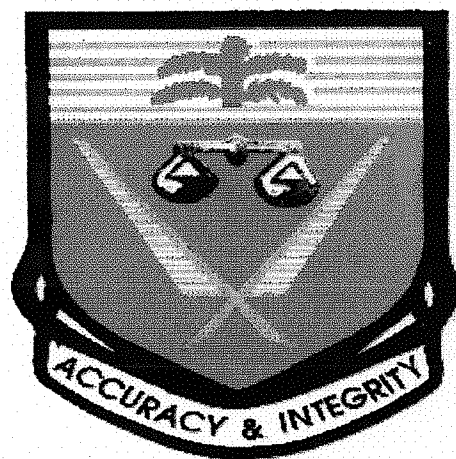


**THE INSTITUTE OF CHARTERED
ACCOUNTANTS OF NIGERIA**



ICAN ACT

CHAPTER 185
INSTITUTE OF CHARTERED ACCOUNTANTS ACT

SECTION

ARRANGEMENT OF SECTIONS

The Institute of Chartered Accountants of Nigeria

1. Establishment of Institute of Chartered Accountants of Nigeria.
2. Election of President and Vice-president of the Institute.
3. Council of Institute and membership, etc.
4. Financial provisions.
5. Transfer to institute of certain property, etc.

The register

6. Appointment of registrar, etc. and preparation of the register
7. Publication of registers and lists of corrections

Registration

8. Registration of accountants.
9. Approval of qualifications, etc.
10. Supervision of instruction and examinations leading to approved qualifications.

Professional discipline

11. Establishment of disciplinary tribunal and investigating panel.
12. Penalties for unprofessional conduct, etc.

Miscellaneous and general

13. Application of Act to unenrolled persons.
14. When persons are deemed to practise as accountants.
15. Rules as to articles, practising fees, etc.
16. Provision of library facilities, etc.
17. Regulations and rules.
18. Offences.
19. Interpretation.
20. Short title.

CHAPTER 185
INSTITUTE OF CHARTERED ACCOUNTANTS ACT

An Act to regulate the profession of accountancy and for related matters.

[1st September, 1965]

Commencement

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

1. (1) There shall be established a body to be known as the Institute of Chartered Accountants of Nigeria (in this Act hereafter referred to as "the institute") which shall be a body corporate under that name and be charged with the general duty of -
- Establishment of
Institute of
Chartered Accountants
of Nigeria.
- (a) determining what standards of knowledge and skill are to be attained by persons seeking to become members of the accountancy profession and raising those standards from time to time as circumstances may permit;
 - (b) securing in accordance with the provisions of this Act the establishment and maintenance of registers of fellows, associates and registered accountants entitled to practise as accountants and auditors and publication from time to time of lists of those persons; and
 - (c) performing through the council under this Act the functions conferred on it by this Act.
- (2) The institute shall have perpetual succession and a common seal which shall be kept in such custody as the council under this Act may from time to time authorise.
- (3) The institute may sue and be sued in its corporate name and may hold, acquire and dispose of any property, movable or immovable.
- (4) Subject to the provisions of this Act, members admitted to the institute shall -
- (a) be enrolled as chartered accountants in the category of -
 - (i) fellows; or
 - (ii) associates; or
 - (b) be registered as registered accountants,

that, in the event of the death, incapacity or inability for any reason of the president, the vice-president shall act in his stead for the unexpired portion of the term of office, or as the case may require, and references in this Act to the president shall be construed accordingly.

- (2) The president and vice-president shall respectively be chairman and Vice-chairman of the council under this Act.
 - (3) If the president or the vice-president ceases to be a member of the institute he shall cease to hold any of the offices designated under this section.
3. (1) There shall be as the governing body of the institute, a council charged with the administration and general management of the institute, and the council shall consist of a total of twenty persons, being fellows or associates members, as follows -
- | | | |
|-----|---|--|
| (a) | five persons nominated by the Minister, of whom each shall be a chartered accountant whether in practice as an accountant or not; and | Council of
institute and
membership etc.

