

*Extraordinary*



# Federal Republic of Nigeria

## Official Gazette

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**No. 201**

**Lagos - 28th December, 2022**

**Vol. 109**

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*Government Notice No. 149*

The following is published as supplement to this *Gazette* :

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Printed and Published by The Federal Government Printer, Lagos, Nigeria  
FGP 193/12/2022/1,200

Annual Subscription from 1st January, 2022 is Local : ₦50,000.00 Overseas : ₦65,000.00 [Surface Mail] ₦80,000.00 [Second Class Air Mail]. Present issue ₦3,000 per copy. Subscribers who wish to obtain *Gazette* after 1st January should apply to the Federal Government Printer, Lagos for amended Subscriptions.

**A 1378**      **2022 No. 45**      *Chartered Institute of Forensics and Certified Fraud  
Investigators of Nigeria (Establishment) Act, 2022*

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**CHARTERED INSTITUTE OF FORENSICS AND CERTIFIED  
FRAUD INVESTIGATORS OF NIGERIA  
(ESTABLISHMENT) ACT, 2022**



ARRANGEMENT OF SECTIONS

*Section :*

PART I—ESTABLISHMENT OF THE CHARTERED INSTITUTE OF FORENSICS  
AND CERTIFIED FRAUD INVESTIGATORS OF NIGERIA

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SCHEDULES

**CHARTERED INSTITUTE OF FORENSICS AND CERTIFIED  
FRAUD INVESTIGATORS OF NIGERIA  
(ESTABLISHMENT) ACT, 2022**

**ACT No. 45**

AN ACT TO ESTABLISH THE CHARTERED INSTITUTE OF FORENSICS AND CERTIFIED FRAUD INVESTIGATORS OF NIGERIA, TO PROVIDE FOR THE REGULATION AND CONTROL OF ITS MEMBERSHIP, PROMOTE THE PRACTICE OF FORENSICS AND FRAUD INVESTIGATION IN NIGERIA ; AND FOR RELATED MATTERS

[23rd Day of December, 2022]

Commence-  
ment.

ENACTED by the National Assembly of the Federal Republic of Nigeria—

**PART I—ESTABLISHMENT OF THE CHARTERED INSTITUTE OF FORENSICS  
AND CERTIFIED FRAUD INVESTIGATORS OF NIGERIA**

**1.—(1)** There is established the Chartered Institute of Forensics and Certified Fraud Investigators of Nigeria (in this Act referred to as “the Institute”).

Establishment  
of the  
Chartered  
Institute of  
Forensics  
and Certified  
Fraud  
Investigators  
of Nigeria.

(2) The Institute —

(a) is a body corporate with perpetual succession ;

(b) shall have a common seal which shall be kept in such body as the Council may authorise ; and

(c) may sue or be sued in its corporate name.

**2.** The objectives of the Institute are to —

Objectives.

(a) organise and provide professional training in the specialist areas of forensics and fraud investigation ;

(b) professionalise forensics and fraud investigation with a commitment to raising great leaders in all sectors of the economy ;

(c) promote art and science in the areas of forensics and fraud investigation ;

(d) educate, conduct, and establish approaches to the forensic and fraud investigation practice ;

(e) facilitate collaboration between public and private sectors of the economy on forensics and fraud investigation measures ;

(f) integrate culture and ethical standards in the specialist areas of forensic and fraud investigation practice ;

(g) be a regulatory body for forensics and fraud investigation in nigeria for its members only ;

(h) imbibe professionalism in both the private and public sectors of the economy for efficiency and effectiveness in line with global best practices ; and

(i) do such other things that are necessary to promote the advancement of forensic and fraud investigation in both the public and private sectors of the economy.

Membership  
and  
qualifications.

**3.—(1)** Subject to the provisions of this Act, a person who shall be admitted into the membership of the Institute shall be any —

(a) qualified accountant practicing within or outside Nigeria who has shown sufficient evidence of his involvement and interest in forensic accounting or fraud prevention ;

(b) expert involved in forensic practice and fraud investigation with a recognised institution before the commencement of this Act ;

(c) person who has not been convicted of any crime within or outside Nigeria ; and

(d) person who, subject to this subsection, passes the qualifying examination for membership conducted by the Council under this Act and completes the practical training prescribed.

(2) There shall be four categories of membership (or such number of categories as may be determined by the Council) into which a member may be registered —

(a) Associates, if —

(i) the person possesses a minimum qualification of B.Sc. or HND in relevant areas from recognised institutions ;

(ii) the person holds a degree, professional qualification, is involved in forensic matters and in the criminal justice system, or

(iii) his application for admission into the Institute has been considered and approved by the Membership Committee, subject to ratification by the Council of the Institute ;

(b) Member, if the person —

(i) is an Associate of the Institute, or

(ii) has passed an examination of the Institute ;

(c) Fellow, if the person —

(i) has been a member of the Institute for 10 years and above,

(ii) is a foundation member of the Council irrespective of the number of years the person has spent in the Institute, or

(iii) is a deserving member on whom the Council considers to confer the award of Fellowship ; and

(d) Honorary Fellowship, if the Council approves the conferment on the recommendation of the Membership Committee, based on the contribution of the nominee to the practice of forensic accounting and fraud examination.

(4) A qualified person shall be entitled to have —

(a) in the case of an Associate, “ACCrFA” or “ACCFI” shall be attached to his name depending on areas of specialisation ;

(b) in the case of a Member, “CCrFA” or “CCFI” shall be attached to his name depending on arears of specialisation ; and

(c) in the case of Fellow, “FCCrFA” or “FCCFI” shall be attached to his name depending on arears of specialisation.

(5) There may be any other category of qualification and membership as the Council of the Institute may designate in the future.

