



SOUTH EASTERN EUROPEAN PARTNERSHIP ON ACCOUNTANCY DEVELOPMENT

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APPENDIX 7

REPORT

On the members situation at 31st of December 2005

- 1) According to art.3 of the Charter concerning the participation to SEEPAD activities the following member categories can participate:
 - full members
 - associated members
 - observing members

The essential difference between the three categories of members is that the associated members and the observing members participate at the Administration Council and General Assembly meetings and seminars introducing discussion themes, debate over the issues, but they do not have the right to vote.

- 2) SEEPAD had at its establishment 12 members and they were all considered full members (Appendix A)
- 3) After SEEPAD establishment some members „got lost”, this being the case of AAFA association (Association of Accountants, Financial Experts and Auditors) from Macedonia (FYR), JAFIS (Citizen Association for Public Finance) from Bosnia Herzegovina and the Croatian Association of Accountants and Financial Experts; as the Agreement of June 2004 became effective (decision no. 2 of the General Assembly of June 10th 2004) ACCA became a full member of SEEPAD, according to point 4.1 of this Accord.

Also, according to art.4, of Decision no 02 of February 10th 2005, SEEPAD Council decided that based on art 3.1.2.1, point i and art. 3.1.2.2, point of the SEEPAD Charter, members who did not become IFAC members in three years time from their establishment, would become associated members of SEEPAD.

Considering these changes, the members' situation at December 31st 2005, according to the Members Situation Register, is presented in Appendix B of the present Report.

4) Through the year 2005 the following professional organizations applied for membership:

- SKAAK (Society of Certified Accountants and Auditors of Kosovo) – Kosovo
- TURMOB (Union of Chambers of Certified Public Accountants of Turkey) – Turkey
- CAFR (Chamber of Financial Auditors of Romania) – Romania
- UFPAA (Ukrainian Federation of Professional Accountants and Auditors) – Ukraine
- OEC (Ordre des Experts Comptables) – France
- CNCC (Compagnie Nationale des Commissaires aux Comptes) – France

According to Art.5.2.2.3 (d), the SEEPAD Council “recommends the General Assembly, the accounting and / or audit professional bodies that would be accepted as SEEPAD members”.

Art.5.1.2 of the SEEPAD Charter, entitled “*Exclusive powers of the General Assembly*”, stipulates at point (d) that the General Assembly takes decisions regarding the acceptance of a new member according to the Council recommendations.

SEEPAD Members Committee ruled in favor of their application and the SEEPAD Council, in its sessions of February 10th 2005 and August 28th 2006 decided to submit the candidates’ requests to General Assembly approval for TURMOB – Turkey, SCAAK – Kosovo, UFPAA – Ukraine, OEC and CNCC – France.

5) Proposals

We submit to the approval of the General Assembly the following:

5.1. SEEPAD members Register as of December 31st 2005, according to Appendix B.

5.2. The membership requests as full members of:

- TURMOB – Turkey
- SKAAK – Kosovo
- UFPAA – Ukraine

5.3. The OEC and CNCC – France applications as observing members.

5.4. Establishing an annual contribution for the SEEPAD associated members, representing 50% of the annual fix and variable membership fee established for a full member.

The President of the Members Committee

Appendix A

SEEPAD Members Register at its establishment

No.	Institute	Membership	Country
1.	Institute of Authorized Chartered Auditors of Albania (IEKA)	Full member	Albania
2.	Albanian Association of Chartered Accountants (LPKM)	Full member	Albania
3.	The Citizens Association for Public Finance (JAFIS)	Full member	Federation of Bosnia and Herzegovina
4.	The Accounting and Audit Association of Republika Srpska (AAARS)	Full member	Republic of Srpska, Bosnia and Herzegovina Federation
5.	The Institute of Certified Public Accountants in Bulgaria (ICPA)	Full member	Bulgaria
6.	The Association of Croatia Accountants	Full member	Croatia
7.	The Body of Certified Public Accountants Auditors of Greece (SOEL)	Full member	Greece
8.	The Association of Accountants, Financial Workers and Auditors (AAFA)	Full member	Republic of Macedonia(FYR)
9.	The Association of Professional Accountants and Auditors (ACAP)	Full member	Republic of Moldova
10	The Body of Expert and Licensed Accountants of Romania (CECCAR)	Full member	Romania
11.	Serbian Association of Accountants and Auditors	Full member	Serbia and Montenegro
12.	Institute of Accountants and Auditors of Montenegro	Full member	Serbia and Montenegro

Appendix B

SEEPAD Members Register as of December 31st 2005

No.	Institute	Membership	Country
1.	Institute of Authorized Chartered Auditors of Albania (IEKA)	Full member	Albania
2.	Albanian Association of Chartered Accountants (LPKM)	Associated member	Albania
3.	The Accounting and Audit Association of Republika Srpska (AAARS)	Full member	Bosnia and Herzegovina (Republic of Srpska)
4.	The Institute of Certified Public Accountants in Bulgaria (ICPA)	Full member	Bulgaria
5.	The Body of Certified Public Accountants Auditors of Greece (SOEL)	Full member	Greece
6.	The Association of Professional Accountants and Auditors (ACAP)	Full member	Republic of Moldova
7.	The Body of Expert and Licensed Accountants of Romania (CECCAR)	Full member	Romania
8.	Serbian Association of Accountants and Auditors	Full member	Serbia
9.	Institute of Accountants and Auditors of Montenegro	Full member	Montenegro
10.	ACCA	Full member	International accounting body