1972 No.30 |
| (b) | fifteen persons elected by the institute of whom eight shall be members in practice as accountants. | 1972 No.30 |
- (2) The provisions of the First Schedule to this Act shall have effect with respect to the qualifications and tenure of office of members of the council and the other matters there mentioned.
 - (3) Regulations made by the council with the approval of the Minister may provide for increasing or reducing the membership of the council and may make such amendments to subsection (1) of this section and paragraph 1 of the First Schedule to this Act as the Minister considers expedient for the purposes of or in consequence of the increase or reduction.

purposes of the institute; and

- (b) the association shall cease to exist; and
- (c) subject to the next succeeding subsection, any Act, matter or thing made or done by the association shall cease to have effect.

- (2) The provisions of the Second Schedule to this Act shall have effect with respect to, and to matters arising from, the transfer by this section to the institute of the property of the association, and with respect to the other matters mentioned in that Schedule.

THE REGISTER

- 6. (1) It shall be the duty of the council to appoint a fit person to be the registrar for the purposes of this Act, and such other persons as the institute may from time to time think necessary. Appointment of registrar, etc and preparation of the register.
- (2) It shall be the duty of the registrar to prepare and maintain, in accordance with rules made by the council, a register of the names, addresses and approved qualifications, and of such other particulars as may be specified in the rules, of all persons who are entitled in accordance with the provisions of this Act to be enrolled as fellows or as associates, or registered as registered accountants, and who, in the manner prescribed by such rules, apply to be so registered.
- (3) The register shall consist of three parts of which one part shall be in respect of fellows, the second part shall be in respect of associates and the third part shall be in respect of registered accountants.
- (4) Subject to the following provisions of this section, the council shall make rules with respect to the form and keeping of the registers and the making of entries therein, and in particular -
 - (a) regulating the making of applications for

four months in the payment of annual subscriptions, and to take such action in relation thereto (including removal of the names of defaulters from the register) as the council under this Act may direct or require.

- (6) If the registrar-
- (a) sends by post to any registered person a registered letter addressed to him at his address on the register enquiring whether the registered particulars relating to him are correct and receives no reply to the letter within the period of six months from the date of posting it; and
 - (b) upon the expiration of that period sends in the like manner to the person in question a second similar letter and receives no reply to that letter within three months from the date of posting it, the registrar may remove the particulars relating to the person in question from the register; and the council may direct the registrar to restore to the appropriate part of the register any particulars removed therefrom under this subsection.

7. (1) It shall be the duty of the registrar -
- (a) to cause the register to be printed, published and put on sale to members of the public not later than two years from the appointed day; and
 - (b) in each year after that in which the register is first published under paragraph (a) of this subsection, to cause to be printed, published and put on sale as aforesaid either a corrected edition of the register or a list of alterations made to the register since it was last printed; and
 - (c) to cause a print of each edition of the register and of each list of corrections to be deposited at the

Publication
of registers
and lists of
corrections

1968 No. 51

and auditor of company affairs under the provisions of the Companies Act.

- (3) An applicant for registration shall, in addition to evidence of qualification, satisfy the council -
 - (a) that he is of good character;
 - (b) that he has attained the age of twenty-one years; and
 - (c) that he has not been convicted in Nigeria or elsewhere of an offence involving fraud or dishonesty.
 - (4) The council may in its sole discretion provisionally accept a qualification produced in respect of an application for registration under this section, or direct that the application be renewed within such period as may be specified in the direction.
 - (5) Any entry directed to be made in the register under subsection (4) of this section, shall show that registration is provisional, and no entry so made shall be converted to full registration without the consent of the council signified in writing in that behalf.
 - (6) The council shall from time to time publish in the Federal Gazette particulars of qualifications for the time being accepted as aforesaid.
9. (1) The council may approve any institution for the purposes of this Act, and may for those purposes approve -
- Approval of
qualifications, etc
- (a) any course of training at an approved institution which is intended for persons who are seeking to become or are already accountants and which the council considers is designed to confer on persons completing it sufficient knowledge and skill for admission to the institute;
 - (b) any qualification which, as a result of an examination taken in conjunction with a course of training approved by the council under this section, is granted to candidates reaching a standard at the

examinations leading
to approved
qualifications:

- (a) the instruction given at approved institutions to persons attending approved courses of training; and
- (b) the examinations as a result of which approved qualifications are granted,

and for the purposes of performing that duty the council of the institute may appoint, either from among its own members or otherwise, persons to visit approved institutions, or to attend such examinations.