4.—(1) The Principal officers of the Institute shall be —

(a) the President and Chairman of the Council ;

(b) First Vice-President ;

(c) Second Vice-President ;

(d) Treasurer ;

(e) Membership Secretary ;

(f) Chairman, Professional Training and Standards.

Principal  
officers of  
the Institute.

(2) The principal officers listed under subsection (1) shall be financial members of the Institute in the categories of Fellows and shall be elected to office for a term of two years at the general annual meeting of the Institute.

(3) The President shall be the Chairman of the meetings of the Institute, but in the event of his death, permanent incapacity or inability to discharge the duties so reposed on him under this subsection, the First Vice-president shall discharge such duties for the unexpired portion of the term of office of that President.

(4) If any of the offices listed under subsection (1) ceases to hold any of the offices designated under that subsection, the other officers shall fill the existing vacancy with suitable and qualified person until such a time an election can be conducted.

5.—(1) There is established for the Institute, a governing body (in this Act referred to as “the Council”) which shall have responsibility for the administration and general management of the Institute.

Establishment  
of the  
Council.

(2) The Council shall consist of —

(a) the President of the Institute, who shall be the Chairman ;

(b) the First Vice-President of the Institute, who shall be the Deputy Chairman ;

(c) the Second Vice-President of the Institute ;

(d) the Treasurer ;

(e) Membership Secretary ;

(f) the Registrar;

(g) six members nominated by the Institute, one each from the six geopolitical zones of the Federation ;

(h) two persons, who are members of the Institute, to represent institutions of higher education in Nigeria offering courses leading to an approved qualification, to be appointed in rotation ;

(i) the immediate past President of the Institute ; and

(j) one person each, not below the rank of a Director, to represent the Federal Ministries responsible for—

(i) Finance,

(ii) Justice,

(iii) Education,

(iv) Industry, Trade and Investment,

(v) Health,

(vi) Science and Technology,

(vii) Interior, and

(viii) Police Service Commission.

First  
Schedule.

(3) The provisions of the First Schedule to this Act shall have effect with respect to the supplementary provisions of the Council, qualifications and tenure of office of members of the Council, and the matters mentioned in the First Schedule.

Appointment  
of the Board  
of  
Diplomates

**6.—**(1) There shall be appointed by the Council biannually a Board of Diplomates to coordinate the activities of the multi-disciplinary areas of forensic and fraud investigators professions.

(2) The Institute shall establish Board of Diplomates for overseeing forensic and fraud investigation professions.

(3) The Council shall have power to make regulations relating to the proper governance of the Boards of Diplomates.

(4) The Board of Diplomats shall consist of persons who have been duly qualified as members of the Institute, and shall have a Chairman who shall preside over the activities of the Diplomates.

(5) The qualifications and designations to be used by each of the Diplomates shall be determined by the Council.



PART II — FINANCIAL PROVISIONS

7.—(1) The Council shall establish and maintain a fund for the Institute, the management and control of which shall be under the authority of the Council.

Establishment of Fund and expenditure.

(2) There shall be paid into the fund —

(a) money received by the Council under this Act ;

(b) subscriptions, fees and commissions received by the Council under this Act ;

(c) such money as may be provided by international development or donor agencies by way of grants and interventions or loans ; and

(d) money raised for the purpose of the Institute by way of gifts, donations, grants-in aid, testamentary dispositions from individuals, bodies corporate or philanthropic organisations to the extent that such gifts, donations, grants and testamentary dispositions does not directly or indirectly amount to conflict of interest.

(3) The Council shall apply the proceeds of the fund of the Institute to —

(a) all expenditure incurred by the Institute in the course of the discharge of its duty under this Act ;

(b) the remunerations and allowances of the Registrar and other staff of the Institute ;

(c) the maintenance of the premises and property owned by and vested in the Institute ;

(d) the payment of traveling allowances and such stipend for members of the Council as may be approved by the Council ; and

(e) the payment of such other charges as may be reasonably incurred in the performance of the functions of the Institute and the Council.

8.—(1) The Council may, with the general consent of its members or in accordance with the general guidelines, borrow, on behalf of the Institute, by way of loan or overdraft from legal sources, any money required by the Council to meet the obligations of the Institute in order to perform its function under this Act and such consent or authority shall be required where the sum or aggregate of the sums involved at any time does not exceed such amount as is for the time being projected in relation to the Institute in any particular year.

Power to borrow.

(2) The Council may, subject to the provisions of this Act and conditions of trust in respect of funds held or any property owned by the Institute, invest any but not all of its funds with the same consent or general authority.

Annual estimates, account and audit.

9.—(1) The Council shall cause to be prepared, not later than six months before the end of the year, estimates for the recurrent and capital expenditure and income of the Institute during the next succeeding financial year, which shall be presented at the annual general meeting of the Institute by the Council for approval.

(2) The Institute shall keep proper accounts and records in relation thereto and shall prepare in respect of each year a statement of accounts in such form as may be prescribed by the Financial Reporting Council of Nigeria.

(3) The Council shall, after the end of a financial year, cause the accounts of the Institute to be audited by appointed qualified auditors who shall not be a member of the Council.

(4) The auditors appointed under subsection (3) shall, on completion of the audit of the accounts of the Institute for each financial year, prepare and submit to the Council two reports —

(a) a general report setting out the observations and recommendations of the auditors on the financial affairs of the Institute for the year, and on any important matter which the auditors may consider necessary to bring to the notice of the Council ; and

(b) a detailed report containing the observations and recommendations of the auditors on all aspects of the operations of the Institute.

PART III — REGISTER OF MEMBERS, APPOINTMENT AND DUTIES  
OF THE REGISTRAR

The register of members.

