

Project: IFAC COMPLIANCE PART 2
 Questionnaire: IFAC - Statistics Update and Compliance Program Questionnaires
 Report: **Answer set report (All SMO's)**
 Report date: 5/23/2011

Answer Set: **Applicant NIGERIA – Association of National Accountants of Nigeria**

Number	Question Title/Text/Help text	Answer	Comments
IFAC Part 2 SMO Self-Assessment			
1.	SMO 1		
1.1.	Quality Assurance Program		
1.1.1.	<i>Quality Assurance Review Program</i> In your jurisdiction is there a mandatory quality assurance review program in place for members of your organization performing audits of financial statements of listed companies?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.2.	Responsibility for Quality Assurance – Overview		
1.2.1.	<i>Responsibility for Quality Assurance</i> Within your jurisdiction, is your organization responsible for monitoring the quality of the work of your members performing audits of financial statements? Select the answer option that is most appropriate.	1 <input checked="" type="radio"/> Yes - for all audits of financial statements 2 <input type="radio"/> Yes - for all audits except those of listed entities 3 <input type="radio"/> Our organization shares	

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		responsibility for the quality assurance program with another body 4○ No, responsibility for quality assurance for all audits rests with another body 5○ Other (please describe) 6○ Not applicable - no members of our organization perform audits of listed entities	
1.2.6.	<i>Quality Assurance (Member Body) All Audits – Scope</i> What types of engagements are included in the scope of the quality assurance review program? Select all the answer options that are appropriate.	1☑ Financial statement audit - listed entities (minimum requirement) 2☑ Financial statement audit - audit of other than listed entities 3☐ Other services (e.g., review, compilation) 4☐ Insolvency 5☐ Other (please specify)	
1.4.	Member – Benchmarking		
1.4.1.	Quality Control Standards and Guidance		
1.4.1.1.	<i>Quality Control Standards</i> Has your organization established and published quality control standards requiring firms to implement a system of quality control in accordance with International	1⊙ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	Standard on Quality Control 1?	2○ No	
1.4.1.3.	<i>Quality Control Standards - Name</i> State the name of the relevant quality control standards.	ANAN Audit and Quality Assurance Guidelines.	
1.4.1.4.	<i>Other Quality Control Guidance</i> Has your organization established and published other quality control guidance to assist your members to understand the objectives of quality control and to implement and maintain appropriate systems of quality control?	1⊙ Yes 2○ No	
1.4.1.5.	<i>Other Quality Control Guidance - Name</i> State the name of the other quality control guidance.	ANAN Practitioners Hand Book.	
1.4.2.	Design of the Quality Assurance Review Program		
1.4.2.1.	<i>Subject of the QA Review Program</i> Who is the subject of the quality assurance review program?	1☑ Audit firm 2☐ Partner	
1.4.2.2.	<i>Audit Firm</i> As the audit firm is the subject of the quality assurance review program, the quality assurance program should be designed, as required by SMO 1, to obtain reasonable assurance that:	1⊙ Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>- The firm has an adequate system of quality control relating to audits of financial statements of listed entities (and of other entities or engagements that are also included in the scope of the review).</p> <p>- The firm complies with that system.</p> <p>- The firm and engagement teams have adhered to professional standards and regulatory and legal requirements in performing audits of financial statements selected for review.</p> <p>Does the quality assurance program contain all three of these elements?</p>	20 No	
1.4.2.5.	<p><i>Publication of Scope</i></p> <p>Does your organization publish a description of the scope and design of its quality assurance review program?</p>	10 Yes	
1.4.2.7.	<p><i>Name of Documents</i></p> <p>Please name the published document(s) that describe the scope and design of the quality assurance review program.</p>	20 No	ANAN Quality Assurance Review Team Guidelines.
1.4.2.8.	<p><i>Location of Documents</i></p> <p>Please indicate where the document(s) that</p>	www.anan.org.ng	

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	include details on the scope and design of the quality assurance program can be located (e.g., provide internet address or indicate that documents are available from your organization).		
1.4.3.	Review Cycle		
1.4.3.1.	<p><i>Selection Approach</i></p> <p>Please select the approach used to select subjects for quality assurance review. Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Cycle approach</p> <p>2 <input type="checkbox"/> Risk-based approach</p>	
1.4.3.2.	<p><i>Cycle Approach – Firm</i></p> <p>As the audit firm is the subject of the review, please indicate the maximum number of years in the review cycle:</p>	<p>1 <input type="radio"/> 1 year</p> <p>2 <input type="radio"/> 2 years</p> <p>3 <input type="radio"/> 3 years</p> <p>4 <input type="radio"/> 4 years</p> <p>5 <input checked="" type="radio"/> 5 years</p> <p>6 <input type="radio"/> 6 or more years</p>	
1.4.3.4.	<p><i>Cycle Greater Than Three Years</i></p> <p>As the review cycle is more than the three year cycle recommended by SMO1, please provide an explanation for adopting a longer cycle.</p>	Logistics and manpower.	

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1.4.4.	Implementation of the Quality Assurance Program		
1.4.4.1.	<i>Date of Implementation</i> On what date did the quality assurance review program commence? (provide month/year)	10/1/2009	ASSOCIATION OF NATIONAL ACCOUNTANTS OF NIGERIA (ANAN) STARTED AWARENESS CAMPAIGN TO OUR MEMBERS IN OCT 2009,TEST RUNNING THE QUALITY ASSURNACE GUIDELINESDURING 2010. MANDATORY IMPLEMENTATION TO START FROM JULY 2011 AS APPROVED BY COUNCIL OF ANAN.
1.4.4.2.	<i>Number of Reviews – 2005</i> How many quality assurance reviews were completed during the year ended December 31, 2005 (or other 12 month period ending in 2005)?	0	WE COMMENCE IN OCT 2009
1.4.4.3.	<i>Number of Reviews – 2004</i> How many quality assurance reviews were completed during the year ended December 31, 2004 (or other 12 month period ending in 2004)?	0	

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1.4.4.4.	<i>Number of Reviews – 2003</i> How many quality assurance reviews were completed during the year ended December 31, 2003 (or other 12 month period ending in 2003)?	0	
1.4.5.	Quality Assurance Review Team Procedures		
1.4.5.1.	<i>Publication of Review Guidelines</i> Does your organization publish guidelines for procedures to be followed by quality assurance review teams?	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.5.2.	<i>Name of Guidelines</i> State the name of the published document(s) that include the procedures required to be followed by quality assurance review teams.	ANAN Quality Assurance Review Team Guidelines.	
1.4.5.4.	<i>Location of Guidelines</i> How can the document(s) that include the procedures required to be followed by quality assurance review teams be located (e.g., provide internet address or indicate that documents are available from your organization)?	www.anan.org.ng	
1.4.5.5.	<i>Content of Guidelines</i>		

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	<p>SMO 1 requires that the procedures to be performed during the quality assurance review include:</p> <p>a. An assessment of the system of quality control relating to audits of financial statements of listed entities (minimum requirement)</p> <p>b. Sufficient review of the quality control policies and procedures and reviews of engagement working papers to evaluate:</p> <ul style="list-style-type: none"> - The functioning of that system of quality control, and compliance with it; and - The compliance with professional standards and regulatory and legal requirements in respect of audits of financial statements <p>c. Review of engagement working papers</p> <p>d. Specific requirements regarding documentation of the review</p> <p>Does your quality assurance review program include requirements for all of these procedures?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
1.4.5.7.	<p><i>Review of Engagement Working Papers</i></p> <p>SMO 1 requires procedures to be performed for the review of engagement working papers, including the evaluation of:</p>	<p>1 <input checked="" type="radio"/> Yes</p>	

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	<ul style="list-style-type: none"> - The existence and effectiveness of the system of quality control implemented by the subject of the review; - Compliance with professional standards and regulatory and legal requirements in performing the engagement; - The sufficiency and appropriateness of evidence documented in the working papers; and - Whether the auditor's reports are appropriate in the circumstances. <p>Does your quality assurance review program include requirements for all of these procedures?</p>	2 <input type="radio"/> No	
1.4.5.9.	<p><i>Documentation</i></p> <p>Do the procedures to be performed by the quality assurance review team require documentation:</p> <ul style="list-style-type: none"> - of evidence supporting the quality assurance review report; and - that establishes that the quality assurance review was carried out in accordance with the established guidelines. <p>Are both of these requirements included in the quality assurance review program?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	

