



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA
PROFESSIONAL PRACTICE DEPARTMENT
CONDITIONS AND PROCEDURES FOR FRESH PRACTICE LICENCE APPLICATION

Application for the Institute's fresh practice Licence is automated and members who wish to apply should ensure satisfactory compliance with the following terms and conditions.

CONDITIONS:

1. The Licence applicant must be a financial member of the Institute.
2. The Applicant must be a financial member of a District Society and also be confirmed by that (or any other) ICAN District Society to have trained or to be training/working in an ICAN-registered Audit Firm located in the district.
3. The Applicant must have obtained a minimum of 36 months of full-time and continuous registered practice attachment in an ICAN-registered audit firm.
4. The sponsor must be a Financial Member, have a valid Practice Licence, and have a minimum of 120 MCPD credit hours in the last three (3) consecutive years.
5. The Applicant must have obtained a minimum of 120 MCPD credit hours in the last three (3) years.
6. Register your proposed firm's name on the Institute's portal. Please follow this link https://icanig.org/members/documents/PROCEDURES_FOR_FIRM_REGISTRATION_Latest2026.pdf to view the procedures for firm registration for proper guidance.
7. Payment of 100,000 application fee.
8. He/she must have provided satisfactory responses to relevant observations/issues raised by members, if any, during the 14-day Members' Scrutiny period on the ICAN website.
9. He/she must be successful in the interview, which could be oral, written, or both.

PROCEDURES:

1. Log in to the members portal.

2. Click on licence/firm registration, select licence application.
3. On the Application page, copy the District clearance URL link and send it to your District Chairman;
4. Copy the attestation URL link and send it to the Managing Partner (Sponsor) of the firm where the 36 months of practical training was received;
5. Applicant should follow up with the district officials and Sponsor for confirmation and attestation respectively;
6. Upon receipt of district confirmation and attestation in 3 & 4 above, revisit the application form, enter membership number and click on proceed to complete other required information.
7. Ensure your passport photograph is uploaded on your member's portal and appears on your form.

Click the submit button and proceed to make payment. Screenshot the page showing the "Completed Form for Application for Licence to Practice" and keep for your application for your records.

You will be communicated by the Secretariat when you are to come for the assessment of practical experience

For further enquiry, please contact the Secretariat via: practicelicense@ican.org.ng or 0905-384-7524.

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