ASSOCIATION OF NATIONAL ACCOUNTANTS OF NIGERIA

COMMITTEE MEMBERSHIP

There is need for a review of the existing way of appointing members of the Committees of the Association. The review is to institute a measure of liberalization in the running of the Association.

The review will achieve, but not limited to the following objectives.

- The Committee system of the Association whereby members volunteer their expertise for the upliftment of the Association. These volunteers are fully aware that Committee membership is neither a career nor for income generation rather self development and inner satisfaction of being of service to the profession, Association and humanity at large.

- To give fair and equal opportunity to all willing members for participation in the activities of the Association.

- To encourage active interest of members in the running of the Association.

- To attract quality participation and versatile members into Committees.

- To ensure that the best available members are appointed into Committees of Governing Council.

METHODOLOGY

- The President shall pronounce the commencement of composition of Committee exercise.

- The Registrar shall place the Committee Nomination Form in the Website of the Association.

- An interested member shall visit the Association Website to indicate his/her interest.
The President shall constitute an ad-hoc collation Committee.

The Ad-hoc Collation Committee shall collate and analyze all Nomination Forms and Submit an Advisory Report to the President.

The President will constitute the Council Committee and present to Council for ratification.

REIMBURSEMENT OF EXPENSES INCURRED DURING COMMITTEE WORK

Members who volunteer to serve in Council Committees shall only be reimbursed for travelling and accommodation expenses based on subsisting rates approved by the Council.
STANDING COMMITTEES

1. COMMITTEE OF PAST PRESIDENT

AIMS AND OBJECTIVE

To act on advisory capacity to the Council of the Association and to ensure cordiality with the incumbent President

DUTIES

Advisory serves to the Council.

Deliberates and make recommendation to the Council on any matter referred to the Committee.

Shall make suggestion to the President on ways of moving the Association forward.

Shall bring to the knowledge of the Council through the President any matter that may likely drag the Association backward.

Submit reports of meeting Council through the President.
2. STRATEGY PLANNING

AIMS AND OBJECTIVES

- Advancing the Science and practice of Accountancy through effective Policies.
- To promote the knowledge and develop effective Collaboration with other professional bodies.
- To ensure universal acceptance of ANAN as a preferred professional Accountancy organisation

DUTIES

- Shall proffer ideas on how the Association will be better placed both locally and internationally.
- Shall resolve and advice the Council on matters sent to it.
- Shall initiate the writing and publication of Literatures on the Association and others connected there-with, predicated on good economic cum social policy initiatives for all set goals.
- Shall form part of the President’s and/or Council delegation when or if required in making visits to persons or institutions.
- Shall comment or write on National topical issues as may be directed by Council.
- Shall suggest researchable topics for Council’s approval to enhance our relevance in the Extensible Business Reporting Language inc. (XBRL) and International Association of Accounting Education and Research (IAAER) jurisdiction.
- Shall strategies on ideas to be provided for more relevance as a member of APBN.
- Shall execute any other duties as may be assigned, or as the committee deem fit in the best interest of the Association and approved by Council.
- Shall advice the President and the Council on the best approach for ANAN to become full member of IFAC before December, 2014.
- Execute any other duties as may be assigned, to the committee by the President / Council.
3. FINANCE AND ESTABLISHMENT COMMITTEE

AIMS AND OBJECTIVES

(i) That due diligence is observed in dealing with matters relating to the accounts and Financial affairs of the Association.

(ii) Personnel and Establishment matter were carried out based on good Corporate governance and best practices.

DUTIES

Shall deal with matters relating to:

- The accounts and financial affairs of the Association.
- Effective Cash flow and Review Plan.
- Preparation of Budget Estimates for Council Approval.
- Suggestion for investment of funds not immediately required.
- Observance of due diligence in acquisition of capital projects in appropriate cases as stipulated in the procurement policy of the Association.
- Advising the Council on improving IGR of Association.
- Overseeing Personnel and Establishment- matters and making appropriate recommendations.
- Developing/Reviewing condition of service comparable with similar professional bodies when necessary and on the directive of the President.
- Fostering a merit-based system that rewards excellence and penalizes deviant behavior.
- Capacity building and training of staff.
- Executing any other duties as may be assigned, to the committee by the President / Council.
4. MEMBERSHIP AND PRIVILEDGES COMMITTEE

AIMS AND OBJECTIVES
Ensuring that admission of qualified candidate into the Association followed laid down rules and guidelines.