10.—(1) The register of members shall consist of four parts of which the first part shall be in respect of Associates, the second part shall be in respect of Members, the third part shall be in respect of Fellows, and the fourth shall be in respect of Honorary Fellows.

(2) Subject to the provisions of this subsection, the Council may make rules with respect to the form and keeping of the register and making of entries in it and in particular —

(a) the making of application for enrolment or registration, as the case may be,

(b) providing for notification to the Registrar, by the person to whom the registered particulars relate, of any change in those particulars,

(c) authorising a registered person to have any qualification which is in relation to the relevant discipline of the profession for the purpose of this Act, registered in relation to his name in addition to or, as he may elect, in substitution for other qualifications so registered,

(d) specifying the fees, including subscription to be paid to the Institute in respect of the entry of names on the register, and

(e) specifying anything not specified under this section,

but rules made for the purposes of paragraph (d) shall not come into effect until they are confirmed at a special meeting of the Institute convened for that purpose, or at the next annual general meeting of the Institute, as the case may be.

(3) The Council shall —

(a) appoint a fit and proper person to be the Registrar of the Institute ;

(b) the Registrar shall be the head of the administration of the Institute and Secretary to the Council ;

(c) correct, in accordance with the directives of the Council, any entry in the register which the Council directs him to correct as being, in the opinion of the Council, an entry which was incorrectly made ;

(d) remove from the register the name of any registered person who had died ;

(e) record the names of the members of the Institute who are in default in the payment of the annual subscription, dues or other charges for more than 12 months, and take such action in relation to that including removal of the names of defaulters from the register as the Council may direct ;

(f) make any necessary alteration in the registered particulars of registered persons ;

(g) send by post to any registered person a letter addressed to him at his address on the register, enquiring whether the registered particulars relating to him are correct ; and

(h) upon the expiration of the period of six months from the date of posting under paragraph (f), if the Registrar receives no reply, the Registrar shall send, in like manner to the person in question, a second similar letter and if he receives no reply to the letter within three months from posting it, the Registrar may remove the particulars relating to the person in question from the register, and the Council may direct the Registrar to restore to the appropriate part of the register any of the particulars removed there from under this subsection.

**11.—(1)** The Registrar shall —

(a) cause the register to be printed, published and put on sale to members of the public not later than two years from the commencement of this Act ;

(b) thereafter in each year, cause to be printed, published and put on sale a corrected edition of the register since it was last printed ; and

Publication  
of registers  
and list for  
corrections.

(c) cause a print of each edition of the register and of each list of correction to be deposited at the principal office of the Institute, and the Council shall keep the register and the list so deposited available at all reasonable times for inspection by members of the Institute.

(2) A document purporting to be a print of an edition of the register published under this section by authority of the Registrar, or documents purporting to be a print of an edition so printed, shall (without prejudice to any other mode of proof) be admissible in any proceeding as evidence that any person specified in the document, or the documents read together, as being registered was so registered at the date of the edition or of list of correction, as the case may be, and that any person not so specified was not registered.

(3) Where in accordance with subsection (2), a person is, in any proceeding, shown to have been or not to have been registered at a particular date, he shall, unless the contrary is proved, be taken for the purposes of those proceedings as having, at all material times thereafter, continued to be, or not to be, so registered.

Registration.

**12.**—(1) Subject to the rules made by the Council under section 3 (1) of this Act, a person, whether or not a member of a professional forensic and fraud investigators body recognised by an Act of National Assembly, shall be entitled to be enrolled or registered as a Member of Chartered Institute of Forensics and Certified Fraud Investigators if he —

(a) passes the qualifying examination of membership conducted by the Council under this Act and completes the practical training prescribed ; or

(b) holds a qualification granted outside Nigeria and for the time being accepted by the Institute and, if the Council so requires, satisfies the Council that he had sufficient practical experience as a forensic and fraud investigator manager.

(2) Subject to the rules made by the Council under section 3 (1) of this Act, a person shall be entitled to be registered, as a Certified Chartered Fraud Investigator or Certified Chartered Forensic Accountant, if he satisfies the Council that immediately before the appointed day, he had at least five years' cognate experience in forensics or fraud investigation.

(3) An applicant for registration shall, in addition to evidence of qualification, satisfy the Council that he —

(a) is of good character ;

(b) has attained the age of 18 ; and

(c) has not been convicted of a criminal offence involving fraud or dishonesty in Nigeria or elsewhere.

(4) The Council may provisionally accept a qualification presented in respect of an application for registration under this section, or direct that the application be renewed within such period as may be specified in the direction.

(5) Any entry directed to be made in the register under subsection (4) shall indicate that the registration is provisional, and no entry made in consequence thereof shall be converted to or, construed as, full registration without explicit consent of the Council made in writing in that behalf.

(6) The Council shall publish in a Federal Government Gazette, particulars of qualifications for the time being accepted for the purpose of registration.

PART IV — ESTABLISHMENT OF NIGERIAN COLLEGE OF FORENSICS  
AND FRAUD INVESTIGATORS

**13.—(1)** The Council shall establish the Nigerian College of Forensics and Fraud Investigators (in this Act referred to as “the College”) for the purposes of this Act and may, for those purposes, approve that the College shall —

Establishment  
of the  
Nigerian  
College of  
Forensics  
and Fraud  
Investigators.

