



ZAMBIA INSTITUTE OF CHARTERED ACCOUNTANTS

CONSTITUTION

OCTOBER 2021

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CHAPTER I: PREAMBLE

We the Members of the Zambia Institute of Chartered Accountants do hereby severally adopt this to be our Constitution, in accordance with the powers contained in section 6 of the Accountants Act, 2008 (hereinafter referred to as the Act).

1. INTERPRETATION

- (1) Words and phrases used in this Constitution shall, unless the context otherwise requires, be construed in accordance with the interpretation of words and phrases referred to in the Act.
- (2) This Constitution shall be read as one with the Act as amended from time to time and in the event of a conflict between this Constitution and the Act, the Act shall prevail to the extent of that inconsistency.
- (3) In interpreting this Constitution the provisions of the Interpretation and General Provisions Act, Chapter 2 of the Laws of Zambia, shall apply as if the Constitution were a written law.

- (4) *In this Constitution, unless the context otherwise requires:*

"chartered accountant" means a person holding an associateship or fellowship grade of membership of the Institute and registered as an accountant under section fifteen of the Act;

"General Meeting" means an Annual General Meeting or a special general meeting includes a virtual meeting

"lot" means

“Secretary” means the Chief Executive of the Institute who is responsible for the administration of the day-to-day affairs of the Institute under the general supervision of the Council and is also the Registrar of the Institute.

CHAPTER II: MEMBERSHIP

2. CLASSES OF MEMBERSHIP

- (1) Any person who immediately before the adoption of this Constitution is a Member of the Zambia Institute of Chartered Accountants (ZICA) (hereinafter referred to as the Institute) shall, on that date become a Member of the Institute without payment of any additional membership fee for that current year in which membership was obtained.
- (2) A person shall not qualify to apply for membership and be admitted as a Fellow , Associate, Affiliate or Student Member under articles 3, 4, 5, 6 or 7 respectively if that person
 - (a) has been convicted of an offence involving dishonesty;
 - (b) has been declared to be of unsound mind under any law in force in Zambia;
 - (c) is an undischarged bankrupt;
 - (d) has been found by the Disciplinary Committee to be guilty of professional misconduct; or
 - (e) is a company registered under the Companies Act.
- (3) The application for membership under sub article 2 shall be .(shall be as determined on payment of fee determined by the Council).
- (4) A person who has been admitted as a Fellow , Associate, Affiliate, or a student Member as the case may be, of the Institute shall pay subscription fees as determined by Council from time to time in order

to maintain their membership.

- (5) A person who has been expelled from the Institute shall not be admitted or re-admitted as a Member except on the recommendation of the Disciplinary Committee. .
- (6) A person, who, whether in Zambia or elsewhere, has been suspended from practice as a Chartered Accountant shall not be qualified to become a Member unless the period of that Member's suspension has expired.

3. APPLICATION FOR REGISTRATION AS AN ASSOCIATE

- (1) Associate membership shall be open to any person who has completed the professional or training requirements of an accredited professional accountancy qualification and has obtained a minimum of three years practical or teaching experience; or who holds an associate membership of an Institute which has a reciprocal agreement with the Zambia Institute of Chartered Accountants subject to-
 - (a) in the case of a local qualification, accreditation of that person's qualifications by the Zambia Qualifications Authority; and
 - (b) in the case of a foreign qualification, recognition of that person's qualifications by the Zambia Qualifications Authority.
- (2) The Council may approve an application for registration as an Associate Member from an applicant who has signed the declaration referred to in Article 9 and paid the appropriate fees. The approved applicant shall be registered as an Associate Member of the Zambia Institute of Chartered Accountants, and may be referred to as "Associate Member" and shall be entitled to use the designation letters

“AZICA” after that person’s name.

- (3) A Person registered, as an Associate Member under this Article shall be issued with a certificate of registration showing the person's class of membership..

