

BOTSWANA INSTITUTE OF CHARTERED ACCOUNTANTS (BICA)

RULES (RELATING TO ACCOUNTANTS ACT 2010)

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PART 1: PRELIMINARY

Interpretation and Definitions

The Interpretations and definitions will be as per the Accountants Act 2010. In these rules, unless the subject or context otherwise requires

1. "The Act" means the Accountants Act 2010;
2. All words and expressions defined in the Act will have a like meaning in these rules;
3. Words importing the singular only shall include the plural and vice versa and words importing masculine gender only shall include the feminine gender and vice versa;
4. "The Institute" refers to the newly formed Botswana Institute of Chartered Accountants (BICA)
5. "BIA" refers to the former Botswana Institute of Accountants;
6. "Member" of the Institute refers to any member other than a student member.
7. "Chartered Accountant" refers to a member of the Institute who has attained membership by virtue of passing the Botswana Professional Accountancy Qualification or through transition arrangements.
8. "Certified Professional Accountant" refers to member of the Institute who is not a Chartered Accountant as defined in these rules, but who is a member of an IFAC recognised accountancy body;
9. "Certified Auditor" means the professional accountant registered as an auditor in accordance with Section 31 of the Act.
10. "Council" have the meaning assigned to it in Part III of the Act.
11. "Qualifying Member" refers to a member of the Institute who is fully paid-up and therefore eligible to vote at the general meetings of the Institute either in person or by proxy;
12. "Registered Student" means a student registered with the Institute and training to be a member thereof;
13. "Member firm" means a firm composed in whole or in part of a member or members offering professional accounting services in Botswana;

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14. "Approved training" means practical training and experience approved by the Council and obtained at or from an authorised training employer;
15. "Practicing certificate" means a certificate issued to a member by the Institute registered as a Certified auditor in terms of the Act and authorising him to carry on such functions as can be done by a Certified auditor;
16. "Compilation certificate" means a certificate issued to a member by the institute registered as a professional accountant in terms of the Act and authorising him to carry on such functions as can be done by a Professional Accountant.
17. Authorised Training Employer means a person, firm, body or undertaking authorised by Council to provide approved training;
18. "BICA Employer Handbook" refers to the handbook for employers as approved by the Council from time to time.
19. "Training contract" means a contract of approved training registered with the Institute and in such form and containing such provisions as may be prescribed in regulations, made between a candidate for membership and the person or firm at or from whose office the approved training is to be given;
20. "The Secretary" means the Secretary of the Institute or any person acting in any such capacity by the direction of the Council;
21. "CPD" refers to Continuing Professional Development. It is the means by which members upgrade and improve their knowledge and skills required in their professional lives;
22. "Approved Principal" means a person or a firm who is registered with the Institute as a Certified Auditor;
23. "Professional Oversight Board" refers to the Botswana Accountancy Oversight Authority (BAOA) that is established under the Financial reporting Act of 2010.
24. "Minister" refers to Minister of Finance and Development Planning in Botswana.
25. Branch of accountancy profession
 - a. means an assemblage of the accountancy profession distinguishable by the nature of its professional activities and specialisation and accredited by

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the Botswana Accountancy Oversight Authority (BAOA) as a branch of the accountancy profession under the Financial Reporting Act; and

- b. Includes any of the following assemblages of the accountancy profession as may be accredited by the BAOA to be a branch of the accountancy profession.
 - i. Audit and assurance services
 - ii. Management accounting
 - iii. Public Sector accounting
 - iv. Internal Audit and
 - v. Any other assemblage of the accountancy profession as the Council may by resolution determine.

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PART 2: REGISTRATION OF ACCOUNTANTS

1. Membership of the Institute

The following persons shall be members of the Institute, namely:

- (a) All persons who were members in good standing of the Botswana Institute of Accountants (BIA) immediately prior to this Act coming into operation; and
- (b) All persons who shall be admitted to membership by the Council in accordance with the Act and regulations.

2. Classes of Membership

- a. The Membership will consist of the following broad categories:
 - a) Fellow Members;
 - b) Associate Members; and
 - c) Accounting Technician Members
- a. The Fellow and Associate members constitute the Professional Accountants as specified in the Accountants Act of 2010 and include both Chartered Accountants and Certified Professional Accountants.
- b. Additionally the Council may also issue members with practicing certificate and compilation certificates.

3. Application for Membership

- a. Any person other than a body corporate shall be eligible, on making an application in the prescribed form and on payment of the prescribed fee, to be registered as a member of the Institute in terms of Section 28 of the Act in the relevant category, provided he fulfills the criteria for membership of the Institute as outlined in the Section below regarding criteria for membership.
- b. The Council shall have full discretion subject to these rules to determine as to the admission of all applicants and their decision shall be final. The Council shall not be bound to give any reason for their decision.

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4. Admission to membership

- 4.1. Any person other than a body corporate shall be eligible on making an application in the prescribed form and on payment of the prescribed fee, to be registered as an Associate Chartered Accountant member, provided that he proves to the satisfaction of the Council that at the date of the application:
- (i) (a) has passed the examinations set under the Botswana Professional Accountancy Qualification;
 - (b) has satisfied the practical training requirements specified under the rules; and
 - (c) is, in the opinion of the Council, a fit and proper person to be admitted as a member.
- (ii) is a member in good standing of the Associate category of the Botswana Institute of Accountants as at the date of commencement of the Act.
- 4.2. A member who has been an Associate Chartered Accountant of the Institute shall be eligible for upgrading as a Fellow Chartered Accountant provided he proves to the satisfaction of the Council that they have been a member in good standing of the Institute for a continuous period of five years and has, in the opinion of Council, met all the CPD requirements. Any member who meets these requirements will be upgraded with effect from the 1st January of the year following his reaching the five years.
- 4.3. Any Fellow member of the Botswana Institute of Accountants is eligible to be admitted as a Fellow Chartered Accountant of the Institute, provided he has been a member in good standing as at the date of commencement of the Act.
- 4.4. Any person other than a body corporate shall be eligible, on making application in the prescribed form and on payment of the prescribed fee, to be registered as an Associate Certified Professional Accountant member, provided that he proves to the satisfaction of the Council that at the date of the application:
- (a) is a member in good standing of such other institute or professional body of accountants as the Institute may recognise; and

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(b) is, in the opinion of the Council, a fit and proper person to be admitted as a member.

4.5. A member who has been an Associate Certified Professional Accountant of the Institute shall be eligible for upgrading as a Fellow Certified Professional Accountant provided he proves to the satisfaction of the Council that he has been a member in good standing of the Institute, or another professional body of accountants as the Institute may recognize, for a continuous period of five years and has in the opinion of Council met all the CPD requirements. Any member who meets these requirements will be upgraded with effect from the 1st January of the year following his reaching the five years.

4.6. Any person other than a body corporate, who is not otherwise eligible for registration under sections 4.1 to 4.5 mentioned above, shall be eligible on making an application in the prescribed form and on payment of the prescribed fee to be registered as an Accounting Technician Member and member of the Institute and shall use the designatory letters Acc.Tech., provided that he proves to the satisfaction of the Council that he has passed the following examination or examinations prescribed by the Council as specified in the table below and has had two years relevant practical experience.

Association of Accounting Technicians (AAT)
Degree in Accounting equivalent to the Bachelor of Accounting degree from the University of Botswana
Higher National Diploma (HND) from Botswana Institute of Administration and Commerce (BIAC)
International Accounting Technician Qualification from the Botswana Institute of Accountants (IATQ)
Member of the Chartered Institute of Secretaries (CIS)
Passed finalist of a recognized professional accountancy qualification like ACCA or CIMA
Any other qualifications as will be approved by Council from time to time.

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- 4.7. Any member who is a Registered member or a Licentiate member of the Botswana Institute of Accountants will be admitted as an Accounting Technician member of the Institute provided he has been a member in good standing as at the date of the commencement of the Act.