DUTIES
Shall deal with all matters relating to:
- The consideration of application for admission to membership of the Association.
- The articulation and schedule of Induction Programmes for Council Approval.
- Organizing world-class induction ceremony/Programme for new prospective members.
- Ensuring new members pay Branch Registration fee on Induction.
- Raising register of Alumni (at home and Diaspora) as a strong arm of ANAN (in conjunction with NCA).
- Consideration of Elevation of membership status for Council Approval.
- Screening for admission into Fellowship Status
- Liaising with the Registrar to update and maintain members register in:
  (a) Order of sequence
  (b) Alphabetical
  (c) Sectorial/Occupational grouping
- Recommended qualified candidates for Council approval after screening.
- Executing any other duties as may be assigned, to the committee by the President / Council.
5. PRACTISING AND QUALITY CONTROL COMMITTEE

AIMS AND OBJECTIVES

- To promote best practices and Auditing standards among the Association practitioners
- To ensure that members of the Association in Public Practice carry out their business in conformity with best practices; international standards and ethics.
- To continuously develop Technical capacity of the practitioners on standards, ethnics etc.

DUTIES

Shall deal with all matters relating to:

- Scrutinizing all applications for member seeking practicing certificate
- Scrutinizing all applications for firm practicing License.
- Conducting interview for Firms wishing to practice and make recommendation to Council.
- Ensuring compliance with Standards and Ethics.
- Approving Standards and Peer Review Procedures for members.
- Reviewing the Report of ANAN Peer Review Team and Submit recommendation to Council.
- Coordinating the Annual Practitioners’ Forum in conjunction with CEFAR of Nigerian College of Accountancy.
- Reviewing ANAN Quality assurance inspectors report and make appropriate recommendation to the Council.
- Promoting compliance with IAS and ISA.
- Developing technical capacity of members on implementation of standards through Peer Review Training/Workshop and MPPF and redress weakness.
- Producing specialized publications for SMES, sources of funds, management challenges, opportunities and threat in the economy and produce accounting Template.
- Striving for members in practice to remain on the cutting-edge of emerging trends.
- Encouraging/ensuring that practicing firms train at least one NCA graduate each year.
- Executing any other duties as may be assigned, to the committee by the President / Council.
6. LAW AND PARLIAMENTARY COMMITTEE

AIMS AND OBJECTIVES

➢ To review for the benefit of Association all matters relating to Bills, Motions and Proposals tabled before the National Assembly, State and Local Government affecting the interest of the Association and/or its members.
➢ To ensure the interest of the Association is well protected in all M.o.U Agreement and multilateral signed with outsider.

DUTIES

➢ Shall review, study and make suggestions on bills and proposals made or action taken by any extra-ministerial department, body corporate or association of individuals affecting the interest of the Association and/or its members
➢ Shall continuously advice the Association on Litigation Matters as it affects activities at legislative Houses (Federal & States) as may affect accounting profession/ANAN.
➢ Shall make proposal on subsisting and proposed legislations to Council where ANAN or its members’ interest is affected.
➢ Shall execute any other duties as may be assigned, to the committee by the President/Council.
7. DISCIPLINARY TRIBUNAL

AIMS AND OBJECTIVES

To adjudicate on all matters or reports forwarded by the investigating panel.

DUTIES

In pursuance of the provision of section 11 of the Act, shall deal with all Reports of the Investigating Panel on matters relating to:

- Unprofessional conduct of members; and
- The conduct of members deemed to be derogatory to the Association.
- Executing any other duties as may be assigned, to the committee by the President / Council.
8. PUBLIC SECTOR & INTERGOVERNMENTAL RELATIONS

AIMS AND OBJECTIVES
To ensure that members of the Association are aware of the matters relating to the Public Services Administration including Accounting, Auditing and Budgeting and shall make necessary input into public financial policies.

DUTIES
Shall deal with all matter relating to:

- Sustenance of cordial relationship between the Association & various tiers of Government.
- Updating Council on development and Trend in the Public Sector.
- Facilitating network system among members in Public Sector.
- Organizing pre-budget seminars in collaboration with stakeholders such as professional bodies and NGOs etc.
- Executing any other duties as may be assigned, to the committee by the President/Council.
9. MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT COMMITTEE

AIMS AND OBJECTIVES

- To arrange training courses as Council may determine for the continuing Professional Education for members of the Association based on practical and current issues in the profession.
- To regularly update the knowledge of member on financial and national issues.