4. APPLICATION FOR FELLOWSHIP

- (1) A person shall be eligible to apply to the Institute as a fellow Member, provided the person meets the criteria set out in Clause (2) and-(a) holds a Fellowship of an Institution which has a reciprocal agreement with the Zambia Institute of Chartered Accountants subject to recognition of that person's qualifications by the Zambia Qualifications Authority;
- (b) a person has been registered as an Associate Member for at least five years..
- (2) If the Council is satisfied that the applicant, since being registered as an Associate Member, or on becoming qualified to be so registered:
- (a) has served in a senior capacity in industry, commerce and public service or the accountancy profession;
 - (b) has made notable contribution to the accountancy profession or has otherwise merited recognition by the accountancy profession;
 - (c) is a person of acceptable character; and

has not become disqualified for registration the Council may, in its discretion, approve the application or reject it, or in the case of an applicant who is not registered as an Associate Member, approve that person to be registered as an Associate Member.

- (3) The Council may approve an application for registration as a Fellow Member from an applicant who has s paid the appropriate fees. The approved applicant shall be registered as a Fellow Member of the Zambia Institute of Chartered Accountants, and may be referred to as “Fellow Member” and shall be entitled to use the designation letters “FZICA” after that person’s name.
- (4) A Person registered, as a Fellow Member under this Article shall be issued with a certificate of registration showing that person’s class of membership.
- (5) Where the Council rejects the application under Sub clause 2(d), the Council shall inform the Applicant of the rejection and give reasons for the rejection.

5. APPLICATION FOR REGISTRATION AS AN AFFILIATE MEMBER (GRADUATE)

- (1) A person is eligible to apply for registration as an Affiliate Member (Graduate) of the Institute provided that the Council shall satisfy itself that:
 - (a) The applicant is of good character;

(b) the applicant's qualification shall have been recognized or accredited by the Zambia Qualifications Authority.

- (c) evidence as may be necessary in support of that person's application has been made available to the Council, and shall, subject to the provisions of Clause (2) either approve the application or reject it.

- (2) The Council shall not approve the application of any person in respect of whom it is satisfied that:
 - (a) the person has made or agreed to make an assignment for the benefit of creditors or has made any arrangement or composition with creditors or done any other act aimed at achieving like result in respect of creditors in a personal capacity, or is an undischarged bankrupt or is bankrupt; or
 - (b) the person has conducted himself/herself in a manner which renders that person unfit to be registered as an Affiliate Member (Graduate).

- (3) The Council may approve an application for registration as a Graduate Member from an applicant who has paid the appropriate fees. The approved applicant shall be registered as a Graduate Member of the Zambia Institute of Chartered Accountants, and shall be entitled to use the designation letters "ZICA Grad" after that person's name.

- (4) A Person registered as a Graduate Member under this Article shall be issued with a certificate of registration showing that person's class of membership.

- (5) Where the Council rejects the application, the Council shall inform the Applicant of the rejection and give reasons for the rejection..

6. APPLICATION FOR REGISTRATION AS AN AFFILIATE MEMBER (LICENTIATE)

(1) A person is eligible to apply for registration as an Affiliate Member (Licentiate) of the Institute provided that the Council shall satisfy itself that:

(a) The applicant is of good character;

(b) the applicant's qualification have been recognized by the Zambia Qualifications Authority.

(c) evidence as may be necessary in support of that person's application has been made available to the Council, and shall, subject to the provisions of Clause (2) either approve the application or reject it.

(2) The Council shall not approve the application of any person in respect of whom it is satisfied that:

(a) I that person has made or agreed to make an assignment for the benefit of creditors or has made any arrangement or composition with creditors or done any other act aimed at achieving like result in respect of creditors in a personal capacity, or is an undischarged bankrupt or is bankrupt ; or

(b) that person has conducted himself/herself in a manner which renders that person unfit to be registered as an Affiliate Member (Licentiate).

- (3) The Council may approve an application for registration as a Licentiate Member from an applicant who has paid the appropriate fees. The approved applicant shall be registered as a Licentiate Member of the Zambia Institute of Chartered Accountants, and shall be entitled to use the designation letters “ZICA Lic” after that person’s name.
- (4) A Person registered as a Licentiate Member under this Article shall be issued with a certificate of registration showing that person’s class of membership.
- (5) Where the Council rejects the application , the Council shall inform the Applicant of the rejection and give reasons for the rejection

7. APPLICATION FOR REGISTRATION AS AN AFFILIATE MEMBER (TECHNICIAN)

- (1) A person is eligible to apply for registration as an Affiliate Member (Technician) of the Institute provided that the Council shall satisfy itself that:
 - (a) The applicant is of good character;
 - (b) the applicant’s qualifications have been recognized or accredited by the Zambia Qualifications Authority.
 - (c) evidence as may be necessary in support of that person’s application has been made available to Council,and shall,subject to the provisions of Clause 2 either approve

or reject the application.