(a) provide the highest standards of human capital learning and capacity building to advance the frontiers of forensics and fraud investigation for all practitioners ;

(b) provide cutting edge research and development in all areas of forensic sciences and provide linkages to all tertiary institutions in Nigeria with approved relevant curriculum ;

(c) be open to undergraduates of all tertiary institutions to provide practical internship ;

(d) spearhead the establishment of world class forensic laboratories in Nigeria ;

(e) provide forensics analysis for government institutions, law enforcement agencies, practitioners and individuals seeking forensics analysis in Nigeria ;

(f) provide course of training which is intended for persons seeking to become or are already forensics consultants, practitioners and professionals, and which the Council considers as necessary to confer on persons completing the course, sufficient knowledge and skill for admission to the Institute ;

(g) provide qualification which, as a result of an examination taken at the College under this section granted to candidates reaching a standard indicating, in the opinion of the members of the Council, that the candidates have sufficient knowledge and skill to practice as forensics and fraud investigators ;

(h) constitute a seven members governing board for the College and the qualification of the members shall be determined by the Council ;

(i) set regulations that will determine the operational standards that shall guide the management of the College ;

(j) appoint all the principal officers of the College in accordance with the management structure approved by the Council.

(2) The Council may, if it deems fit, withdraw any approval given under this section in respect of any course, qualification or institution, but before withdrawing such approval, the Council shall —

(a) give notice that it proposes to do so to persons in Nigeria appearing to the Council to be persons by whom the course is conducted, the qualification is granted or the institution is controlled, as the case may be ;

(b) afford each person an opportunity of making representation to the Council with regard to the proposal ; and

(c) take into consideration any representation made with respect to the proposal under paragraph (b).

(3) Where the approval of the Council under this section for a course, qualification or institution is withdrawn, the course, qualification or institution shall not be treated as approved under this section, but the withdrawal of any such approval shall not prejudice the registration or eligibility for registration of any person who, by virtue of the approval, was registered or eligible for registration immediately before the approval was withdrawn.

(4) The giving or withdrawal of an approval under this section shall have effect from such date, either before or after the execution of the instrument signifying the giving or withdrawal of the approval, as the Council may specify in that instrument, and the Council shall —

(a) immediately publish a copy of the instrument in the Federal Government Gazette ; and

(b) not later than seven days before its publication, send a copy of the instrument to the Minister responsible for Education.

Supervisions  
of  
instructions  
leading to  
approved  
qualifications.

**14.—**(1) The members of the Council shall keep themselves informed of the nature of —

(a) the instructions given at the College to persons attending approved courses of training, and

(b) the examination as a result of which approved qualification is granted, and for the purpose of performing that duty, the Council may appoint, either from among its own members or otherwise, persons to visit the College, or to attend such Examination.

(2) The visitor appointed under subsection (1) (b) shall report to the Council on —

(a) the sufficiency of the instructions given to persons attending approved courses of training at the College ;

(b) the conduct and adequacy of the examination observed by him ; and

(c) any other matter relating to the instruction or examination on which the Council may, either generally or in a particular case, request him to report,

but no visitor shall interfere with the giving of any instruction or the conduct of any examination.

(3) On receiving a report made under this section, the Council may, if it deems fit, and shall, if so required by the College, send a copy of the report to the person appearing before the Council as being in charge of the College or of which the Disciplinary Committee has cognizance under the provisions of this Act responsible for the examination of which the report relates, requesting that person to make an observation on the report of the Council within such period as may be specified in the request, not being less than one month beginning from the date of the request.

#### PART V — PROFESSIONAL DISCIPLINE

**15.—**(1) There is established the Chartered Institute of Forensics and Certified Fraud Investigators Investigating Panel (in this Act, referred to as “the Investigating Panel”) charged with the duty of —

Establishment  
and  
composition  
of the  
Investigating  
Panel and  
Disciplinary  
Committee.

(a) conducting a preliminary investigation into any case where it is alleged that a member has misbehaved in his capacity as a forensic and fraud investigator manager or should, for any other reason, be the subject of proceeding before the Disciplinary Committee ; and

(b) deciding whether the case should be referred to the Disciplinary Committee.

(2) The Investigating Panel shall consist of four members who shall not be members of the Council and the quorum of the panel shall be three.

(3) There is established the Chartered Institute of Forensics and Certified Fraud Investigators Disciplinary Committee (in this Act, referred to as “the Disciplinary Committee”) charged with the duty of considering and determining any case referred to it by the Investigating Panel established under subsection (1), and any other case of the Investigating Panel, which the Disciplinary Committee has cognizance under this Act.

(3) The Disciplinary Committee shall consist of the Chairman of the Council, who shall not be the Chairman of the Disciplinary Committee, and seven other members of the Council, to be appointed by the Council and the quorum shall be five.

(4) Members of the Disciplinary Committee shall hold office for a term of two years and no more.

(5) A member of the Disciplinary Committee may at any time be removed by the Council for inability to discharge the functions of his office (whether arising from infirmity of mind or body or any other cause) or for misconduct, conflict of interest or if the Council is satisfied that it is not in the interest of the Committee or public that the member should continue in that position.

(6) A member of the Committee may resign his membership by notice in writing addressed to the Council and that member shall, on the date of the receipt of the notice by the Council, cease to be a member.

(7) Where a new Chairman of the Council is appointed, the existing Committee shall be dissolved, and shall only be reconvened at the instance of the incumbent Chairman of Council.

Second  
Schedule.

(8) The provisions of the Second Schedule to this Act shall apply to the Disciplinary Committee and Investigating Panel and respectively have effect with respect to the bodies.

(9) The Council may make rules not inconsistent with this Act as to acts which constitute professional misconduct.

Penalties for  
unprofessional  
conduct.

**16.—**(1) Where —

(a) a member is adjudged by the Disciplinary Committee to be guilty of infamous conduct in any professional respect,

(b) a member is convicted, by any court or tribunal in Nigeria or elsewhere having power to award imprisonment, of an offence or (whether or not punishable with imprisonment which, in the opinion of the Disciplinary Committee, is incompatible with the status of a member of the profession or,

(c) the Disciplinary Committee is satisfied that the name of any person has been fraudulently registered,

the Disciplinary Committee may, if it deems fit, give a direction reprimanding that person or ordering the Registrar to strike his name off the relevant part of the register.

