

CHARTERED INSTITUTE OF FORENSIC AND CERTIFIED FRAUD ANALYSTS  
OF NIGERIA (EST. ETC.) BILL, 2021

ARRANGEMENT OF SECTIONS

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# A BILL

## FOR

AN ACT TO ESTABLISH THE CHARTERED INSTITUTE OF FORENSIC AND CERTIFIED FRAUD ANALYSTS OF NIGERIA CHARGED WITH THE RESPONSIBILITY OF PROMOTING FORENSIC INVESTIGATION, ENFORCEMENT OF ETHICAL CONDUCTS OF MEMBERS OF THE INSTITUTE AND DETERMINATION OF THE KNOWLEDGE AND SKILLS TO BE ATTAINED BY PERSONS SEEKING TO BECOME REGISTERED MEMBERS; AND FOR RELATED MATTERS

*Sponsored by Senator Sadiq Umar*

[ ] Commencement

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

1 PART I - ESTABLISHMENT OF CHARTERED INSTITUTE OF FORENSIC  
2 AND CERTIFIED FRAUD ANALYSTS OF NIGERIA

3 1.-(1) There is established the Chartered Institute of Forensic and  
4 Certified Fraud Analysts of Nigeria (in this Bill referred to as 'the Institute').

Establishment  
of Chartered  
Institute of Forensic  
and Certified Fraud  
Analysts of Nigeria

5 (2) The Institute-

6 (a) is a body corporate with perpetual succession and a common  
7 seal;

8 (b) may sue and be sued in its corporate name; and

9 (c) may acquire, hold and dispose of any property, moveable and  
10 immovable.

11 2.-(1) Subject to this Act, a person admitted to membership of the  
12 Institute shall be registered as a member in the categories of-

Categories of  
Membership

13 (a) Fellow, Chartered Institute of Forensic and Investigative  
14 Professionals of Nigeria (FCFIP);

15 (b) Chartered Member, Chartered Institute of Forensic and  
16 Certified Fraud Analysts (CFCFA);

1 (c) Associate Member, Chartered Institute of Forensic and Certified  
2 Fraud Analysts (AFCFA);

3 (d) Graduate Member, Chartered Institute of Forensic and Certified  
4 Fraud Analysts of Nigeria (GFCfA);

5 (e) Student Member, Chartered Institute of Forensic and Certified  
6 Fraud Analyst of Nigeria (SFCA), and

7 (f) Honorary Fellow, Chartered Institute of Forensic and Certified  
8 Fraud Analysts (HFFIP): Provided they meet the criteria set by the Council for  
9 registration in the Categories of Membership respective category from time to  
10 time.

11 (2) A person registered under this Bill as a forensic and Certified fraud  
12 Analysts is entitled to be enrolled as-

13 (a) a Fellow, if he-

14 (i) satisfies the Council that for the period of 10 years immediately  
15 preceding the date of application he has been a financial and chartered member  
16 of the Institute;

17 (ii) has attended the national conference of the Institute for at least  
18 six times, and have participated in the (iii);

19 (iii) mandatory continuing education for 10 years, has been  
20 nominated by the Council or he is a fellow of any reputable forensic body in  
21 Nigeria or abroad as may be recognized by the Council through a Circular;

22 (iv) has held senior management positions in organization either in  
23 the private or public sector for at least 10 years:

24 (a) satisfies all other criteria as may be specified by the Council;

25 (b) a Chartered Member, if he-

26 (i) holds a university degree or its equivalent in computer forensics,  
27 cyber forensics, cybercrimes, forensic accounting, accountancy, finance, law,  
28 criminology, taxation, economics, psychology or such other disciplines as may  
29 be approved by the Council;

30 (ii) holds professional qualification in law, criminology, economics,

1 finance, psychology, computer forensic, system audit, with at least five  
2 years post professional experience;

3 (iii) possess practical experience as a forensic investigator in fraud  
4 detection and prevention for at least five years immediately preceding the  
5 date of application to be enrolled as chartered member; or

6 (iv) satisfies the Council that he has passed relevant examination  
7 prescribed or accepted by the Institute.

8 (c) an Associate Member, if he-

9 (i) holds university degree in the relevant field as may be deemed  
10 fit by the Council;

11 (ii) satisfies the Council that he has passed relevant examination  
12 prescribed or accepted by the Institute;

13 (iii) is an associate member or its equivalent of any reputable and  
14 professional forensic bodies as set out in the Fourth Schedule and  
15 recognized by the Council through a circular, or Fourth Schedule;

16 (iv) is otherwise considered by the Council;

17 (v) is otherwise considered eligible to be so enrolled.

18 (d) a Graduate Member, if he-

19 (i) holds a university degree in computer forensics, cyber  
20 forensics, law, finance, criminology, accounting, taxation, economics,  
21 psychology, information technology and received the approved training and  
22 passed the relevant examinations prescribed by the Institute; or

23 (ii) is otherwise considered by the Institute to be eligible to be so  
24 controlled or registered;

25 (e) a Student Member, if he-

26 (i) passed a preliminary qualifying examination or has reached a  
27 standard of education prescribed by the Council, or

28 (ii) is undergoing a degree programme or its equivalent in  
29 computer forensics, accountancy, forensic accounting, finance,

1 criminology, psychology or other approved course acceptable to the Council  
2 for enrollment;

3 (f) an Honorary Fellow if, in the opinion of the Council, he has-

4 (i) rendered outstanding support to advance forensics and the course  
5 of forensic investigators in Nigeria or abroad, and

6 (ii) been found worthy to be invited by the Council to be so enrolled.

7 (3) A member of the Institute is entitled to receive from the Council a  
8 letter of registration of membership for the category of membership and-

9 (a) a member registered into the category of Student Member is  
10 entitled to use the initial, SFIP;

11 (b) a member registered into the category of Graduate Member is  
12 entitled to use the initial, GFIP;

13 (c) a member registered into the category of Member Associate is  
14 entitled to use the initial, AFIP;

15 (d) a member registered into the category of Chartered Member is  
16 entitled to use the initial, CFIP;

17 (e) a member registered into the category of Fellow is entitled to use  
18 the initial, FCFIP, and;

19 (f) a member registered into the category of Honorary Fellow is  
20 entitled to use the initial, HFFIP, after his name as may be authorized by the  
21 Council.

