

**INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA**  
(Established by the Act of Parliament No 15 of 1965)

**REVISED CONDITIONS AND PROCEDURES FOR REGISTRATION OF PRACTICE ATTACHMENT**

- 1 Every practice attachment must be registered with the Institute.
- 2 Every prospective audit trainee (whether Qualified or Student) must be sponsored by an Audit Firm registered by the Institute.
  - i. The prospective Audit-Trainee must have paid the practice attachment registration fee of N20,000 and complete the Application Form on [www.icanportal.org/members](http://www.icanportal.org/members).
  - ii. The prospective Audit-Trainee must have been in full-time employment of the sponsoring Firm for not less than six (6) consecutive months.
  - iii. While every prospective Student-Audit-Trainee must be a financial student member of the Institute, every prospective Qualified-Audit-Trainee must be a financial member of both the Institute and a District Society.
  - iv. Every Audit-Trainee must undertake in writing to dutifully and truthfully abide by other rules and regulations that may be issued by the Institute from time to time.
- 3 FOR SPONSOR
  - i. The Sponsor of any prospective audit trainee must be a financial member of the Institute and a District Society.
  - ii. The Sponsor must be in full-time practice in an ICAN registered Firm.
  - iii. The Sponsor must have a valid practice licence.
  - iv. The Sponsor must have obtained a minimum of 110 credit hours in the last three (3) years through attendance at MCPD programs and other Institute activities.
  - v. The Sponsor must undertake in writing to effectively train and supervise the prospective Audit Trainee and to abide by other rules and regulations that may be issued by the Institute from time to time.
- 4 All registration for attachment should be addressed to:

**Attention: HOD Professional Practice**  
**The Registrar / Chief Executive**  
**Institute of Chartered Accountants of Nigeria**  
**82, Murtala Mohammed Way,**  
**Ebute Metta,**  
**Lagos**

OR send mail and attach scanned copies of the relevant documents stated above to  
[practicellicence@ican.org.ng](mailto:practicellicence@ican.org.ng)

**NOTE:**

- i. Audit-Trainees are classified into two: **Qualified Audit-Trainee** and **Student Audit Trainee**. **Qualified Audit Trainees** are members of the Institute while **Student Audit Trainees** are registered students of the Institute.

- ii. E-Log Book has been introduced to be completed and regularly submitted to the Institute online.  
The Logbook will soon be uploaded to the Institute's website.

**Please note that any Audit Trainee, Sponsor, or District Society Chairman/Secretary who misleads the Institute in any respect shall face appropriate disciplinary action(s).**

For further inquiry, members are advised to send an email to [practicelicence@ican.org.ng](mailto:practicelicence@ican.org.ng) or call: **0905-384-7524**

**Lanre Olasunkanmi Ph.D, FCA  
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