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1.4.6.	The Quality Assurance Review Team		
1.4.6.1.	<p data-bbox="353 320 651 347"><i>Skills and Competence</i></p> <p data-bbox="353 355 927 528">Members of the quality assurance review team should have the necessary competencies to perform expected work. As required by SMO 1, these competencies should include:</p> <ul data-bbox="353 576 875 715" style="list-style-type: none"> <li data-bbox="353 576 824 603">- Appropriate professional education <li data-bbox="353 611 797 638">- Relevant professional experience <li data-bbox="353 646 875 715">- Specific training on performing quality assurance reviews <p data-bbox="353 762 927 906">Does the quality assurance review program require members of the quality assurance review team to have all three of these competencies?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.6.3.	<p data-bbox="353 949 680 976"><i>Certification/Credentials</i></p> <p data-bbox="353 984 927 1121">Are members of the quality assurance review team required to possess certification or credentials issued by your organization to be eligible to serve as team members?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.6.5.	<p data-bbox="353 1209 875 1236"><i>Quality Assurance Review Team Leader</i></p> <p data-bbox="353 1244 927 1382">Where more than one reviewer is used to conduct a review, is a quality assurance review team leader assigned for each quality assurance review assignment?</p>	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
1.4.6.7.	<p data-bbox="353 316 909 456"><i>QA Review Team Leader - Responsibilities</i> As required by SMO 1, the responsibilities of the quality assurance review team leader should include:</p> <ul data-bbox="353 501 927 751" style="list-style-type: none"> - Supervision of the quality assurance review. - Communication of the quality assurance review team's conclusions to the subject of the review. - Preparation of the quality assurance review report. <p data-bbox="353 799 927 900">Does the quality assurance program place all these responsibilities on the review team leader?</p>	<p data-bbox="958 277 1084 304">2 <input type="radio"/> No</p> <p data-bbox="958 352 1084 379">1 <input checked="" type="radio"/> Yes</p> <p data-bbox="958 906 1084 933">2 <input type="radio"/> No</p>	
1.4.6.9.	<p data-bbox="353 948 864 975"><i>Size of Quality Assurance Review Team</i></p> <p data-bbox="353 983 864 1050">Please estimate the average number of reviewers included on a review team.</p>	3	
1.4.7.	<p data-bbox="353 1134 898 1198">Quality Assurance Confidentiality - QA Review Team</p>		
1.4.7.1.	<p data-bbox="353 1209 725 1236"><i>Exemption for QA Reviewers</i></p> <p data-bbox="353 1246 909 1386">Does your organization exempt members from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality</p>	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	assurance reviews?	2⓪ No	
1.4.7.2.	<p><i>Exemption for QA Reviewers Follow Up</i> Please explain why your organization does not exempt reviewers from professional client confidentiality requirements concerning audit engagement working papers for the purpose of quality assurance reviews?</p>	REVIEW TEAM MEMBERS SHALL BE RESPONSIBLE TO PRACTICING & QUALITY CONTROL COMMITTEE THE APPOINTMENT LETTERS OF REVIEWERS SHALL CLEARLY REQUIRE THEM TO MAINTAIN INDEPENDENCE AND CONFIDENTIALITY IN RELATION TO THE WORK THEY SHALL CARRY OUT.	
1.4.7.3.	<p><i>Confidentiality Requirements</i> Is the quality assurance review team required to follow professional confidentiality requirements similar to those established for professional accountants performing audits of financial statements?</p>	1⓪ Yes	
		2⓪ No	
1.4.8.	<p>Ethical Requirements and QA Review Team</p>		
1.4.8.1.	<p><i>Fundamental Principles</i> Are the fundamental principles set out in the IFAC Code of Ethics (relevant national ethical requirements) considered in relation to the quality assurance review team's conduct of a review?</p>	1⓪ Yes	

Number	Question Title/Text/Help text	Answer	Comments
		2○ No	
1.4.8.3.	<p><i>Consideration of Independence</i></p> <p>Quality assurance review team members are expected to be independent of the member (i.e., the accountant or firm being reviewed) and the member's clients selected for review.</p> <p>Do those who select and approve a review team determine whether the independence of the quality assurance review team leader and each member of the quality assurance review team has been reasonably assured?</p>	1⊙ Yes	
		2○ No	
1.4.8.5.	<p><i>Reciprocal Reviews</i></p> <p>Where the review is performed by team members from a single firm (e.g., a "peer review"), please indicate whether firms are permitted to perform reciprocal quality assurance reviews.</p>	<p>1○ Yes, reciprocal reviews are permitted</p> <p>2⊙ No, reciprocal reviews are not permitted</p> <p>3○ Not applicable - peer review is not used</p>	
1.4.9.	Reporting		
1.4.9.1.	<p><i>Quality Assurance Review Report</i></p> <p>Is the quality assurance review team leader required to issue a written quality assurance review report to the reviewed firm or partner upon completion of each quality assurance review assignment?</p>	1⊙ Yes	

Number	Question Title/Text/Help text	Answer	Comments
		2 <input type="radio"/> No	
1.4.9.3.	<p data-bbox="353 316 600 343"><i>Contents of Report</i></p> <p data-bbox="353 352 936 454">As required by SMO 1, the quality assurance review report should include the following elements:</p> <ul data-bbox="353 499 869 715" style="list-style-type: none"> <li data-bbox="353 499 869 601">- The review guidelines (referred to in Question 1.4.5.1) utilized by the quality assurance review team. <li data-bbox="353 611 869 715">- Recommendations for areas of improvement at both firm wide and engagement level. <p data-bbox="353 794 936 901">Does the quality assurance program require both of these elements to be included in the report?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
1.4.9.5.	<p data-bbox="353 944 689 971"><i>Contents of Report - Firm</i></p> <p data-bbox="353 981 936 1083">As required by SMO 1, the quality assurance review report should include the following conclusions:</p> <ul data-bbox="353 1128 904 1380" style="list-style-type: none"> <li data-bbox="353 1128 904 1270">- Whether the firm's system of quality control has been designed to meet the requirements of the applicable quality control standards; <li data-bbox="353 1279 904 1380">- Whether the firm has complied with its system of quality control during the period under review; and 	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>- Reasons for reaching negative conclusions on either or both of the above.</p> <p>Does the quality assurance program require all of these elements to be included in the report?</p>	2○ No	
1.4.9.8.	<p><i>Response to Reporting</i></p> <p>Is the subject of the review required to provide a timely written response to the recommendations and conclusions of the quality assurance review report, including planned actions and expected time of completion or implementation?</p>	1⊙ Yes 2○ No	
1.4.9.10.	<p><i>Reporting to the Public</i></p> <p>Does your organization prepare and make available to the public (and upon request from regulatory authorities) an annual report summarizing the results of the quality assurance review program?</p>	1○ Yes 2⊙ No	
1.4.9.11.	<p><i>Reporting to the Public Follow Up</i></p> <p>Please explain why your organization does not prepare an annual report summarizing the results of the quality assurance review program available to the public?</p>	THE QUALITY ASSURANCE REVIEW PROGRAM OF ANAN IS AN INTERNAL AFFAIR OF THE ASSOCIATION.	
1.4.10.	Corrective and Disciplinary Actions		
1.4.10.1.	<i>Corrective Actions Required</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Does your organization require each of its members to make appropriate corrections to its system of quality control, or in its compliance with policies and procedures?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.10.3.	<i>Disciplinary Actions</i> If one of your members subsequently fails to demonstrate compliance with professional standards and regulatory and legal requirements, do you take appropriate disciplinary action?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
1.4.10.5.	<i>Linkage with Disciplinary Actions</i> Does your organization clearly establish a link between less than satisfactory results of quality assurance reviews and the initiation of corrective and disciplinary actions under its disciplinary system?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.	SMO 2		
2.1.	<i>MB Membership Requirements</i> Which of the following are required for individuals to be admitted as members in your organization? Select all the options that are appropriate.	1 <input checked="" type="checkbox"/> Complete a program of professional accountancy education 2 <input checked="" type="checkbox"/> Complete a practical experience requirement 3 <input checked="" type="checkbox"/> Complete a final assessment	

Number	Question Title/Text/Help text	Answer	Comments
		of the individual's professional capabilities and competencies 4 <input type="checkbox"/> None of the above	
2.2.	<i>Continuous Professional Development</i> Is there a requirement for your members to develop and maintain competence through continuous professional development (CPD)?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.3.	Professional Accountancy Education		
2.3.1.	<i>Professional Accountancy Education Program</i> Who delivers the professional accountancy education program for your members? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Our organization 2 <input type="checkbox"/> Another IFAC member body 3 <input checked="" type="checkbox"/> Universities 4 <input checked="" type="checkbox"/> Approved training institutions 5 <input type="checkbox"/> Government bodies 6 <input type="checkbox"/> Other organizations	
2.3.2.	<i>Describe Other Organizations</i> Where your response in question 2.3.1 indicates another IFAC member body, universities, approved training institutions, and / or other organizations deliver the professional accountancy education program, describe these organizations and their legal authority to deliver the program.	Nigerian College of Accountancy training arm established by Act 76 of 1993	