5. Approved Accountancy Experience

- 5.1. For admission into membership as an Associate Chartered Accountant under section 4 (a)(i) , a person should have obtained a minimum approved accountancy experience under a training agreement at an approved training employer as per BICA Employer Handbook
- 5.2. Any member who seeks admission as an Accounting Technician member under section 4 (f) should have two years of accountancy experience in order to be eligible for membership.

5. Terms of Membership

- 6.1. Every person shall, on applying for admission, sign an undertaking that he will, if admitted, and for so long as he remains a member, observe the Act and these rules and the regulations for the time being in force and that he will not use the designation or designatory letters hereinafter referred to except while a member of the Institute.
- 6.2. Every person on being admitted as a member of the Institute shall be issued with a membership certificate by the Council under seal showing his class of membership. The certificate shall remain the property of the Institute, and shall be returned if or when the holder shall cease to be a member of the Institute.
- 6.3. Every person who has been registered as a member of the Institute under Section 4 may, as appropriate, describe himself as:
- 6.3.1. A Fellow Chartered Accountant Member of the Botswana Institute of Chartered Accountants and may use after his name the designatory letters FCA provided that person has either been a Fellow member in good standing of the Botswana Institute of Accountants at the date the Accountants Act 2010 shall come into operation or has been admitted thereto by the Council;
- 6.3.2. A Fellow Certified Professional Accountant Member of the Botswana Institute of Chartered Accountants and may use after his name the designatory letters FCPA provided that person has been admitted thereto by the Council;
- 6.3.3. An Associate Chartered Accountant Member of the Botswana Institute of Chartered Accountants and may use after his name the designatory letters ACA provided that person has either been an Associate member

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in good standing of the Botswana Institute of Accountants at the date the Accountants Act 2010 shall come into operation or has been admitted thereto by the Council;

6.3.4. An Associate Certified Professional Member of the Botswana Institute of Chartered Accountants and may use after his name the designatory letters ACPA provided that person has been admitted thereto by the Council;

6.3.5. An Accounting Technician Member of the Botswana Institute of Chartered Accountants, provided that person has been a Registered or Licentiate member of the Botswana Institute of Accountants or has been admitted thereto by the Council shall describe himself as Accounting Technician

7. Register of Members and Member firms

7.1. In accordance with Section 29 of the Act, the Council shall cause to be maintained a register of members of the Institute which will specify the relevant particulars of the Professional Accountants, Practicing certificate holders and non practice certificate holders. The Institute shall in addition maintain a register showing the details of the Accounting Technician members of the Institute stating all relevant particulars.

7.2. In accordance with Section 29 of the Act, the Council shall cause to be maintained a Register of member firms of the Institute specifying the name, address, details of their business partners and other relevant details as required.

7.3. The Council shall publish annually the lists of professional accountants, practicing certificate holders, compilation certificate holders and names of member firms as specified in Section 29(3) of the Act.

7.4. The Council shall also annually publish the lists of its members in the various categories and the member firms, copies of which shall be available on such terms as the Council may determine.

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8. Renewal of Membership

Every member registered with the Institute shall renew his application annually by payment of the prescribed fees and submitting any updates to all information provided to the Institute. The application for renewal, together with the annual subscription is due on 1st of January every year. Should a member not have submitted his application for renewal and/or paid his annual subscription in full by the 31st of March of that year, his name shall be removed from the applicable register of members. Late renewals shall attract a penalty of 50% of the annual subscription.

9. Honorary Membership

9.1. The Council may by resolution passed by a majority of not less than three-fourths of the members present and voting at a meeting, admit a person to be an honorary member of the Institute.

9.2. An Honorary Member of the Institute shall

- (i) not be liable to pay any fee on admission as such or to pay any annual subscription to the Institute;
- (ii) sign an undertaking to observe the Act and these rules and the regulations of the Institute so far as the same may be applicable to Honorary Members.
- (iii) not be qualified to be elected as a member of the Council or be entitled to receive notice of or to attend or vote at any general meeting of the Institute.

10. Refusal to grant membership

The Council is entitled to refuse admission to any person if they do not meet the requirements for admission to membership as specified in Section 4 above. Any person who is refused admission has the right to appeal for a re-review by Council.

11. Change of Particulars

Every member shall make a return to the Institute annually or at such times as the Council may determine, in such form as the Council may prescribe, providing all necessary and relevant details including, but not necessarily limited to the member's full name, address for communication, place of employment or business, etc. It shall be the responsibility of each member to notify the Institute of any changes to the details provided.

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12. Resignation from Membership

Any member wishing to resign from the membership of the Institute may tender his notice in writing to the Institute and on its acceptance by the Council, shall cease to be a *member*. A member giving such notice shall remain liable for any fees or subscriptions or other dues from him as at the date of the notice and shall return all the certificates of the Institute in his possession.

13. Forfeiture of Membership

13.1. Any member shall ipso facto cease to be a member if:

- (a) he fails to pay his annual subscription by 31st March in the year in which it becomes due or any other sum due from him to the Institute after three months have elapsed from the day on which a final demand was made to him by the Institute for payment thereof unless the Council otherwise decides;
- (b) he fails to comply with any order as to a fine or costs made by the Disciplinary Committee or Appeals Committee within the time fixed for compliance; provided that the Council may in its absolute discretion, or application by a member against whom such order has been made at any time before the expiry of the period fixed for compliance with such order, defer the expiry of such period if it is satisfied that for reasons beyond the member's control he is unable to comply with such order within the period fixed; provided that any such deferral shall be without prejudice to the application to such member of any alternative penalty imposed by such order on the member contingently upon his failing to pay the fine or costs concerned within the period prescribed by the order;
- (c) he has a bankruptcy order made against him;
- (d) he dies while he is a member of the Institute.

14. Re-admission of former members

Any person who has ceased to be a member under this rule may be readmitted as a member by the Council on such terms and conditions as it may consider appropriate.

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15. Registration of Certified Auditors

Every professional accountant who intends to practice as an auditor in accordance with Section 31 of the Act has to be registered with the Institute as a Certified Auditor.

16. Application for a Practicing Certificate

Any professional accountant who wants to be registered as a Certified Auditor shall make an application in the prescribed form which should be accompanied by the following information:

- a) Prescribed fees;
- b) Membership Certificate from the Institute;
- c) In case of a member who has not completed the BICA qualification, evidence of passing the local variant papers in Taxation and Company Law and the details of the audit experience obtained as prescribed by Council at the time;
- d) Evidence of CPD undertaken for the last 12 months before date of application;
- e) Post qualification experience which consists of providing evidence of working independently in areas covering primarily auditing together with accounting, taxation and finance which work has been reviewed by a registered Certified Auditor;
- e) Proof of indemnity insurance cover which should be adequate as determined by the Council;
- f) In case of a sole proprietor, evidence of arrangements for continuation of practice.

17. Conditions for Issue of Practicing Certificates

17.1. Applicants for the issue or renewal of practicing certificates in Botswana must comply with the following conditions:

- a) All candidates should have passed such examinations as determined by Council;
- b) All candidates should have obtained adequate post qualification practical experience under a Certified Auditor. The experience should be more in depth than that required for membership and should involve

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experience of working independently where the work was approved by an approved principal in primarily audit and should be able to demonstrate relevant experience in Accounting, Advisory and Taxation.

- c) Candidates should have adequate amount of professional indemnity insurance as determined by Council;
 - d) Candidates should have undertaken the required Continuing Professional Development (CPD) as determined and also have completed this during their time of membership;
 - e) Candidate should state that they comply with the Code of Ethics as determined by the Institute;
 - f) In the case of a sole proprietor, the candidate should make arrangements for the continuity of the practice in the event of death or incapacity.
- 17.2. The Council shall not issue a practicing certificate to a member who has been admitted to membership by virtue of his being a member of another professional accountancy body or under the rules of reciprocal membership unless the accountancy body of which he is a member shall confer upon him on meeting their requirements, the right to engage in public practice as an auditor.
- 17.3. The Council shall prescribe by regulation for the purposes of this rule:
- 17.3.1 the terms and conditions upon which an office may become and be an approved training office and upon which any such approval may be withdrawn;
 - 17.3.2 the nature and range of work which shall constitute approved accountancy experience and post qualification experience.