DUTIES

- Shall deal with matters relating to Continuing Professional Education of members of the Association by organizing and arranging short courses from time to time.
- Collaborate with the Nigerian College of Accountancy on Research results.
- Collaborate with CEFAR of NCA on themes for all MCPD programmes.
- Identify resource persons for the programmes.
- Mobilization of members in the zone for the success of the programmes.
- Responsible for all logistic arrangement in connection with the programme.
- Ensure that MCPD Programme emphasize more of practical issues than theory.
- To ensure good event planning management e.g. participant tags, personalized meal ticket.
- Execute any other duties as may be assigned, to the committee by the President/Council.
10. BRANCHES COMMITTEE

AIMS AND OBJECTIVES

To organize the Branches and Districts of the Association to be fully involved in all activities of the Association as well as welfare of members.

DUTIES

Shall deal with all matters relating to:

- Organizing the branches and districts and centers of the Association in the States of the Federation and the Federal Capital Territory, Abuja; and
- Setting guidelines supervising and controlling the branches, districts and Centers for Council approval.
- Ensuring that regular feedbacks are received from Branches in terms of finance and activities.
- Working out comparison performance of Branches, Centers and make recommendations on grading/Assessment to council for approval.
- Instituting Award of prizes to performing Branches 1st 2nd 3rd
- Receiving financial and other return from Branches, District and Chapters.
- Ensuring regular monitoring and assessment of Branch operations.
- Making recommendations to the Council on the Outstanding Branch Award.
- Defining and Developing outreach programme for Branches.
- Ensuring that all branches hold Annual General Meeting as at when due.
- Ensuring that all Branches forward Audited Accounts to the Registrar not later than 1st week of February each year.
- Ensuring that Branches forward monthly minutes of meeting + Executive summary to the Registrar.
- Encouraging District Development.
- Executing any other duties as may be assigned, to the committee by the President/Council.
11. TECHNICAL AND RESEARCH COMMITTEE

AIMS AND OBJECTIVES
To better place the Association locally and internationally on practical and current issues in the profession through coordinated researches, technical activities and continuous training.
To make ANAN contribute appropriately to the development of the profession by way of discussion papers, exposure drafts etc

DUTIES
- Shall sponsor and make provision for the research on technical matters such as accounting, Auditing, Taxation and Management subjects and publish journals on Accountancy and relevant business laws.
- Shall oversee the ANAN Research Centers
- Shall ensure/pursue the applicability of Research Result to Public Practice.
- Shall Collaborate with Practicing and Quality control Committee to update members.
- Shall evaluate and Coordinate research Proposal for appropriate recommendations to Council.
- Shall recommend research activities on topical, financial and economic issues aimed at enhancing the scope and quality of research conducted by the Association.
- Shall facilitate regular publication of high quality technical journals and memoirs.
- Networking through CEFAR with senior researchers and Academics and research institutes as well as with national, regional and international institutions to ensure continued relevance of research activities.
- Shall establish and actively maintain close link with national policy research institutes to promote relevant research to the accounting profession within their structure and frontier research which are of interest to Association and its members.
- Shall produce template for the award of grant to Universities, Polytechnic, template for Scholarship to Accounting students and also modalities for establishment of Research grant and Research centre.
- Shall organize and Supervise ICT Programmes of the Association
- Execute any other duties as may be assigned, to the committee by the President / Council.
12. EXAMINATIONS AND CONFERENCE MARKING COMMITTEES

AIMS AND OBJECTIVES
To maintain International standard of obtaining, rating, assessing and grading examination scripts of candidates who sat for the Association Examinations.

DUTIES
- Shall be responsible for obtaining, rating and assessing the question-papers for the Professional Examinations of the Association and marking the Examination scripts.
- Charged with the preparation for all examinations of the Association, including but not limited to Conversion Examinations, Professional Examinations, Certified Accounting Technicians Scheme examinations, Advanced Professional Examinations.
- Invigilation and Assessment/grading of Examination Papers and preparing candidate’s Assessment and grades for Council approval.
- Preparation of budget estimate for the examinations for Council Approval.
- Shall maintain a data base for all Association examination questions and register assessors and examiners.
- Shall evaluate candidate performances and observations during the examinations and make recommendations to the Council.
- Ensure improvement in the integrity of ANAN EXAMS
- Trial of all examination misconduct and malpractice cases and make recommendation to the Council.
- Execute any other duties as may be assigned, to the committee by the President / Council.
13. INVESTIGATING PANEL

AIMS AND OBJECTIVES
To allow for proper investigation of any matters referred to it by the Council.