(2) The Disciplinary Committee may, if it deems fit, defer its decisions as to the giving of a direction under subsection (1) until a subsequent meeting of the Disciplinary Committee but no —



(a) decision shall be referred under this subsection for a period exceeding two years on the aggregate ; and

(b) person shall be a member of the Disciplinary Committee for purposes of reaching a decision which has been deferred or further deferred, unless he was present as a member of the Disciplinary Committee when the decision was deferred.

(3) For the purpose of subsection (1) (b), a person shall not be treated as convicted as therein mentioned unless the conviction stands at a time when no appeal or further appeal is pending or may (without extension or time) be brought in connection with the conviction.

(4) When the Disciplinary Committee gives a direction under subsection (1), the Disciplinary Committee shall cause notice of the direction to be served on the person to whom it relates.

(5) A person, whose name is struck off the register under a direction of the Disciplinary Committee under this section, is not entitled to be enrolled or registered again except under a direction in that behalf given by the Disciplinary Committee on the application of the person.

(6) Direction under this section for the removal of name of a person from the register may prohibit an application under this subsection by that person until the expiration of such period from the date of the direction (and where he has duly made such an application, from the date of his last application) as may be specified in the direction.

PART VI — MISCELLANEOUS AND SUPPLEMENTARY PROVISIONS

17.—(1) The Council shall make rules —

(a) for the training and certification of suitable persons in forensics and fraud investigation practice ;

(b) for the supervision and regulation of the engagement, training and transfer of such persons ;

(c) prescribing the amount and dues for payment of annual subscription, and for such purpose, different amounts may be prescribed by the rules according to whether the person is enrolled as an Associate, a Member or Fellow ;

(d) prescribing the form of license to practice to be issued annually or, if the Council deems it fit, by endorsement on any existing license ; and

(e) restricting the right to practice in default of payment of the amount of annual subscription where the default continues for longer than such period as may be prescribed by the rules.

Rules as to professional practice and fees.

(2) Rules, made under this section shall, if the Chairman of the Council so directs, be published in the Federal Government Gazette.

Provision of library facilities.

**18.** The Institute shall —

(a) provide and maintain a library, comprising books, electronic materials and publications for the advancement of the knowledge of forensics and fraud investigation, and such other books and publications as the Council may deem necessary for that purpose ; and

(b) encourage research into forensics and fraud investigation methods and allied subjects to the extent that the Council may consider necessary.

Offences.

**19.—**(1) If any person, for the purpose of procuring the registration of any name, qualification or other matter —

(a) makes a statement which he knows or has a reason to know to be false ;

(b) recklessly makes a statement which is false, commits an offence.

(2) If, on or after the relevant date, any person who falsely presents himself as a member of the Institute or takes or uses any name, title, addition or description implying that he is a member of the Institute, commits an offence, provided that, in the case of a person falling within section 17 of this Act —

(a) this subsection shall not apply in respect of anything done by him during the period mentioned in that section ; and

(b) if within that period he duly applies for membership of the Institute, then, unless within that period he is notified that his application has not been approved, this subsection shall not apply in respect of anything done by him between the end of that period and the date on which he is enrolled, registered or notified.

(3) If the Registrar or any other person employed by, or on behalf of the Institute willfully makes any falsification in any matter relating to the register, he commits an offence.

(4) A person who commits an offence under this section is liable —

(a) on summary conviction, to a fine not more than ₦1,000,000 ; and

(b) on conviction or indictment, to a fine not more than ₦1,000,000 or imprisonment for a term not more than two years or both.

(5) Where an offence under this section which has been committed by a body corporate is proven to have been committed with the consent or connivance of, or to be attributed to any neglect on the part of any director, manager, secretary or other similar officer of the body corporate or any person

purporting to act in that capacity, he, as well as the body corporate, are deemed to be guilty of that offence and liable to be prosecuted and punished accordingly.

(6) In this section, “the relevant date” means the third anniversary of the appointed day or such earlier date as may be prescribed for the purpose of this section by order of the Ministry charged with the responsibility of supervising Trade and Investment in Nigeria published in the Federal Government Gazette.

(7) Notwithstanding any other provision, the High Court shall have jurisdiction over offences committed under this section.

**20.—**(1) Any regulation made under this Act shall be published in the Federal Government Gazette and a copy of such regulations shall be sent to the Ministry responsible for Trade and Investment not later than seven days before they are so published.

Regulations and rules.

(2) Rules made for the purposes of this Act shall be subject to confirmation by the Institute at its next general meeting or at any special meeting of the Institute convened for that purpose, and, if annulled, shall cease to have effect on the day after the date of annulment, but without prejudice to anything done or intended to be done under such rules.

**21.—**(1) The Society for Forensic Accounting and Fraud Prevention (in this Act referred to as “the former Society”) is dissolved.

Dissolution of the Society for Forensic Accounting and Fraud Prevention. Third Schedule.

(2) All the property held by or on behalf of the former Society shall, by virtue of this section, vest in the Institute.

(3) The provisions of the Third Schedule to this Act shall have effect with respect to matters arising from the transfer by this section to the institute, of property of the former, and with respect to the other matters mentioned in that Schedule.

**22.** In this Act —

Interpretation.

