

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

GUIDELINES FOR 2026 COUNCIL ELECTIONS

CALL FOR NOMINATIONS

The Institute of Chartered Accountants of Nigeria has declared **Seven (7)** vacancies for the 2026 Council election as follows:

1. DECLARATION OF VACANCIES

A. Members-in-Practice Category (Group A) – 5 Vacancies

- i. Chief Davidson C.S Alaribe, FCA(IPP)*
- ii. Mr. Tajudeen Adewale Olayinka, FCA
- iii. Mr. Jude Sunny Egbo, mni, FCA
- iv. Mr. Michael Folusho Daudu, FCA
- v. Mrs. Olaitan Babatunde, FCA

B. Members-Not-in-Practice Category (Group B) – 2 Vacancies

- i. Mr. Omehe Gaddafi Peter Ekhogbon, FCA
- ii. Dr. Oluwatobi Ayodele Abiola, mni, FCA,

*The members listed above, except for the Immediate Past President (IPP) are eligible for re-election. The IPP shall retire from Council after completing his tenure on May 30, 2026.

2. CALL FOR NOMINATIONS

ICAN invites nominations of suitable members to fill these **Seven (7)** vacancies at the next Annual General Meeting.

Nomination Period:

Opens: February 27, 2026

Closes: March 16, 2026 (by 4:30 PM)

Eligibility Criteria for Contestants and Sponsors:

To qualify for nominations, contestants and their sponsors must:

- i. Have fulfilled all financial obligations to the Institute up to the year 2026 by 4:30 pm on March 16, 2026.
- ii. Have 110 MCPD credit hours covering the last three consecutive years (2023 – 2025).

3. ETHICS, RULES, REGULATIONS AND SANCTIONS

The ICAN Bye-Laws for Council Elections outline the Rules and Regulations governing all contestants and prescribe sanctions for violations.

3.1 GENERAL REGULATIONS FOR ELECTIONS

Campaigns for elections are not permitted. However, ethical campaigns will be allowed to accommodate technological advancement.

Public solicitation for votes is strictly prohibited.

Prohibited campaign tactics include but are not limited to:

- i. Sending unethical text messages to members by contestants or other members on behalf of contestants.
- ii. Character Assassination, hate speech or defamatory messages against contestants.
- iii. Publishing or displaying campaign material exceeding 200 words (contestants' profiles will be displayed on the ICAN website).
- iv. Printing banners, pasting posters, or producing jingles.
- v. Visiting Chapters or District Societies for campaign purposes except:
 - visits to the contestant's own Chapters or District Societies of contestants.
 - visits to Chapters or District Societies coordinated by contestants.
 - If the contestant is part of a Presidential entourage.
- vi. Donating to Chapters, Districts or Zones during the election year except:
 - Their own Chapter, District or Zone.
 - Districts coordinates by the contestant
- vii. Forming alliances to solicit votes or to discredit other contestants.
- viii. Discussing elections at Committee, District Society meetings, or other ICAN functions.
- ix. Inducing members by paying their subscriptions or event fees during the election year.
- x. Facilitating or sponsoring any District event or function.
- xi. Distributing campaign materials, including handbills, calendars, flyers or gift items.
- xii. Campaigning at ICAN events, office-to-office, or using personal visits to Chapters and Districts.
- xiii. Sending mass campaign messages via SMS, WhatsApp, or Telegram.
- xiv. Soliciting votes at ICAN functions.

- xv. Members, whether contesting for election/re-election or not, are strictly prohibited from soliciting or canvassing for votes on behalf of any contestant using any of the methods outlined in **Section 3.1 (i) to (xiv)** above.

4. COUNCIL VACANCIES:

- i. Election to fill Council vacancies is held annually at the Annual General Meeting.
- ii. Retiring Council members are eligible for re-election, except the Immediate Past President (IPP) .
- iii. Government Nominees may only contest in the last year of their tenure.
- iv. Nomination forms must be completed via the election platform provided by the Electoral Matters Committee (EMC).
- v. Sponsorship Requirements:
- Each contestant must be sponsored by at least two (2) financially up-to-date members.
 - The contestant's District Society must confirm their membership.
 - Self-nomination is NOT allowed.
 - Each member may nominate up to two (2) contestants.
 - All nomination forms must be submitted online before the deadline.
- vi. Contestant Requirement:
A member nominated to contest in the Council election must complete the relevant online nomination form on the designated platform within the timeline prescribed by the Electoral Matters Committee (EMC) for that election year. The nominee must explicitly indicate their willingness to contest the election and serve on the Council of the Institute if elected.

5. CONDUCT OF CONTESTANTS

Additional Guidelines

- a. **Eligibility Restriction Due to Disciplinary Action:** A member who has been found liable by the **Accountants' Disciplinary Tribunal** for **professional misconduct or infamous conduct** shall be **ineligible** to contest in the Council elections for the duration that the **judgment or Tribunal decision remains in effect**.
- b. Ethical SMS texts, WhatsApp and Telegraph messaging **ONLY** are permitted. However, Creation of WhatsApp and Telegraph campaign Group Platforms are prohibited.
- c. Sharing business/complimentary cards is allowed.