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18. Conditions for issue and renewal of practicing certificates

The conditions for the issue and renewal of a practicing certificate valid in Botswana shall be such as may from time to time be prescribed in rules made by the Council subject to the following:

- (a) As from the date of commencement of the Act and unless and until otherwise determined by the Minister, the fees for the issue and renewal of practicing certificates shall be as determined by Council and agreed upon by members at the Annual General meeting of the Institute.
- (b) Practicing certificates shall be in such form or forms as the Council may from time to time prescribe.
- (c) No application for the issue of a practicing certificate shall be considered by the Council unless the applicant already shall have paid to the Institute the appropriate fee payable by him. If any such application is not accepted by the Council then the amount paid shall be returned to the applicant.
- (d) Practicing certificates shall be issued to members for a period not exceeding twelve months and ending on the thirty-first day of December.
- (e) The appropriate renewal fees shall become due and payable by members on the first day of January in each year.
- (f) Practicing Certificates are valid from January 1st to December 31st of each year. Members are required to lodge payment for the renewal of their practicing certificates by January 1st, with renewal applications to be lodged no later than 31 March the following year. Practicing fees not received by 1st January shall automatically attract a penalty of 20% of applicable fees. The penalty may be increased to 30% and subsequently to 50% until it is significant enough to become a deterrent.
- (g) A member who fails to lodge the renewal application and pay the practicing certificate fee applicable to him by the thirty-first day of March in the year in which it becomes due shall thereupon cease to be entitled to such a certificate unless the Council has in his case otherwise decided.

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19. Registration of Member firms

19.1. Every firm that provides or intends to provide professional accounting services shall register with the Institute as a member firm by making an application in the prescribed form and manner

19.2. The Council shall register the firm as a member firm if it is satisfied that:

- 1) All partners of the firm who are in the accountancy profession are registered with the Institute;
- 2) The firm and its partners give a written undertaking to be bound by the disciplinary provisions of the Institute;
- 3) The firm holds an adequate amount of professional indemnity insurance as required by Council.

20. Renewal of Practicing Certificate

20.1. Every certified auditor or member firm of the Institute who wish to renew their practicing certificate shall submit an application in the prescribed form as noted in section 18 above. .

20.2. A certified auditor is required to provide the following particulars along with his application for renewal of a practicing certificate:

- 1) Application for renewal, as prescribed by the Institute;
- 2) The specified fees for practicing certificate;
- 3) Copy of the expiring practicing certificate;
- 4) Evidence of required CPD carried out during the 12 months prior to date of application;
- 5) Professional indemnity insurance cover;
- 6) In case of a sole proprietor, an agreement for continuity of practice.

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21. Reissue of practicing certificate

- 21.1. Where a practicing certificate has been withdrawn by the Institute in terms of the Act or the member has not renewed the certificate for any reason whatsoever, the member may reapply for a practicing certificate in the prescribed manner providing all necessary particulars as required.
- 21.2. The Council may, after consideration of each individual case and on conducting the necessary investigations and enquiries, make a decision to restore the member as a certified auditor.

22. Practice monitoring

- 22.1 All certified auditors of the Institute shall be expected to subject themselves to practice monitoring as implemented by Council. Any member who does not cooperate with every aspect of the practice monitoring process will have their practicing certificate withdrawn.
- 22.2. The practice monitoring process shall be carried out by such persons or agents as authorized by Council.
- 22.3. Every practicing member subjected to practice monitoring shall make available for inspection any audit file, document or relevant details in the possession of the applicant, or under the applicant's control, to facilitate such practice review, and shall have done all things necessary to implement any relevant findings of the Practice Review Panel if such findings necessitate the doing of anything by the applicant.
- 22.4. In this regard it is noted that the member is liable to pay the costs of the Practice Review Panel, as well as their reasonable disbursements, in respect of any review or re-review that might be undertaken in regard to the applicant's practice.

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23. Continuing Professional Development

- 23.2. The BICA CPD requirements fully comply with the CPD Standard (IES 7) released by the International Federation of Accountants (IFAC) in May 2004. All active BICA members, including practicing certificate holders, those who work part-time or are semi-retired, are required to participate in BICA's CPD scheme which is published through various communications on CPD.
- 23.3. All participating members are required to submit an annual CPD return to 31 December of each year by 1 January following the CPD year in the format as specified by the Institute.
- 23.4. Any member who does not comply with the requirements of the CPD and does not submit the returns will be liable to sanctions as below:
- The third and final reminder to be put in the members file.
 - Letter of warning to the member from the Training & Professional Development Committee.
 - Letter of instruction from Council for the member to comply with CPD within a given time period.
 - Referral to the Disciplinary Committee and member to meet the costs of the hearing.
- 23.5. The possible Disciplinary actions that can be taken against a member who has been referred to the Disciplinary Committee can be any one of the following:
- A Caution;
 - A Caution and a fine;
 - Suspension and publication in media; or
 - Exclusion and publication in media

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24. Admission fees and Annual subscriptions

24.2. Every member shall be required to pay an admission fee and the annual subscription applicable to the relevant category on application to membership of the Institute.

24.3. Unless otherwise resolved by the Council, the annual subscription shall be due and payable by each member on the first day of January in each year.

24.4. The amount of the admission fees and annual subscriptions shall be such as may from time to time be recommended by the Council and approved by the members in general meeting, provided that admission fees and annual subscriptions payable by members at the date of commencement of the Act shall be as set down in the regulations and the paragraphs below specifying the fees.

24.5. Admission fees to be paid on application for the various categories are as follows and these are subject to change as per decision taken at the AGM:

Associate or Fellow Member	P 255.00*
Accounting Technician Member	P 130.00*

24.6. Annual subscriptions for the various categories are as follows and are subject to change as per decision taken at the AGM:

Fellow Member	P 2,200.00*
Associate Member	P 2,050.00*
Accounting Technician Member	P 520.00*
Member firm registration	P 500.00*

*The rates are inclusive of VAT at 12%.

25. Penalties

25.1.1 The penalties relating to registration and renewals have been outlined in the relevant sections. All other offences and penalties shall be in accordance with the Act.

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26. Power to vary fees and subscriptions

- 26.2. In cases of exceptional hardship, on written request from any member, the Council may suspend or waive payments of the subscription payable by the member on such terms and for such period as they may think fit.

27. Practicing fees

- 27.1. Any member on application to be a certified auditor shall, along with his application pay the prescribed fee which is also reviewed annually by members at an annual general meeting.
- 27.1 The fees charged for issue of practicing fees also includes the fee payable for practice monitoring but does not cover any charges for re-reviews should they arise. All re-review fees will be paid by the member separately.
- 27.2 The fee payable by a practicing member is P 11,200.00 (inclusive of VAT @ 12%) and is subject to change as decided at the AGM.
- 27.3 The re-review fee payable by a member is fixed at P 11,200 and is subject to review by the Council.

28. Transition Arrangements

- 28.2. Any person who is a member in good standing of the BIA as at the date of enforcement of the Act will be admitted as member of the Institute into the appropriate category.
- 28.3. All members of the BIA who hold practicing certificates as at the date of enforcement of the Act will be admitted as Certified Auditors of the Institute.

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PART 3: ELECTION OF COUNCIL MEMBERS

1. Eligibility of candidates for election

- 1.1. Subject to the Act, any candidate for election to the Council must be a professional accountant in the Fellow or Associate category and should be nominated by four qualifying professional accountant members who shall sign his nomination paper.
- 1.2. Such nomination paper shall contain the name and address of the proposed candidate and the name of each of his nominators and shall be in such form as the Council may from time to time determine.