- (2) It shall be the duty of a visitor appointed under the foregoing subsection to report to the council on -

- (a) the sufficiency of the instruction given to persons attending approved courses of training at institutions visited by him;
- (b) the sufficiency of the examinations attended by him; and
- (c) any other matters relating to the institutions or examinations on which the council may, either generally or in a particular case, request him to report,

but no visitor shall interfere with the giving of any instruction or the holding of any examination.


- (3) On receiving a report made in pursuance of this section, the council may, if it thinks fit, and shall if so required by the institute, send a copy of the report to the person appearing to the council to be in charge of the institution or responsible for the examinations to which the report relates requesting that person to make observations on the report to the council within such period as may be specified in the request, not being less than one month beginning with the date of the request.

PROFESSIONAL DISCIPLINE

- 11. (1) There shall be a tribunal to be known as the Accountants Disciplinary Tribunal (in this Act hereafter referred to as "the tribunal"), which shall be charged with the duty of considering and determining any case referred to it by the panel established by the following provisions of this section, and any other case of which the tribunal has cognisance under the following provisions of

Establishment of
disciplinary
tribunal and
investigating Panel.

the tribunal may, if it think fit, give a direction reprimanding that person or ordering the registrar to strike his name off the relevant part of the register.

- (2) The tribunal may, if it think fit, defer or further defer its decision as to the giving of a direction under the foregoing subsection until a subsequent meeting of the tribunal; but -
 - (a) no decision shall be deferred under this subsection for periods exceeding two years in the aggregate; and
 - (b) so far as possible no person shall be a member of the tribunal for the purposes of reaching a decision which has been deferred or further deferred unless he was present as a member of the tribunal when the decision was deferred.
- (3) For the purposes of subsection (1)(b) of this section, a person shall not be treated as convicted as therein mentioned unless the conviction stands at a time when no appeal or further appeal is pending or may (without extension of time) be brought in connection with the conviction.
- (4) When the tribunal gives a direction under subsection (1) of this section, the tribunal shall cause notice of the direction to be served on the person to whom it relates.
-  (5) The person to whom such a direction relates may, at any time within twenty-eight days from the date of service on him of notice of the direction, appeal against the direction to the Court of Appeal; and the tribunal may appear as respondent to the appeal and, for the purpose of enabling directions to be given as to the costs of the appeal and of proceedings before the tribunal, shall be deemed to be a party thereto whether or not it appears on the hearing of the appeal.
- (6) A direction of the tribunal under subsection (1) of this section shall take effect -
 - (a) where no appeal under this section is brought against the direction within the time limited for such an appeal, on the expiration of that time;

involving the auditing or verification of financial transactions, books, accounts or records or the preparation, verification, or certification of financial, accounting and related statements; or

- (c) he renders professional service or assistance in or about matters of principle or detail relating to accounting procedure or certification of financial facts or data; or
- (d) he renders any other service which may by regulations made by the council with the approval of the Minister be designated as service constituting practice as an accountant.

- (2) Nothing in this section shall be construed so as to apply to persons who, while in the employment of any government or person, are required under the terms or in the course of such employment, to perform the duties of an accountant or any of them.

Rules as to
articles, practising
fees, etc.

15. (1)

- The council may make rules -
 - (a) for the training with chartered accountants of suitable persons in accountancy methods and practice;
 - (b) for the supervision and regulation of the engagement, training and transfer of such persons; and
 - (c) for the provision of articles.