DUTIES
➢ Shall deal with the investigation of all matters referred to it by the Council in accordance with section 11 (3) of the Act.
➢ Shall conduct a preliminary investigation into any case, where it is alleged that a person registered has misbehaved in his/her capacity as a member or should for any other reason be the subject of proceedings before the Disciplinary Tribunal.
➢ Shall decide whether the case should be referred to the Disciplinary Tribunal.
➢ Shall give any other advice in the best interest of the Association.
➢ Execute any other duties as may be assigned, to the committee by the President / Council.
14. EDUCATION AND TRAINING COMMITTEE

AIMS AND OBJECTIVES
To align course contents of the Nigerian College of Accountancy and other programmes of Association with appropriate level vis-à-vis International Accounting Education Standard Board and other International Professional Bodies.

DUTIES

- Shall prepare and regularly review syllabus and course content of the College for alignment of courses with IAESB and IAAER guidelines.
- Strengthen practical/professional component of the program.
- Shall redesign conversion program into conversion. A Courses and Conversion B Courses.
- Shall relate CATS programme with AAT of UK.
- Shall ensure that the Log book for professional and mature students are different because of their nature of programme.
- Shall ensure that A-I-T student are brought into ITF/SIWES
- Shall ensure proper documentation of professional students on A-I-T including their place of Training.
- Shall review curricular regularly to ensure compliance with IAESB and IFAC guidelines.
- Shall review textbooks and materials to be recommended for Nigerian College of Accountancy as to their relevance and viability in respect of standard and best practices.
- Execute any other duties as may be assigned, to the committee by the President / Council.
15. INTERNATIONAL RELATIONS COMMITTEE

AIMS AND OBJECTIVES
To foster mutual beneficial relationship between the Association and other bodies of Accountants, within and outside the Country and foreign Governments.
To do all things that shall make to sustain full membership of Global, continental and Regional bodies.

DUTIES
➢ Shall formulate policies from time to time, of the Association’s relationship with overseas bodies of Accountants and Foreign Government.
➢ Shall strive to build mutually beneficial relationship with recognized professional bodies (Particularly in Accounting) within Nigeria and elsewhere.
➢ Shall work toward reciprocal recognition of qualification with other recognized Accounting bodies in Nigeria and elsewhere.
➢ Shall work towards Exchange and/or Joint Programme in cooperation or collaboration with other professional bodies within or without.
➢ Shall ensure full implementation of MoU signed with PAOs and any other foreign agreement with non-according bodies and institution.
➢ Execute any other duties as may be assigned, to the committee by the President / Council.
16. PRIVATE SECTOR (CORPORATE ENTITY SERVICES) COMMITTEE

AIMS AND OBJECTIVES
Creating awareness and advice members of the Association on matters relating to the private sector.

DUTIES
- Shall develop and advise members of the Association on matters relating to the Private Venture Administration including Accounting, Auditing and Budgeting.
- Look into appropriate relationship of the Association with the Private Sector and make appropriate recommendation to Council.
- Advise Council on how to sustain cordial relationship with private sector organization.
- Promote the interest of the Association among the various chambers of commerce and other business Committees.
- Produce specialized publications for SMES sources of fund, management challenges, opportunities and Threats in the economy (in collaboration with practice and Quality Control Committee).
- Reach out to SMES and establish a data base for their operations.
- Advise the Council on public policy issues affecting private sectors of the economy.
- Execute any other duties as may be assigned, to the committee by the President / Council.
17. CONFERENCE, WORKSHOP AND PUBLICITY COMMITTEE

AIMS AND OBJECTIVES
Ensuring positive management of corporate and public image of the Association through an efficient and effective medium and activities.

DUTIES
- Shall deal with matters relating to the Public image of the Association in collaboration with other Profession and Business Organizations.
- Secure P.R. Consultants.
- Seek retainership with leading media houses.
- Ensure Positive Management of the image of the Association.
- Management of Press Conferences and press briefing.
- Managing Supervise the updating of website of the Association.
- Monitoring and evaluating feedbacks on the activities of the Association and making recommendations to the Council.
- Make recommendation to the Council on the design, procurement, sourveniere and other publications.
- Through Networking, ensure self-sponsored conferences e.g. advert/goodwill in Event Brochure.
- Publish position papers and canvass for views of the Association.
- Produce Newsletters Diaries, Calendars to bring the body to consciousness of Nigerians.
- Organize Dinner for friends of ANAN.
- Execute any other duties as may be assigned, to the committee by the best President / Council.
18. ETHICS AND STANDARDS COMMITTEE

AIMS AND OBJECTIVES
To ensure that the Association’s Code of Ethics meets International Standards and Best Practices.
To ensure that the Association fulfill its social responsibilities by playing active role in the anti corruption control of the larger community/society.