2. Nominations to candidates to Council positions

- 2.1. The Council shall in each year cause to notify all members that all nominations of candidates for election to the Council shall be received by the Secretariat not later than 15th March of the year or the first working day after 15th if the 15th happens to fall on a holiday.
- 2.2. The Secretary shall send by post to each qualifying member at his registered address a notice which shall incorporate the number of vacancies to be filled at the next succeeding annual general meeting and the last date for receipt of nominations to these positions. These notices shall be sent out no later than 21st February of every year or the first working day after 21st if the 21st happens to fall on a holiday.
- 2.3. Each nomination paper, duly completed in accordance with these rules, must be received by the Secretary not later than 16.00 hours on 15th March of every year or the first working day after 15th if the 15th happens to fall on a holiday.

3. Scrutineers of nomination and ballot

- 3.1. The President and Vice-President with two other qualifying members of the Institute, who are not Council members but who are nominated by the Council, shall be scrutineers of the ballot.
- 3.2. Notwithstanding the foregoing, in the event that either the President or the Vice-President is a candidate for election, he shall not act as a scrutineer and his place shall be taken by another qualifying member of the Institute who is not a Council member, and whose nomination shall be in accordance with Para 3.1 of this rule.

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- 3.3. The scrutineers shall meet at 16.00 hours on 16th March at a place decided upon by the Council and shall examine the nomination papers received. If 16th March falls on a holiday, the scrutineers will meet on the first working day following the 16th at the same time specified.
- 3.4. Qualifying members of the Institute shall be permitted to attend before the scrutineers between the hours of 17.00 and 18.00 hours on the said day and object to any nomination which shall have been received.
- 3.5. If on examining the papers the scrutineers shall find that the number of qualifying members for Council shall be less than the minimum number of vacancies and less than those numbers specified by the Act:
- a) Those nominees shall be deemed to be elected; and
 - b) The Council shall nominate as many qualifying members as candidates for election to Council as it deems proper to satisfy the requirements of the Act.
- 3.6. If the number of qualifying members nominated for Council shall exceed the number of vacancies on the Council, the arrangements for a ballot, as set out in these rules, shall be made.

4. Election by ballot

- 4.1. If a ballot shall be necessary, the Secretary shall cause the name of each candidate to be entered in alphabetical order in the ballot paper. That paper shall be in a form approved by the Council. There shall be appended to the ballot paper short biographical notes regarding each candidate. It shall also contain with respect to each candidate a statement whether or not he is a member in public practice or a member in other occupations as well as the names of the respective nominators and such further information as the Council may direct.
- 4.2. The ballot shall, when necessary, take place each year at the annual general meeting. The Secretary shall provide a ballot box.
- 4.3. Votes may be given personally or by post, and members shall be so informed in the notice convening the annual general meeting. If a member intends to vote by post, he shall do so in accordance with these rules.
- 4.4. *Voting by Post*
- 4.4.1. The Secretary shall cause to be distributed by post not less than 28 days before the date of the meeting, a ballot paper, a form of declaration, an inner envelope marked "SECRET" and an outer self-

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addressed envelope to each qualifying member entitled to a vote, with option for such member to vote by post.

- 4.4.2. The qualifying member shall be entitled to vote for any number of candidates up to but not exceeding the number of vacancies to be filled, by making a mark(thus x) with ink on his ballot paper, but shall not cast more than one vote in respect of each candidate. If any qualifying member votes for more candidates than the number of vacancies to be filled, his ballot paper shall be rejected.
- 4.4.3. A member choosing to vote by post shall exercise his ballot, without anyone else being present and sign the form of declaration (in the format as provided below). The marked ballot paper shall be inserted into the envelope marked "SECRET". This envelope shall be sealed and inserted along with the form of declaration in the outer self-addressed envelope provided. The outer envelope may then be sent by registered post or hand delivered so as to reach the Secretary not later than noon on the day of the meeting.

FORM A

BOTSWANA INSTITUTE OF CHARTERED ACCOUNTANTS

Election of Members of Council

Form of declaration by a member permitted to vote by post

The Secretary,
The Botswana Institute of Chartered Accountants
Gaborone

Dear Sir/Madam,

I enclose a closed envelope marked "SECRET", containing my ballot paper for election to the Council of the Botswana Institute of Chartered Accountants.

I declare the vote was cast by me when no one else was present.

Yours faithfully,

(Signature of voter)

Name in Capital letters

Date:

- 4.4.4. The postal ballots so received shall be kept by the Secretary in a locked box till the scrutineers of the election open the outer envelope,

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at least one hour before the appointed time of the meeting and mark off the names in the list of members entitled to vote. The inner envelope shall then be put in the ballot box to await counting at the end of voting in the meeting.

- 4.4.5. The scrutineers of the election shall open the envelopes and validate that the member, whose name is on each envelope, is entitled to vote. The envelopes shall be preserved until after the declaration of the admissibility of each voting paper.

4.5. Voting at the meeting

- 4.5.1. The Secretary shall cause to be distributed at the meeting a ballot paper and an envelope to each qualifying member, whose postal vote has not been received before the stipulated time, claiming entitlement to vote.
- 4.5.2. The qualifying member shall be entitled to vote for any number of candidates up to but not exceeding the number of vacancies to be filled, by making a mark(thus x) with ink on his ballot paper, but shall not cast more than one vote in respect of each candidate. If any qualifying member votes for more candidates than the number of vacancies to be filled, his ballot paper shall be rejected.
- 4.5.3. The member voting in the meeting shall take the ballot paper to a special enclosure to mark his preference(s) after which fold and insert the same into the ballot box.

4.6. Selection of Council members

- 4.6.1. Subject to the Act, the successful candidates in the election shall be those who attained respectively the greatest number of votes cast, the next greatest number and so on in descending order until the number of vacancies has been filled. If as between two or more candidates for a vacancy or vacancies there is an equality of votes, the successful candidate or candidates shall be chosen by lot (the lots being drawn immediately under the supervision of the scrutineers).
- 4.6.2. The scrutineers of the ballot shall count the number of votes cast for each candidate before the termination of the annual general meeting at which the ballot takes place.
- 4.6.3. The Chairman of the meeting shall announce the candidates duly elected as members of the Council.

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4.6.4. Subject to the Act, an elected member of the Council shall, unless he vacates his office earlier, hold office for a period of two years.

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PART 4 - COUNCIL AND COMMITTEES OF COUNCIL

1. Membership of Council

The Council shall consist of three ex-officio members appointed by the Minister and six members registered with the Institute as professional accountants who shall be elected by the members of the Institute as per the Act.

2. Ex officio members of Council

The ex-officio members of Council will be appointed by the Minister and their term of office will be determined by the Minister.

3. Powers of Council

Subject to the Act, these rules and any lawful resolutions passed at a general meeting of the Institute, the direction, control and management of the affairs of the Institute shall be vested in the Council which may for those purposes exercise all the powers of the Institute other than those which are required to be exercised by the Institute in general meeting and may, from time to time, make such rules as they may deem necessary or expedient.

4. President/ Vice President and Treasurer

Subject to the Act, the members of the Council shall hold the first meeting of the Council immediately after the Annual General Meeting wherein the members elect from among the elected members a President, Vice-President and Treasurer of the Institute. These members shall hold office for a period of one year and shall be eligible for re-election for a further one year term.

5. Proceedings of the Council

- 5.1. The Council shall meet at such times as they may deem necessary and may, subject to these rules, regulate their meetings as they think fit. However, the Council will have to meet a minimum of four times in a year to transact its business.
- 5.2. On the requisition of the President or any four members of the Council, the Secretary shall summon a meeting of the Council.
- 5.3. At the first meeting of the Council after each annual general meeting of the Institute, the Council shall adopt standing orders for the regulation of its proceedings. The said standing orders shall be such as the Council

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shall think fit, provided that they shall in no respect be repugnant to the Act.

- 5.4. The President, or in his absence the Vice-President, shall act as Chairman at all meetings of the Council and, in the absence of both of them, the Chairman shall be elected from among their number by those present and voting.
- 5.5. A quorum at meetings of the Council shall be five or such greater numbers as the Council may, from time to time, decide.
- 5.6. All decisions of the Council at its meetings shall be determined by a majority of the votes of the members present, every member having one vote. In case of an equality of votes, the Chairman shall have a second or casting vote in addition to his deliberative vote.
- 5.7. The Council may invite any person, as required, whose presence could help in the deliberations of the meeting, but this person will not have a right of vote.
- 5.8. Minutes of the proceedings of every meeting of the Council and of the attendance of the members of the Council thereat shall be recorded by the Secretary, and shall be signed by the Chairman of the meeting at which they are read. Every such minute, when so signed, shall in the absence of proof of error therein, be considered a correct record.