1972 No.30

* (2)

- The council may also make rules -
 - (a) prescribing the amount and due date for payment of the annual subscription and for such purpose different amounts may be prescribed by the rules according as the member of the institute is a fellow, an associate or a registered accountant and according as the fellow or the associate is in practice as an accountant or not;
 - (b) prescribing the form of licence to practise to be issued annually or, if the council thinks fit, by endorsement on an existing licence;
 - (c) restricting the right to practise as an accountant

to have effect on the day after the date of annulment, but without prejudice to anything done in pursuance or intended pursuance of any such rules.

Offences.

18. (1) If any person for the purpose of procuring the registration of any name, qualification or other matter-
- (a) makes a statement which he believes to be false in a material particular; or
 - (b) recklessly makes a statement which is false in a material particular,
- he shall be guilty of an offence.
- (2) If, on or after the relevant date, any person not a member of the institute practises as an accountant for or in expectation of reward, or takes or uses any name, title, addition or description implying that he is in practice as an accountant, he shall be guilty of an offence:

Provided that, in the case of a person falling within section 13 of this Act-

- (a) this subsection shall not apply in respect of anything done by him during the period of three months mentioned in that section; and
 - (b) if within that period he duly applies for membership of the institute, then, unless within that period he is notified that his application has not been approved, this subsection shall not apply in respect of anything done by him between the end of that period and the date on which he is enrolled or registered or is notified as aforesaid.
- (3) If, on or after the relevant date, a registered accountant holds himself out as a chartered accountant or takes or uses any name, title, addition or description implying that he is

19. In this Act, unless the context otherwise requires-
- “accountant” includes an auditor;
 - “the appointed day” means 1st September, 1965;
 - “association” means the Association of Accountants in Nigeria incorporated under the Companies Act;
 - “chartered accountant” means an accountant enrolled as a fellow or associate member of this institute;
 - “council” or “council under this Act” means the council established as the governing body of the institute under section 3 of this Act;
 - “enrolled”, in relation to a fellow or an associate, means registered in the part of the register relating to fellows or associates as the case may be;
 - “fees” includes annual subscriptions;
 - “institute” means the Institute of Chartered Accountants of Nigeria under this Act;
 - “member” means a member of the institute;
 - “Minister” means the Minister of the Government of the Federation charged with responsibility for education;
 - “panel” has the meaning assigned by section 11 of this Act;
 - “president” and “vice-president” mean respectively the office-holders under those names in the institute;
 - “register” means the register maintained in pursuance of section 6 of this Act;
 - “registered accountant” means a member of the institute who is not a fellow or an associate member;
 - “tribunal” has the meaning assigned to it by section 11 of this Act;

Interpretation

1968 No.51

Short title.

20. This Act may be cited as the Institute of Chartered Accountants Act.

- (b) such member was elected, the council may, if the time between the unexpired portion of the term of office and the next general meeting of the institute appears to warrant the filling of the vacancy, co-opt some fit person for such time as aforesaid.

Powers of Council

2. The council shall have power to do anything which in its opinion is calculated to facilitate the carrying on of the activities of the institute.

Proceedings of the Council

3. (1) Subject to the provision of this Act, the council may in the name of the institute make standing orders regulating the proceedings of the institute or of the council, and in the exercise of its powers under this Act, may set up committees in the general interest of the institute, and make standing orders therefor.
- (2) Standing orders shall provide for decisions to be taken by a majority of the members, and, in the event of equality of votes, for the president or the chairman, as the case may be, to have a second or casting vote.
- (3) Standing orders made for a committee shall provide that the committee is to report back to the council on any matter not within its competence to decide.
- (4) The quorum of the council shall be five; and the quorum of a committee of the council shall be fixed by the council.

Meetings

(a) of the institute

5. (1) The council shall convene the annual meeting of the institute on 30th April in every year or on such other day as the council may from time to time appoint, so however that if the meeting is not held within one

Committees

7. (1) The council may appoint one or more committees to carry out on behalf of the institute or of the council, such functions as the council may determine.
- (2) A committee appointed under this paragraph shall consist of the number of persons determined by the council, of whom not more than one-third shall be persons who are not members of the council; and a person other than a member of the council shall hold office on the committee in accordance with the terms of the instrument by which he is appointed.
- (3) A decision of a committee of the council shall be of no effect until it is confirmed by the council.