6. DEBARMENT OF CONTESTANTS FROM SERVING IN COUNCIL COMMITTEES

- i. Contestants are **entitled** to serve on **Council Committees** at all times, including the year they are contesting in elections, to ensure their rights as members of the Institute are not infringed upon.

- ii. Contestants **shall not** be debarred from serving on **Council Committees** at any time.

7. REGISTERED ACCOUNTANTS:

Registered Accountants can vote but cannot be voted for.

8. ELECTION PROCESS 8.1 VOTING PROCEDURES

- i. Delivery of Voting Credentials
At least, one week before the Annual General Meeting (AGM), the election service provider shall electronically distribute the following to each eligible voting member via email, SMS, WhatsApp and other electronic messaging platforms:

- A unique User ID and Password
- An electronic list of duly nominated candidates for the Council election, accessible through the e-voting portal.

Voting Guidelines:

- Every voting member is encouraged to exercise their full voting rights.
- Self-voting is allowed, but voting by proxy is strictly prohibited.
- Each member is permitted only one vote; multiple voting is not allowed.

- ii. Opening and Closing of Election Portal:

- The President, the Registrar/Chief Executive and the Chairman of the Body of Scrutineers shall sequentially log in using their individual passwords to open the e-voting portal in the presence of the Scrutineers on the date specified by the Electoral Matters Committee (EMC) for the election year.
- At the end of the allotted voting period, these same officials shall formally declare the e-voting closed at the time determined by the EMC and proceed to shut down the e-voting portal.

- iii. Announcement of Results:

- The Scrutineers shall generate election results immediately after voting ends.
- Results will be announced live at noon on the day of the Annual General Meeting (AGM).

9. ELECTION PETITIONS

- i. Any member who wishes to report a **possible violation** of the election rules and/or general regulations must submit a **duly signed petition** addressed to the **Registrar/Chief**

Executive. The petition must clearly describe the nature of the complaint and include the petitioner's **full details**, such as:

- a. **Name**
 - b. **Membership number**
 - c. **Email address**
 - d. **Phone number**
- ii. **Petitions must be submitted within the timeframe** stipulated by the **Electoral Matters Committee (EMC)** for the election year.
 - iii. The **EMC shall investigate** all petitions received and submit its **report to the Institute's Council** within **fourteen (14) days** from the date of receipt of the petition.

10. **SANCTIONS FOR THE BREACH OF ELECTORAL RULES**

Any contestant found in violation of the election guidelines will face:

- i. Nullification of their election, even after results have been declared. In the event of a **contestant's disqualification or nullification of election results**, the **contestant with the next highest number of votes** in that category shall be **declared the winner** and subsequently **sworn in**.
- ii. Suspension from contesting in future Council elections for a period of three (3) years.

11. **DEFINITIONS**

- i. The election year is the period between the end of an Annual General Meeting to the next Annual General Meeting.
- ii. Praises or excessive recognition means introducing a contestant in a way to attract undue attention to him or her.
- iii. The eligibility of a contestant and the sponsor means that they must be in good standing, which is further clarified as follows:
 - a. A member with a record of 110 MCPD credit hours for three (3) consecutive years up to December 31 of the year preceding the election year, that is January 1, 2023 to December 31, 2025.
 - b. A member who had fulfilled all his/her financial obligations to the Institute at the closing date of the call for nominations for the election year.

12. **Rule 15**

- i. Election of members to fill vacancies on the Council of the Institute shall be held annually at the Annual General Meeting.
- ii. At least a week before the date fixed for the Annual General Meeting, the election service provider shall send **electronically (by e-mail, SMS and WhatsApp) to each member, a voter ID and Password and through the e-voting portal** containing a list of members who have been duly nominated for election to Council requesting him/her to **vote electronically** for the **candidates of his/her choice**. Every voting member shall

- endeavour to exercise his/her full voting rights. A member may vote for himself/herself, but voting by proxy is prohibited. **A member shall not be allowed to vote twice.**
- iii. A retiring member of Council shall be eligible for re-election in like manner except the Immediate Past President (**IPP**) and a deceased member.
 - iv. Each candidate for election shall be sponsored by a minimum of two members.
 - v. No member shall be allowed to nominate himself as a candidate for election.
 - vi. Any member wishing to nominate a member or members for election to the Council shall notify the Registrar/Chief Executive in writing (accompanied by the nominee's written consent) **not later than 4.30p.m. on March 16, 2026.**
 - vii. A member nominated to contest election into Council shall give a written consent addressed to the Registrar/Chief Executive not later than **4.30 p.m. of March 16, 2026**, indicating willingness to contest the election and to serve on the Council of the Institute, if elected.
 - viii. Registered Accountants can vote but they cannot be voted for.
 - ix. The President, the Registrar/Chief Executive and the Chairman of the Body of Scrutineers would sequentially log in through their individual passwords to declare open the e-voting portal in the presence of the Scrutineers present on **Tuesday, May 26, 2026**. These same persons would after the **3 days** allotted for voting i.e. on **Friday, May 29, 2026**, declare the e-voting closed at **12 noon** at the AGM and shut down the e-voting portal.

At the closing of the e-voting portal, any interested member may be allowed to witness the ceremony.

Members wishing to contest the election are required to fill the nomination form by clicking on <https://icanportal.org/members/contestantforms>



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