Number	Question Title/Text/Help text	Answer	Comments
	(Include the name of the other IFAC member body where relevant).		
2.3.3.	<p data-bbox="353 389 853 456"><i>Prof Accountancy Education Program Follow Up</i></p> <p data-bbox="353 464 927 639">Please describe how your organization ensures the professional accountancy education program, delivered by the organization in response to question 2.3.1., meets the required content.</p> <p data-bbox="353 687 927 823">Include in your description the specific activities your organization undertakes with regards to the necessary content requirements.</p>	<p data-bbox="958 464 1406 639">ASSOCIATION HAS AN EDUCATION COMMITTEE THAT ASSESSES THE CONTENTS AND STANDARDS OF THE SYLLABUS</p>	
2.7.	<p data-bbox="353 871 719 898">IES 1 Entry Requirements</p>		
2.7.1.	<p data-bbox="353 911 831 938"><i>Entry Requirements and Equivalency</i></p> <p data-bbox="353 946 927 1090">Section 2.7 deals with the entry requirements to the professional accountancy education program delivered by your organization.</p> <p data-bbox="353 1137 927 1278">Are the entry requirements to the program equivalent to admissions requirements for a recognized university degree program (or its equivalent)?</p>	<p data-bbox="958 946 1406 1121">1 <input checked="" type="radio"/> Entry requirements are at least equivalent to that for admission into a recognized university degree program (or its equivalent)</p> <p data-bbox="958 1281 1406 1383">2 <input type="radio"/> Entry requirements are not equivalent to that for admissions into a recognized</p>	

Number	Question Title/Text/Help text	Answer	Comments
			university degree program (or its equivalent)
2.7.3.	<i>Process for Checking Equivalency</i> Is there a formal process for assessing whether an individual's experience and knowledge is equivalent to that for admissions into a recognized university?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.8.	IES 2 Content of Professional Accounting Education Program		
2.8.1.	<i>Gaining Accountancy Knowledge</i> Section 2.8 deals with the general content of the professional accountancy education program delivered by your organization. What forms of pre-qualification, professional accountancy knowledge are recognized by your organization? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Post-secondary accounting degree 2 <input checked="" type="checkbox"/> Post-secondary business or finance degree 3 <input type="checkbox"/> Post-secondary degree in another subject matter 4 <input type="checkbox"/> Qualification offered by another IFAC member body 5 <input checked="" type="checkbox"/> Relevant work experience 6 <input type="checkbox"/> Other	
2.8.4.	<i>Relevant Work Experience</i> Describe the type and length of work		A-I-T PROGRAM FOR 2 YEARS

Number	Question Title/Text/Help text	Answer	Comments
	experience that is recognized as part of pre-qualification professional accountancy knowledge.		
2.8.6.	<p data-bbox="353 427 801 491"><i>Pre-Qualification for Professional Knowledge</i></p> <p data-bbox="353 499 913 639">What is the length of the professional accountancy knowledge component of pre-qualification education? Select the answer option that is the most appropriate.</p>	<p data-bbox="958 499 1397 563">1 <input checked="" type="radio"/> Two years of full-time study or part-time equivalent</p> <p data-bbox="958 647 1397 743">2 <input type="radio"/> Less than two years of full-time study or part-time equivalent</p> <p data-bbox="958 759 1397 863">3 <input type="radio"/> More than two years of full-time study or part-time equivalent study</p>	
2.8.8.	Pre-Qualification Content		
2.8.8.1.	<p data-bbox="353 911 674 943"><i>Accounting and Finance</i></p> <p data-bbox="353 951 869 1086">Section 2.8.8.1 deals with the specific content of the professional accountancy education program delivered by your organization.</p> <p data-bbox="353 1134 913 1278">Which of the following accounting, finance, and related knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.</p>	<p data-bbox="958 951 1397 1015">1 <input checked="" type="checkbox"/> Financial accounting and reporting</p> <p data-bbox="958 1278 1397 1342">2 <input checked="" type="checkbox"/> Management accounting and control</p> <p data-bbox="958 1350 1397 1383">3 <input checked="" type="checkbox"/> Control</p>	

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		<input checked="" type="checkbox"/> Taxation <input checked="" type="checkbox"/> Business and commercial law <input checked="" type="checkbox"/> Audit and assurance <input checked="" type="checkbox"/> Finance and financial management <input checked="" type="checkbox"/> Professional values and ethics <input type="checkbox"/> None of the above	
2.8.8.3.	<i>Organizational and Business Knowledge</i> Which of the following organizational and business knowledge subject areas are required prior to qualification? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> Economics <input checked="" type="checkbox"/> Business environment <input checked="" type="checkbox"/> Corporate governance <input checked="" type="checkbox"/> Business ethics <input checked="" type="checkbox"/> Financial markets <input checked="" type="checkbox"/> Quantitative methods <input checked="" type="checkbox"/> Organizational behavior <input checked="" type="checkbox"/> Management and strategic decision making <input checked="" type="checkbox"/> Marketing <input type="checkbox"/> International business and globalization <input type="checkbox"/> None of the above <input type="checkbox"/>	
2.8.8.5.	<i>Information Technology</i> Which of the following information technology (IT) subject areas and competences are required prior to qualification? Select all the answer options	<input checked="" type="checkbox"/> General knowledge of IT	

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	that are appropriate.	<input checked="" type="checkbox"/> IT control knowledge <input checked="" type="checkbox"/> IT control competences <input checked="" type="checkbox"/> IT user competences <input type="checkbox"/> One of, or a mixture of, the competences of, the roles of manager, evaluator or designer of information systems <input type="checkbox"/> None of the above	
2.8.8.6.	<i>Information Technology Follow Up</i> For the information technology subjects in question 2.8.8.6 that are not required by your organization, please explain the special conditions or reasons why they are not required.	NOT APPLICABLE	
2.8.8.7.	<i>Additional Content by Requirement</i> Are there additional content requirements specified by law or regulation, or your organization?	<input type="checkbox"/> Yes, as required by law or regulation <input checked="" type="checkbox"/> Yes, as determined to be necessary by our organization <input type="checkbox"/> No	
2.8.8.8.	<i>Additional Content - Describe</i> Describe the additional content required by law / regulation or determined to be necessary by your organization including whether this requirement applies to all professional accountants or those operating	Teaching will now include some aspects of XBRL recommendations and standards	

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	in public practice or employed in business.		
2.9.	IES 3 Professional Skills		
2.9.1.	<p data-bbox="353 392 792 419"><i>Development of Intellectual Skills</i></p> <p data-bbox="353 427 927 571">Section 2.9 deals with the professional skills required by the professional accountancy education program delivered by your organization.</p> <p data-bbox="353 616 904 831">At what points in the professional accountancy education program are intellectual skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 14.</p>	<p data-bbox="958 427 1397 608">1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p data-bbox="958 871 1420 975">2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content</p> <p data-bbox="958 983 1413 1050">3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p data-bbox="958 1058 1330 1086">4 <input type="checkbox"/> Other (please describe)</p>	<p data-bbox="1451 427 1794 531">Mandatory Continuing Professional Development (MCPD)</p> <p data-bbox="1451 539 1794 608">Mandatory Public Practice Forum (MPPF)</p>
2.9.2.	<p data-bbox="353 1094 577 1121"><i>Intellectual Skills</i></p> <p data-bbox="353 1129 904 1273">Describe the specific intellectual skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p data-bbox="958 1129 1397 1198">These are subject examined at the qualifying level</p>	
2.9.3.	<p data-bbox="353 1318 904 1385"><i>Development of Technical and Functional Skills</i></p>		

Number	Question Title/Text/Help text	Answer	Comments
	<p>At what points in the professional accountancy education program are technical and functional skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 15.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.9.4.	<p><i>Technical and Functional Skills</i> Describe the specific technical and functional skills candidates are required to have at the point of qualification and how these skills are assessed.</p>	<p>AUDITING,FIN REPORTING,TAXATION,CORP ORATE FINANCE, MGMT,COMMUNICATION & IT SKILLS ASSESSED BY EXAMINATION</p>	
2.9.5.	<p><i>Development of Personal Skills</i> At what points in the professional accountancy education program are personal skills developed? Select all the answer options that are appropriate. In responding to this question IES 3 paragraphs 13 and 16.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience</p>	

Number	Question Title/Text/Help text	Answer	Comments
		requirement <input type="checkbox"/> Other (please describe)	
2.9.6.	<i>Personal Skills</i> Describe the specific personal skills candidates are required to have at the point of qualification and how these skills are assessed.	1. Analysing information and data 2. Applying statistical analysis 3. Auditing records 4. Budgeting 5. Checking for accuracy	
2.9.7.	<i>Dev of Interpersonal and Communication Skills</i> At what points in the professional accountancy education program are interpersonal and communication skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 17.	<input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements <input checked="" type="checkbox"/> Through specific professional accountancy education course content <input checked="" type="checkbox"/> Through practical experience requirement <input type="checkbox"/> Other (please describe)	
2.9.8.	<i>Interpersonal and Communication Skills</i> Describe the specific interpersonal and communication skills candidates are required to have at the point of qualification and how these skills are assessed.	1. Listening more responsively, 2. Negotiating the theme of a conversation,	

