

# THE INSTITUTE OF CHARTERED ACCOUNTANTS OF NIGERIA

## GUIDELINES FOR 2024 COUNCIL ELECTIONS

### 2024 COUNCIL ELECTION – CALL FOR NOMINATIONS

The Institute of Chartered Accountants of Nigeria has declared **Six (6)** vacancies for the 2024 Council election as follows:

#### 1. DECLARATION OF VACANCIES

**Four (4)** members in the **Members-in-Practice Category (Group A):**

- i. Mallam Tijjani Musa Isa, B.Sc., FCA (IPP)
- ii. Mr. Olakisan Jamiu Adeyemi, FCA
- iii. Mr. Oladipo Oladele Nurainii, FCA
- iv. Mr. Okoro Francis Chavwukou, FCA

**Two (2)** members in the **Members-not-in-Practice Category (Group B):**

- i. Hon. Dr. Deji Abiodun Awobotu, mni, FCA
- ii. Uma-Onyemenam Njum Nnennaya, FCA

**The above mentioned members are eligible for re-election *with the exception of the Immediate Past President (IPP) who shall retire from Council after her tenure as IPP on Thursday, May 30, 2024.***

#### 2. CALL FOR NOMINATIONS

Members are hereby invited to nominate suitable members to fill these **Six (6)** vacancies at the next Annual General Meeting.

**Nominations open on February 5, 2024 and close on March 5, 2024.**

To become eligible to contest Council election, nominated members and their sponsors must have:

- i. **Fulfilled their financial obligations to the Institute up to the year 2024 on or before 4.30p.m, March 5, 2024;**
- ii. **Satisfied the MCPD requirement of 90 credit hours covering the last three consecutive years i.e. 2021 – 2023.**

#### 3. ETHICS, RULES, REGULATIONS AND SANCTIONS GUIDING THE ELECTION

The Bye-Law for ICAN Council Elections sets out the Rules and Regulations to be observed by all contestants as approved by Council and sanctions to be imposed on erring contestants in the conduct of the Institute's Council Elections.

##### 3.1 GENERAL REGULATIONS FOR ELECTIONS

Campaigns for elections are not allowed. However, Ethical campaigns will be allowed as it will be difficult to conduct elections without campaigns especially in this era of Technological

advancement. Any public solicitation for votes is 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 and hate speech against fellow contestants are prohibited during campaigns.
- iii. Only the information on profile of contestants displayed on the Institute's website should be used for campaigns not more than 200 words.
- iv. Jingles, Printing of Banners and pasting of posters are completely prohibited
- v. Sending defamatory text messages against other contestants.
- vi. Visits to Chapters or District Societies for campaign purposes except:
  - visits to Chapters or District Societies of contestants
  - visits to Chapters or District Societies coordinated by contestants or
  - visits by contestants in a Presidential entourage.
- vii. Working in groups or alliances to solicit for votes or to discredit other contestants.
- viii. Open discussions on elections or solicitation for votes at Committee and District Society meetings and other Institute's functions.
- ix. Payment of subscriptions by contestants or their representatives for other members during the election year as a way of inducing them to vote for the contestants.

#### **4. COUNCIL VACANCIES:**

- i. Election of members to fill vacancies in the Council of the Institute shall be held annually at the Annual General Meeting.
- ii. A retiring member of Council shall be eligible for re-election except the Immediate Past President (IPP).
- iii. Government Nominees are not allowed to contest elections until the last year of their tenure as Government Nominees in the Council
- iv. Members wishing to contest the election are required to fill the nomination forms on the election platform provided by the EMC.
- v. Sponsorship:
  - Each candidate for election shall be sponsored by a minimum of two members in good standing with the Institute.

- The contestant's District Society shall confirm his or her membership.
- No member shall be allowed to nominate himself or herself as a candidate for election.
- No member shall nominate more than two members to contest election.
- Any member wishing to nominate a member or members for election to the Council shall fill the online form within the timeline prescribed by the EMC in an election year.
- A member nominated to contest election into Council shall complete the relevant online form on the platform already provided within the timeline prescribed by the EMC in an election year indicating willingness to contest the election and to serve in the Council of the Institute, if elected.