6. Committees of Council

- 6.1 Subject to the Act and these rules, the Council may appoint Committees for such purposes and with such powers as will assist the Council in performing its functions. The following committees are to be established:
 - 6.1.1. Technical committee
 - 6.1.2. Training and Professional Development Committee
 - 6.1.3. Finance and Administrative Committee
 - 6.1.4. Tax Committee
 - 6.1.5. Membership and Examinations Committee
 - 6.1.6. Public Sector Committee
- 6.2. Subject to the Act, the Council shall prescribe the number of members of each committee and appoint members from Council and other members who are not members of Council, as it deems appropriate
- 6.3. Subject to these rules, Committees of Council shall regulate their meetings as they think fit.

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- 6.4. Unless an appointment of the chairperson of a Committee has not been made by Council, each Committee shall appoint from among its members a Chairperson and a Vice-Chairperson, annually.
- 6.5. If at any meeting both the appointed Chairperson and Vice-Chairperson are absent, the members present shall appoint a Chairperson for that meeting from amongst the members present.
- 6.6. All members of the Committees can take part in all the deliberations conducted in the meetings but only the members of Council on the Committee will have the right to vote.
- 6.7. Minutes of the proceedings of every Committee meeting and of the attendance thereat shall be recorded by the Secretary in a book kept for that purpose, and shall be signed by the Chairperson of the meeting at which they are read. Every such minute, when so signed, shall, in the absence of proof of error therein, be considered a correct record.
- 6.8. Subject to the Act, the Council may from time to time revoke all or any of the powers delegated to any Committee and discharge any Committee in whole or in part.
- 6.9. The quorum at the meetings of the committees shall be half the number of members on the committee.

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PART 5 - MEETINGS OF THE INSTITUTE

1. Annual General Meeting

- 1.1. The annual general meeting of the Institute shall be held in Botswana, at such place as the Council shall nominate, every year on a date before the last day of April, to be determined by Council.
- 1.2. There shall be transacted at each annual general meeting the following business:
 - 1.2.1. Receiving and considering the annual report of the Council;
 - 1.2.2. Receiving and considering the annual financial statements of the Institute and the auditors' report;
 - 1.2.3. Appointment or re-appointment of the auditor;
 - 1.2.4. The ballot to elect members of Council; and
 - 1.2.5. Any resolutions that the Council decides has to be passed by the members.

2. Special General Meetings

- 2.1. All general meetings other than the annual general meeting shall be called special general meetings and all business to be transacted at a special general meeting shall be deemed special business.
- 2.2. The Council may, whenever it thinks fit, convene a special general meeting of the Institute if there is some decision that needs to be taken with the approval of the members.
- 2.3. The Council shall, where it decides appropriate, convene a special general meeting within twenty-one days from the receipt by the Secretary of a requisition in writing signed by not less than ten qualifying members and stating the object of the proposed meeting.

3. Notice of Meetings

- 3.1. An annual or special meeting shall be called by not less than twenty-one days' notice, exclusive of the day on which it is served or deemed to be served and of the day on which the meeting is to be held. The notice shall specify the date, time and place of the meeting and, in the case of special business, the nature of that business and shall be given to every fully paid-up member of the Institute.

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3.2. In the case of an annual general meeting, the Secretary shall also send to every fully paid-up member with such notice of the meeting, a copy of the annual report of the Council, a copy of the financial statements of the Institute with the auditors' report thereon, a list of the persons nominated for membership of the Council, a list of persons nominated or deemed to be nominated as auditors and particulars of any motions to be brought before the meeting.

3.3. The Secretary shall ensure that every notice calling a meeting at which any resolution to alter, amend or add to these rules, is accompanied by a form of proxy complying with the provisions of these rules. The Institute shall not be obliged to send out forms of proxy to the members for use at any adjourned meeting.

4. Notice of Motion

4.1. A member wishing to bring before the annual general meeting any motion not relating to the ordinary annual business of the Institute may do so provided:

4.2. That notice in writing of the proposed motion signed by not less than ten qualifying members entitled to vote, shall have been received by the Secretary not later than the last day of February before the date of the annual general meeting;

4.3. That the proposed motion relates to matters affecting the Institute or the accountancy profession.

4.4. No such notice or requisition shall be valid if any of the members concerned shall not have paid any subscription or any other sum payable by him to the Institute.

4.5. The Secretary shall circulate with the notice calling the annual meeting before which any such motion is to be brought, a statement explaining the grounds on which the said motion is to be proposed. However, the Institute shall not be bound to circulate a statement if it is reasonably satisfied that the members requesting the motion are doing so in order to secure needless publicity for a defamatory matter.

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5. Chairman of Meeting

At all general meetings of the Institute, the President, or in his absence the Vice-President, shall be Chairman. In the absence of both, the Chairman shall be elected from among the members of the Council present or, in the absence of all of them, from among qualifying members present.

6. Quorum at Meeting

- 6.1. The quorum at any general meeting shall be ten qualifying members present in person.
- 6.2. If the requisite quorum is not present within fifteen minutes after the time appointed for the meeting, the meeting shall stand adjourned to a date, not less than 14 days from the date of the meeting, at the same time and place. At least seven days' notice of any meeting adjourned through want of a quorum shall be given in the same manner as for the original meeting. At such adjourned meeting any qualifying members present in person or proxy shall be a quorum and shall have power to pass any resolution and to transact all business which could lawfully have been transacted at the meeting from which the adjournment took place.
- 6.3. Unless a quorum is present within fifteen minutes after the time appointed for any special general meeting, the meeting shall be dissolved.

7. Adjournment of Meeting

- 7.1. The Chairman of any meeting of the Institute at which a quorum is present may, with the consent of the meeting, adjourn the meeting from time to time, and from place to place but no business shall be transacted at any adjourned meeting other than the business that would have been transacted at the meeting from which the adjournment took place.
- 7.2. No notice shall be given of any adjourned meeting unless it is so directed in the resolution for adjournment.

8. Voting at Meeting and Demand for Poll

- 8.1. Subject to the Act and these rules, only qualifying members of the Institute shall be eligible to vote or to demand a poll at any general meeting of the Institute.

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- 8.2. All resolutions will be decided at any meeting by a show of hands unless a poll as per the rules is demanded.
- 8.3. A poll may be demanded by the chairman of the meeting before or on the declaration of the result of the show of hands or by at least ten qualifying members present in person. The qualifying members demanding a poll may nominate two members to act as scrutineers on their behalf.
- 8.4. If a poll is duly demanded or is required to be taken, it shall be taken in such manner as the chairman of the meeting may direct. The result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded or required to be taken.
- 8.5. On a poll, votes may be given personally or by proxy.
- 8.6. No poll shall be taken as to the election of a Chairman or the appointment of scrutineers or on a question of adjournment and, notwithstanding a demand for a poll, the meeting shall continue for the transaction of business other than the question in respect of which a poll has been demanded.
- 8.7. On a poll being demanded as aforesaid, it shall be taken at such time (either at the meeting at which the poll is demanded or within twenty-one days after the said meeting) and place and in such manner as the Chairman shall direct and the result of the poll shall be deemed to be the resolution of the meeting at which the poll was demanded.
- 8.8. On a show of hands, every qualifying member present in person shall have one vote and on a poll every qualifying member present in person or by proxy shall have one vote.
- 8.9. In case of an equality of votes either on a show of hands or at a poll, the Chairman of the meeting shall be entitled to a second or casting vote in addition to his deliberative vote.
- 8.10. The result of any voting on resolutions at any meeting shall be by majority vote of those present and entitled to vote.