- (2) The Council shall not approve the application of any person in respect of whom it is satisfied that:
- (a) that person has made or agreed to make an assignment for the benefit of creditors or has made arrangement or composition with creditors or done any other act, aimed at achieving a like result in respect of creditors in a personal capacity, or is an undischarged bankrupt or is bankrupt;
 - (b) that person has conducted himself in a manner which renders that person unfit to be registered as an Affiliate Member (Technician).
- (3) The Council may approve an application for registration as a Technician Member from an applicant who has paid the appropriate fees. The approved applicant shall be registered as a Technician Member of the Zambia Institute of Chartered Accountants, and shall be entitled to use the designation letters “ZICATec” after that person’s name.
- (4) A person registered as a Technician Member under this Article shall be issued with a certificate of registration showing that person’s class of membership.
- (5) Where the Council rejects the application the Council shall inform the Applicant of the rejection and give reasons for the rejection.

8. APPLICATION FOR REGISTRATION AS A STUDENT MEMBER

- (1) A person is eligible to apply for registration as a student of the Institute provided that the Council shall satisfy itself that:

- (a) The applicant is of good character;
 - (b) the applicant meets the entry requirements as established from time to time by the Council;
 - (c) evidence as may be necessary in support of that person's application has been made available to the Council, and shall subject to the provisions of Clause (2) approve or reject the application.
- (2) The Council shall not approve the application of any person in respect of whom it is satisfied that:
- (a) that person has made or agreed to make an assignment for the benefit of creditors or has made any arrangement or composition with creditors or done any other act aimed at achieving a like result in respect of creditors in a personal capacity, or is an undischarged bankrupt or is bankrupt;
 - (b) that person has conducted himself/herself in a manner which renders that person unfit to be registered as a student.
- (3) An applicant whose application under this Article is approved by the Council shall, on payment of the appropriate fees, be registered as a Student Member.
- (4) Where the Council rejects the application, the Council shall inform the Applicant of the rejection and give reasons for the rejection.

9. PRACTISING CERTIFICATE

- (1) Upon a written application to the Institute by a Chartered Accountant for a Practising Certificate on payment of appropriate fees, the Council shall issue the practicing certificate if the applicant-
 - (a) has been certified by a professional body or that person's qualifications have been accredited or recognized by the Zambia Qualification Authority; and
 - (b) has passed the competence practice examination set by the Institute and has obtained competence to practice and a period of more than seven years has elapsed between the date of complying with the education and training requirements and the date of the application.
- (2) The Council shall prescribe through its rules, the nature and range of work that shall constitute necessary competence to practice as an audit or needed a chartered accountant to be registered as an auditor.
- (3) A Chartered Accountant aggrieved by any decision of the Council under this article may appeal to the High Court.

10. NON-AUDIT PRACTICING CERTIFICATE

Upon a written application to the Institute by a chartered accountant for a Non-audit Practising Certificate and on payment of an appropriate fee, the Council may issue a non-audit practicing certificate if the applicant-

- a) has been certified by a professional body or that person's qualifications have been accredited or recognized by the Zambia Qualification Authority; and

(b) has passed the competence practice examination set by the Institute and has obtained competence to practice and a period of more than seven years has elapsed between the date of complying with the education and training requirements and the date of the application.

11. CANCELLATION OF REGISTRATION FOR NON-PAYMENT OF SUBSCRIPTIONS

Membership shall be enjoyed subject to the provisions of the Act and constitution.

Notwithstanding the foregoing, the Institute may cancel the registration of any Member if–

- (a) that Member has not paid his/her annual subscription within thirty days of the subscription becoming due; and
- (b) thirty days after a written notice has been sent to that Member notifying him/her of his/her failure to pay and, the subscription remain unpaid;

Unless the Member has made arrangements acceptable to the Council.

