

**Ndung'u Gathinji**  
**WCOA Closing Ceremony-Robert Sempier Award**  
**November 13, 2014**

Distinguished Congress organizers and participants, ladies and gentlemen;

I am no Mark Anthony, but as we are in Rome, I can ask you to please “lend me your ears”.

I thought my life had come to an end when, as an 8 year old, and the eldest of 4 siblings, I woke up one morning to discover that, both my parents had, during the night, been collected and sent to prison for 4 years by the British authorities under the Mau Mau detention laws in Kenya. My parents could read and write and my father was a Corporal in the Second World War, and they therefore fitted the profile of the potential troublemakers that the colonialists thought needed to be removed from the rebellious Kikuyu community who were agitating for independence. My two little sisters, aged 1 and 3 and my 5 year old brother were taken in by relatives, but I was considered too old to be adopted, and was left free to determine my own destiny, which I have been trying to do ever since.

How I survived the war and its consequences, and even attended school from time to time, is the story of another day. But I did eventually end up in a high school. In those days, all the high schools' headmasters and most of the teachers were British. By a strange coincidence, the headmaster of the first high school I attended and the biology master in the second high school had sons who were chartered accountants. The pride with which the fathers talked about their sons' careers, made me determined to give my own parents, the same pleasure. But they did not live long enough to be able to witness today's event.

I had thought that the formula to becoming an accountant was simple. Be good at mathematics and the rest was easy. But it was not, because accountancy, like law or growing coffee, was not considered suitable for the natives in colonial Kenya. Independence would, of course change all that, but it took me until I was at the newly established University of Nairobi, studying engineering before I could find a sponsor to get me to England to study accountancy. I would return, many years later, to the same university to read law. Abandoning the engineering course, I flew to England (there were no visa requirements in those days), and got articled in Liverpool, to a firm of accountants that later became part of Deloitte & Touché. Just under four years later, the Institute of Chartered Accountants in England & Wales had their first African member from Kenya. I was in such a hurry to get back home that the partner in charge of my training had to explain why I left before the period set for my articled clerkship had expired. He responded that I had passed my exams rather quickly which was unusual. I took that as a compliment.

Back home, the newly independent country was making plans to start a local accountancy profession against opposition from the usual suspects. The Institute of Certified Public Accountants of Kenya (ICPAK) would finally be established by an Act of Parliament, in 1977, the same year that IFAC was formed. When the IFAC Ethics Code was being developed in the early 80's, ICPAK, was asked to provide one of the committee members, which it did. His name was Joe Mucchekehu and he must have impressed somebody because three years after that, we were invited to join the IFAC board, and being president of ICPAK at the time, the honour fell on me. I was in my 40's and life expectancy for men in Kenya at the time was under 50. So, you can guess that if I had any expectations, they had to be short term especially as, in those days, when one represented ICPAK, one had to meet the cost oneself as the institute was very short of funds.

But, as fate would have it, I would stay at IFAC in various capacities for over 20 years. In the very first year, Richard Wilkes, the first president I served under, challenged me to get the African profession organised as Asia, Europe and the Americas had already done. But he added a condition that I should not leave out South Africa, which was an extra challenge given that it was still under apartheid. Eventually, the Eastern, Central and Southern African Federation of Accountants (ECSAFA) was born and I served as the first president for a few years and later, as the first Chief Executive Officer for another seven years. But an even bigger challenge for me, was to get the African accountant seen and heard within the IFAC institutions. John Gruner, who took over as IFAC CEO from Bob Sempier was an early supporter. Under President Juan Herera, I was appointed to head a newly created membership committee which was the forerunner to the assignments that came later. But the man, without whom I would probably not be here today, was President Rene Ricol, who used his French powers of persuasion to get, first the Developing Nations Task Force created, and later to see it converted to a full standing committee. There was some opposition to the idea given IFAC's allegedly limited resources. President Graham Ward made it part of his policy to always say something about the efforts being made towards supporting the developing profession worldwide. This in turn challenged us on the committee, always to have something new for him to announce, such as a new translation of the committee's publications into one or other of the United Nations languages, thus breaking with the tradition of IFAC being an English language only body.

There were in fact many people working in various sub-committees and task forces, such as the Edinburgh Group, to promote the concept that a global body, such as IFAC, could only be relevant if it combined standards setting with implementation support initiatives. That is why my committee pushed for the link between IFAC and Tatiana Krylova at UNCTAD/ISAR in Geneva, whose meetings I attended for over ten years. Rene Ricol, again, obliged and signed the Memorandum of Understanding between the two bodies. The Accounting Standards Board (ASB) in London was a harder nut to crack. But Sir David Tweedie, did invite me at his cost, to pursue my interests at the ASB Advisory Council for five years. I wanted the accounting standards issued free in hard copy to developing countries, where computers and electricity were not readily available, but I only managed to obtain a concession to offer subsidized prices for ECSAFA members. The other project close to my heart, the accounting standards for SME's, would take much longer, but eventually it too happened but not without the support of the SMP committee led at the time by an Italian friend, Angelo Caso.