Miscellaneous

8. (1) The fixing of the seal of the institute shall be authenticated by the signature of the president or of some other member of the council authorised generally or specifically by the institute to act for that purpose.
- (2) Any contract or instrument which, if made or executed by a person not being a body corporate would not be required to be under seal, may be made or executed on behalf of the institute or of the council as the case may require, by any person generally or specially authorised to act for that purpose by the council.
- (3) Any document purporting to be a document duly executed under the seal of the institute shall be received in evidence and shall, unless the contrary is proved, be deemed to be executed.
9. The validity of any proceedings of the institute or the council or of a committee of the council shall not be affected by any vacancy in membership, or by any defect in the appointment of a member of the institute or of the council or of a person to serve on the committee, or by reason that a person not entitled to do so took part in the proceedings.

anything falling to be done on or after the appointed day, a reference to a member or members of the council under this Act or the officer of the association who corresponds as nearly as may be to the member or officer in question of the association.

- (2) Other documents which refer, whether specially or generally, to the association shall be construed in accordance with subparagraph (1) of this paragraph so far as applicable.
- (3) Without prejudice to the generality of the foregoing provisions of this Schedule, where, by the operation of any of them or of section 5 of this Act, any right, liability or obligation vests in the institute, the institute and all other person shall, as from the appointed day, have the same rights, powers and remedies (and, in particular, the same rights as to the taking or resisting of legal proceedings or the making or resisting of applications to any authority) for ascertaining, perfecting or enforcing that right, liability or obligation as they would have had if it had at all times been a right, liability or obligation of the institute.
- (4) Any legal proceedings or application to any authority pending on the appointed day by or against the association and relating to property transferred by this Act to the institute may be continued on or after that day by or against the institute.
- (5) If the law in force at the place where any property transferred by this Act is situated provides for the registration of transfers of property of the kind in question (whether by reference to an instrument of transfer or otherwise), the law shall, so far as it provides for alterations of a register (but not for

before the appointed day, was a member of the staff of the association shall on that day become the holder of an appointment with the institute with the status, designation and functions which correspond as nearly as may be to those which appertained to him in his capacity as a member of that staff.

- (5) Any person being an office-holder on, or member of, the council of the association immediately before the appointed day and deemed under this paragraph to have been appointed to any like position in the institute, or on the council of the institute, and thereafter ceasing to hold office otherwise than by reason of his misconduct, shall be eligible for appointment to office in the institute or to membership of the council, as the case maybe.
- (6) All regulations, rules and similar instruments made for the purposes of the association and in force immediately before the appointed day shall, except in so far they are subsequently revoked or amended by any authority having power in that behalf, have effect, with any necessary modifications, as if duly made for the corresponding purposes of the institute.

THIRD SCHEDULE

SUPPLEMENTARY PROVISIONS RELATING TO THE DISCIPLINARY TRIBUNAL AND INVESTIGATING PANEL Section 11(5)

The Tribunal

1. The quorum of the tribunal shall be four of whom at least two shall be chartered accountants.
2. (1) The Chief Justice of Nigeria shall make rules as to the selection of members of the tribunal for the purposes of any proceedings and as to the procedure to be followed

Rules

Justice of Nigeria and shall be a legal practitioner of not less than seven years standing.

- Rules*
- (2) The Chief Justice of Nigeria shall make rules as to the functions of assessors appointed under this paragraph, and in particular such rules shall contain provisions for securing -
- (a) that where an assessor advises the tribunal on any question of law as to evidence, procedure or any other matters specified by the rules, he shall do so in the presence of every party or person representing a party to the proceedings who appears thereat or, if the advice is tendered while the tribunal is deliberating in private, that every such party or person as aforesaid shall be informed what advice the assessor has tendered;
 - (b) that every such party or person as aforesaid shall be informed if in any case the tribunal does not accept the advice of the assessor on such a question as aforesaid.
- (3) An assessor may be appointed under this paragraph either generally or for any particular proceedings or class of proceedings, and shall hold and vacate office in accordance with the terms of the instrument by which he is appointed.

