



PUBLIC NOTICE

CONCESSIONARY APPROVAL FOR RETROSPECTIVE DOCUMENTATION OF THIRTY-SIX (36) MONTHS' PRACTICAL AUDIT TRAINING (PRACTICE ATTACHMENT)

The Governing Council of the Institute has considered representations from members who indicated that they were unaware of the initial Council directive requiring the documentation of thirty-six (36) months of **Practice Attachment**; as well as the widely circulated extension notice with a deadline of June 30, 2024.

After careful review of these representations and in the interest of fairness, the Governing Council has graciously approved a one-time concessionary lifting of the ban to allow enable members – who have genuinely undergone audit training for more than six (6) months but are yet to document their Practice Attachment – to regularise their records retrospectively, subject to the following terms and conditions:

Terms and Conditions

i. Letter of Attestation

Applicants must obtain a formal letter of attestation from the Managing Partner(s) of the Firm(s) where they have trained or are currently training. This attestation must confirm completion of the minimum required thirty-six (36) months of audit training.

ii. Proof of Remuneration

Applicants are required to submit personal bank statement extract evidencing salary or allowance payments for:

- a. the first three (3) months at the commencement of the Practice Attachment period; and
- b. the last three (3) months at the end of the Practice Attachment period.

For Firms with established Human Resources departments, duly signed and stamped pay slips issued by the HR Director – accompanied by a covering letter on the Firm's official letterhead – shall be accepted in lieu of bank statements.

iii. Duration of Concession

This concessionary approval of retrospective documentation of practice attachment will be **opened for six (6) months only, starting from today 16th January 2026** after which the Institute will put a permanent stop to manual application for practice attachment documentation.

iv. Sanctions for Misrepresentation

The Institute shall apply stiffer disciplinary sanctions where any false, misleading, or fraudulent information is submitted by either the Applicant or the Sponsor.

The following are the procedures for practice attachment registration for proper guidance.

1. Log on to <https://icanportal.org/members> and click on **Licence/Firm Registration** tab.
2. From the drop-down menu, select **Attachment Registration** and log in using your membership number and password. At the left top corner, click **"Register New Attachment."**
3. Copy and forward the link <https://www.icanportal.org/members/attestations> to your Supervisor, who will complete the required details on the portal and select **"Attachment"** under Application.
4. The Sponsor completes and attests to the application online.

5. Upon confirmation that the Sponsor has completed the attestation, log in with your PIN and Serial Number to review, complete, and submit your section of the form.
6. You will then be redirected to make a payment of ~~₦~~**20,000** only for the attachment registration.

For further enquiries, please contact the **Professional Practice Department** on +234 905 384 7524 or via email: practicellicence@ican.org.ng.

Yours faithfully,

Lanre Olasunkanmi, Ph.D., FCA
Registrar/Chief Executive