22 PART II – FUNCTIONS AND RESPONSIBILITIES OF THE INSTITUTE

23 3.-(1) The Institute shall-

24 (a) promote and advance the forensic sciences and enhance capacity  
25 for fraud prevention, detection and investigation in public and private  
26 organizations that engender integrity, objectivity and trust in forensic reporting  
27 process to inspire public confidence in the Nigerian economy;

28 (b) determine the standards of knowledge and skill to be attained by  
29 persons seeking to become registered members of the Institute, and review  
30 those standards;

1 (c) offer platform for energetic and practical professionals to learn  
2 the techniques that go beyond the basic and traditional knowledge of crimes  
3 and fraud detection;

4 (d) provide excellent opportunities on national and international  
5 level to deliver the skills and techniques of forensic investigation that  
6 engender transparency, accountability in anti-fraud and fraud investigation;

7 (e) promote and maintain high standard professional etiquette and  
8 conduct of its members in tune with global best practices;

9 (f) promote and facilitate the training, education and examination  
10 of persons desiring to become professional forensic investigators, fraud  
11 investigators, and cybercrime forensic specialist according to the provisions  
12 of this Bill;

13 (g) develop and improve the technique and practice of forensic  
14 investigations in all ramifications and to promote the study of, and provide  
15 instruction in, forensic investigation;

16 (h) collaborate with relevant government organizations in the  
17 training of professionals on forensic investigation, forensic auditing, white  
18 collar crimes investigation, fraud prevention, detection and investigation;

19 (i) promote a specialized and professional training for qualified  
20 and experienced forensic investigators, criminal investigators, fraud  
21 investigators, and forensic students and to do such other that may be  
22 necessary or desirable to maintain and advance the status and interest of the  
23 profession;

24 (j) promote knowledge, proficiency, professional skills of its  
25 students and members in private practice, service and employment of  
26 government and semi-government, municipal, industrial, financial  
27 institutions and commercial organization;

28 (k) provide a professional certification for forensic investigators,  
29 that will further enhance anti-fraud and forensic training and education  
30 amongst members, cyber-crime forensic specialists, etc.;

1 (l) promote and maintain high standards of professional etiquette and  
2 conduct;

3 (m) require Chartered Forensic and Investigative Professionals and  
4 Chartered Cyber Forensic Specialists (CFIP/CCFS) members to adhere to a  
5 strict code of professional conduct and ethics;

6 (n) provide skills and professional certification for forensic and  
7 investigative professionals, cyber-crimes forensic specialists, forensic  
8 investigators and as a whole, through knowledge based for forensic and  
9 investigative professionals.

10 (o) instill professionalism in all its members working in both the  
11 private and public sector of the economy for efficiency and effectiveness in line  
12 with global best practices

13 (p) provide bona fide qualifications for chartered forensic  
14 investigators, forensic and chartered cyber forensic specialists through  
15 administration of appropriate professional examination;

16 (q) Certify its members as forensic investigators including those that  
17 shall be involved in white collar crime investigation in Nigeria, after passing  
18 the prescribed examination or test;

19 (r) to regulate the professional conduct and ethics of its members in  
20 the discharge of their functions through the issuance of professional code of  
21 conduct for its members with the intention to ensure that the profession is not  
22 brought to disrepute;

23 (s) provide capacity building programmes to public and private  
24 organizations on forensic evidence and forensic investigation;

25 (t) offer advice to government at all levels on matters of policy  
26 relating to forensics and forensic investigations;

27 (u) Organize conferences, seminars, symposia, trainings, workshops  
28 and meetings for discussion of forensic investigation, cyber-crime forensic  
29 specialist and related disciplines as part of measures to keep members abreast  
30 of development in the field of forensic investigations



1 (v) perform such other functions as are incidental to the objects or  
2 as the Council may deem necessary for the attainment of all or any of the  
3 objectives of the Institute, from time to time.

4 (2) From the commencement of this Bill, members of the Institute  
5 shall receive professional development and certification in various areas of  
6 forensic investigation including-

7 (a) Cyber Security and Digital Forensic;

8 (i) fraud prevention, detection and investigation;

9 (ii) Forensic Engineering.

10 (b) cyber and computer forensics(including digital and multimedia  
11 forensics);

12 (c) forensic and trace evidence analysis;

13 C, Forensic Auditing and investigation

14 (d) forensic linguistics;

15 (e)crime scene investigation;

16 E, NDA Analysis

17 (f) forensic deontology

18 (g) cyber-crimes forensic;

19 G, Forensic Phshology

20 (h) litigation support and expert witness;

21 (i) cyber security forensic;

22 (j) Forensic Finger print and signature analysis

23 (k) forensic voice and facial recognition;

24 (l) forensic sciences;

25 (i) Forensic Crime Scene Investigation

26 (m) forensic investigations;

27 m, Forensic Sociology

28 (n) Digital Forensics and cybercrime, forensic science;

29 (o) Forensic entomology and forensic, linguistics

30 (p) forensic pathology, anthropology and toxicology; and

1 (q) other areas as may be approved by the Council in accordance with  
2 the provisions of this Bill or as may be stipulated by an Act of National  
3 Assembly.

4 PART III - ELECTION OF PRESIDENT, FIRST AND SECOND  
5 VICE-PRESIDENTS AND OTHER PRINCIPAL OFFICERS OF THE INSTITUTE

Election of  
President, First  
and Second Vice-  
Presidents and  
other Principal  
Officers of the  
Institute

6 4.-(1) There is established the offices of the President and the 1st and  
7 2nd Vice-Presidents of the Institute who shall be Fellows of the Institute.

8 (2) The President and Vice-Presidents are elected at the Annual  
9 General Meeting (AGM) of the Institute and shall each hold office for two  
10 years from the date of the election with the option for re-election for another  
11 two years or for such duration as the Council may approve.

12 (3) The President shall be the Chairman of the Council established  
13 under section 5 of this Bill.

14 (4) The President shall preside at all meetings of the Institute and, in  
15 the event of his absence, death, permanent incapacity or disability, the First  
16 Vice-President or, in the absence of the First Vice-President, the Second Vice-  
17 President shall preside.

18 (5) The First Vice-President shall, in the event of death, permanent  
19 incapacity or disability of the President, act for the unexpired term of office of  
20 the President and the Second Vice-President shall assume the office of the First  
21 Vice-President, and the Council shall appoint one of its members to assume the  
22 post of the Second Vice-President and reference in this Bill to the President  
23 shall be construed accordingly.

24 (6) The President shall be a fellow of the Institute and shall possess a  
25 degree in forensic science or related disciplines as may be approved by the  
26 Council and shall have been fully involved in the activities of the Institute and a  
27 financial member for at least five years to be qualified for nomination as  
28 President of the Institute.

29 (7) The tenure of office of the President is two years, but in the case of  
30 the founding or pioneer President, it is three tenures in office as President from

1 the date of commencement of this Act.

