



Mauritius Institute of  
Professional Accountants



# Mauritius Institute of Professional Accountants

(Established under Financial Reporting Act 2004)

## COMMUNIQUÉ EMPLOYERS & HR PROFESSIONALS OBLIGATIONS WHEN EMPLOYING PROFESSIONAL ACCOUNTANTS

The MIPA Board has noted with concern that a high number of individuals working in Mauritius and holding Membership with Professional Accountancy Bodies have either never been registered with MIPA or failed to renew their annual membership with MIPA and are working across various sectors of the economy.

We wish to draw your attention to the following provisions of the Financial Reporting Act 2004 ('Act'). Section 51(1) of the Act stipulates that no person shall hold himself out as a professional accountant, or use any description or designation likely to create the impression that he is a professional accountant, or be employed in Mauritius unless he is registered as a professional accountant with MIPA.

Further, Section 51(3A)(a) of the Act provides that every member of a professional accountancy body referred to in Sections 51 (2) and (3) of the Act shall, at the time of making his application to a person for employment, submit to the person a certified copy of his certificate of registration as a professional accountant with MIPA. You are also requested to take note that no person shall employ a member referred to in Sections 51(2) and (3) of the Act unless that member produces for inspection his certificate of registration as a professional accountant.

In the light of the above, MIPA is therefore soliciting your collaboration to ensure that:

- Persons who are Members of Professional Accountancy Bodies and employed by your organisation are registered as Members of MIPA;
- Such persons renew their membership with MIPA annually;
- In the event that an employee has been de-registered due to non-settlement of his annual membership dues, he applies for re-admission after having settled any previous arrears due to MIPA.

We wish to inform you that MIPA has a register of Professional Accountants published on its website which employers may consult prior to employing professional accountants.

**On behalf of MIPA Board**  
**Mervyn Lam Hung**  
**Secretary**

**26 February 2021**