It has been a long but enjoyable journey, with its fair share of happy as well as frustrating moments. The OBA of Lagos, Nigeria, made me a chief alongside Tony Haggerty of the World Bank and Russell Guthrie from IFAC. Being from Kenya, I had to endure the winters of Eastern Europe, but I have also danced the Samba in sunny Rio de Janeiro. I have played golf with President Bertil Edlund in Stockholm and with President Frank Harding in Muirfield, Scotland. I have witnessed President Graham Ward respond to the haka challenge in New Zealand and been treated to geisha tea ceremonies in Kyoto Japan. Frank Harding had, sometimes during his presidency, to push the buttons on my behalf, by allowing me to reintroduce motions that had previously been rejected, when he felt the substance of the motion was dear to my constituency.

Luckily, I had inherited my mother's brains and her indomitable spirit which may have proved a handful for some people. I am sure that those I worked with closely such as Milou Kelley of Canada, on the membership committee, and Russell Guthrie on most of the subsequent activities, often had to resist the temptation to jump ship or better still, throw me overboard. But seriously, on development activities, IFAC may not know how useful and understanding, Russell Guthrie has been, but then again, maybe IFAC does. Getting Deborah Williams on the committee and using her in persuading her

government, to look kindly on struggling professions in developing countries and support IFAC's efforts, was in hind sight, inspired given the funding that has now been availed. Ian Ball the previous IFAC CEO, was the third member of the delegation that called at the DFID offices in London, that cold wet morning. I have interacted with Ian since I was the board member in charge of liaising with the newly created Public Sector Committee which he was chairing. Thank you Ian, for your patience and advice over the many years we worked together, and congratulations for your Gold Service award at this Congress.

There are so many people I would like to thank and acknowledge, but the time allowed is just not enough. It reminds me of President Fermin Del Valle and the way he whispered to me at my farewell in Mexico City as he handed me the microphone "say only a word or two please". I tried very hard to comply, but I appear to always have a lot to say and not enough time. However, all my colleagues on the various boards and committees know that I speak from the heart when I tell them I could not have done what I did without their backing. There was never any pretense, what they saw is what they got. But the organization that carried most of the financial burden of what I did within ECSAFA and the world at large was ACCA and I would be remiss if I did not take this opportunity to recognize the support that I and the profession in Africa and elsewhere, received from Anthea Rose, Allen Blewitt and Helen Brand, the three CEOs with whom I interacted closely. The launch of the audit quality review scheme in the ECSAFA region is but one such example.

My Africa, is not an easy place to operate in. We try to communicate in foreign languages that we do not always understand very well. We tend to compete rather than cooperate with each other and therefore are easily divided and exploited. We often fail to focus on the future or the greater good and, instead pursue narrow, personal or regional short term interests. Yes, Africa is so complicated that attempting to do anything on a continental basis will always be a monumental task, and I wish the Pan African Federation of Accountants (PAFA), the body that succeeded ECSAFA, the best of luck with the task that lies ahead. I say this, as a person who, not only founded a regional accountancy body, but also, with Jimnah Mbaru also of Kenya, the African Securities Exchanges Association, and which is still going strong, as Japheth Katto who has a capital markets background and who is part of IFAC here today can confirm. These days, everyone is agreed that Africa is on the rise. If you need convincing about that, just ask the Chinese or just look around this hall. Those who look at Africa only through the lens of desperate migrants seeking to get to Europe, are missing something and should perhaps stop and consider where that do or die spirit comes from. Not being satisfied with one's lot in life is after all, a prerequisite to bettering oneself. The best from Africa is yet to come. It was in this city, at the Rome Olympics in 1960, that Abebe Bikila the Ethiopian, won the first marathon for Africa, and look how far we have come since then in that particular sector alone. These days, if an East African does not win every marathon race, people wonder about what went wrong.

I am humbled by the decision of the current IFAC nominating committee, and the IFAC board under the leadership of Warren Allen and Fayez Choudhury to grant me this award. You had already honoured me and my country, by appointing a younger and more beautiful Kenyan and former ICPAK CEO, Caroline Kigen, to be the fourth chair of the now renamed Professional Accountancy Organization Development Committee. I recall very clearly when I and my institute, ICPAK, hosted Bob Sempier and the IFAC board in Nairobi just before he retired and I regret not having hosted the board again before I too retired. It has been my privilege, to have met so many of the right kind of people and to have suffered only repairable damage from the wrong kind that are always out there. The incoming IFAC president, Olivia Kirtley, who has just presented me with this award is herself breaking new ground as the first female president of IFAC and I congratulate her as a pioneer in her own right. We in Africa are however still

waiting for the first President of IFAC from the continent. If there is a tide in the affairs of men, then Africa's wave at IFAC is somewhat overdue.

Despite many absences from home attending IFAC meetings all over the globe, I have been blessed with a wonderful family, represented here by my eldest son, Kingori. I dedicate this award to them for the many days I spent away from them and hope that there will be less need for them to consign my five and counting, grandchildren, to the same fate. I am waiting to see which one of them becomes an accountant like granddad. It would be nice to talk to each other in a language we both understand and they catch me before my hearing deteriorates. But regardless, this award will be a wonderful addition to my repertoire of stories that I can entertain them with. I will forever be grateful to those who afforded me the opportunity to make the little contribution I could make while pursuing the profession that came to dominate such a large part of my life.

Long live IFAC and the memory of Robert Sempier who is quoted as saying that he had a gut feeling that this thing he started would get somewhere. I think we can all assure him that indeed it has.

Good bye and God bless.

Ndungu Gathinji  
ROME (13<sup>th</sup> November 2014)