DUTIES
- Setting from time-to-time, auditing standards
- Formulation of Accounting Standard
- Regularly update new; and review existing standards and make appropriate recommendation to council.
- Look into complaint(s) of members and Public on ethics and make appropriate recommendation to Council.
- Responds to Discussion Papers, Exposure Drafts etc of proposed new (or amendment) standards and make suggestions to Council.
- Organize seminars, workshop and attend conferences on anticorruption issues.
- Publish journals in print and electronic media to support anticorruption campaign.
- Execute any other duties as may be assigned, to the committee by the best President / Council.
19. AUDIT COMMITTEE

AIMS AND OBJECTIVES
To report on the Internal and External audit of the Association’s financial statement and the management Report as submitted by the External Auditor.

DUTIES
- To review Association Audit Report.
- Advise the Council on Audit report.
- Overseeing the function of Internal Audit Department.
- Shall oversee the risk management of the Association.
- To review accounting and reporting policies of the Association in line with legal requirements, ethical standard and best practices.
- Execute any other duties as may be assigned, to the committee by the best President / Council.
20. PHYSICAL PLANNING & INFRASTRUCTURE COMMITTEE

AIMS AND OBJECTIVES
To implement in the best interest of the Association all the physical and infrastructure projects embark by the Council.

DUTIES AND RESPONSIBILITIES
- Receive and evaluate tenders for Association Project.
- Supervise and advise the Association on its projects.
- Procure Security Tower at the Permanent Site.
- Shall oversee the construction of the Nigerian College of Accountancy building projects in her permanent site at Kwall, Plateau state.
- Shall make recommendation to Council on property acquisition for the Association.
- Execute any other duties as may be assigned, to the committee by the President / Council.
21. EDITORIAL BOARD

AIMS AND OBJECTIVES
To publish Accounting News letter, Journal and magazines of International standard that will be a reference research material for academics and practitioners within and outside the Association.

DUTIES
- Produce, Receive and editing material suitable for Association publication.
- Publication of monthly newsletter on the Association print and electronic.
- Publication of Quarterly Journal for the Association.
- Shall ensure that the Journal attract wide acceptance as an academic journal in terms of the quality of its production.
- Shall decide on articles to be published in the journal.
- Shall ensure that the journal has a wide circulation.
- Shall edit all works to be published in the journal.
- Submit reports of committee to council after each meeting.
- Execute any other duties as may be assigned, to the committee by the President / Council.
22. WOMEN ACCOUNTANTS GROUP

AIMS AND OBJECTIVES
Organizing and mobilizing women member on Associations activities.

DUTIES
- Create and maintain a data base through Registrar of all Women in the Association.
- Collaborate with approval of the Council in the activities of Women Forum of other Professional Bodies.
- Mobilizing women member on Association activities.
- Organization of Women of Association in Network group.
- Execute any other duties as may be assigned, to the committee by the President / Council.
NCA BOARD OF GOVERNORS

AIMS AND OBJECTIVES
To make Nigerian College of Accountancy serve as reference point for Tertiary Institutions and centre of Excellence for the training of professional Accountant in Africa and beyond.

DUTIES
- Approving other programmes that the training arms can be involved.
- Approving the annual budget estimate of the training arms of ANAN.
- Ensure conducive atmosphere for learning.
- Ensure appropriate qualification and skill for the teaching staff.
- Pursue goal of a virtual library and seek avenue for enhanced e-learning.
- Strengthen the practical/professional component of the programme.
- Continue the programme of establishment of research centers and donations to higher institutions willing to collaborate with ANAN in its research efforts to advance the science of accountancy.
- Effective and supervised A-I-T/SIWES.
- Shall perform oversight function on the affair of the Nigerian College of Accountancy.
- Provide concrete advice to Council on both academic and management staff performances.
- Scrutinize the code of conduct, rules and regulation guiding the students of the College in relation to lectures, examination and dues paid by student.
- Shall interface with Alumni of the Nigerian College of Accountancy on behalf of the Council and to raise a register of Alumni.
- Execute any other duties as may be assigned, to the committee by the President / Council.