2 (8) If the President or any of the Vice-Presidents cease to be a  
3 member of the Institute he shall ipso facto cease to hold any of the offices  
4 designated under his section.

5 (9) The President shall hold office until his successor is elected to  
6 take over from him at the Annual General Meeting of the Institute.

7 (10) The principal officers of the Institute are the-

8 (a) President;

9 (b) First and Second Vice-Presidents;

10 (c) Registrar;

11 (d) Secretary;

12 (e) Treasurer; and

13 (f) Legal Adviser.

14 (11) The principal officers listed under subsection (10) shall be  
15 financial members of the Institute in the grades of Fellows, Associate  
16 Members and Licentiate Members and is elected to office biennially at the  
17 second Council meeting for another two years in accordance with the  
18 provisions of this Bill.

19 PART IV - ESTABLISHMENT OF GOVERNING COUNCIL OF

20 THE INSTITUTE, ITS MEMBERSHIP AND FUNCTIONS

21 5.-(1) There is established for the Institute, a Governing Council  
22 (in this Act referred to as "the Council") charged with responsibility for  
23 policy making, and general guidance of the institute.

Governing Council,  
its membership  
and functions

24 (2) The Council shall consist of-

25 (a) the President of the Institute, who is the Chairman of the  
26 Council;

27 (b) First and Second Vice-Presidents;

28 (c) the immediate past President of the Institute;

29 (d) eight Fellows of the Institute who shall be experts in forensic  
30 investigation practice and financially active;

1 (e) the Registrar of the Institute, who is also the Secretary of the  
2 Council; and

3 (f) the Pioneer President.

4 (3) The President and members of the Council shall be paid such  
5 emoluments; allowances as may be prescribed by the Council.

6 (4) The supplementary provisions set in the First Schedule to this Bill  
7 shall have effect with respect to the qualifications and tenure of office of  
8 members of the Council.

9 PART V - FINANCIAL PROVISIONS

10 6.-(1) There shall be established for the Institute a fund (in this Act  
11 referred to as "the Fund"), which shall be managed and controlled by the  
12 Council.

13 (2) There shall be paid into the Fund-

14 (a) all fees, charges and monies payable to the Institute under this Bill;

15 and

16 (b) such other money as may be received by the Institute in the course  
17 of its operation or in relation to the performance of any of its functions under  
18 this Bill.

19 (3) There shall be paid out of the Fund of the Institute-

20 (a) the remuneration of the Registrar and other employees of the  
21 Institute;

22 (b) such reasonable travelling and subsistence allowances of  
23 members of the Council in respect of time spent on the business of the Council  
24 as the Council may determine; and

25 (c) any other expenses incurred by the Council in the performance of  
26 its functions under this Bill.

27 (4) The Council may invest money from the Fund in any security  
28 created or issued by or on behalf of the Federal Republic of Nigeria or in any  
29 other security in Nigeria approved by the Council.

30 (5) The Council may borrow money for the purposes of the Institute at

1 an interest agreed by the Council, which shall be paid out of the Fund.

2 (6) All the Members in Nigeria shall cause to be paid to the Fund,  
3 an annual subscription as may be agreed by the Council.

4 (7) The Institute shall, not later than 31st December of each year,  
5 approve the estimate of its expenditure and income for the next succeeding  
6 year as may be prepared by the President and lay before the Council for  
7 approval.

8 (8) The Institute shall accept money in form of gift, loans, grants-  
9 in-aid, intervention from government, national, international, bilateral and  
10 multilateral agencies or otherwise.

11 (9) The Council shall, on behalf of the Institute-

12 (a) keep proper books of accounts in respect of each financial year  
13 and proper records in relation to those accounts; and

14 (b) cause the accounts to be audited after the end of the year, to  
15 which the account relates by a firm of auditors approved by the Institute and,  
16 when audited, the account shall be submitted to the members of the Institute  
17 for approval at an Annual General Meeting of the Institute.

18 PART VI - APPOINTMENT OF REGISTRAR AND PREPARATION  
19 OF REGISTER

20 7.-(1) There shall be a Registrar of the Institute who shall be an  
21 appointed by the Council and shall be-

Appointment of  
Registrar and  
preparation of  
register

22 (a) a Fellow of the Institute and possess other qualifications as  
23 stipulated under this Bill; and

24 (b) in charge of the Registry of the Institute, and receive directives  
25 from the Council through the President.

26 (2) The Registrar shall in addition to other functions under this Bill,  
27 be the Secretary of the Council and shall keep minutes of the proceedings of  
28 all meetings of the Council.

29 (3) A person is qualified to be appointed to the office of the  
30 Registrar of the Institute if he-

1 (a) is a citizen of Nigeria,

2 (b) possesses a minimum qualification of second degree in the  
3 relevant field from a recognized institution of higher learning,

4 (c) has at least 10 years' cognate experience, and

5 (d) Possess any professional qualification as the Council may deem  
6 fit.

7 (4) If the Registrar retires or resigns from office, a qualified member  
8 of the Institute shall be appointed by the Council as the Registrar of the Institute  
9 and shall be in charge of affairs from that moment.

10 (5) The Registrar shall prepare and maintain, in accordance with rules  
11 made by the Council, a register of the names, addresses, approved  
12 qualifications, and of such other qualifications and particulars as may be  
13 specified in the rules of all persons who are entitled in accordance with the  
14 provisions of this Bill to be registered as members of the Institute and who, in  
15 the manner prescribed by such rules, apply to be so registered.

16 (6) There shall be other staff of the Institute who shall be appointed by  
17 the Registrar with the approval of the Council to assist the Registrar in the  
18 running of the Institute.

19 (7) There shall be for the purpose of this Bill, the register of members  
20 which shall consist of-

21 (a) the first part in respect of Student Members;

22 (b) the second part in respect of Graduate Members;

23 (c) the third part in respect of Associate members;

24 (d) the fourth part in respect of Chartered Members;

25 (e) the fifth part in respect of Fellows; and

26 (f) the sixth part in respect of Honorary Fellows.

27 (8) Subject to the provisions of this section, the Council shall make  
28 rules with respect to the form and keeping of the register and the making of  
29 entries in it, and in particular:

30 (a) regulate the making of applications for registration, as the case or

1 may be, and provide for the evidence to be produced in support of such  
2 applications;

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

5 (c) Authorize a registered person to have any qualification which is  
6 in relation to the relevant division of the profession, either an approved  
7 qualification or accepted qualification for the purpose of this Act, entered in  
8 relation to his name in addition or to as he may elect, in substitution to any  
9 other qualification so registered;

10 (d) specify the fees, including any annual subscription, to be paid to  
11 the Institute in respect of the entry of names on the register, and authorize the  
12 registrar to refuse to enter a name on the register until any fee specified for  
13 the entry has been paid; and

14 (e) keep all Institute's documents, seal, and other security  
15 documents: Provided that the rules made for the purpose of this subsection  
16 shall not come into effect until they are confirmed at a special meeting of the  
17 Institute convened for the purpose or at the next Annual General Meeting, as  
18 the case may be.