9. Appointment of proxy

- 9.1. A member entitled to vote may appoint as his proxy any other member who is qualified to vote.

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- 9.2. The instrument appointing a proxy shall be in writing under the hand of the appointer or his attorney duly authorised in writing, and shall be deemed to confer authority to demand or join in demanding a poll.
- 9.3. The instrument appointing a proxy and the power of attorney or other authority, if any, under which it is signed shall be deposited with or sent to the Secretary so as to be received by him not less than forty-eight hours before the time for holding the meeting or adjourned meeting at which it is to be acted on or, in the case of a poll, before the time appointed for the taking of the poll.

10. Instrument appointing a proxy

- 10.1. The instrument appointing a proxy shall be in the following form, or as near thereto as circumstances permit, or in such other form as the Council may from time to time determine or accept: "The Botswana Institute of Chartered Accountants

I _____ of _____, being a member of the above-named Institute hereby appoint _____ or failing him _____, each of whom is a member entitled to vote at the said Institute as my proxy to vote for me on my behalf at the (Annual) (Special) General Meeting of the said Institute to be held on the _____ day of _____ 20__ and at any adjournment thereof.

Signed this _____ day of _____ 20__.

Signature _____"

- 10.2. Where it is desired to offer members an opportunity of voting for or against a resolution, the instrument appointing a proxy shall be in the following form or as near thereto as circumstances permit or in such form as the Council may from time to time determine or accept:

"The Botswana Institute of Chartered Accountants

I _____ of _____, being a member of the above-named Institute hereby appoint _____ or failing him _____, each of whom is a member entitled to vote of the said Institute as my proxy to vote for me on my behalf at the (Annual) (Special) General Meeting of the said Institute to be held on the _____ day of _____ 20__ and at any adjournment thereof.

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This form is to be used in respect of the resolution(s) below-mentioned as follows:-

Resolution No: 1 * For/Against

Resolution No: 2 *For/Against

*Strike out whichever is not desired.

Unless otherwise instructed the proxy will vote as he thinks fit.

Signed this _____ day of _____ 20__.
Signature _____"

11. Validity of vote by proxy

- 11.1. A vote given in accordance with the terms of an instrument of proxy shall be valid notwithstanding the death or insanity of the appointer or the revocation of the proxy or of the authority under which the proxy was executed, provided that the Secretary shall have received no intimation in writing of such death, insanity or revocation up to the time of the commencement of the meeting or adjourned meeting at which the proxy is used.

12. Minutes of Meetings

Proper minutes shall be recorded of all resolutions and proceedings of meetings of the Institute. Every minute signed by the Chairman of the meeting to which it relates or by the Chairman of a subsequent meeting shall be sufficient evidence of the facts therein stated.

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PART 6 – DISCIPLINARY AND OTHER ENQUIRIES

1. Disciplinary committee

The Council, at its first meeting after the annual general meeting, shall appoint the Disciplinary committee. The Committee will consist of five members – four nominated by the Council, all of whom will be members of the Institute with one of them being a member of Council. The fifth member of the Committee shall be an independent person with a legal background preferable with knowledge of finance and shall be the chairperson of the Committee.

2. Liability to disciplinary action or enquiry

- 2.1. A member or member firm shall be liable to disciplinary action if he, in the course of carrying out his professional duty, has been found guilty of any of the acts or omissions constituting professional misconduct, as set out in Section 43 (1) of the Act.
- 2.2. A member or member firm shall be liable to disciplinary action in accordance with paragraph (1) above whether or not he was a member at the time of the occurrence giving rise to such liability.
- 2.3. Every member shall, and every member firm undertakes that every firm in which he is a partner shall, at all times, cooperate with the Disciplinary Committee appointed pursuant to the Act.

3. Method of enquiry into complaints received against member

- 3.1. Where the Council is notified in writing of any allegations, facts or circumstances that indicate that any member or member firms could be guilty of professional misconduct or has committed a material irregularity or has breached the codes, rules or standards of the Institute by either fellow members or by members of the public, it shall delegate the matter to the Disciplinary Committee to carry out the enquiries.
- 3.2. The Disciplinary Committee shall consider such allegations, facts, circumstances or complaints.
- 3.3. If, upon consideration, the Disciplinary Committee finds that such allegations, facts, circumstances or complaints prima facie indicate that any member or member firm may have been guilty of improper conduct,

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they shall instruct the Secretary to advise the member or member firm concerned, in writing, of the nature of the complaint, made against him, or the nature of the allegations, facts or circumstances in question (herein after referred to as "the complaint").

- 3.4. This shall be done by the Secretary by way of a registered letter to the members' or member firms' last known address.
- 3.5. The member or member firm (hereinafter referred to as "the Respondent") shall have twenty one days from date of posting of such registered letter in which to answer, if he so wishes, the terms of the complaint in writing.
- 3.6. In his registered notice, the Secretary shall specify a date and place, being not less than twenty one days from the date of posting of such registered notice, at which an oral hearing by the Disciplinary Committee of the complaint will take place.
- 3.7. If, after receiving the written answer of the Respondent allowed for under Rule 3.5 above, the Disciplinary Committee is of the view that the Respondent is innocent of professional misconduct, or that there is no reasonable prospect of proving that the Respondent is guilty of the conduct imputed to him, the Secretary shall forthwith inform the Respondent by registered letter of such fact.

4. Procedure at disciplinary hearing

- 4.1. When the Disciplinary Committee decides that an oral hearing is necessary, the Secretary shall send a notice specifying the date, time and venue of the hearing and such notice shall be sent not less than twenty one days before the date of the hearing.
- 4.2. The Respondent shall be entitled to attend such oral hearing, and shall be entitled to be represented at such oral hearing by an Attorney and/or Advocate.
- 4.3. The complaint shall be read to the Respondent.
- 4.4. The Disciplinary Committee has the right to summon persons to give evidence and also produce all documents in its possession as evidence in the matter against the Respondent.
- 4.5. The Respondent shall have the right to dispute such evidence and to cross-examine any person giving oral evidence.

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- 4.6. The Respondent shall then have the right to lay before the Disciplinary Committee, any evidence which he deems relevant to his defence, and to give oral evidence.
- 4.7. The Disciplinary Committee may cross-examine the Respondent both on his oral evidence, and in respect of any other evidence which he chooses to lay before it, as well as any witness which he may call.
- 4.8. The Chairperson of the Disciplinary Committee shall have the right to lead the argument in support of the complaint, and to cross-examine the Respondent, and his witnesses.
- 4.9. When all argument has been led, the Respondent shall be entitled to address the Disciplinary Committee in argument. At this stage, the Disciplinary Committee is entitled to question the Respondent regarding any aspects of his argument which it may deem relevant.
- 4.10. When argument for the Respondent is concluded, the Respondent and his legal representative shall leave the room and the Disciplinary Committee shall deliberate the facts placed before it.
- 4.11. At any stage, and where necessary, the enquiry may be postponed. Notice of the date of the postponed hearing shall be given either personally to the Respondent, or by registered notice. No such postponed hearing date shall be less than seven days from the date of posting of such registered notice, or less than seven days from the date of personal notification as the case may be.
- 4.12. Should the Respondent not attend an enquiry, the Disciplinary Committee shall ascertain whether the Respondent was given proper notice of the complaint and of the Hearing. If it is ascertained that the Respondent was given proper notice, the Disciplinary Committee shall be entitled to consider the complaint and the relevant evidence available to the Committee and then deliberate and make a finding and pass sentence in the absence of the Respondent, or to postpone the matter.
- 4.13. It shall be open to the Respondent to admit that any or all of the complaints against him are well founded and constitute professional misconduct.
- 4.14. After deliberation, the Disciplinary Committee shall determine whether or not the Respondent is guilty of the charges as alleged in the complaint.
- 4.15. If the Respondent is still present at the Hearing at the time of the deliberation (although not in the room), he shall be called back into the room and informed of the decision based on the findings.

