Tech
259	Situmbeko	Zileni		ZICA Grad
260	Siwale	Cosam	Chalusya	ZICA Lic
261	Siyeba	Milner		ZICA Tech
262	Subakanya	Josiah		ZICA Lic
263	Tembo	Ackim		ZICA Lic
264	Tembo	Darren	Maganizo	ZICA Lic
265	Tembo	James		ZICA Grad
266	Tembo	Mande	Kambuleti	ZICA Lic
267	Tembo	Peter		ZICA Lic
268	Tonga	John		ZICA Lic
269	Tutamo	Patricia		ZICA Tech
270	Wakunuma	Kasonde	C. N.	ZICA Tech
271	Wamundila	Wamundila		ZICA Lic
272	Zimba	Getrude		ZICA Tech
273	Zimba	Sankani		ZICA Lic
274	Zulu	Enock		ZICA Tech
275	Zulu	Ethel		ZICA Grad
276	Zyambo	Fred	Erick Lulaka	ZICA Grad
	STUDENTS			
1	Banda	Andrew		Student
2	Banda	Auxilia	Mwada	Student
3	Banda	Patrick	Filibeto	Student

ATTENDANCE LIST AT THE 34TH AGM

4	Chakubeba	Frank		Student
5	Chansa	Kennedy		Student
6	Chewe-Mulenga	Chanda		Student
7	Chikatula	Shamu		Student
8	Chikweni	Manyoni	Kenneth	Student
9	Chilombo	Dismas		Student
10	Chipilipili	George	Siuluta	Student
11	Chipopola	Kafula		Student
12	Chirambo	Dixon	S.	Student
13	Chirembo	Mavis	Mwansa	Student
14	Chirwa	Taonga		Student
15	Chishimba	Venarsious		Student
16	Chomba	Elizabeth		Student
17	Chubili	Justin		Student
18	Chulu	Thomas		Student
19	Daka	Edward		Student
20	Gotola	Brian		Student
21	Hamoonga	Charity		Student
22	Harawa	Harry	J.	Student
23	Hepplethwaite	Clifford	Richard	Student
24	Kambikambi	Sandra		Student
25	Kanyerere	Doris	Lungu	Student
26	Kapelembe	Benson		Student
27	Kasonde	Mulenga		Student
28	Katongo	Jane	Kangwa	Student
29	Katuta	Getrude	Katuta	Student

ATTENDANCE LIST AT THE 34TH AGM

30	Kolala	Chitundu		Student
31	Kunda	Mwansa	Chulu	Student
32	Lubinga	Namangolwa		Student
33	Luhanga	Suzyo		Student
34	Lungu	Cecilia		Student
35	Makasa	Jeff	Chisanga	Student
36	Makayi	Kutemba		Student
37	Malama	Mwila	Evans	Student
38	Manase	Kwasila	Elaine	Student
39	Masaiti	Stephen		Student
40	Masiye	Kelvin		Student
41	Matanda	Bornface	Ngosa	Student
42	Mbokoma	Kunda		Student
43	Mbomena	Tevious		Student
44	Mhone	Racheal		Student
45	Mkamanga	Peggy		Student
46	Msiwila	James		Student
47	Mtonga	Bethley		Non-Member
48	Mudenda	Buumba	Miriam	Student
49	Muimui	Nekota		Student
50	Mukuka	Musakanya		Student
51	Mulambo	Linda	Mweemba	Student
52	Mulenga	Anthony	Mubanga	Student
53	Mulenga	Chileshe	John	Student
54	Mulenga	Eugene		Student
55	Mumba	Absalom		Student

ATTENDANCE LIST AT THE 34TH AGM

56	Mundia	Dinnizy		Student
57	Muntanga	Tutor		Student
58	Mushota	Vernon		Student
59	Musonda	John	Chishala	Student
60	Musonda	Michael		Student
61	Mutale	Rosemary		Student
62	Mutama	Constance		Student
63	Muyangana	Michael	Bwalya	Student
64	Muzondiwa	Rudo		Student
65	Mvula	Victoria		Student
66	Mwale	Daniel		Student
67	Mwale	Swaswa		Student
68	Mwambazi	Mwenya	Victor	Student
69	Mwansa	Clarence		Student
70	Mwape	Chilambwe		Student
71	Mwape	Chiya		Student
72	Mwila	Martin		Student
73	Mwiya	Kennedy		Student
74	Ndhlovu	Tiyanjane		Student
75	Ngoma	Machila		Student
76	Ngoma	Rhoda		Student
77	Nguni	Michael		Student
78	Phiri	Benson		Student
79	Phiri	Kalani		Student
80	Pindu	Wesley	Chiyanga	Student
81	Sakala	George		Student

ATTENDANCE LIST AT THE 34TH AGM

82	Salale	Maiwase	Chipeta	Student
83	Sampa	Madaliso		Student
84	Shabbuwa	David	S.	Student
85	Shamutete	Kalimina		Student
86	Shanzala	Friday		Student
87	Sheba	Lameck		Student
88	Sibanda	Faustus		Student
89	Sibbuku	Mpande		Student
90	Sichali	Dallas	Alick	Student
91	Sichela	Teddy	Kapina	Student
92	Sichinga	Alinani		Student
93	Sikaaswe	Martin	K.	Student
94	Sikazwe	Goodson		Student
95	Sillo	Heinrich		Student
96	Silishebo	Mutalifelile		Student
97	Siluchali	Febbiana		Student
98	Silweya	Lucia	Sekwa	Student
99	Simabambaya Jr	Fred		Student
100	Simasiku	Nasilele		Student
101	Simbule	Kaison	Eric	Student
102	Simewo	Khucwayo		Student
103	Simuyandi	Sarah		Student
104	Sindala	Namasiku		Student
105	Sinyangwe	Yvette		Student
106	Suze	Vincent		Student
107	Tembo	Betty	Nyama	Student

ATTENDANCE LIST AT THE 34TH AGM

108	Tembo	Ian		Student
109	Yombwe	Joshua	Nchito	Student
110	Zimba	Luke	Ngalauka	Student
111	Zulu	Gabriel		Student
112	Zulu	John		Student
113	Zulu	Martha	Samantha	Student
114	Zulu	Simon		Student

APOLOGIES

1	Banda	Christabel		FZICA
2	Banda	Frederick		FZICA
3	Chisanga	Joe		FZICA
4	Malupenga	Joseph		FZICA
5	Milambo	Timothy		FZICA
6	Ntini	Hamoonga	Hamweemba	FZICA
7	Ntini	Namakau		FZICA

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