“*ACCrFA*” means Associate Chartered Certified Forensic Accountant ;

“*ACCFP*” means Associate Chartered Certified Fraud Investigator ;

“*CCrFA*” means Chartered Certified Forensic Accountant ;

“*CCFP*” means Chartered Certified Fraud Investigator ;

“*FCCrFA*” means Fellow Chartered Certified Forensic Accountant ;

“*FCCFP*” means Fellow Chartered Certified Fraud Investigator ;

“*College*” means the Nigerian College of Forensics and Fraud Investigators as established under section 13 (1) of this Act ;

“*Council*” means the Council established as the governing body of the Institute under section 5 of this Act ;

“*Diplomates*” means a body of professionals in different discipline referred to under section 6 (2) of this Act ;

“*Disciplinary Committee*” means the Chartered Institute of Forensics and Certified Fraud Investigators Disciplinary Committee establishment under section 15 (1) of this Act ;

“*enrolled*” means an enrolled fellow, full member, an associate member, and honorary fellows as the case may be ;

“*fees*” includes annual subscriptions ;

“*Institute*” means Chartered Institute of Forensics and Certified Fraud Investigators established under section 1 (1) of this Act ;

“*Investigating Panel*” means the Chartered Institute of Forensics and Certified Fraud Investigators of Nigeria established under section 15 (1) of this Act ;

“*Ministry*” means the Ministry responsible for matters relating to oversight of professional bodies ;

“*President and Vice-President*” means respectively the officers or holders, under those names in the Institute ;

“*profession*” means recognised professional bodies ; and

“*Registrar*” means the registrar appointed under section 10 (3) of this Act.

Citation.

**23.** This Act may be cited as the Chartered Institute of Forensics and Certified Fraud Investigators of Nigeria (Establishment) Act, 2022.

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SCHEDULES

FIRST SCHEDULE

*Section 5 (3)*

SUPPLEMENTARY PROVISIONS RELATING TO THE COUNCIL

*Qualifications and Tenure of Members*

1.—(1) Subject to the provisions of this paragraph, the pioneer President shall hold office for a single term of five years and no more from the date this Act comes into effect and thereafter, the President and members of Council shall hold office for a single term of two years, beginning from the date of their appointment or election.

(2) The Registrar and the heads of directorates shall serve a term of four years renewable upon satisfactory performance for another term of four years and no more.

(3) Members of the Board of Diplomates shall serve a term of two years renewable upon satisfactory performance for another term of two years and no more.

(4) A member of the Institute who ceases to be a member shall, if he is also a member of the Council, cease to hold office on the Council.

(5) An elected member may, by notice in writing under his hand addressed to the President, resign his office, and any appointed member may, likewise resign his appointment.

(6) A person who retires from or otherwise ceases to be an elected member of the Council is eligible again to become a member of the Council, and any appointed member may be reappointed.

(7) Members of the Council shall, at a meeting next before the annual general meeting of the Institute, arrange for five members of the Council appointed or elected, and longest in office to retire at that annual general meeting.

(8) Elections to the Institute shall be held in such manners as may be prescribed by rules made by the Council and until so prescribed, they shall be decided in a secret balloting process.

(9) If for any reason there is a vacation of office by a member and —

(a) such member was appointed by the Minister or any other body corporate, the Minister or body corporate shall appoint another fit person to occupy the office in which the vacancy occurs ; or

(b) such member was elected, the Council may, if the period between the unexpired portion of the tenure of office and the next general meeting of the Institute appears to warrant the prompt filling of the vacancy, co-opt a fit person for such period.

#### *Powers of the Council*

2. The Council shall have powers to make all such regulations on any matter relating to the standards, operations, management, administration, and execution in all ramifications of the Institute, College, Boards of Diplomates and on any other matter provided in this Act.

#### *Proceedings of the Council*

3.—(1) Subject to the provisions of this Act, the Council may, in the name of the Institute, make standing orders regulating the proceedings of the institute or of the Council, and in the exercise of its powers under this Act, may setup committees in the general interest of the Institute, and make standing orders for them.

(2) Standing orders shall be provided for decisions to be taken by a majority of the members, and in the event of equality of votes, the President or Chairman, as the case may be, shall have a casting vote.

(3) Standing orders made for a committee shall provide that the committee shall report to the Council on any matter not within its competence to be decided upon.

(4) The quorum of the Council shall be nine, and the quorum of a committee of the Council shall be as fixed by the Council.

#### *Meetings of the Institute*

4.—(1) The Council shall convene the annual general meeting of the Institute on a day the Council may appoint in any particular year, and if the meeting is not held within one year after the previous annual general meeting, not more than 15 months shall elapse between the respective dates of the two meetings.

(2) A special meeting of the Institute may be convened by the Council at any time, and if at least 30 members of the Institute require it by notice in writing addressed to the Registrar of the Institute, setting out the objects of the proposed meeting, the Chairman of the Council shall convene a special meeting of the Institute.

(3) The quorum of any general meeting of the Institute shall be 15 members, and that of any special meeting of the Institute shall be 25 members.

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*Meetings of the Council*

5.—(1) Subject to the provisions of any standing order of the Council, the Council shall meet whenever it is summoned by the Chairman, and if the Chairman is required to do so by notice in writing given to him by at least seven other members, he shall summon a meeting of the Council to be held within seven days from the date on which the notice is given.

(2) At any meeting of the Council, the Chairman or, in his absence, the Deputy Chairman shall preside, but if both are absent the members present at the meeting shall appoint one of them to preside at the meeting.

(3) Where the Council desires to obtain the advice of any person on a particular matter, the Council may co-opt him as a member for such period as the Council deems fit, but a person who is a member by virtue of this subparagraph is not entitled to vote at any meeting of the Council and shall not count towards a quorum.

*Committees*

6.—(1) The Council may set up one or more committee to carry out, on behalf of the Institute or of the Council, such functions as the Council may determine.