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- 4.16. If the Respondent is no longer present at the time of deliberations, he shall be informed of the decision of the Disciplinary Committee by registered notice, which notice shall specify a date for resumed hearing for the purposes of passing sentence. The date of such resumed hearing shall be at least seven days after the date of posting of such registered notice.
- 4.17. At the resumed date of Hearing, or in the event that the Respondent did not leave the Hearing (although not in the same room at the time of the deliberation), the Respondent shall be entitled to lead evidence, either written or oral, either personally or through third parties, in mitigation of sentence.
- 4.18. The Disciplinary Committee shall further be entitled to take into account evidence in aggravation of sentence, both oral and written, including evidence of past findings against the Respondent in respect of professional misconduct, whether it be as a Respondent of the Botswana Institute of Chartered Accountants, or of any other professional body of accountants, whether in Botswana or elsewhere.
- 4.19. Both the Respondent and the Disciplinary Committee shall have the right to cross-examine in regard to evidence in, respectively, aggravation and mitigation.
- 4.20. When evidence in mitigation and aggravation has been led, the Respondent shall leave the room and the Disciplinary Committee shall deliberate the matter and make a decision on the sentence to be issued.
- 4.21. The Disciplinary Committee shall, after consideration of all matters before it and deliberations carried out, pass the appropriate sentence in line with their opinion of the nature of the crime. The sentences that could be issued by the Committee to any member shall be any one of the following:
- i. the member be reprimanded or cautioned;
 - ii. the member be suspended from membership for such period as shall be specified in the order;
 - iii. the member's certificate of registration or practicing certificate be withdrawn;
 - iv. the member's name be removed from the register.
- 4.22. If the Respondent has not yet left the Hearing (although not in the room at the time of such deliberations), he shall be recalled and informed of the sentence. If the Respondent has left the Hearing, he shall be informed by registered notice of the sentence.

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4.23. An enquiry held by the Committee under this section shall be deemed to be a judicial proceeding.

5. Punishment for professional misconduct

5.1. A member found guilty of the charge laid out by the Disciplinary Committee shall be liable on conviction to one or more of the punishments specified in Section 45 of the Act, having regard to the nature and seriousness of the complaint and any previous disciplinary findings which might have been made against the member.

5.2. If, as a result of an order or decision made pursuant to these Rules, a member is excluded or suspended from membership, he shall return all certificates specified by the Disciplinary Committee to the Institute.

5.3. Any costs of disciplinary procedures ordered by the Disciplinary Committee shall be paid by the member to the Institute within twenty-one days of the date of the order of the Disciplinary Committee.

5.4. An order of the Disciplinary Committee shall take effect from the date of the order. Notice of the order shall be sent to the member by Registered post to his last known address and shall also be reported to the Council.

6. Procedure for appeal against decision of Disciplinary committee

6.1. The Appeals Committee is appointed by the Minister as specified in the regulations.

6.2. Subject to the Act, any member aggrieved by the decision taken by the Disciplinary Committee may appeal to the Appeals Committee within 14 days of the order being served on him.

6.3. The notice for appeal shall state clearly the grounds for the appeal.

6.4. The Secretary shall serve on the defendant, as soon as practicable, a notice stating the time and place fixed for the hearing of the appeal.

6.5. The defendant may appear before the panel in person and can be accompanied by a legal representative.

6.6. The panel shall give the defendant a reasonable opportunity of being heard before it.

6.7. If the defendant does not attend and is not represented at the hearing then, provided that the panel is satisfied that the notice informing him of the date of the hearing was served on him, the Committee may hear the appeal in his absence.

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- 6.8. At the hearing of an appeal, the Committee shall take into consideration the record of the evidence given and the documents produced to the Disciplinary Committee at the hearing of the complaint and may, if it thinks fit, re-hear any witness who gave oral evidence before the Disciplinary Committee.
- 6.9. After hearing the defendant, the Appeals committee may after deliberations take any one of the following decisions:
- a) affirm, vary or rescind any order of the Disciplinary Committee;
 - b) include such terms and conditions, if any, as the Committee thinks appropriate including, in the case of an order for the exclusion of a member from membership, a recommendation that no application for his readmission be entertained before the end of a period specified in the order;
 - c) direct that the complaint shall be re-heard by a newly appointed Disciplinary Committee.
- 6.10. An order made by the Appeals Committee shall take effect on the date of the order unless the panel directs that it shall take effect as from some later date specified in the order.

7. Appeal against decision of Appeals Committee

- 7.1. Any member aggrieved by the decision of the Appeals Committee shall within 14 days of the decision make an appeal to the Minister against the decision.
- 7.2. The Minister shall, after studying all the evidence looked at by the Appeals Committee and additional evidence that he requests for, either uphold the decision of the Appeals Committee or decide against the decision so made.
- 7.3. Any member aggrieved by the decision made by the Minister shall within 30 days of such decision make an appeal to the High Court.
- 7.4. The High Court may, after examining all evidences in the matter and hearing the appeal, uphold, set aside or vary the decision of the Minister or remit the matter back to the Minister and the Council for further consideration.

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8. General

- 8.1.** Where any matter of procedure arises for which no provision is made in these Rules, the Disciplinary Committee shall, at its discretion, determine what procedure shall be followed.
- 8.2.** The Disciplinary Committee may depart from the procedure laid down in these Rules when in its opinion it is expedient and reasonable to do so, provided the Respondent agrees thereto.
- 8.3.** Notice of the decision of the Disciplinary Committee shall be reported to the Council who shall publish the findings of the Disciplinary Committee in a manner which it considered appropriate or as prescribed by the Act.
- 8.4.** Any departure from the provisions of these Rules shall not invalidate the proceedings of the enquiry unless such departure caused or was calculated to cause substantial prejudice or injustice to the Respondent.

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PART 7 – STUDENTS

1. Registered Students

- 1.1. A student, who intends to pursue studies in becoming a professional accountant by passing the Botswana professional accounting qualification examinations conducted by the Institute, shall on application in the prescribed form, provide relevant details as required by the Institute and on payment of the prescribed fee, be admitted as a Registered student of the Institute.
- 1.2. Any person who has satisfied the requirements for entry into a training agreement but has not previously served under a training agreement and has passed such examinations as the Institute may prescribe, shall on application to the Institute be registered as a student as long as all other requirements have been satisfied.
- 1.3. The Institute shall admit students into the qualification if they have the following minimum qualifications:
 - i. GCSE A Level - 2 A level passes plus 3GCSE passes at grades A–C;
 - ii. Any degree recognised by the Institute as equivalent to a degree from the University of Botswana;
 - iii. Member of AAT;
 - iv. Student of ACCA or CIMA who has passed any of the following papers:
 - ACCA Part One
 - CIMA Certificate
 - v. Member of ACCA or CIMA or any other recognised accountancy body;
- 1.4. All registrations of students are only valid for a period up to the end of December of every year. The students have to renew their registration with the Institute annually by payment of the prescribed fee. The renewals are due on 1 January of every year and should be done not later than the 31st of January.
- 1.5. All registered students will be entered into a register of students maintained by the Institute and will be issued with a Student Registration Card, Student Handbook which will deal with regulations and procedures applicable to students and Training Experience Record. Student can be referred to the website where they can get all this information
- 1.6. The Secretary shall, with approval by the Council, remove from the register those students whose annual subscriptions are outstanding for a period of

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more than three months after giving him notice of the intention of the Institute to remove him from the register.

- 1.7. The Secretary shall remove from the register those students who do not appear for any of the examinations for a period as stated in the regulations.

2. Examinations

- 2.1. All students registered with the Institute and who have paid all dues shall be eligible to write the Botswana Professional Accountancy qualifying examinations as prescribed by Council.
- 2.2. The students will register for examinations on dates as prescribed in the Student hand book.
- 2.3. All examinations will be administered by the Institute in accordance with accepted standards and the results will be communicated to the students.

3. Disciplinary offences

- 3.1. All registered students of the Institute have to follow the codes and standards as prescribed in the student hand book. In the event of any complaint or misconduct made against a registered student to the Institute, the Council shall constitute an investigation committee with members as it may deem appropriate.
- 3.2. The student against whom the complaint has been registered will be investigated by the Committee as per the disciplinary procedures of the Institute.