12. RESIGNATION FROM MEMBERSHIP

- (1) A Member may, by notice in writing to the Council, resign from the membership of the Institute, provided that such resignation shall not absolve the member from any fees or other dues which are due to the Institute from that Member at the time such notice is received by the Council.
- (2) Where a Member has resigned from the Institute, that Member shall not be employed, practice or hold out as a chartered accountant in Zambia.

13. REINSTATEMENT OF PRACTISING CERTIFICATE

- (1) A person whose resignation or Practising Certificate or Non-audit Practising Certificate has been cancelled for non-payment of subscription fees or who has resigned from membership of the Institute may apply, in writing, to the Council for reinstatement and the Council, may at its discretion reinstate such person on such conditions as it thinks fit.
- (2) A person whose membership has been cancelled due to non-payment of subscription fees may be reinstated subject to payment of all the arrears plus the penalty charge as may be determined by the Council.
- (3) A person aggrieved by a decision of the Council under this Article may appeal to the general Membership of the Institute at the next annual general meeting of the Institute; and if that person is not satisfied with the decision of the annual general meeting, that person may appeal to the High Court.

14. REGISTERS

- (1) The Council shall ensure that the Registrar maintains an up-to-date register of paid up Members of chartered accountants in Zambia, Members and all persons studying accountancy.
- (2) The registers shall be kept by the Secretary at the office of the Institute and shall be open for inspection at such times and on such conditions (including the payment of fees) as may be prescribed by the Council in its Rules.

- (3) Each register shall record the full names of the Member, that Member's business and residential addresses, age, qualifications, nationality, date when the person became a Member and annotation of any disciplinary restriction, limitation, conditions or penalty to which the Member is subject.
- (4) The Council may publish, from time to time a list of Members with such details as it thinks fit and may sell such lists to Members or other persons.
- (5) The Secretary shall maintain a register of firm of accountants, as required by Section under the Act.

15. MEMBERS' RIGHTS IN INSTITUTE FUNDS

- (1) The funds of the Institute shall not be regarded as the property of its Members individually.
- (2) a Member or a person who has ceased to be a Member whether by death, resignation, cancellation of registration(or any other cause) shall not have any claim upon or share in the funds of the Institute,

Provided that nothing in this clause shall apply to any sum of money owed by the Institute as a debt to such Member.

16. COUNCIL'S RIGHTS IN ESTABLISHING THE EXAMINATIONS SYLLABI AND PROCEDURES

- (1) the Council shall determine and set examinations for entry to the various classes of membership and determine any exemptions that may be allowed on the basis of other similar comparable qualifications.
- (2) The Council shall approve the syllabi from time to time.
- (3) The Council shall establish the statement of examinations from time to time.
- (4) The Council shall grant exemptions approved by the Council from time to time.
- (5) The Council shall approve student regulations from time to time.
- (6) The Council shall approve Licentiate and Technician Members from time to time.

CHAPTER III: MEETINGS OF THE INSTITUTE

17. THE ANNUAL GENERAL MEETING

- (1) The Annual General Meeting of the Institute (herein after called the AGM) shall be held in April and not later than 30th June in each year:

Provided that an AGM shall be held not less than ten months and not more than fourteen months from the date of the preceding AGM. The

Annual General Meeting of the Institute, including voting for any vacant Council and Disciplinary Committee positions, shall be held in a manner, place and time specified in the notice.

(2) A list of upcoming vacant positions of President, Vice President, Council and Disciplinary Committee Member shall be communicated to the Members at the preceding AGM and not less than 60 days before the AGM;

(3) In an event of a casual vacancy, the Secretary shall communicate to the members fourteen calendar days after the vacancy has arisen inviting the Members to express their interest for appointment as a Member of the Council for the remainder of the period until the date of the next AGM of the Institute.;

(4) The form and manner of filing nomination papers and procedures for vacant positions shall be as prescribed in the electoral rules

Provided that nominations to fill the vacant positions as stated in sub clause (a) and (b) above are submitted to the Secretary 14 calendar days before the 21 day AGM Notice.