Number	Question Title/Text/Help text	Answer	Comments
		<p>3. Expressing one's thoughts and feelings more clearly, 4. Translating complaints into requests, 5. Asking questions more creatively, 6. Expressing more appreciation, and 7. Adopting the "continuous learning" attitude.</p>	
2.9.9.	<p><i>Dev of Organizational and Business Mngt Skills</i> At what points in the professional accountancy education program are organizational and business management skills developed? Select all the answer options that are appropriate. In responding to this question refer to IES 3 paragraphs 13 and 18.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the professional accountancy education program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific professional accountancy education course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.9.10.	<p><i>Organizational and Business Management Skills</i> Describe the specific organizational and business management skills candidates are required to have at the point of qualification</p>	<p>The Association expects candidates to be very competent in organizational and business</p>	

Number	Question Title/Text/Help text	Answer	Comments
	and how these skills are assessed.	management skills , in team building, behavioural and management skills	
2.10.	IES 4 Professional Values, Ethics and Attitudes		
2.10.1.	<p><i>Content for Values, Ethics and Attitudes</i> Section 2.10 deals with professional ethics, values, and attitude content and requirements of the professional accountancy education program delivered by your organization.</p> <p>Does the professional accountancy education program include coverage of values, ethics and attitudes?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.10.2.	Values, Ethics and Attitudes in Content		
2.10.2.1.	<p><i>Program Content for Values, Ethics and Attitudes</i> Which of the following are included in the program content? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> The nature of ethics</p> <p>2 <input checked="" type="checkbox"/> Differences of detailed rules-based and framework approaches to ethics, their advantages and drawbacks</p> <p>3 <input checked="" type="checkbox"/> Compliance with the fundamental ethical principles of integrity,</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>objectivity, commitment to professional competence and due care, and confidentiality</p> <p>4 <input checked="" type="checkbox"/> Professional behavior and compliance with technical standards</p> <p>5 <input checked="" type="checkbox"/> Concepts of independence, skepticism, accountability and public expectations</p> <p>6 <input checked="" type="checkbox"/> Ethics and the profession: social responsibility</p> <p>7 <input checked="" type="checkbox"/> Ethics and law, including the relationship between laws, regulations and the public interest</p> <p>8 <input checked="" type="checkbox"/> Consequences of unethical behavior to the individual, to the profession and to society at large</p> <p>9 <input checked="" type="checkbox"/> Ethics in relation to business and good governance</p> <p>10 <input checked="" type="checkbox"/> Ethics and the individual professional accountant: whistle blowing, conflicts of interest, ethical dilemmas and their resolution.</p> <p>11 <input type="checkbox"/> None of the above</p>	
2.10.2.3.	<p><i>IFAC Code of Ethics</i></p> <p>Is the program content based on the relevant</p>	<p>1 <input checked="" type="radio"/> Yes</p>	

Number	Question Title/Text/Help text	Answer	Comments
	sections of the IFAC Code of Ethics?	2 <input type="radio"/> No	
2.10.2.4.	<p><i>Workplace Learning Development</i> At what points in the professional accountancy education program are values, ethics, attitudes and adherence to them developed? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> As part of general education and / or as part of the program entry requirements</p> <p>2 <input checked="" type="checkbox"/> Through specific program course content</p> <p>3 <input checked="" type="checkbox"/> Through practical experience requirement</p> <p>4 <input type="checkbox"/> Other (please describe)</p>	
2.11.	IES 5 Practical Experience Requirement		
2.11.1.	<p><i>Approved Provider</i> Section 2.11 deals with the practical experience requirement established by your organization.</p> <p>Does the practical experience requirement have to be obtained with approved providers or employers?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
2.11.2.	<p><i>Provider Characteristics</i> Please describe the characteristics set by your organization for recognizing approved providers.</p>	<p>Must be a member/member firm duly registered with the Association</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.11.4.	<i>Length of Practical Experience</i> What is the required length of pre-qualification practical experience? Select the answer option that is most appropriate.	1 <input checked="" type="radio"/> Three years 2 <input type="radio"/> Less than three years 3 <input type="radio"/> More than three years	
2.11.6.	Practical Application SMO 2		
2.11.6.1.	<i>Practical Application</i> Where relevant graduate (beyond undergraduate, e.g., masters) professional education has a strong element of practical accounting application, may any portion of the professional education be contributed to the practical experience requirement?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
2.11.6.2.	<i>Practical Application Recognized</i> How many months of the practical accounting component may be contributed towards the practical experience requirement?	1 <input type="radio"/> One to twelve months 2 <input type="radio"/> Thirteen or more months 3 <input checked="" type="radio"/> Other	
2.11.6.3.	<i>Practical Application Period</i> State the number of months of relevant graduate (beyond undergraduate, e.g., masters) professional education that may be contributed towards the practical experience requirement.	Not less than 60 months	
2.11.6.4.	<i>Practical Application Follow Up</i>		

Number	Question Title/Text/Help text	Answer	Comments
	What factors or conditions were relevant in establishing the number of months that may be contributed towards the practical experience requirement?	Written confirmation from their employers	
2.11.7.	Timing of Experience		
2.11.7.1.	<i>Pre or Post Qualification Experience</i> The practical experience for accountants may be obtained (select all the answer options that are appropriate):	<input checked="" type="checkbox"/> 1 Before the professional accountancy education program of study <input checked="" type="checkbox"/> 2 At the same time as the professional accountancy education program of study <input checked="" type="checkbox"/> 3 After the professional accountancy education program of study	
2.11.7.2.	<i>Describe Pre or Post Experience</i> Describe the length of practical experience that may be obtained pre-qualification and / or post-qualification.	Pre-qualification experience 5 years and post 24 months	
2.12.	IES 5 Monitoring of Practical Experience Requirement		
2.12.1.	<i>Monitoring of Practical Experience</i> Is the period of practical experience monitored?	<input checked="" type="radio"/> 1 Yes <input type="radio"/> 2 No	
2.12.3.	<i>Monitoring Practical Experience</i> How is the practical experience requirement (or practical application) monitored and	<input checked="" type="checkbox"/> 1 Mentoring system	

Number	Question Title/Text/Help text	Answer	Comments
	assessed? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> 2 Approved training employers and organizations <input checked="" type="checkbox"/> 3 Self-declaration required from the candidate <input checked="" type="checkbox"/> 4 Record of the practical experience is kept and submitted to the member body when applying for membership <input type="checkbox"/> 5 An assessment is made by the mentor or employer <input type="checkbox"/> 6 Other (please describe)	
2.13.	IES 6 Assessment of Prof Capabilities and Competence		
2.13.1.	<p data-bbox="353 879 920 1015"><i>Assessment by IFAC Body or Other</i> Section 2.13 deals with the final assessment requirements established by your organization.</p> <p data-bbox="353 1062 920 1129">Select all the organizations involved in conducting the final assessment.</p> <p data-bbox="353 1177 920 1382">If the final assessment is conducted jointly between various organizations, select all those that have some responsibility for conducting the final assessment and in the Comment Box, describe the nature of their respective roles and responsibilities.</p>	<input checked="" type="checkbox"/> 1 Our organization (including training entities that are affiliated with our organization or a subsidiary of our organization).	

Number	Question Title/Text/Help text	Answer	Comments
		<input type="checkbox"/> 2 Another IFAC member body <input type="checkbox"/> 3 Government or regulatory body <input type="checkbox"/> 4 Other	
2.13.4.	<i>Characteristics of Assessment</i> Which of the following characteristics are applicable to the final assessment process? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> 1 Uniform for all students <input type="checkbox"/> 2 Given simultaneously where it is being held in more than once location in the country <input checked="" type="checkbox"/> 3 Assessment is set and assessed only by qualified or approved individuals <input type="checkbox"/> 4 None of the above	
2.13.5.	<i>Qualifying for Final Assessment</i> What requirements must the candidate satisfy to take the final assessment? Select all the answer options that are appropriate.	<input checked="" type="checkbox"/> 1 Specified pre-qualification requirements relating to professional knowledge, professional skills, and professional values, ethics, and attitudes <input checked="" type="checkbox"/> 2 Specified practical experience requirements <input type="checkbox"/> 3 Other (please describe) <input type="checkbox"/> 4 None of the above	
2.13.6.	<i>Timing Considerations for Final Assessment</i> Is there a requirement or restriction for completing the final assessment? For	<input checked="" type="radio"/> 1 Yes	