## 5. CONTESTANTS CONDUCT

Every eligible contestant who is seeking election or re-election is prohibited in the election year from directly:-

- i. Making donations to Chapters, District Societies or Zonal Conferences organised by District Societies except for
    - The contestant's Chapter, District or Zone
    - Chapters or Districts coordinated by the contestant
    - Donations in support of District activities if the contestant is part of a Presidential entourage.
  - ii. Acting as a facilitator or panel discussant or sponsoring any function or activity organised by Chapters and District Societies.
  - iii. Producing and distributing handbills, calendars, flyers, and gift items to individuals or groups during Institute's functions.
  - iv. Paying visits to Chapters and District Societies by contestants with the exception of their home Chapters, Districts and Districts under their coordination.
  - v. Canvassing for votes at the Institute's functions or office to office campaigns.
  - vi. Sending emails, unethical SMS texts, WhatsApp, Telegraph messages, and use of other information channels to communicate to members during festive periods in the year of election.
  - vii. Receiving praises or excessive recognition at the Institute's functions.
  - viii. Offering any form of financial inducement to members, Chapters, District Societies and Zones including assisting in payment of annual subscriptions, payments for seminars and conferences on behalf of members during the election year.
- 5.1 Members, whether seeking election/re-election or not, shall not solicit/canvass for votes on behalf of the contestants using any of the methods in 1.2 (i) to (viii) above.

- 5.2 A member who has been found liable by the Accountants' Disciplinary Tribunal for professional misconduct or infamous conduct is not eligible to contest for Council elections for the period the Judgement or Tribunal decision subsists.
- 5.3 Ethical SMS texts, WhatsApp and Telegraph messaging ONLY are allowed. However, Creation of WhatsApp and Telegraph campaign Group Platforms are prohibited.
- 5.4 Sharing of Complimentary Cards is allowed.

## **6. DEBARMENT OF CONTESTANTS FROM SERVING IN COUNCIL COMMITTEES**

- i. Contestants are members of the Institute and are therefore entitled to serve in Committees of Council at all times including the year in which they are contesting election in order not to infringe on their rights as members of the Institute.
- ii. Contestants shall not be debarred from serving in Council Committees at any time.

## **7. REGISTERED ACCOUNTANTS:**

- They can vote but they cannot be voted for.

## **8. VOTING PROCEDURES**

- i. Delivery of PINs:

At least, a week before the date fixed for the Annual General Meeting, the election service provider shall send electronically (by e-mail, SMS, Whatsapp and other electronic messaging devices) to each member:

- A special PIN Code and through the e-voting portal, an electronic 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.

- 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 through their individual passwords to declare open the e-voting portal in the presence of the Scrutineers present on the date provided by the EMC in the election year.
- These same persons shall after the days allotted for voting by the EMC declare the e-voting closed at such time as may be determined by the EMC and shut down the e-voting portal.

iii. Duties of Scrutineers:

- The Scrutineers shall generate the report from the e-voting portal immediately the portal closes at such date and time as may be determined by the EMC for the election year.
- The votes obtained by each candidate shall be recorded and enclosed in a sealed envelope, duly signed by all the Scrutineers to be opened by the Chairman of the Scrutineers in the presence of the Scrutineers and presented at the Annual General Meeting for the election year.

**9. ELECTION PETITIONS**

- i. A member wishing to report a possible violation of the rules and/or general regulations for election contained herein shall submit a duly signed petition addressed to the Registrar/Chief Executive describing the nature of the petition and providing his or her details, which include name, membership number, email address and phone number.
- ii. All such petitions must be received within the timeframe stipulated by the Institute's Electoral Matters Committee (EMC) for the election year.
- iii. The EMC shall investigate any petition brought to its attention and send its report to the Institute's Council within fourteen days from the date of receipt of the petition.

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

A breach by a contestant of any of the rules provided herein will attract any or all of the following sanctions:

- i. Nullification of the contestant's election even after the declaration of results. The contestant with the next highest vote in that category will be declared the winner and sworn in.
- ii. Suspension from contesting in future Council elections for a tenure (three (3) years).

**11. DEFINITIONS**

- i. 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. 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 90 MCPD credit hours for three (3) consecutive years up to December 31 of the year preceding the election year.

- 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, Whatsapp and other electronic messaging devices) to each member, a special PIN Code 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**).
- 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 5, 2024.**
- vii. A member nominated to contest election into Council shall give a written consent addressed to the Registrar/Chief Executive not later than **4.30p.m, March 5, 2024** 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 **Thursday, May 23, 2024**. These same persons would after the **7 days** allotted for voting i.e. on **Thursday, May 30, 2024** declare the e-voting closed at **4.30p.m.** and shut down the e-voting portal.

*At the opening and 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>

LANRE OLASUNKANMI, Ph.D, FCA  
Registrar/Chief Executive