(2) A committee set up under this paragraph shall consist of the number of persons determined by the Council, and a person other than a member of the Council shall hold office on the committee in accordance with the terms of the instrument by which he is appointed.

(3) Any recommendation of a committee of the Council shall be of no effect until it is approved by the Council.

*Miscellaneous*

7.—(1) The affixing of the seal of the Institute shall be authenticated by the signature of the President or another member of the Council authorised generally by the Institute to act for that purpose.

(2) Any contract or instrument which, if made or executed by a person, not being a body corporate, would not be required to be under seal, may be made or executed on behalf of the Institute or the Council, as the case may require, by any person generally or specially authorised to act for the purpose by the Council.

(3) Any document purporting to be a document duly executed under the seal of the Institute shall be received in evidence and shall, unless the contrary is proved, be deemed to be so executed.

(4) The validity of any proceedings of the Institute or Council or a committee of the Council shall not be affected by any vacancy in membership, defect in the appointment of a member of the Institute or of the Council or by reason that a person not entitled to serve in the Committee took part in the proceedings.

(5) Any member of the Institute or the Council, and any person holding office on a committee of the Council, who has a personal interest in any contract or arrangement entered into or proposed to be considered by the Council, shall disclose his interest to the President or Council, as the case may be, and shall not vote on any question relating to the contract or arrangement.

(6) A person shall not by reason only of his membership of the Institute, be required to disclose any interest relating solely to the audit of the accounts of the Institute.

SECOND SCHEDULE

*Section 15 (8)*

SUPPLEMENTARY PROVISIONS RELATING TO THE  
DISCIPLINARY COMMITTEE AND INVESTIGATING PANEL

*Disciplinary Tribunal*

1.—(1) The Chief Justice of Nigeria shall make rules —

(a) as to the —

(i) selection of members of the Disciplinary Tribunal for the purposes of any proceeding, and

(ii) procedures to be followed and the rules of evidence to be observed in proceedings before the Disciplinary Tribunal ;

(b) for securing that notice of the proceedings shall be given at such time and at such manner as may be specified by the rules to the person who is the subject of the proceeding ;

(c) for determining who, in addition to the person mentioned in paragraph (b), shall be a party to the proceedings ;

(d) for securing that any party to the proceedings shall, if he so requires, be entitled to be heard by the Disciplinary Tribunal ;

(e) for enabling any party to the proceedings to be represented by a legal practitioner ;

(f) subject to the provisions of section 16 (5) of this Act, as to the costs of proceedings before the Disciplinary Committee ;

(g) for requiring, in a case where it is alleged that the person who is subject of the proceedings is guilty of infamous conduct in any professional respect, that where the Disciplinary Committee adjudges that the allegation



has not been proved, it shall record a finding that the person is not guilty of such conduct in respect of the matters to which the allegation relates ; and

(h) for publishing in the media, notice of any direction of the Disciplinary Committee, which has taken effect, providing that a person's name shall be struck off a register.

2. For the purposes of any proceeding before the Disciplinary Committee, any member of the Disciplinary Committee may administer oaths and any party to the proceedings may sue through the Supreme Court writs of subpoena ad testificandum and duces tacum, but no person appearing before the Disciplinary Committee shall be compelled to —

(a) make any statement before the Disciplinary Committee tending to incriminate himself ; or

(b) produce any document under such a writ which he could be compelled to produce at the trial of an action.

3.—(1) For the purposes of advising the Disciplinary Committee on questions of law arising in proceedings before it, there shall, in all such proceedings, be an assessor to the Disciplinary Committee who shall be appointed by the Council on the nomination of the Chief Justice of Nigeria and shall be a legal practitioner of at least seven years standing.

(2) The Chief Justice of Nigeria shall make rules as to the functions of assessors appointed under this paragraph, and, in particular, such rules shall contain provisions for securing that —

(a) where an assessor advises the Disciplinary Committee on any question of law as to the evidence, procedure or any matter specified in the rules, he shall do so in the presence of every party or person representing a party to the proceedings who appears thereat or, if the advice is tendered while the Disciplinary Committee is deliberating in private, that every such party or person shall be informed on what advice the assessor has tendered ; and

(b) every party or person as mentioned in subparagraph (a) shall be informed if, in any case, the Disciplinary Committee does not accept the advice of the assessor on such a question.

(3) An assessor may be appointed under this paragraph either generally or for any particular proceeding or class of proceedings, and shall hold and vacate office in accordance with the terms of the instrument by which he is appointed.

4.—(1) The Investigating Panel may, at any of its sittings attended by all its members, make standing orders with respect to the Investigating Panel.

(2) Subject to the provisions of the standing orders, the Investigating Panel may regulate its own procedure.

*Miscellaneous*

5.—(1) A person ceasing to be a member of the Disciplinary Committee or the Investigating Panel shall be eligible for reappointment as a member of that body.

(2) A person may, if otherwise eligible, be a member of both the Disciplinary Committee and the Investigating Panel, but no person who acted as a member of the Investigating Panel with respect to any case shall act as a member of the Disciplinary Committee with respect to the case.

6. The Disciplinary Committee or the Investigating Panel may act notwithstanding any vacancy in its membership, and the proceedings of either body shall not be invalidated by any irregularity in the appointment of a member of that body, or (subject to paragraph 5 (2) of this Schedule) by reason that any person who was not entitled to do so took part in the proceedings of the body.

7. Any document authorised or required by virtue of this Act to be served on the Disciplinary Committee or the Investigating Panel shall be served on the Registrar appointed under section 10 of this Act.