19 (9) The Registrar shall-

20 (a) correct any entry in the register in accordance with the Council's  
21 rules;

22 (b) make any necessary alteration in respect of the particulars of  
23 registered members;

24 (c) remove from the register the name of deceased member;

25 (d) record the names of members of the Institute who are in default  
26 for more than 12 months in the payment of annual subscriptions, and to take  
27 such action in relation thereto, including removal of the names of defaulters  
28 from the register as the Council may direct or require; and

29 (e) re-register members whose name is removed from the register  
30 for being in default of payment of subscription for one year, subject to

1 payment of outstanding subscriptions and re-registration fees as may be  
2 approved by the Council.

3 (10) If the Registrar-

4 (a) sends by post to any registered person, a letter addressed and  
5 delivered to him at his address usually on the register enquiring whether the  
6 registered particulars relating to him are in correct and receives no reply to the  
7 letter within six months from the date of posting it; and

8 (b) upon the expiration of six months in paragraph (a), sends in the  
9 like manner to the person in question, a second similar letter and receives no  
10 reply to that letter within three months from the date of posting it, the Registrar  
11 may include the name of the person in the list of special cases under this  
12 subsection for the Council's consideration and may if directed by the Council  
13 remove the particulars relating to the person in question from the register:  
14 Provided that the Council may direct the Registrar to restore to the appropriate  
15 part of the register any particulars removed from it under this subsection.

Publication of  
register of members

16 8.-(1) The Registrar shall-

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

20 (b) thereafter in each year, cause to be printed, published and put on  
21 sale, either a corrected edition of the register or list of corrections made to the  
22 register, since it was last printed;

23 (c) cause a print of each edition of the register and of each list of  
24 corrections to be deposited at the principal office of the Institute; and

25 (d) keep the register and lists so deposited and make the register and  
26 such lists available to members of the public at all reasonable times for  
27 inspection.

28 (2) A document purporting to be a print of an edition of a register  
29 published under this section by the Registrar or documents purporting to be  
30 prints of an edition of a register so published, shall (without prejudice to any



1 other mode of proof) be admissible in any proceeding as evidence that any  
2 person specified in the document or the documents read together, as being  
3 registered, was so registered at the date of the edition or of the list of  
4 corrections as the case may be, and that any person not so specified was not  
5 so registered.

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

11 9.-(1) Subject to the provisions of section 7 (6) of this Bill, a person  
12 is entitled to be registered as a member of the Institute if-

Registration of  
members of the  
Institute

13 (a) he passes the qualifying examination for registration  
14 recognized or conducted by the Council under this Act and completes the  
15 practical training prescribed; or

16 (b) he holds a qualification granted and for the time being accepted  
17 by the Institute and satisfies the Council that he has had sufficient practical  
18 experience either as a member of the profession or in other related  
19 profession in the private and public sectors; or

20 (c) he holds a qualification granted outside Nigeria and for the time  
21 being accepted by the Institute and is by law entitled to practice for all  
22 purposes as a professional forensic and investigative auditor in the country  
23 in which the qualification was granted.

24 (4) An applicant for registration under this Act shall, in addition to  
25 evidence of qualification, satisfy the Council that-

26 (a) he is of good character;

27 (b) he has attained the age of 21 years;

28 (c) he has not been convicted in Nigeria or elsewhere of an offence  
29 involving fraud or dishonesty;

30 (d) he fulfils his financial obligations to the Institute; and

1 (f) pass the prescribed examinations of the Institute.

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

5 (6) Any entry directed to be made in the register under subsection (3)  
6 shall show that the registration is provisional and no entry so made is converted  
7 to full registration without the consent of the Council signified in writing in that  
8 behalf.

9 (7) The Council shall publish, in the Federal Government Gazette,  
10 particulars of qualifications for the time being acceptable for registration by the  
11 Institute.

approval of  
qualifications,  
etc.

12 10. -(1) The Council may approve an institution which shall be  
13 offering courses relevant to forensic and investigative profession as follows-

14 (a) any course of training at the approved institution which is intended  
15 for persons seeking to become or are already members of Institute and which in  
16 the opinion of the Council is designed to confer on persons with sufficient  
17 knowledge and skill for the practice of the profession; and

18 (b) any qualification which, as a result of an examination taken in  
19 conjunction with a course of training approved by the Council under this  
20 section, is granted to candidates reaching a standard at the examination  
21 indicating in the opinion of the Council, that the candidates have sufficient  
22 knowledge and skill for the practice of forensic investigation.

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

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

29 (b) afford each such person an opportunity of making to the Council  
30 representations with regard to the proposal; and

1 (c) take into consideration any representation made as respects the  
2 proposal under paragraph (b).

3 (3) A course or qualification shall not be treated as approved during  
4 any period the approval is withdrawn under subsection (2).

5 (4) Notwithstanding subsection (3), the withdrawal of an approval  
6 under subsection (2) shall not prejudice the registration or eligibility for  
7 registration of any person who by virtue of the approval, was registered or  
8 was eligible for registration (either unconditionally or subject to his  
9 obtaining a certificate of experience) immediately before the approval was  
10 withdrawn.

11 (5) The giving or withdrawal of an approval under this section shall  
12 have effect from such date, either before or after the execution of the  
13 instrument signifying the giving or withdrawal of the approval, as the  
14 Council may specify in the instrument, and the Council shall-

15 (a) immediately, publish a copy of every such instrument in the  
16 Federal Government Gazette; and

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

19 (6) The functions of the Institute under this section are intended to  
20 ensure professionalism and attract fit and proper persons as members of the  
21 Institute and are without prejudice to the powers and functions of the  
22 National Universities Commission, National Commission for Colleges of  
23 Education, and the National Board for Technical Education under their  
24 respective enabling Act.

25 11. -(1) The Council shall keep itself informed of the nature of-

26 (a) the instruction given at approved institutions to persons  
27 attending approved courses of training; and Supervision of instructions and  
28 examinations leading to approved qualifications;

29 (b) the examinations as a result of which approved qualifications  
30 are granted and, for the purposes of discharging that duty, the Council may

Supervision of  
instruction and  
examinations  
leading to approved  
qualifications

1 appoint, either from among its members or otherwise, persons to visit approved  
2 institutions or to observe such examinations.