(5) The Secretary shall 21 days before the date set for the AGM send to each Member a notice of the meeting and the following-

- (a) The agenda of the business to be transacted at the meeting:

Provided that in order to facilitate the counting of the votes cast at any election to be held at the meeting and the declaration of the result there of before the close of the meeting, the AGM shall, as far as possible give precedence to the business of such election over the other business to be transacted at the meeting; and

- (b) a list of the names of the incumbent President, Vice President, Council Members and Members of the Disciplinary Committee, indicating thereon which Council Members or Members of the Disciplinary Committee are due to retire or resign at or before the AGM; and

- (b) Summaries of the reports referred to in Clause (4)(b).

- (3) The following business shall be transacted at every AGM:-

- (a) election of Council Members and members of the Disciplinary Committee;

- (b) presentation and approval of reports of the affairs and dealings of the Institute, the Council and the Disciplinary Committee of the preceding year;

- (c) presentation and adoption of a detailed report on the financial affairs of the Institute and dealings with all monies and property of the Institute, Accounts for the previous financial year and

with their port of the Auditors thereon; and

- (d) ratification of Appointment of Auditors for the subsequent financial year.
- (4) A list of the candidates validly nominated for election to the Council or the Disciplinary Committee, including there in brief particulars of such candidates, shall be announced seven days before the AGM through public media and publicly displayed at the venue of the AGM at the Commencement of the AGM.
- (5) The quorum at an AGM shall be ten percentile of paid up chartered accountants as at 31st December.

18. SPECIAL GENERAL MEETING

- (1) A special General Meeting of the Institute shall be called whenever the Council resolves.
- (2) Whenever a Special General Meeting of the Institute is called, not less than fourteen days' notice shall be given specifying the manner, place, date and time of such meeting and the business to be transacted thereat:

Provided that if the urgency of any particular matter does not permit the giving of fourteen days' notice, ten percentile or more of paid up chartered accountants(may call for a special general meeting upon giving of a shorter notice in writing, signed by the chartered accountants and giving the reasons for such shorter notice; and

Provided further that the proceedings at any such meeting shall not be invalidated by the inadvertent omission to give notice to any Member.

- (3) The provisions of this chapter relating to an AGM shall apply to a Special General Meeting.
- (4) The notice of a Special General Meeting of the Institute shall be sent together with the agenda of the business to be transacted at the meeting.
- (5) No other business, other than notified in the agenda for such meeting shall be transacted at a Special General Meeting.
- (6) The quorum at a Special General Meeting shall be thirty percentile (30%) of the chartered accountants as at 31stDecember.

19. PROCEEDINGS AT GENERAL MEETINGS

- (1) If a quorum is not formed after fifteen minutes of the time notified for a General (Meeting), the person presiding at such meeting shall adjourn the meeting for up to one hour; and if after one hour of the time notified for a General Meeting, there is still no quorum, the person presiding at such meeting shall

Adjourn the meeting to a place, time and date (being not more than twenty-one days hence) which he/she shall announce.

- (2) A General Meeting May, by resolution adopt any ad hoc procedure not inconsistent with the provisions of the Act, this Constitution or the Rules, by a simple majority voting in person.
- (3) Except in the case of those matters in respect of which a secret ballot has been specifically provided for in this Constitution, voting at a General Meeting shall be by a show of hands.

20. CONDUCT OF SECRET BALLOTS

- (1) Whenever, a secret ballot is conducted under the provisions of this Constitution, the same shall be conducted in accordance with the provisions of this Article.
- (2) The Council shall design suitable ballot papers for the purpose and each ballot paper shall be so designed as to minimize the possibility of counterfeiting.
- (3) The Secretary shall prepare a list of all Members who are entitled to vote and shall ensure that, at the General Meeting where the secret ballot is to be taken, that Member receives only one ballot paper and that no person not entitled to vote, receives a ballot paper.
- (4) The counting of the votes shall be conducted by a committee appointed by the Council, and before the commencement of the count, the Secretary

Shall give to that committee an account of the ballot papers issued and those remaining unissued.

(5) Any person in respect of whom a secret ballot is being taken may be present at the count, or may appoint an agent to be present at the count.