4. Re-registration of students

- 4.1. All students who have been removed from the register for any reason shall make an application in the prescribed form and pay the prescribed fee for re-registration as a student of the Institute.
- 4.2. The Secretary shall, after consideration to the history of the student with the Institute, either accept the registration or reject it. The student shall be informed in writing of the acceptance or rejection of an application of re-registration.

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5. Fees

- 5.1. All students who wish to register with the Institute shall along with his application make the payment of the prescribed fee which shall be detailed in the Student Handbook.
- 5.2. The fees payable by students shall be reviewed annually by the Council in December as fees applicable for the following year.

6. Training Agreement and Practical Training

- 6.1. A candidate who shall meet one of the minimum educational standards set by the Institute and has been registered as a student shall be eligible to enter a training agreement,
- 6.2. The Training and Professional Development Committee may, at its discretion, and where necessary with the approval of the BICA Council, accept qualifications or a combination of qualifications or experience as satisfying the requirement for registering their approved training.
- 6.3. Every registered student enrolled for the BICA programme will enter into a Training agreement with an authorised training employer and register the same with the Institute.
- 6.4. Students need to maintain and accumulate evidence of their Technical Work Experience (TWE) in the form of a log which will be finally signed off by the Qualified Person Responsible for Training at the authorised training employer, who will be approved by the Institute.
- 6.5. A candidate for admission to Associate membership pursuant to the Act and rules of the Institute shall complete a period of not less 450 days of TWE under a training agreement or in exceptional cases, lesser duration as approved by the Training and Professional Development Committee.
- 6.6. The Training and Professional Development Committee may exercise its discretion in reducing the length of *approved training* required for membership or waiving the requirement for approved training in order to qualify for membership. Cases for reduction of the required length of training will be considered where:
 - (i) the shortfall is minimal

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- (ii) the technical work experience requirement has been met; and
 - (iii) the reason for not meeting the full requirement is for circumstances beyond the control of the member.
- 6.7. Approved training must be obtained at an *Authorised Training Employer* or such other employer as the Training and Professional Development Committee shall approve and should be provided as per the standards set out in the Training standards and comprise of work of an appropriate professional level commensurate with the status of a trainee chartered accountant;
- 6.8. *Approved training* may be undertaken on a part-time basis at the discretion of the *Committee* and subject to an appropriate extension to the *period of approved training* and to such adjustment to the period of the *provisional member's* examination eligibility as the *Committee* may decide.
- 6.9. During *approved training* a *registered student* shall be provided with a period of suitable technical work experience in areas of accountancy, including practical instruction as defined from time to time by the *Committee*, of not less than 450 days.
- 6.10. To satisfy the requirements of approved training under the agreement, a registered student shall count such technical work experience as is provided by:
- a) the Authorised Training Employer provided such experience is on the business of such employer;
 - b) such other organisation as the Committee in its absolute discretion, shall approve;
 - c) secondment to such other organisation as the Qualified Person Responsible for Training shall approve in accordance with such conditions as the Committee shall from time-to-time decide.
- 6.11. TWE shall not include, as applicable:
- i. any period of study leave;
 - ii. any period of absence for the purpose of sitting an examination prescribed by the Institute;
 - iii. public holidays of up to 18 days per annum;
 - iv. absence due to illness not exceeding four consecutive weeks in a year;

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- v. up to 10 days of 'Keeping in Touch' days during a period of maternity leave, with the consent of the Training Employer;
 - vi. any other period of absence not exceeding four consecutive weeks in a year.
- 6.12. Student members shall maintain records of approved training including logs and Evidence of Technical Work Experience in such form as may be decided from time to time by the Committee.
- 6.13. Student Members shall keep all records of approved training including copies of logs and Evidence of Technical Work Experience forms for at least 3 years following admission to membership. These records must be made available to representatives of the Institute when required within 15 business days of notification or as prescribed by the Committee
- 6.14. Authorised Training Employers shall also make available any other such evidence required for the Authorised Training Employer review including:
- a) Time logs;
 - b) Employment contract; and
 - c) Initial Professional Development & Continuing Professional Development records.

7. Authorised Training Employers

- 7.1. The Institute shall, on being satisfied of meeting all the set Training standards, authorise organisations to enrol and train students towards obtaining the Botswana Professional Accountancy Qualification.
- 7.2. Once registered with the Institute, these employers shall be subject to review annually to maintain their authorised status.
- 7.3. Every authorised training employer shall nominate a staff member, who is a member of the Institute, as the Qualified Person Responsible for Training who will be responsible for the student's training record and mentoring of the student.

8. Transition Arrangements for Students

All students who were registered with the BIA as students on the date of coming into force of the Institute will be admitted as Chartered Accountants of the Institute, if they satisfy the following requirements:

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- They were a student member registered with the BIA on the day that the Institute comes into existence; AND
- They apply for full Membership status of the Institute within 12 months of the day that Institute came into existence (if more than 12 months then the student would be expected to complete and pass the Case Study); AND
- Have passed the professional level of the exams; AND
- Were working for an ACCA approved employer and have completed the required 3 years practical experience; OR Can provide evidence that they have completed 3 years appropriate experience to the Training and Professional Development Committee.
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PART 8 – GENERAL MATTERS

1. Common Seal

- 1.1. The Common Seal shall be kept in such custody as the Council may decide.
- 1.2. The Common Seal of the Institute shall be affixed to any instrument only with the authority of the Council and all such instruments shall be signed by two members of the Council and countersigned by the Secretary or such other official of the Institute as authorised by the Council for this purpose.

2. Notices

- 2.1. Any notice or other document required to be given to a member may be given personally or by sending it by post to the registered place of address.
- 2.2. A member who fails to give a registered address shall not be entitled to receive any notice or document and any notice or other document which the Institute shall deliver or send by post to the last known address of the member shall be deemed to be validly sent.
- 2.3. The accidental omission to send any notice or document to, or the non-receipt of notice or document, any member entitled to receive them shall not invalidate the proceedings at any meeting to which they relate.
- 2.4. Any notice or document required to be given to the Institute may be given by sending it by post to the Secretary of the Institute or at such address as the Council may from time to time designate.

3. Staff of the Institute

- 3.1. Subject to the Act, the Chief Executive Officer shall be appointed by the Minister on the recommendation of the Council.
- 3.2. The Council shall, on the recommendation of the Chief Executive Officer appoint the other directors of the Institute.
- 3.3. The Chief Executive Officer and the Directors shall be employed on a contract not exceeding 5 years and may be renewed at the discretion of the Council.

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3.4. The Chief Executive Officer may appoint other staff as are required to carry out the functions of the Institute.

3.5. The terms and conditions of employment of the staff shall be determined by the Council in consultation with the Minister.

4. Finance and Audit

4.1. Subject to the Act, the Institute shall maintain proper books of accounts in accordance with the applicable standards for the financial year commencing 1 January and ending on 31 December and prepare all financial statements for audit which shall be done within three months of the end of the period.

4.2. The members shall, at each annual general meeting, appoint an auditor for the following year and the auditor so appointed shall not be a member of Council or a partner of a member of Council. The remuneration for the auditor will be determined by the Council.

4.3. The audited statements along with the auditor's report thereon will be presented to the members at the annual general meeting.

4.4. The auditor is appointed for a year and is eligible for re-election at the following annual general meeting.

5. Indemnity

Every member of the Council and of any Committee, the auditor, the Secretary and other employees of the Institute shall be indemnified by the Institute for all liability, expenses or costs which by virtue of any rule of law would otherwise attach to him in relation to the Institute, unless such liability arises from his own wilful negligence or wilful default.

6. Branch of Accountancy Profession

Council shall on receipt of an application by a professional body to register under BAOA as a branch of accountancy profession, determine if registration would be in the best interest of the profession and the public and that there is currently no similar professional body in existence. Once Council is satisfied that the professional body is eligible for registration by BAOA, a resolution shall be passed by Council concurring to the registration.