



CERTIFIED PUBLIC ACCOUNTANTS (CPA)

FOUNDATION LEVEL

COMMUNICATION SKILLS

MONDAY: 17 August 2026. Afternoon Paper.

Time Allowed: 3 hours.

This paper consists of five (5) questions. Answer ALL questions. Marks allocated to each question are shown at the end of the question. Do NOT write anything on this paper.

QUESTION ONE

Mwangaza Ledger Services LLP has been engaged to support a county water agency in preparing an annual performance report. The engagement team must obtain meter-reading summaries, customer-complaint schedules, bank reconciliation extracts, photographs of damaged meters and board minutes from regional offices. The officers use different reporting lines, some messages lack feedback, scanned images are poorly labelled and several clerks use ambiguous words when describing billing exceptions.

The engagement leader wants the team to apply the communication process correctly, remove barriers, use clear sentence, paragraph construction and observe ethical standards when handling client information.

Required:

- (a) Explain **THREE** elements of the communication process that should be managed when requesting evidence from regional offices. (6 marks)
- (b) Analyse **FOUR** barriers to effective communication that could distort the information collected for the performance report. (8 marks)
- (c) Recommend **THREE** ethical communication principles that would protect confidentiality and improve the reliability of the messages exchanged. (6 marks)

(Total: 20 marks)

QUESTION TWO

Bidii Assurance LLP has been appointed to prepare a due diligence communication pack for a proposed merger between two family-owned manufacturing companies. The assignment requires accountants, legal advisers, human resource officers, IT staff, external valuers and directors from different cultural backgrounds to exchange confidential information within strict deadlines.

Some team members rely on informal chats and grapevine updates, others wait for formal letters before acting, while visual schedules, e-mails and shared diagrams are interpreted differently. The engagement manager wants a clear communication protocol that supports internal, external, interpersonal and cross-cultural communication.

Required:

- (a) Explain **THREE** types of communication that should be used to manage the due diligence assignment. (6 marks)
- (b) Analyse **FOUR** effects of ineffective formal, informal, internal, external or cross-cultural communication on the assignment. (8 marks)
- (c) Recommend **THREE** protocols for using e-mail, shared visual information and team communication networks during the assignment. (6 marks)

(Total: 20 marks)

QUESTION THREE

Mwindi Accountancy Training Centre has invited a Certified Public Accountant (CPA) finalist to deliver a professional briefing to newly recruited accounts clerks on preventing invoice-processing errors. The session will be delivered to a small physical audience and simultaneously streamed to two branch offices through video conferencing.

The presenter must select and research the topic, conduct short face-to-face and telephone interviews before the session, organised the presentation clearly, use PowerPoint only where it adds value, maintain professional non-verbal behaviour and handle signs of confusion without embarrassing participants.

Required:

- (a) With reference to the scenario above explain **THREE** factors to consider when selecting and organising the content for the professional briefing. (6 marks)
- (b) Analyse **FOUR** oral and non-verbal behaviours that would help the presenter maintain credibility and audience attention. (8 marks)
- (c) Justify **THREE** criteria for choosing suitable presentation aids for the physical and streamed audience. (6 marks)

(Total: 20 marks)

QUESTION FOUR

Tuendele Microfinance Bank has introduced a new client verification policy to comply with updated internal control requirements. Existing borrowers must submit additional identification documents, while branch employees must collect feedback on the clarity of the new process. The bank also intends to issue an internal memorandum, display a notice/poster, circulate a short newsletter, update business transaction documents and use a simple questionnaire.

The human resource office will recruit on temporal basis clerks to assist branches and will use CVs and resumes to shortlist applicants. The operations manager requires formal written communication to clients and clear controls over all written records.

Required:

- (a) Compare **THREE** written communication documents that would be suitable for communicating the new verification policy to staff and clients. (6 marks)
- (b) Draft **ONE** formal business letter to existing borrowers informing them of the new client verification requirement. (8 marks)
- (c) Recommend **THREE** controls for preparing and administering questionnaires, publicity materials, transaction documents and CV/resume records. (6 marks)

(Total: 20 marks)

QUESTION FIVE

Neema Consulting Ltd. has been requested to prepare a proposal for establishing a financial literacy programme for market traders. The client requires evidence of need, a practical implementation plan, a budget narrative and a method for reporting progress. The consulting team will collect information through online questionnaires, short telephone interviews, a webinar, virtual group meetings and a conference with representatives of traders' associations.

Management wants the final proposal to be professionally structured, supported by a formal report and transmitted through appropriate communication technology, including the internet, intranet, extranet, teleconferencing and wireless access. The partner is concerned that ethical dilemmas arising from personal data, conflicting interests and persuasive communication should be handled responsibly.

Required:

- (a) Analyse **FOUR** information-gathering and technology-enabled communication methods suitable for preparing the proposal. (8 marks)
- (b) Evaluate **THREE** factors that would determine the quality and persuasiveness of the final report. (6 marks)
- (c) Prepare an outline to accompany the proposal showing the main sections of the formal report. (6 marks)

(Total: 20 marks)

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