(6) A ballot paper shall be invalid and shall be rejected if that ballot paper-

(a) purports to cast more than one vote for the same person or question;

(b) purports to cast for more vacancies than there are to be filled;

(c) is marked in any manner designed to identify the voter; or

(d) does not clearly show the intention of the voter.

(7) On completion of the count:-

(a) in the case of a motion or resolution requiring a secret ballot, where the number of valid votes cast equals the number of votes required to carry that motion or pass that resolution, then that motion or resolution shall be deemed to have been carried;

(b) in the case of an election where there is a tie between two or more candidates, then that tie shall be resolved by lot; and

(c) in respect of any matter other than those covered by paragraphs (a) and (b) there is equality of votes, the President shall have a casting vote in addition to the President's deliberate vote.

- (8) A Member who is entitled to attend a General Meeting and vote in a secret ballot and who is unable for any reason to attend such meeting may appoint another Member to vote as that Member's proxy.
- (9) The appointment of a proxy shall be in writing in such form as maybe prescribed by the electoral rules and shall be signed by the Member making that appointment.
- (10) The Member appointed to vote as a proxy shall surrender the duly completed proxy form to the Secretary 48hours before the start of the General Meeting and shall receive a ballot paper in exchange thereof.

Provided no one-person shall have more than one proxy at the General Meeting.

- (11) Affiliate (Licentiate, Graduate and Technician and Student Members shall have no voting rights at any General Meeting of the Institute.

21. ELECTRONIC VOTING

- (1) Any matter under this constitution for which a vote is to be conducted through a secret ballot shall also be valid if that vote is conducted electronically.
- (2) The electronic voting under Clause (1) shall be conducted in a manner and form to be determined by the Council.

- 22.** For the purposes of this chapter, a meeting means either a physical or virtual meeting,

CHAPTER IV: THE COUNCIL

23. NOMINATION AND ELECTION OF COUNCIL MEMBERS

- (1) The nomination and election for any position or office shall be conducted during a physical or virtual Annual General Meeting and shall constitute part of the business of the Annual General Meeting and any adjournment thereof.

- (2) The office of the Secretary shall, at least thirty days before an AGM, make available at its offices, or in any other manner to be determined by the Council the following:-

- (a) Copies of the documents referred to in Article **18(2)**;
 - (b) Nomination papers in the form prescribed by the Electoral Rules;
 - (c) Proxy forms; and
 - (d) Ballot papers.
- (3) The nomination paper shall require, inter alia, a nomination to be supported by four Members and a statement of acceptance by the candidate that the candidate is willing, if elected to serve as a Council Member, President or Vice President.
- (4) The nomination paper, completed in all respects, shall be lodged with the Secretary at least fourteen days before the AGM Notice.
- (5) A validly nominated candidate may withdraw that Member's nomination at any time before the election by written notice in that behalf delivered to the Secretary.
- (6) If the number of validly nominated candidates
- (a) equals the number of vacancies to be filled at the AGM, all nominated candidates shall be declared elected;
 - (b) is less than the number of vacancies to be filled at the AGM such nominated candidates shall be declared elected; and for the purpose of filling the vacancies still remaining, further nominations may be accepted from the AGM:

Provided that each Member to be so nominated shall be supported by four Members and shall declare that the Member is willing if elected to serve as a Council Member; and

Provided, further that if the number of such additional nominations exceeds the number of vacancies remaining to be filled, the question shall be resolved by show of hands and not by secret ballot.

(c) is more than the number of vacancies to be filled at the AGM, an election shall be conducted by secret ballot and the result declared before the close of the AGM.

(7) A Council Member shall hold office from the close of the AGM at which that Council Member is elected to the close of the AGM at which that Council Member is replaced, unless that Council Member earlier ceases to be a Council Member.

(8) A Council Member who has attended half of the Council meetings during the immediately preceding term shall vacate office and shall not be eligible for re-election unless a waiver of this paragraph for any such Member is, approved by a simple majority of Members present and voting at an AGM of Members at which that Member wishes to offer himself/herself for re-election.

(9) A Council Member disqualified under A Clause (8) shall, upon the waiver being given, file that Council Member's nomination paper notwithstanding Clause (4).