3 (2) It is the duty of a person appointed under this section to report to  
4 the Council on-

5 (a) the adequacy of the instruction given to persons attending  
6 approved courses of training at institutions visited by him;

7 (b) the adequacy of the examinations attended by him; and

8 (c) any other matter relating to the institutions or examinations on  
9 which the Council may, either generally or in a particular case, request him to  
10 report, but no such person shall interfere with the giving of any instruction or  
11 the holding of any examination.

12 (3) On receiving a report made under this section, the Council may, if  
13 it deems fit, and shall, if so required by the institution, send a copy of the report  
14 to the person appearing to the Council to be in charge of the institution or  
15 responsible for the examination to which the report relates, requesting that  
16 person to make an observation on the report to the Council within such period  
17 as may be specified in the request, not being less than one month beginning  
18 with the date of the request.

19 PART VII - PROFESSIONAL DISCIPLINE

20 12.-(1) There is established Chartered Institute of Forensic and  
21 Investigative Professionals of Nigeria the Investigating Panel (in this Act  
22 referred to "the Panel") charged with the duties of-

23 (a) conducting a preliminary investigation into any case where it is  
24 alleged that a member has committed an act of professional misconduct, or  
25 shall for any other reason be the subject of proceedings before the Tribunal; and

26 (b) deciding whether the case shall be referred to the Tribunal after  
27 affording such a member an opportunity of being heard either personally or by  
28 a legal practitioner of his own choice in Nigeria.

29 (2) The Panel shall be appointed by the Council and shall consist of  
30 five members-

1 (a) two members of the Council, one of whom shall be the  
2 Chairman of the Panel; and

3 (b) three members of the Institute who are not members of the  
4 Council or the Tribunal.

5 (3) The Panel shall act independently in receiving and  
6 investigating allegations under subsection (3) (a) and shall have power to  
7 receive complaints directly from any individual or organization.

8 (4) There is established the Chartered Institute of Forensic and  
9 Certified Fraud Analysts of Nigeria Disciplinary Tribunal (in this Act  
10 referred to as "the Tribunal") charged with the duty of considering and  
11 determining any case referred to it by the Panel established under subsection  
12 (3), and any other case which the Tribunal takes cognisance under this Act.

13 (5) The Tribunal shall be constituted by the Council and shall  
14 consist of seven members-

15 (a) the Vice-President of the Institute who shall be the Chairman;

16 (b) two Council members; and

17 (c) four members of the Institute who are not members of the  
18 Council.

19 (6) A person shall not be appointed as a member of the Tribunal or  
20 of the Panel unless such a person is a Fellow of the Institute.

21 (7) The provisions of Second Schedule to this Bill shall have effect  
22 with respect to the Tribunal and Panel.

23 (8) The Council shall not make rules that are consistent with this  
24 Act as to acts, conducts or omissions, which constitute professional  
25 misconduct.

26 PART VIII - MISCELLANEOUS PROVISIONS

27 13.-(1) Where-

28 (a) a person is adjudged by the Tribunal to be guilty of  
29 unprofessional conduct in any professional respect, or Penalties for  
30 professional misconduct.

Penalties for  
professional  
misconduct

1 (b) a person is convicted by any court or tribunal in Nigeria or  
2 elsewhere having power to award imprisonment for an offence (whether or not  
3 punishable with imprisonment) which in the opinion of the Tribunal, is  
4 incompatible with the conduct required of a member of the profession, or

5 (c) the Disciplinary Tribunal is satisfied that the name of the person  
6 has been fraudulently registered, the Tribunal shall, after receiving the  
7 confirmation of its decision from the Council, convey a direction to the person  
8 concerned reprimanding that person, or ordering the Registrar to strike his  
9 name off the relevant part of the register.

10 (2) A person who commits an offence or act of professional  
11 misconduct and is found guilty by a court of competent jurisdiction is liable to  
12 his name struck out from the register of members.

13 (3) The Tribunal may, if it deems fit, defer or further defer its decision  
14 as to the giving of a direction under subsection (1) until a subsequent meeting  
15 of the Tribunal, but no-

16 (a) decision shall be deferred under this subsection for periods  
17 exceeding three months from the conclusion of proceedings in the case; and

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

22 (4) For the purposes of subsection (1) (b), a person shall not be treated  
23 as guilty as therein mentioned, unless the guilt stands at a time when no appeal  
24 or further appeal is pending or may, without extension of time, be brought in  
25 connection with the direction.

26 (5) When the Tribunal gives a direction under subsection (1), the  
27 Tribunal shall cause notice of the direction to be served on the person to whom  
28 it relates.

29 (6) The person to whom such a direction relates may, at any time  
30 within 28 days from the date of service on him of the notice of the direction,

1 appeal against the direction to the Federal High Court and where necessary  
2 to the Court of Appeal, and the Tribunal shall appear as respondent to the  
3 appeal and, for the purpose of enabling directions to be given as to the costs  
4 of the appeal and proceedings before the Federal High Court or Court of  
5 Appeal, the Tribunal is deemed to be a party thereto whether or not it appears  
6 at the hearing of the Appeal.

7 14.-(1) The Council may make rules for-

Rules as to  
practice, etc.

8 (a) the training with registered members of the profession of  
9 suitable persons in computing methods and the use of computational  
10 machinery and the techniques related thereto; and

11 (b) the supervision and the regulation for the engagement, training  
12 and transfer of such persons.

13 (2) The Council may also make rules-

14 (a) prescribing the amount, date, due for payment of the annual  
15 subscription and or such purpose, different amounts may be prescribed by  
16 the rules according to whether the person is enrolled as a fellow, chartered  
17 member or associate member, etc.;

18 (b) prescribing the form of license to be issued annually or, if the  
19 Council thinks fit, by endorsement on an existing license upon payment of  
20 prescribed annual membership fee; and

21 (c) restricting the right to practice as a forensic and Certified Fraud  
22 Analysts in default of payment of the annual practicing fee where the default  
23 continues for longer than such period as may be prescribed by the rules.

24 (3) Rules made under this section shall be published in the official  
25 Gazette after such rules have been confirmed by the Council.

26 15. The Council shall-

Provision of  
library facilities,  
etc.

27 (a) provide and maintain a library facility comprising books and  
28 publications for the promotion and advancement of the knowledge of the  
29 profession and such other books and publications as the council may deem  
30 necessary for the purpose;

1 (b) encourage research into forensic and fraud analysis methods and  
2 allied subjects to the extent that the Council may, from time to time, consider  
3 necessary.