The Panel

- Paragraph 6(2) of 2nd sch.*
- (5) The quorum of the panel shall be three.
- (6) (1) The panel may, at any meeting of the panel attended by all the members of the panel, make standing orders with respect to the panel.
- (2) Subject to the provisions of any such standing orders, the panel may regulate its own procedure.
- Procedural Regulations*

Miscellaneous

- (7) (1) A person ceasing to be a member of the tribunal or the panel shall be eligible for reappointment as a member of that body.

Institute of Chartered Accountants Act

CHARTERED ACCOUNTANTS (DISCIPLINARY TRIBUNAL AND ASSESSORS) RULES

L.N. 9 of 1971.

under paragraphs 2 and 4 of the Third Schedule

Commencement: 28th January, 1971

Proceedings before the Tribunal

1. (1) Parties to proceedings before the tribunal shall be— Parties.

- (a) the complainant;
- (b) the respondent;
- (c) any other person required by the tribunal to be joined, or joined by leave of the tribunal.

(2) Subject to paragraph (3) of this rule, parties to the proceedings may enter an appearance in person, or by their respective legal practitioners acting as counsel.

(3) The tribunal may require the attendance of the complainant or respondent in person if of opinion that it is necessary in the interest of justice.

2. (1) When a complaint is referred by the panel to the tribunal, the registrar shall, after consultation with the chairman, appoint a time and place for the hearing; and forthwith thereafter the registrar shall in the form in the Schedule hereto give notice to all interested parties (including members of the tribunal and the assessor) as directed or required by the chairman. Notice of hearing.

(2) If directions are for any reason not so given, it shall be sufficient compliance with this rule if the notice is—

- (a) handed to the party concerned or affected personally; or
- (b) sent by registered post to the last known place of residence of the party.

3. (1) Subject to paragraph (2) of this rule, the tribunal may hear and determine a case in the absence of any party. Hearing in absence of party.

AGE
155

(2) Any party to proceedings before a tribunal who fails to appear or be represented may apply within one month after the date when the pronouncement of the findings and directions of the tribunal were given, for a rehearing on the ground of want of notice or other good and sufficient reason; and the tribunal, in appropriate cases may grant the application upon such terms as to costs or otherwise as it thinks fit.

Hearing of witnesses etc.

4. The tribunal may in the course of its proceedings hear witnesses and receive documentary evidence necessary in its opinion to assist it in arriving at a conclusion as to the truth or otherwise of the allegation of misconduct in the complaint referred to it by the panel; and in the application of this rule, the provisions of the Evidence Act or Law in force in the State where the tribunal is sitting shall apply to any such proceedings.

Cap. 112.

Amendment of complaint.

5. If in the course of the proceedings it appears to the tribunal that the complaint before it requires to be amended in any respect, the tribunal may, on such terms as it thinks fit, allow the amendment to be made and the complaint as so amended shall thereupon be dealt with accordingly.

Proceedings to be in public.

6. Proceedings of the tribunal shall be held, and its finding and directions shall be delivered, in public, unless otherwise directed by the tribunal.

Adjournment.

7. The tribunal may, of its own motion, or upon the application of any party, adjourn the hearing on such terms as to costs or otherwise as the tribunal may think fit.

False evidence.

8. If any person wilfully gives false evidence on oath before the tribunal during the course of any proceedings, or wilfully makes a false statement in any affidavit sworn for the purpose of any such proceedings, the tribunal may refer the matter to the Attorney-General of the Federation for such action as the Attorney-General may think fit.

Institute of Chartered Accountants Act

* 9. If after the hearing the tribunal adjudges that the charge of professional misconduct has not been proved, the tribunal—

Findings and costs in certain cases.

- (a) shall record or finding that the respondent is not guilty of such conduct in respect of which the charge relates;
- (b) may, nevertheless order any party (except the complainant) to pay the costs of the proceedings if, having regard to his conduct and to all the circumstances of the case, the tribunal thinks fit so to order.