8. Any expenses of the Disciplinary Committee or the panel shall be defrayed by the Institute.

THIRD SCHEDULE

Section 21 (3)

*Transitional Provision*

1.—(1) Every agreement to which the former Institute was a party immediately before the appointment day, whether in writing or not and whether or not of such a nature that the rights, liabilities and obligations thereunder could be assigned by the former Institute, shall, unless its terms or subject matter make it impossible that it should have effect as modified in the manner provided by this subparagraph, have effect from the appointed day, so far as it relates to property transferred by this Act to the Institute, as if —

(a) the Institute had been a party to the agreement ;

(b) for any reference (however worded and whether expressed or implied) to the former Institute, they were substituted, with respect to anything not done or after the appointed day, a reference to the Institute ; and

(c) for any reference (however worded and whether expressed or implied) to a member or members of the Council of the former Institute or an officer of the former Institute they were substituted, with respect to anything not done on or after the appointed day, a reference to members of the Council under this Act or the officers of the former Institute who correspond as nearly as may be to the member or officer in question of the Institute.

(2) The documents which refer, whether specially or generally, to the former Institute shall be construed in accordance with subparagraph (1) of this paragraph so far as applicable.

(3) Without prejudice to the generality of the provisions of this Schedule, where, by the operation of any of them or of section 21 (2) of this Act, any right, liability or obligation vests in the Institute and all other persons shall, as from the appointed day, have the same rights as to the making or resisting of legal proceedings or applications to any authority for ascertaining, perfecting or enforcing that right, liability or obligation as they would have had at all times being a right, liability or obligation of the Institute.

(4) Any legal proceeding or application to any authority pending on the appointed day by or against the former Institute and relating to property transferred by this Act to the Institute may be continued on or after that day by or against the Institute.

(5) If the law in force at the place where any property transferred by this Act is situated provides for the registration of transfer of property of the kind in question (whether by reference to an instrument of transfer or otherwise), the law shall, so far as it provided for alterations of a register

(but not for avoidance of transfer, the payment of fees or any matter) apply with the necessary modifications to the transfer of the property, and the Council shall furnish the necessary particulars of the transfer to the proper office of the registration authority, and of that officer to register the transfer accordingly.

*Transfer of functions*

2.—(1) At its first meeting, the Council of the Institute shall fix a date (not later than six months after the appointed day) for the annual general meeting of the Institute.

(2) The members of the Council of the former Institute shall be deemed to be members of the Council of the Institute until the date determined in this subparagraph when the Institute shall have its first annual general meeting, and they shall cease to hold office at the conclusion of such meeting.

(3) Any person who, immediately before the appointed day, held offices as the President or Vice President of the Council of the former Institute shall, on that day, become the President or, as the case may be, the Vice-President of the Institute and shall be deemed to have been appointed —

(a) to that office under this Act corresponding to the relevant provision in the said articles of the Institute ; and

(b) on the date on which he took office, or last took office, under the relevant provision of those articles.

(4) The members of the former Institute shall, as from the appointed day, be registered as members of the Institute, and without prejudice to the generality of the provisions of this Schedule relating to the transfer of property, any person who, immediately before the appointed day, was a member of staff of the former Institute shall, on that day, become the holder of an appointment with the Institute with the status, designation and functions which correspond as nearly as may be to those which appertained to him in his capacity as a member of staff.

(5) Any person who is an office-holder on, or member of the Council of the Institute immediately before the appointed day and deemed under this paragraph to have been appointed to any like position in the Institute, or on the Council of the Institute, and thereafter otherwise than by reason of his misconduct, is eligible for appointment in the Institute or to membership of the Council as the case may be.

(6) All regulations, rules and instruments made for the purposes of the Institute, and in force immediately before they are subsequently revoked or

amended by any authority having power in that behalf shall have effect, with any necessary modifications, as if duly made for the corresponding purposes of the Institute.

I, certify, in accordance with Section 2 (1) of the Acts Authentication Act, Cap. A2, Laws of the Federation of Nigeria 2004, that this is a true copy of the Bill passed by both Houses of the National Assembly.

OJO O. A., fnia, fcia  
*Clerk to the National Assembly*  
*28th Day of November, 2022.*

EXPLANATORY MEMORANDUM

This Act establishes the Chartered Institute of Forensics and Certified Fraud Investigators of Nigeria to provide for the control of its membership and promote the practice of forensic and fraud investigation in Nigeria.

**SCHEDULE TO THE CHARTERED INSTITUTE OF FORENSICS AND CERTIFIED FRAUD INVESTIGATORS OF NIGERIA (ESTABLISHMENT) BILL, 2022**

(1) <i>Short Title of the Bill</i>	(2) <i>Long Title of the Bill</i>	(3) <i>Summary of the Contents of the Bill</i>	(4) <i>Date Passed by the Senate</i>	(5) <i>Date Passed by the House of Representatives</i>
Chartered Institute of Forensics and Certified Fraud Investigators of Nigeria (Establishment) Bill, 2022.	An Act to establish the Chartered Institute of Forensics and Certified Fraud Investigators of Nigeria, to provide for the regulation and control of its membership, promote the practice of forensics and fraud investigation in Nigeria ; and for related matters.	This Bill establishes the Chartered Institute of Forensics and Certified Fraud Investigators of Nigeria, to provide for the regulation and control of its membership, promote the practice of forensics and fraud investigation in Nigeria.	22nd November, 2022.	27th July, 2022.

I certify that this Bill has been carefully compared by me with the decision reached by the National Assembly and found by me to be true and correct decision of the Houses and is in accordance with the provisions of the Acts Authentication Act Cap. A2, Laws of the Federation of Nigeria, 2004.

I ASSENT



OJO O. A., fcia  
*Clerk to the National Assembly*  
28th Day of November, 2022.

MUHAMMADU BUHARI, GCFR  
*President of the Federal Republic of Nigeria*  
23rd Day of December, 2022.