Regulations  
and Rules

4 16.-(1) The Council shall have power to make all such regulations, as  
5 it may deem necessary or expedient for giving full effect to the provision of this  
6 Bill and for the administration thereof.

7 (2) Any power to make regulations, rules and orders under this section  
8 shall include power:

9 (a) to make provision for such incidental or supplemental matters as  
10 the Council considers expedient for the purpose of the instrument; and

11 (b) to make different provision for different circumstances.

12 (3) Any regulations, made under this Bill shall be published in the  
13 Gazette soon after they are made; and a copy of any such regulations shall be  
14 sent to the Registrar not later than seven days before they are so published.

Offences and  
penalties

15 17.-(1) Any person, not being a member of the Institute, who-

16 (a) for or in expectation of reward, practices or hold himself out to  
17 practice as a licensed member of the Institute; or

18 (b) without reasonable excuse takes or uses any name, title, addition  
19 or description implying that he is a licensed or enrolled member of the Institute,  
20 commits an offence.

21 (2) Any person, who for the purpose of procuring the registration of  
22 any name, or obtaining any qualification recognized under this Bill or other  
23 related privileges-

24 (a) makes a statement which he believes to be false in a material  
25 particular or,

26 (b) recklessly make a statement, which is false in any material respect,  
27 commits an offence.

28 (3) The Registrar or any person employed by the Council, who  
29 willfully makes any falsification in any matter relating to the Register of  
30 members recognized by the provisions of the Bill, commit an offence.



1 (4) A person who commits an offence under this Bill is liable on  
2 conviction to a fine not exceeding N1,500,000 or an imprisonment term not  
3 exceeding two years or to both such fine and term of imprisonment.

4 (5) Where an offence under this section has been committed by a  
5 body corporate and is proved to have been committed with the consent or  
6 connivance of, or to be attributable to any neglect on the part of any director,  
7 manager, secretary, or any person purporting to act on behalf of a body  
8 corporate, he as well as the body corporate, shall be deemed to have  
9 committed that offence and is liable to be proceeded against and punished  
10 accordingly.

11 18.-(1) From the Commencement of this Bill-

12 (a) all assets and liabilities held or incurred immediately before the  
13 commencement date by or on behalf of the Incorporated Institute shall by  
14 virtue of this Bill vested in the Institute and held by it for purposes of the  
15 Institute established;

16 (b) the incorporated Institute shall cease to exist;

17 (c) subject to subsection (2) of this section, any act or thing made or  
18 done by the incorporated Institute is deemed to have been made or done by  
19 the Institute herein established.

20 (2) The supplementary provisions in the Third Schedule to this Bill  
21 shall have effect with respect to matters arising from the transfer by this Bill  
22 to the Institute of the property of the Incorporated Institute and with respect  
23 to other related matters.

24 19.-(1) In this Bill-

25 "approved qualification" means a university degree or its equivalent in  
26 Computer Forensics, Cyber Forensics, Accountancy, Finance, Law,  
27 Criminology, Psychology, Criminal Justice Administration or such other  
28 disciplines as may be approved by the Council" "fees" includes annual  
29 practicing fees payable by members of the Institute pursuant to the  
30 provisions of this Bill;

Transfer to the  
Institute of certain  
assets and liabilities

Interpretation

1 "Forensic and fraud analyst professional" means and includes any person  
2 registered as a Fellow, Chartered member, Associate, graduate or student  
3 member, honorary member pursuant to the provisions of this Bill and who  
4 deploys cutting edge technologies or other forensic skills to investigate and  
5 procure or unravel concealed evidence necessary for the prosecution of fraud  
6 or other crimes;

7 "Registrar" means the Registrar of the Institute appointed by the Council  
8 pursuant to the provisions of this Bill;

9 "register" means the Register of Members of the Institute maintained under this  
10 Bill and "registered" shall be construed accordingly;

11 "the Council" means the Governing Council of the Chartered Institute of  
12 Forensic and certified fraud analysts of Nigeria established under section 2 of  
13 this Bill;

14 "the Institute" means Chartered Institute of Forensic and certified fraud  
15 analysts of Nigeria;

16 "Minister" means the Honorable Minister of Justice and Attorney - General of  
17 the Federation.

Citation

18 **20.** This Bill may be cited as the Chartered Institute of Forensic and  
19 Certified Fraud Analysts of Nigeria (Est. Etc.) Bill, 2021.

1 SCHEDULES

2 FIRST SCHEDULE

3 *Section 5 (4)*

4 SUPPLEMENTARY PROVISIONS RELATING TO THE COUNCIL,  
5 *Qualifications and tenure of office of members of the Council*

6 1.-(1) Subject to this paragraph, a member of the Council shall hold  
7 office for two years beginning from the date of his nomination.

8 (2) A Council member shall be a holder of M.Sc. or MBA in  
9 accounting or finance or related fields, a fellow of the institute and  
10 professional qualification in forensic body from oversea and shall have been  
11 a financial member of the Institute for at least 10 years or as may be  
12 determined by the Council.

13 (3) Any member of the Institute who ceases to be a member shall, if  
14 he is also a member of the Council, cease to hold office on the Council.

15 (4) Any member may, by notice in writing under his hand  
16 addressed to the President of the Institute, resign his office.

17 (5) A person, who retires from or otherwise ceases to be an elected  
18 member of the Council, is eligible again to become a member of the Council  
19 and any appointed member may be re-appointed.

20 (6) Members of the Council shall, at its meeting next before the  
21 Annual General Meeting of the Institute, arrange for the two members of the  
22 Council appointed or elected and longest in office to retire at that Annual  
23 General Meeting.

24 (7) President shall be nominated from the principal officers of the  
25 Institute according to the arrangement.

26 (8) Elections or nomination to the Council shall be held in such  
27 manner as may be prescribed by rules made by the Council, and until so  
28 prescribed; they shall be decided by a show of hands.

29 (9) If for any reason there is a vacation of office by a member and  
30 such member was-

1 (a) appointed by the Council or any other body, the Council or that  
2 body may appoint another fit and proper person from the area in respect of  
3 which the vacancy occurs; or

4 (b) elected, the Council may, if the time between the unexpired  
5 portion of the term of office and the next general meeting of the Institute  
6 appears to warrant the filling of the vacancy, co-opt some fit and proper person  
7 for such time.

8 *Powers of the Council*

9 2. The Council shall have power to do anything which, in its opinion,  
10 is calculated to facilitate the carrying on of the activities of the Institute.