Number	Question Title/Text/Help text	Answer	Comments
	example, some organization may require the candidate to take the final examination within a specified number of years of meeting the pre-assessment requirements.	20 No	
2.13.7.	<i>Requirement or Restrictions</i> Describe the requirements or restrictions relating to when the final assessment must be undertaken.	Candidate not allowed more than two re-sits	
2.13.8.	<i>Assess Professional Knowledge</i> Describe in general terms how required professional knowledge (e.g. technical knowledge about accounting, finance, audit, financial reporting, legislative requirements, information technology etc) is assessed during the final assessment.	Through examination	
2.13.9.	<i>Assess Professional Skills</i> Describe in general terms how required professional skills (e.g. ability to solve problems, make decisions, exercise judgment, personal skills, interpersonal and communication skills, organizational and business management skills etc) are assessed during the final assessment.	Through examination	
2.13.10.	<i>Assess Professional Values, Ethics, Attitudes</i> Describe in general terms how required professional values, ethics, and attitudes are	Through examination	

Number	Question Title/Text/Help text	Answer	Comments
	assessed during the final assessment.		
2.13.11.	<p><i>Recorded or Oral Format</i> Is the final assessment conducted through:</p>	<p>1 <input checked="" type="radio"/> Recorded format with recorded (e.g. written) response required 2 <input type="radio"/> Oral format with oral responses 3 <input type="radio"/> Both recorded and oral response formats</p>	
2.13.13.	<p><i>Assessment Formats</i> What formats are used in conducting the final assessment (select all the answer options that are appropriate)?</p>	<p>1 <input checked="" type="checkbox"/> Multiple choice questions 2 <input checked="" type="checkbox"/> Case studies 3 <input checked="" type="checkbox"/> Technical questions 4 <input type="checkbox"/> Thesis 5 <input type="checkbox"/> Other (please describe) 6 <input type="checkbox"/> None of the above</p>	
2.13.14.	<p><i>Reliability and Validity</i> Describe in general terms the procedures in place to ensure the final assessments are reliable and valid. Include a description of how the assessment questions are set and by whom and also how reviewers / assessors are selected.</p>	<p>Questions are set by professional in practice and academics, sent to data bank after evaluation of standard ,then to the examination committee for selection during examination, Marking is conference marking's members exclude those that set the question or members of the exam committee.</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.13.15.	<p><i>Frequency of Final Assessments</i> How many times in a year is the final assessment offered? Select the answer option that is the most appropriate.</p>	<p>1 <input type="radio"/> Yearly (or once a year)</p> <p>2 <input checked="" type="radio"/> Half yearly (or twice a year)</p> <p>3 <input type="radio"/> Three sessions a year</p> <p>4 <input type="radio"/> Four sessions a year</p> <p>5 <input type="radio"/> Five sessions a year</p> <p>6 <input type="radio"/> Other (please describe the frequency of the examinations)</p>	
2.14.	<p>IES 7 Continuing Professional Development - CPD</p>		
2.14.1.	<p><i>Responsibility for CPD Requirements</i> Section 2.14 deals with the continuous professional development requirements established by your organization.</p> <p>Who establishes the continuous professional development requirements applicable to your members? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Our organization</p> <p>2 <input type="checkbox"/> Another organization (state the name of the organization including whether it is an IFAC member body)</p> <p>3 <input type="checkbox"/> Law and / or regulation (state the name of the law / regulation)</p>	

Number	Question Title/Text/Help text	Answer	Comments
		4 <input type="checkbox"/> Other (please describe)	
2.14.2.	<p data-bbox="353 312 808 344"><i>CPD and Professional Accountants</i></p> <p data-bbox="353 347 913 528">Which membership categories are required to maintain professional competence through continuous professional development? Select all the answer options that are appropriate.</p>	<p data-bbox="958 347 1375 379">1 <input checked="" type="checkbox"/> All our qualified members</p> <p data-bbox="958 536 1346 632">2 <input type="checkbox"/> Qualified members who perform audits of listed entities</p> <p data-bbox="958 647 1357 743">3 <input type="checkbox"/> Qualified members who perform audits of entities other than listed entities</p> <p data-bbox="958 759 1391 855">4 <input type="checkbox"/> Qualified members who provide services (other than audit) to the public</p> <p data-bbox="958 871 1391 935">5 <input type="checkbox"/> Qualified members who are employed in business</p> <p data-bbox="958 951 1317 967">6 <input type="checkbox"/> Other (please describe)</p>	
2.14.3.	Requirement - CPD		
2.14.3.1.	<p data-bbox="353 1023 696 1054"><i>Type of CPD Requirement</i></p> <p data-bbox="353 1058 913 1238">Which of the following answer options describes the way the continuous professional development is structured? Select all the answer options that are appropriate.</p>	<p data-bbox="958 1058 1406 1233">1 <input checked="" type="checkbox"/> Members must satisfy a number of hours of continuous professional development a year or over a number of years</p> <p data-bbox="958 1249 1391 1383">2 <input type="checkbox"/> All members are to satisfy specified content requirements (e.g. specified courses or knowledge)</p>	

Number	Question Title/Text/Help text	Answer	Comments
		content) 3 <input type="checkbox"/> Members working in specialist areas or areas of high risk to the public are to satisfy specified content requirements (e.g. specified courses or knowledge content) 4 <input type="checkbox"/> Other	
2.14.3.3.	<i>Hours of Continuous Professional Development</i> Which one of the following answer options best describes the continuous professional development hours required?	1 <input type="radio"/> Members have to complete a minimum of 120 hours or equivalent learning units of relevant professional development activity over a three-year rolling period. 2 <input checked="" type="radio"/> Members have to complete a minimum of 20 hours or equivalent learning units in each year 3 <input type="radio"/> Other	
2.14.3.8.	<i>Monitoring of CPD</i> Is there a process to monitor whether your members who are qualified as professional accountants meet the continuous professional development requirements?	1 <input checked="" type="radio"/> Yes, there is a monitoring process for CPD requirements 2 <input type="radio"/> No, there is no monitoring process for CPD requirements	

Number	Question Title/Text/Help text	Answer	Comments
2.14.4.	Monitoring of CPD Requirement		
2.14.4.1.	<p><i>Monitoring Process SMO 2</i></p> <p>Which of the following elements does the monitoring process include? Select all the answer options that are appropriate.</p>	<p>1 <input type="checkbox"/> Professional accountants are required to submit a declaration</p> <p>2 <input checked="" type="checkbox"/> Professional accountants are required to submit evidence</p> <p>3 <input type="checkbox"/> Our organization audits a sample of professional accountants to check compliance</p> <p>4 <input type="checkbox"/> Compliance is monitored through firm quality control standards</p> <p>5 <input type="checkbox"/> Compliance is monitored through a quality assurance review program</p> <p>6 <input type="checkbox"/> Other (please describe)</p> <p>7 <input type="checkbox"/> None of the above</p>	
2.14.4.3.	<p><i>Sanctions SMO 2</i></p> <p>Where a professional accountant does not satisfy the CPD requirements (within a reasonable period of encouraging the professional accountant to meet the requirements), are sanctions or other non-compliance actions, such as expulsion or denial of the right to practice, imposed?</p>	<p>1 <input checked="" type="radio"/> Yes, sanctions or actions for non-compliance are imposed</p> <p>2 <input type="radio"/> No, sanctions or other non-compliance actions are not imposed</p>	

Number	Question Title/Text/Help text	Answer	Comments
2.14.4.4.	<p><i>Sanction Types and CPD</i> Describe the nature and extent of the sanction, expulsions or denial of the right to practice.</p>	<p>Denial from of membership priviledges, De-listing as member</p>	
2.15.	<p><i>Activities to Promote IESs SMO 2</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements issued by IFAC's International Accounting Education Standards Board.</p>	<p>Sensitising members with the following publications The Journal of Accounting for academic research The Certified Accountants Journal for members Accountancy by Students; Annual Essay competition among accounting undergraduates Membership of IAAER Membership of XBRL International</p>	
3.	SMO 3		
3.1.	<p><i>Auditing Standards in Law/Regulation</i> Does law or regulation establish the set of auditing standards to be used in the audit of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the auditing standards to be used by reference to</p>	<p>1 <input type="checkbox"/> Yes for audits of listed entities</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 3.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the auditing standards, please respond "no". Section 3.2. of this module includes questions about the standard-setter and the auditing standards that are established.</p>	<p>2 <input type="checkbox"/> Yes for audits of non-listed entities</p> <p>3 <input checked="" type="checkbox"/> No for audits of listed entities</p> <p>4 <input checked="" type="checkbox"/> No for audits of non-listed entities</p>	
3.2.	Responsibility for Private Sector Auditing Standards		
3.2.1.	<p><i>Auditing Standards - Private Sector</i></p> <p>Is there only one set of auditing standards or are the auditing standards applicable to listed entities different from non-listed entities?</p>	<p>1 <input checked="" type="radio"/> The auditing standards for listed entities and non-listed entities are the same set of standards</p> <p>2 <input type="radio"/> The auditing standards for listed entities and non-listed entities are not the same set of standards</p>	
3.2.6.	<i>Responsibility for Auditing Standards</i>		

Number	Question Title/Text/Help text	Answer	Comments
	Who has the authority for establishing the auditing standards for listed and non-listed entities?	1 <input checked="" type="radio"/> Our organization 2 <input type="radio"/> Another IFAC member body 3 <input type="radio"/> Joint process between our organization and another IFAC member body or other organization 4 <input type="radio"/> Another organization	
3.3.	Member Body SMO 3		
3.3.1.	<i>MB Convergence Objective SMO 3</i> Has convergence with IAASB pronouncements been established as an objective?	1 <input type="radio"/> Yes 2 <input checked="" type="radio"/> No	
3.3.2.	<i>MB Convergence SMO 3 Follow Up</i> Please explain the reasons why convergence with IAASB pronouncements has not been established as an objective. Include in your explanation information about special conditions, challenges and impediments that are relevant to this matter.	LOGISTICS AND RESOURCE CHALLENGES	
3.11.	<i>Activities to Promote IAASB Pronouncements</i> Please describe the activities your organization undertakes to promote and assist in the implementation of IAASB pronouncements and other IAASB activities.	AWARENESS CREATION FOR PREPARERS AND USERS.	

