THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

ATTESTATION

Letter(s) of Attestation is/(are) expected to be submitted by candidates applying for induction showing completion of the total number of months required in the following categories:

   i.   Graduate of Accounting   -   36 months;
   ii.   Graduate of Other Disciplines   -   48 months; and
   iii. AAT   -   48 months

The letter, printed on the official letterhead of the issuing Organisation, must indicate clearly the date, month, and year of commencement and expiration of the practical experience, and be signed by relevant officials, as follows:

   i.   For candidates in Accounting Practice Firms, by Principal Partner **OR** the Principal who supervises the candidate's work.
   ii.   For candidates in Private or Public Sectors, by an ICAN member in the Organisation who supervises the candidate's work, **OR** the Organisation's External Auditor who has an ICAN Practice Licence.
   iii. Where Attestation Letter is signed by the Organisation's Administration or other Officers, the letter must be countersigned by the Organisation's External Auditor who has an ICAN Practice Licence.

SCOPE OF DUTIES
In each of the above, the letter of attestation must give detailed Scope of Duties reflecting relevant job functions.

PLEASE NOTE THAT THE NAMES AND MEMBERSHIP NUMBERS OF THE MEMBERS MUST BE STATED CLEARLY BELOW HIS/HER SIGNATURE

The **Referee** must be a Member in good standing with respect to:

   i.   Financial status,
   ii.   Disciplinary status, and
   iii. Mandatory Continuing Professional Development (MCPD) of cumulative 90 credit hours in the last three years.

The following are not tenable for attestation:

   i.   Period of lecturing in a tuition house or centre.
   ii.   Period of job experience while candidate was in either secondary school or tertiary institution.

ACCOUNTING EXPERIENCE GAINED DURING THE NYSC PERIOD
Candidate's relevant practical accounting experience gained during the NYSC is tenable in counting the cumulative number of months required to qualify for induction.

SIGNED
REGISTRAR/CHIEF EXECUTIVE