11 *Standing orders*

12 3.-(1) Subject to this Act, the Council may, in the name of the Institute,  
13 make standing orders regulating the proceedings of the Institute or Council,  
14 and in the exercise of its powers under this Bill, may set up committees in the  
15 general interest of the Institute and make standing orders thereof.

16 (2) The standing orders shall provide for decisions to be taken by a  
17 majority of the members, and in the event of equality of votes, the President of  
18 the Institute or the Chairman, as the case may be, shall have a casting vote.

19 (3) The standing orders made for a committee shall provide for  
20 committee to report back to the Council on any matter referred to it by the  
21 Council.

22 (4) The quorum of the Council is five and the quorum of a committee  
23 of the Council is determined by the Council.

24 (5) The Council shall make regulations for the Institute which shall be  
25 used by the Council and the State branches

26 (6) The Council shall establish offices and forensic laboratory in the  
27 36 States of the Federation and Abuja as the headquarters.

28 (7) The President and other Council members shall be entitled to such  
29 other fringe benefits as may be approved by the Council.

1 *General Meeting of the Institute*

2 4.-(1) The Council shall convene the Annual General Meeting of  
3 the Institute on 30 June in every year or on such other day as the Council may  
4 appoint but if the meeting is not held within one year after the previous  
5 Annual General Meeting, not more than 15 months shall elapse between the  
6 respective dates of the two meetings:

7 provided that, notice of the Annual General Meeting shall be given  
8 to all members of the Association not later than 21 days from the date of the  
9 meeting.

10 (2) A special meeting of the Institute may be convened by the  
11 Council at any time and if at least 20 members of the Institute so require, by  
12 notice in writing addressed to the Chairman of the Council setting out the  
13 objects of the proposed meeting, the Chairman of the Council shall convene  
14 a special meeting of the Institute: Provided that, notice of the Annual  
15 General Meeting shall be given to all members of the Institute not later than  
16 21 days from the date of the meeting.

17 (3) The quorum of any Annual General Meeting shall be 18  
18 members and that of any special meeting of the Institute shall be 9 members.

19 *Meetings of the Council*

20 5.-(1) Subject to the provisions of any standing order of the  
21 Council, the Council shall meet whenever it is summoned by the Chairman,  
22 and if the Chairman is required to do so by notice in writing given to him by  
23 at least five other members, he shall summon a meeting of the Council to be  
24 held within 14 days from the date on which the notice is given.

25 (2) At any meeting of the Council, the Chairman or, in his absence,  
26 the First Vice Chairman shall preside, or in the absence of the First Vice-  
27 Chairman, the Second Vice Chairman shall preside.

28 (3) Where the Council desires to obtain the advice of any person on  
29 a particular matter, the Council may co-opt him as a member for such period  
30 as the Council deems fit; but a person who is a member by virtue of this

1 subparagraph is not entitled to vote at any meeting of the Council or count  
2 towards a quorum.

3 (4) Notwithstanding this paragraph, the first meeting of the Council  
4 shall be summoned by the President of the Institute.

5 (5) The executive meeting shall consist of the President, the two Vice-  
6 Presidents, Treasurer, Secretary and the Legal Adviser of the Institute.

7 *Committees*

8 6.-(1) The Council may set up one or more committees to perform, on  
9 behalf of the Institute or of the Council, such functions as the Council may  
10 determine.

11 (2) A committee set up under this paragraph shall consist of the  
12 number of persons determined by the Council, of whom not more than one-  
13 third shall be persons who are not members of the Council and a person other  
14 than a member of the Council shall hold office on the Committee in accordance  
15 with the terms of the instrument by which he is appointed.

16 (3) A decision of a committee of the Council is of no effect until it is  
17 confirmed by the Council.

18 *Miscellaneous*

19 7.-(1) The fixing of the seal of the Institute shall be authenticated by  
20 the signature of the President of the Institute, the pioneer President or some  
21 other member of the Council authorized generally or specially by the Institute  
22 to act for that purpose.

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

28 (3) The quorum of the Tribunal shall be four of whom at least shall be  
29 members of the profession.

30 (4)(1) The Council shall make rules as to the-

1 (a) selection of members of the Tribunal for the purposes of any  
2 proceedings;

3 (b) procedure to be followed; and

4 (c) rules of evidence to be observed in proceedings before the  
5 Tribunal.

6 (2) The rules shall, in particular, provide-

7 (a) for securing that notice of the proceedings shall be given, at  
8 such time and in such manner as may be specified by the rules, to the person  
9 who is the subject of the proceedings;

10 (b) for determining who in addition to the person, shall be party to  
11 the proceedings;

12 (c) for securing that any party to the proceedings is, if so required,  
13 entitled to be heard by the Tribunal;

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

16 (e) subject to section 13 (6) of this Bill, as to the costs of  
17 proceedings before the Tribunal;

18 (f) for requiring, in a case where it is alleged that the person who is  
19 subject of the proceedings is guilty of unprofessional conduct in any  
20 professional respect, that where the Tribunal adjudges that the allegation has  
21 not been proved, it shall record a finding that the person is not guilty of such  
22 conduct in respect of the matters to which the allegation relates; and

23 (g) for publishing notice of any direction of the Tribunal which has  
24 taken effect providing that a person's name shall be struck off the register.  
25 Any person generally or specially authorized to act for that purpose by the  
26 Council.

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

30 8. The validity of any proceeding of the Institute, Council or a ee of

1 committee of the Council is not adversely affected by-

2 (a) any vacancy in membership;

3 (b) any defect in the appointment of a member of the Institute or of the  
4 Council or of a person to serve on the Committee; or

5 (c) reason that a person not entitled to do so took part in the  
6 proceedings.

7 9. Any member of the Institute or of the Council, and any person  
8 holding office on a committee of the Council, who has a personal interest in any  
9 contract or arrangement entered into or proposed to be considered by the  
10 Council on behalf of the Institute, or Council or a committee, shall immediately  
11 disclose his interest to the President of the Institute or to the Council, as the case  
12 may be, and shall not vote on any question relating to the contract or  
13 arrangement.

14 10. A person shall not, by reason only of his membership of the  
15 Institute, be treated as holding an office in the Public Service of the Federation.

16 SECOND SCHEDULE

17 *Section 12 (7)*

18 SUPPLEMENTARY PROVISIONS RELATING TO THE INVESTIGATING  
19 PANEL AND DISCIPLINARY TRIBUNAL

20 *The Investigative Panel*

21 1. The quorum of the Panel is three.

22 2.-(1) The Panel may, at any meeting attended by all the members of  
23 the Panel, make standing orders with respect to the Panel.