Number	Question Title/Text/Help text	Answer	Comments
4.	SMO 4		
4.1.	Responsibility and National Ethical Requirements		
4.1.1.	<p><i>IFAC MB and Ethical Requirements</i></p> <p>Does your organization establish ethical requirements (e.g. code of ethics, code of conduct, ethics rules, member regulations, etc.) to be complied with by your members?</p> <p>Help text: In some countries, ethical requirements may be established on a regional, provincial, or state basis. Where this is the case in your country for the ethical requirements that apply to your members, please contact Compliance Staff for further instruction.</p>	<p>1 <input checked="" type="radio"/> Yes, our organization does establish ethical requirements</p> <p>2 <input type="radio"/> No, our organization does not establish ethical requirements</p>	
4.1.2.	<p><i>IFAC MB and Convergence with IFAC Code</i></p> <p>Has your organization implemented convergence with the IFAC Code of Ethics as an objective?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p>	
4.1.9.	<p><i>IFAC MB Approach to Ethics</i></p> <p>Which of the following options best describes your organization's activities to incorporate the IFAC Code?</p> <p>For the purposes of the Part 2 SMO 4 module, modifications include: Deletion/omission of concepts, principles, or guidance that are established in the IFAC</p>	<p>1 <input checked="" type="radio"/> Our organization adopted the IFAC Code as issued without modifications</p>	

Number	Question Title/Text/Help text	Answer	Comments
	<p>Code; Inclusion of concepts, principles, or guidance that are not in the IFAC Code; Other amendments that give rise to differences between your organization's ethical requirements and the IFAC Code.</p>	<p>2○ Our organization adopted the IFAC Code but with modifications</p> <p>3○ Our organization has developed our own ethical requirements with a process to eliminate differences between our ethical requirements and the IFAC Code</p> <p>4○ Our organization develops our own ethical requirements and uses another approach to incorporate the IFAC Code of Ethics</p>	
4.2.	MB and Version of IFAC Code		
4.2.1.	<p><i>Version of IFAC Code</i> Which version of the IFAC Code was adopted or used as the basis for your organization's ethical requirements?</p>	<p>1○ The IFAC Code currently in effect, revised and issued in June 2004</p> <p>2○ A version issued prior to 2004</p> <p>3⊙ The revised IFAC Code</p>	

Number	Question Title/Text/Help text	Answer	Comments
			issued and in effect June 30, 2006
4.3.	<p><i>Ethical Requirements by Gov / Reg Bodies</i> In addition to the ethical requirements established by your organization, are there also laws or regulations that set out ethical requirements to be complied with by your members?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
4.4.	<p>Gov / Reg Bodies and Ethical Requirements</p>		
4.4.1.	<p><i>Gov/Reg Bodies - Ethical Requirements</i> Where ethical requirements applicable to your members are established in law or regulation, do they include any of the following types of laws and regulations? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> There is a law / regulation (e.g. Audit Law, Accountants Law) that sets out ethical requirements to be complied with by all professional accountants</p> <p>2 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who audit listed entities</p> <p>3 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>accountants who audit entities other than listed entities</p> <p>4 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements to be complied with by professional accountants who provide services to the public (other than as auditors of listed or other entities)</p> <p>5 <input type="checkbox"/> There is a law / regulation that sets out ethical requirements for professional accountants employed in business</p> <p>6 <input type="checkbox"/> None of the above</p>	
4.4.3.	<p><i>Describe Law / Reg - Prof Accountants</i> Regarding your response to question 4.4.1 and the law / regulation for professional accountants, please: State the law / regulation's name; Provide a general description of the law / regulation; Describe how the law / regulation sets out the scope of professional accountants that it applies to.</p>	ANAN DECREE NO 76 OF 1993 NOW CAP A26 LFN 2004 INDICATES WHO IS A PROFESSIONAL ACCOUNTANT AND THE STANDARD OF CONDUCT EXPECTED OF HIM .HE MUST ACT ALWAYS IN THE PUBLIC INTERESTt.	
4.4.7.	<p><i>Gov/Reg and Convergence</i> Please explain whether your organization has undertaken any activities to promote the</p>	WE HAVE BEEN WORKING TO ENSURE THAT IFAC CODE OF	

Number	Question Title/Text/Help text	Answer	Comments
	<p>IFAC Code of Ethics to the relevant government or regulatory body that sets ethical requirements. Include in your explanation descriptions of any specific activities and the outcome or the reasons why such activities have not been undertaken.</p>	<p>ETHICS IS OBSERVED BEYOND OUR MEMBER ONLY AS WE LOBBY TO SEE THAT SAME IS ENTRENCHED IN THE PROPOSED FINANCIAL REPORTING COUNCIL(FRC)BILL</p>	
<p>4.11.</p>	<p><i>Translation of IFAC Code</i> Has your organization or others (e.g. government or regulatory body) translated the IFAC Code (in effect) or earlier versions of the Code? Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> No, as English is an official language or widely spoken language</p> <p>2 <input type="checkbox"/> Yes, our organization has translated the IFAC Code</p> <p>3 <input type="checkbox"/> Yes, a government, regulatory, or other body has translated the IFAC Code</p> <p>4 <input type="checkbox"/> No, the IFAC Code has not been translated and English is not an official language or widely spoken language</p>	
<p>4.15.</p>	<p><i>Activities to Promote IFAC Code of Ethics</i> Please describe the activities your organization undertakes to promote and assist in implementing the pronouncements (e.g. IFAC Code of Ethics) and work of IFAC's International Ethics Standards Board for Accountants.</p>	<p>WE WORK TO SEE THAT IFAC ETHICAL CODES ARE ENTHRENCHED IN THE PROPOSED FINANCIAL REPORTING COUNCIL (FRC) BILL</p>	

Number	Question Title/Text/Help text	Answer	Comments
5.	SMO 5		
5.1.	<p><i>Public Sector Accounting Standards - Objective</i></p> <p>Has the federal government / national government established convergence with International Public Sector Accounting Standards (IPSASs) as an objective?</p>	<p>1 <input type="radio"/> Yes</p> <p>2 <input checked="" type="radio"/> No</p> <p>3 <input type="radio"/> Information is not available or not known</p>	
5.2.	IPSASs Convergence Follow Up		
5.2.1.	<p><i>Public Sector Accounting Standards - Cash/Accrual</i></p> <p>Do the national public sector accounting standards require financial statements to be prepared on a cash basis or accrual basis?</p>	<p>1 <input checked="" type="radio"/> Cash</p> <p>2 <input type="radio"/> Accrual</p> <p>3 <input type="radio"/> Both cash and accrual are permitted</p>	
5.2.2.	<p><i>Convergence Plans Follow Up SMO 5</i></p> <p>Does the government have plans to converge national public sector accounting standards with IPSASs?</p>	<p>1 <input checked="" type="radio"/> Yes</p> <p>2 <input type="radio"/> No</p> <p>3 <input type="radio"/> Information is not available or not known</p>	
5.2.3.	<p><i>Describe Plans Follow Up SMO 5</i></p> <p>Describe the government's plans to converge national public sector accounting standards</p>	<p>WE HAVE NO INFORMATION ON THE ROADMAP</p>	