10. Subject to section 12(5) of the Act (which relates *inter alia* to appeals) any finding or direction given by the tribunal shall be published in the Federal Gazette as soon as may be after the finding or direction takes effect.

Publication of findings.

11. (1) Notes of proceedings may be taken in shorthand by any person appointed by the tribunal and any party appearing at the proceedings shall be entitled to inspect the transcript thereof when made.

Record of proceedings.

(2) The registrar shall supply to any person entitled to be heard upon an appeal against any finding or direction of the tribunal, a copy of the transcript of such notes on payment of such charges as may be fixed by the registrar.

(3) If for any reason provision is not made for taking of notes in shorthand, the chairman shall take notes of the proceedings; and the provisions of this rule as to inspection and taking of copies shall apply to any such notes made by the chairman.

12. The tribunal may dispense with any requirements of these rules as to notices, affidavits, documents, service or time for doing or omitting anything, in any case where it appears to the tribunal to be just or expedient so to do; and the tribunal in any particular case may extend the time for doing anything under these rules.

Miscellaneous powers of tribunal.

Institute of Chartered Accountants Act

Power to
retain exhi-
bits pending
appeal.

13. Books and other exhibits whatsoever produced or used at the hearing shall, unless the tribunal otherwise directs, be retained by the registrar until the expiry of the time for filing an appeal against a finding or direction of the tribunal or, if notice of any such appeal is given, until the hearing and disposal of the appeal.

Assessors

Appoint-
ments and
duties of
assessor.

14. (1) An assessor, when nominated in accordance with paragraph 4(1) of Schedule 3 to the Act shall be appointed by the Institute by instrument, and the assessor shall hold and vacate office as provided in the instrument; and where the appointment is not a general one, it shall have effect only in respect of a particular meeting of the tribunal.

(2) Subject to the terms of his appointment, an assessor shall attend any meeting of the tribunal as and when requested to do so by notice in writing given to him by the registrar not later than three days before the date appointed for the meeting; and he shall there advise the tribunal on questions of law.

(3) The tribunal shall be sole judge of facts offered in evidence so however that in respect of mixed questions of fact and law, questions of law shall be for the assessor to advise on, in relation to evidence and procedure, and matters specified by these rules; and the tribunal shall confer with the assessor on the advisability of hearing proceedings in private, unless already so advised in writing by the Attorney-General of the Federation.

(4) If advice is tendered by an assessor to the tribunal otherwise than in the presence of all parties entering an appearance or as may be of their counsel, the assessor shall as soon as may be thereafter, inform all parties to the proceedings entering an appearance, as to the nature of the advice given and the reaction thereto of the tribunal.

General

Interpreta-
tion.

15. (1) Except when the context otherwise requires, expressions used in these rules have the same meaning as in the Act.

(2)
"com
t
t
"respo
c

16.
ants (

INT

of
a chart
TAK
.....
at
will con
.....
conduc
Tribun
This
and a
DAT

Institute of Chartered Accountants Act

(2) Where used in these rules—

“complainant” means a person or body alleging before the tribunal, professional misconduct against a member of the institute;

“respondent” means the person required to answer to any charge of professional misconduct.

16. These rules may be cited as the Chartered Accountants (Disciplinary Tribunal and Assessors) Rules. Short title.

SCHEDULE

Rule 2(1)

NOTICE OF HEARING BY THE ACCOUNTANTS DISCIPLINARY TRIBUNAL

IN THE MATTER OF THE INSTITUTE OF CHARTERED ACCOUNTANTS ACT

L.N. 68 of 1972.

AND

IN THE MATTER OF A CHARGE OF UNPROFESSIONAL CONDUCT AGAINST

.....
of
a chartered accountant/registered accountant
TAKE NOTICE that the Accountants Disciplinary Tribunal sitting at
.....
at on 19
will commence its hearing of charge(s) to be there preferred against
..... aforesaid of unprofessional
conduct as a chartered accountant/registered accountant and that the
Tribunal shall thereafter present its findings.

This notice is given to you as a
(here state whether a party or a member, etc.)
and a copy of the charge(s) to be preferred is annexed.
DATED at Lagos this day of 19

Registrar