24 (2) Subject to the provisions of such standing orders, the Panel may  
25 regulate its own proceedings.

26 *The Disciplinary Tribunal*

27 5. For the purposes of any proceeding before the Tribunal, any  
28 member of the Tribunal may administer oaths and any party to the proceedings  
29 may issue out of the Registry of Federal High Courts writs of  
30 subpoenaed testificandum and ducestectum, but no person appearing before the



1 Tribunal is compelled to-

2 (a) make any statement before the Tribunal tending to incriminate  
3 himself; or

4 (b) produce any document under such a writ which he could not be  
5 compelled to produce at the trial of an action.

6 6.-(1) For the purpose of advising the Tribunal on questions of law  
7 arising in the proceedings before it, there shall, in all proceedings, be an  
8 assessor to the Tribunal who shall be-

9 (a) appointed by the Council; and

10 (b) a legal practitioner of at least seven years standing.

11 (2) The Council shall make rules as to the functions of the assessor  
12 appointed under this paragraph, and in particular, such rules shall contain  
13 provisions for securing that-

14 (a) where an assessor advises the Tribunal on any question of law  
15 as to evidence, procedure or any other matters specified by the rules, he shall  
16 do so in the presence of every party or person representing a party to the  
17 proceedings who appears there or, if the advice is tendered while the  
18 Tribunal is deliberating in private, that every such party or person shall be  
19 informed on what advice the Assessor has tendered; and

20 (b) every such party or person shall be informed if in any case the  
21 Tribunal does not accept the advice of the assessor on such a question.

22 (3) An assessor-

23 (a) may be appointed under this paragraph either generally or for  
24 any particular proceedings or class of proceeding; and

25 (b) shall hold and vacate office in accordance with the terms of the  
26 instrument by which he is appointed.

27 *Miscellaneous*

28 7.-(1) A person ceasing to be a member of the Tribunal or Panel is  
29 eligible for reappointment as a member of the Panel or Tribunal as the case

1 may be, but nobody shall serve in the Panel for more than two consecutive  
2 terms.

3 (2) A person may, if otherwise eligible, be a member of both the  
4 Tribunal and Panel, but no person who acted as a member of the Panel with  
5 respect to any case shall act as a member of the Tribunal with respect to that  
6 case.

7 8. The Tribunal or Panel may act notwithstanding any vacancy in its  
8 membership, and the proceedings of either body shall not be invalidated by any  
9 irregularity in the appointment of a member of that body, or subject to  
10 paragraph 7 (2) of this Schedule by reason of the fact that any person who was  
11 not entitled to do so took part in the proceedings of that body.

12 9. Any document authorized or required by virtue of this Act to be  
13 served on the Tribunal or Panel shall be served on the Registrar.

14 10. Any expenses of the Tribunal or Panel shall be defrayed by the Institute.

15 THIRD SCHEDULE

16 *Section 19 (2)*

17 TRANSITIONAL PROVISIONS AS TO ASSETS AND LIABILITIES

18 *Transfer of Assets and Liabilities*

19 1.-(1) Every agreement to which the Incorporated Institute was a  
20 party immediately before the commencement of this Act, whether in writing or  
21 not and whether or not of such a nature that the rights, liabilities and obligations  
22 there under could be assigned by the Incorporated Institute, shall, unless its  
23 terms or subject matter make it impossible that it should have effect as  
24 modified in the manner provided by these sub-paragraphs, have effect from the  
25 commencement of this Bill if it relates to assets and liabilities transferred by  
26 this Act to the Institute, as if-

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

28 (b) for any reference, however worded and whether expressed or  
29 implied, to the Incorporated Institute, there were substituted as respects  
30 anything falling to be done on or after the commencement of this Act a

1 reference to the Institute; and

2 (c) for any reference, however worded and whether express or  
3 implied, to a member or members of the Council of the Incorporated  
4 Institute or an officer of the Incorporated Institute, there were substituted, as  
5 respects anything falling to be done on or after the commencement of this  
6 Act, a reference to a member or members of the Council under this Act or the  
7 officer of the Incorporated Institute corresponds as nearly as may be to the  
8 member or officer in question of the Incorporated Institute.

9 (2) Other documents which refer, whether specially or generally, to  
10 the Incorporated Institute shall be considered in accordance with  
11 subparagraph (1) if applicable.

12 (3) Without prejudice to this Schedule, where, by the operation of  
13 section 19 of this Act, any right, liability or obligation vests in the Institute,  
14 the Institute and all other persons shall, as from the commencement of this  
15 Act, have the same rights, powers and remedies (and, in particular, the same  
16 rights as to the taking or resisting of legal proceedings or the making or  
17 resisting of applications to any authority) for ascertaining, perfecting or  
18 enforcing that right, liability or obligation as they would have if it had at all  
19 times been a right, liability or obligation of the Institute.

20 (4) Any legal proceeding or application to any authority pending  
21 on the commencement of this Act by or against the Incorporated Institute  
22 and relating to assets or liabilities transferred by this Act to the Institute may  
23 be continued on or after that day by or against the Institute.

24 2. At the commencement of this Act, any person holding any paid  
25 appointment in the Incorporated Institute shall hold a corresponding  
26 appointment in the Institute on the same terms and conditions as to tenure  
27 and otherwise but is not entitled to receive remuneration both from the  
28 Incorporated Institute and from the Institute in respect of the same period of  
29 service.

1 FOURTH SCHEDULE

2 Section 2 (2) (c) (iii)

3 PROFESSIONAL BODIES

4 AFFILIATIONS:

5 The Chartered Institute of Forensic and Investigative Professionals of Nigeria  
6 is affiliated with the following Forensic Professional Bodies outside Nigeria:

7 1. Institute of Certified Corporate Governance and Leadership  
8 Strategists, USA.

9 2. Chartered Institute of Professional Financial Managers United  
10 States of America.

11 3. Chartered Institute of Professional Forensic Investigators, U.S.A

12 4. Institute of Certified Cyber Security and Digital Forensic Analysts,  
13 U.S.A

14 5. Chartered Institute of Certified Forensic and Fraud Analysts, U.S.A

15 6. Chartered Institute of Corporate Treasurers, USA.

EXPLANATORY MEMORANDUM.

This Bill seeks to provide the legal and institutional framework for regulating and controlling Forensic and Certified Fraud Analysts in Nigeria by establishing the Chartered Institute of Forensic and Certified Fraud Analysts of Nigeria and its Governing Council as well as Forensic and Certified Fraud Analysts' Disciplinary Tribunal to sanction erring members who breach the Code of Professional Ethics for forensic and Fraud Analysts as may be prescribed by the Institute herein established.