Number	Question Title/Text/Help text	Answer	Comments
	with IPSASs.		
5.4.	<p><i>Activities to Promote IPSASB Pronouncements</i></p> <p>Please describe the activities your organization undertakes to promote pronouncements issued by the International Public Sector Accounting Standards Board. Please provide an explanation where such activities have not been undertaken because they are not within the scope of your organization's objectives or work program.</p>	<p>O OUR ASSOCIATION PROVIDE GOVERNMENT WITH THE LARGEST NUMBER OF PROFESSIONAL ACCOUNTANTS WE HAVE ALSO MADE REPRESENTATION TO GOVERNMENT (NASB) FOR SPONSORSHIP OF PUBLIC SECTOR ACCOUNTING STANDARD.</p>	
6.	SMO 6		
6.1.	<p><i>Investigation and Discipline Program</i></p> <p>In your jurisdiction is there a program for investigating and disciplining members of your organization for misconduct, including breaches of professional standards and rules?</p>	1 <input checked="" type="radio"/> Yes	
		2 <input type="radio"/> No	
6.3.	Responsibility for Investigation and Discipline		
6.3.1.	<p><i>Body Responsible for Investigation and Discipline</i></p> <p>Is your organization responsible for</p>	1 <input checked="" type="radio"/> Yes, our organization has this	

Number	Question Title/Text/Help text	Answer	Comments
	<p>investigation and discipline of misconduct, including breaches of professional standards and rules by its individual members (and, if local laws and practices permit, by firms)? Select the answer option that is most appropriate.</p>	<p>responsibility</p> <p>2○ No, responsibility for investigation and discipline rests solely with an external body</p> <p>3○ Our organization shares responsibility for investigation and discipline with an external body</p> <p>4○ Other</p>	
6.5.	SMO 6 - Detailed Assessment		
6.5.1.	Rules and Procedures for Investigation and Discipline		
6.5.1.1.	<p><i>Rules and Procedures</i></p> <p>Does your organization establish in its constitution or rules the provisions and processes for the investigating and disciplining your members?</p>	<p>1⊙ Yes</p> <p>2○ No</p>	
6.5.1.3.	<p><i>Misconduct</i></p> <p>In your jurisdiction, which of the following are considered "misconduct" as described in SMO 6 paragraph 4? Select all the answer options that are appropriate.</p>	<p>1☑ Criminal activity</p> <p>2☑ Acts or omissions likely to</p>	

Number	Question Title/Text/Help text	Answer	Comments
		bring the accountancy profession into disrepute 3 <input checked="" type="checkbox"/> Breaches of professional standards 4 <input checked="" type="checkbox"/> Breaches of ethical requirements 5 <input checked="" type="checkbox"/> Gross professional negligence 6 <input checked="" type="checkbox"/> A number of less serious instances of professional negligence that, cumulatively, may indicate unfitness to exercise practicing rights 7 <input checked="" type="checkbox"/> Unsatisfactory work 8 <input type="checkbox"/> Other (please describe)	
6.5.2.	<i>Types of Sanctions</i> Which of the following actions can be imposed by those who judge such issues: Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Reprimand 2 <input checked="" type="checkbox"/> Loss or restriction of practice rights 3 <input checked="" type="checkbox"/> Fine/payment of costs 4 <input checked="" type="checkbox"/> Loss of professional title (designation) 5 <input checked="" type="checkbox"/> Exclusion from membership 6 <input type="checkbox"/> Other (please describe)	
6.5.3.	Provision of Information and Guidance to Members		
6.5.3.1.	<i>Information and Guidance</i> Does your organization make each member	1 <input checked="" type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>fully aware of:</p> <ul style="list-style-type: none"> - All provisions of the ethical code and other applicable professional standards, rules and requirements (and any amendments), whether issued by IFAC or at the national level by the member body and - Consequences of non-compliance? 	20 No	
6.5.3.2.	<p><i>Information and Guidance Description</i> Provide a brief description of how your organization meets this requirement of SMO 6.</p>	<p>A members handbook which contains the association,s Act, Rules of Professional Conduct, standards, etc, are givewn to members at induction The MCPD has courses on ethics</p>	
6.5.4.	<p>Obligations to Report to Outside Bodies</p>		
6.5.4.1.	<p><i>Reporting to Outside Bodies</i> Is your organization obligated under local laws to report possible involvement in serious crimes and offences by its individual members or member firms to the appropriate public authority and disclose related information to that authority?</p>	10 Yes	
		20 No	
6.5.5.	<p><i>Approach to Proceedings</i> What type of approach does your</p>	10 Information-based	

Number	Question Title/Text/Help text	Answer	Comments
	organization use to initiate investigation and discipline proceedings? Select all the answer options that are appropriate.	2 <input checked="" type="checkbox"/> Complaints-based 3 <input type="checkbox"/> Other (please describe) 4 <input type="checkbox"/> None of the above	
6.5.6.	Investigative Powers and Processes		
6.5.6.1.	<i>Powers</i> Does your organization have all required powers so that authorized personnel can carry out an effective investigation?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
6.5.6.3.	<i>Cooperation of Members</i> Do the powers to carry out an effective investigation include: Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> A requirement for members (and member firms) to cooperate in the investigation of complaints and to respond promptly to all communications from the member body 2 <input checked="" type="checkbox"/> Provision for sanctions in the event of failure to comply 3 <input type="checkbox"/> None of the above	
6.5.6.6.	<i>Expertise and Resource</i> Does your organization maintain appropriate expertise and adequate financial and other resources to enable timely investigative and disciplinary action?	1 <input checked="" type="radio"/> Yes (please describe)	the Investigating panel is composed of Certified National Accountants with adequate knowledge and

Number	Question Title/Text/Help text	Answer	Comments
		2○ No	adequate funding/budget provided by the Association to enable the panel fulfil its mission
6.5.6.8.	<p data-bbox="353 464 898 496"><i>Independence and Subject of Investigation</i></p> <p data-bbox="353 501 927 751">Does your organization in all cases, confirm at the start of the investigation that any individual chosen to assist in an investigation is independent from (a) the subject of the investigation, and (b) anyone connected with or interested in the matter investigated?</p> <p data-bbox="353 759 495 791">Help text:</p> <p data-bbox="353 799 927 1046">If a conflict exists at the start of an investigation, or arises during the investigation, the chosen individual should immediately withdraw. Similar considerations apply equally to anyone else connected with the investigation and hearing of cases.</p>	1⊙ Yes	
6.5.6.10.	<p data-bbox="353 1054 539 1086"><i>Infrastructure</i></p> <p data-bbox="353 1094 927 1238">Which of the following best describes your organization's investigation and discipline infrastructure? Select all the answer options that are appropriate.</p>	<p data-bbox="958 1094 1413 1270">1⊙ One committee/panel to investigate the complaint and a separate committee/tribunal to administer disciplinary action</p> <p data-bbox="958 1278 1413 1383">2○ A single committee/panel to conduct the investigation and administer disciplinary</p>	

Number	Question Title/Text/Help text	Answer	Comments
		action. 3 <input type="radio"/> Other	
6.5.6.12.	<i>Independent Review</i> Has your organization established and does it maintain a process for the independent review of complaints by clients and others where it has been decided by the investigation committee that the matter will not be referred to a disciplinary hearing?	1 <input checked="" type="radio"/> Yes 2 <input type="radio"/> No	
6.5.7.	The Disciplinary Process		
6.5.7.1.	<i>Composition of Tribunal</i> Does the tribunal responsible for the disciplinary hearing contain a balance of professional expertise and outside judgment (e.g., composed of accountants and non-accountants)?	1 <input checked="" type="radio"/> Yes (please describe) 2 <input type="radio"/> No	IN CASE OF ANAN, THE TRIBUNAL CONSISTS OF 8 MEMBERS(WHICH INCLUDES A SENIOR LEGAL COUNSEL APPOINTED BY THE HONOURABLE MINISTER OF JUSTICE WHO SERVES AS AN ASSESSOR). WHILE THE INVESTIGATING PANEL HAS 4 MEMBERS ONE OF WHOM MUST NOT BE A COUNCIL MEMBER
6.5.7.3.	<i>Conflicts</i> Are members of the investigation committee	1 <input type="radio"/> Yes	

Number	Question Title/Text/Help text	Answer	Comments
	<p>or the disciplinary tribunal permitted to serve on both at the same time, or in relation to the same case?</p>	<p>2 <input type="radio"/> No</p>	
6.5.7.5.	<p><i>Independence of Tribunal</i> Briefly describe how the disciplinary tribunal exhibits independence.</p>	<p>THE COUNCIL DOES NOT INTERFERE IN THE TRIBUNAL'S PROCEEDINGS. MEMBERS OF THE TRIBUNAL MUST NOT HAVE VESTED OR INDIRECT INTEREST IN THE CASE.</p>	
6.5.7.6.	<p><i>Appeals Process</i> Does your organization's rules: Select all the answer options that are appropriate.</p>	<p>1 <input checked="" type="checkbox"/> Permit a qualified lawyer or other person chosen by the defendant to accompany and represent the defendant at all disciplinary hearings and to advise him or her throughout the investigative and disciplinary process 2 <input checked="" type="checkbox"/> Permit the defendant to appeal the conviction and any imposed sanction 3 <input checked="" type="checkbox"/> Permit any order made against the defendant to be suspended by the tribunal that</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>convicted the defendant, pending the hearing of that appeal</p> <p>4 <input type="checkbox"/> Prohibit the appeal tribunal from including a prosecutor or a member of the first tribunal, or any other individual who was concerned with the original conviction</p> <p>5 <input type="checkbox"/> Require that the same procedures apply to the appeal process as apply to hearings before the disciplinary tribunal</p> <p>6 <input type="checkbox"/> None of the above</p>	
6.5.7.7.	<p><i>Appeals Process Follow Up</i> Please explain why your organization has not established the rules that were not selected.</p>	<p>THE ANAN DISCIPLINARY TRIBUNAL HAS THE STATUS OF A HIGH COURT AND ANY APPEAL FROM THERE LIES WITH THE FEDERAL COURT OF APPEAL.</p>	
6.5.8.	<p>Administrative Processes</p>		
6.5.8.1.	<p><i>Elements of Administrative Processes</i> As a part of Investigation and Discipline administrative processes does your organization:</p>	<p>1 <input type="checkbox"/> Establish time limits for disposal (completion) of all cases</p>	

Number	Question Title/Text/Help text	Answer	Comments
	Select all the answer options that are appropriate.	<p>2 <input checked="" type="checkbox"/> Maintain and operate tracking mechanisms, to ensure that all investigations and prosecutions are promptly handled, and that all necessary action is taken at the appropriate stage</p> <p>3 <input checked="" type="checkbox"/> Maintain a procedure requiring (a) notification to all persons employed or otherwise participating in the investigative and disciplinary processes (or having access to information concerning such processes) of the importance of maintaining confidentiality, and (b) a binding agreement to maintain that confidentiality</p> <p>4 <input checked="" type="checkbox"/> Maintain secure and confidential facilities for the storage of case papers and other evidence</p> <p>5 <input checked="" type="checkbox"/> Maintain records of all investigation and disciplinary proceedings</p> <p>6 <input type="checkbox"/> None of the above</p>	
6.5.8.2.	<i>Elements of Administrative Processes</i>		

Number	Question Title/Text/Help text	Answer	Comments
	<p><i>Follow Up</i> Please explain why your organization has not established the administrative processes that were not selected.</p>	<p>IT IS DIFFICULT TO DETERMINE WHEN A CASE COULD BE DISPOSED OFF,</p>	
6.5.8.3.	Case Numbers		
6.5.8.3.1.	<p><i>2005 Heard Case Numbers</i> Indicate the number of cases heard in 2005.</p>	0	
6.5.8.3.2.	<p><i>2004 Heard Case Numbers</i> Indicate the number of cases heard in 2004.</p>	0	
6.5.8.3.3.	<p><i>2003 Heard Case Numbers</i> Indicate the number of cases heard in 2003.</p>	0	
6.5.8.3.4.	<p><i>2005 Completed Case Numbers</i> Indicate the number of cases completed in 2005.</p>	0	
6.5.8.3.5.	<p><i>2004 Completed Case Numbers</i> Indicate the number of cases completed in 2004.</p>	0	
6.5.8.3.6.	<p><i>2003 Completed Case Numbers</i> Indicate the number of cases completed in 2003.</p>	0	
6.5.8.3.7.	<p><i>Average time required for disposal of cases</i> Indicate the average time (in months) required for the disposal (completion) of a</p>	0	NO TIME LIMIT

Number	Question Title/Text/Help text	Answer	Comments
	<p>case. This number should include both the time spent on (a) the investigation of the complaints and (b) the disciplinary proceedings.</p>		
7.	SMO 7		
7.1.	<p><i>Accounting Standards in Law/Regulation</i> Does law or regulation establish the set of accounting standards to be used for preparation of financial statements of private sector listed entities and non-listed entities? Select all the answer options that are appropriate.</p> <p>Where the law / regulation establishes the accounting standards to be used by reference to the set of standards to be used by their name or by including the text of the standards in the law / regulation, please respond "yes" to this question. Section 7.8. of this module includes questions about the law / regulation.</p> <p>Where the law / regulation gives authority to a national standard-setter to establish the accounting standards, please respond "no". Section 7.2. of this module includes questions about the standard-setter and the accounting standards that are established.</p>	<p>1 <input checked="" type="checkbox"/> Yes, for financial statements of listed entities</p>	
		<p>2 <input checked="" type="checkbox"/> Yes, for financial statements</p>	

Number	Question Title/Text/Help text	Answer	Comments
		of non-listed entities 3 <input type="checkbox"/> No, for financial statements of listed entities 4 <input type="checkbox"/> No, for financial statements of non-listed entities	
7.8.	Law/Reg and Accounting Standards		
7.8.1.	<i>Law/Reg Accounting Standards - Private Sector</i> Is there only one group of accounting standards or are the accounting standards applicable to listed entities different from non-listed entities?	1 <input checked="" type="radio"/> The accounting standards for listed entities and non-listed entities are the same set of standards 2 <input type="radio"/> The accounting standards for listed entities and non-listed entities are not the same set of standards	
7.8.2.	<i>Accounting Standards for Private Sector</i> Does the law/regulation require the use of International Financial Reporting Standards and other pronouncements issued by the International Accounting Standards Board? Select the answer option that is most appropriate.	1 <input type="radio"/> The law/regulation simply refers to International Financial Reporting Standards as the accounting standards (without bringing in the full or partial text of individual IFRSs) 2 <input type="radio"/> The law/regulation contains the full text of each IFRS 3 <input type="radio"/> The law/regulation contains the main principles of the IFRSs 4 <input type="radio"/> The law / regulation has a	

Number	Question Title/Text/Help text	Answer	Comments
		requirement to use IFRSs using another approach (please describe) 5⊙ The law / regulation requires the use of national standards with no reference to IFRSs	
7.8.5.	<i>National Accounting Standards</i> Provide the name of the national accounting standards for listed entities and non-listed entities and other authoritative pronouncements established by law/regulation.	STATEMENT OF ACCOUNTING STANDARDS ISSUED BY NASB	
7.8.8.	<i>MB Responsibilities National Standards SMO 7</i> Does your organization have responsibility for any of the following activities? Select all the answer options that are appropriate.	1 <input checked="" type="checkbox"/> Develop or assist in developing the proposed standards as law / regulation 2 <input type="checkbox"/> Develop other authoritative pronouncements 3 <input type="checkbox"/> Promulgate the accounting standards (e.g. by publishing or communicating the standards to the public) 4 <input type="checkbox"/> Other (please describe) 5 <input type="checkbox"/> None of the above	AS MEMBER OF NASB WE COLABORATE WITH OTHER MEMBER OF THE BOARD TO SET STANDARDS
7.8.11.	<i>Describe Activities and Law/Reg SMO 7</i> Describe your organization's activities for	We have two representatives on the	

Number	Question Title/Text/Help text	Answer	Comments
	promulgating and / or implementing the standards.	Board of NASB	
7.8.13.	<p data-bbox="353 389 920 453"><i>National Standards and Convergence SMO 7</i></p> <p data-bbox="353 464 920 715">Please describe the activities your organization has undertaken to promote IFRSs and other IASB pronouncements to the relevant government or regulatory body that sets national standards. Include in your explanation descriptions of any specific activities and the outcome.</p>	<p data-bbox="958 464 1420 603">We are involved in the convergence initiative of the NASB. We are actively involved in its technical sessions.</p>	
7.11.	<p data-bbox="353 762 719 790"><i>Promotion Activities SMO 7</i></p> <p data-bbox="353 801 913 938">Please describe the activities your organization undertakes to promote and assist in the implementation of IFRSs and other IASB pronouncements and activities.</p>	<p data-bbox="958 801 1413 1161">1. AS MEMBERS OF THE NIGERIAN ACCOUNTING STANDARDS BOARD (NASB), ANAN REPRESENTATIVES ATTEND ALL ACTOVITIES OF THE BOARD AND ARE PARTY TO ALL DECISION OF THE NASB FOR THE ADOPTION AND ULTIMATE IMPLEMENTATION OF IFRS.</p> <p data-bbox="958 1173 1413 1382">2. ANAN’S MANDATORY CONTINUING PROFESSIONAL DEVELOPMENT (MCPD) AND PROGRAMME MANDATORY PRACTITIONERS FORUM (MPPF) FOR 2011 ARE</p>	

Number	Question Title/Text/Help text	Answer	Comments
		<p>TAILORED TOWARDS AWARENESS AND IMPLEMENTATION OF IFRS, IASB PRONOUNCEMENTS AND ACTIVITIES.</p> <p>3. WORKSHOPS AND SEMINARS ARE BEING COLLABORATED WITH IASEMINARS FOR THE CONVERGENCE WITH INTERNATIONAL STANDARDS.</p>	
8.	Certification of Chief Executive		