(10) Council meetings under Clause (7) shall include meetings adjourned

for lack of quorum and the immediately preceding term

Shall mean from the preceding General Meeting at which the elections are to be conducted.

- (11) The tenure of office of a Council Member shall, unless the Member vacates office earlier, hold office for a period of three years from the date of election or appointment and may be re-elected or re-appointed for a further term of three years.
- (12) Where a casual vacancy exists for the position of President, the Vice President shall assume office of the President up to the next AGM

Where the Vice President is acting President, the Council shall elect from among its Members a Member to serve as Vice President for the remaining period up to the AGM.

24. REMOVAL OF PRESIDENT, VICE PRESIDENT OR COUNCIL MEMBER

- (1) The President, Vice President or Council Member may be removed from office by-
- (a) The Council where the Council moves a motion for the removal of President, Vice President or Council Member If the Council is of the opinion that it is in the interest of the Institute that the President, Vice President or a Council Member be removed from office on the following grounds-
- (i) that the President, Vice President or Council Member has conducted himself/herself in a manner detrimental to the good name of the

Institute; or

(ii) that the President, Vice President or Council Member's continued membership to the Council is not conducive to the harmonious operations of the Council or the Institute; or

(iii) that the President, Vice President or Council Member has contravened the provisions of the Act; or

(b) a chartered accountant who moves a motion for the removal of President, Vice President or Council Member supported by signatures of Ten percentile of the paid up chartered accountants as at 31st December of the previous year.

- (2) Where the Councilor chartered accountant intends to move in accordance with Clause (1), notice of such intention shall be given with the notice of the said General Meeting and such notice of intention to move shall give brief details of the reasons for the motion.
- (3) A Council Member affected by a motion under this Article shall if that Council Member 'wishes shall be allowed to address the said General Meeting for a period not exceeding fifteen minutes;
- (4) If the motion under this Article is carried, the Council Member shall cease to hold office from that time;
- (5) A motion under this article shall be carried by two thirds of the Members present.

25. COMMITTEES OF COUNCIL

- (1) The Council may establish Committees of the Council which may include standing Committees, ad hoc Committees, Sub-Committees, or any other kind of Committee as the Council deems fit.

- (2) The Council may appoint as Members of a Committee established under this Article persons who are or are not Council Members or Members of the Institute, and such person shall hold office on such conditions for such period as the Council may determine in each case.
- (3) A Committee established under this Article shall be deemed to be acting for and on behalf of the Council and the Council shall have the power to endorse, review or overrule any decision of such Committee.
- (4) The Council may make Rules to regulate the procedures of Committees generally or any Committee in particular and may give to any Committee such specified directions as it deems fit.

26. REMUNERATION AND ALLOWANCE

- (1) Subject to the requirement for payment of allowances to Council Members under the Act, Council Members may offer their services on *gratis* basis in the furtherance of the objects of the Act;
- (2) The Council shall present to a General Meeting proposals and recommendations for the remuneration and allowances of Council members, Committee members and members of the Disciplinary Committee to be approved by the Minister:

Provided that a General Meeting may approve the principles of any such remuneration of allowances and leave the actual details of implementation to be worked out by Council.

- (3) A proposal or recommendation for a change in any remuneration of allowances referred to in Clause (1) shall not be effected until the same has been approved by a General Meeting and unless such change is within the principles already approved.

27. ELIGIBILITY TO BE PRESIDENT, VICE PRESIDENT AND COUNCIL MEMBER

A Member shall be eligible for nomination or election as a President, Vice President, and Council Member except an ex officio Member if that Member

—

- (a) is a chartered accountant as defined in the Act;
- (b) has not committed any professional misconduct within a period of five years preceding the election or appointment;
- (c) is not in lawful custody or the chartered accountant's freedom of movement is restricted under any law in force in or outside Zambia on the date of the election or appointment;
- (d) has been on the register for at least three years preceding the election or appointment ; and
- (e) Is a fully paid up Member

CHAPTERV: THE DISCIPLINARY COMMITTEE

28. MEMBERSHIP AND PROCEEDINGS OF DISCIPLINARY COMMITTEE

- (1) A Member commits professional misconduct if the misconduct Member—
- (a) contravenes the provisions of this Act;
 - (b) unlawfully discloses or uses to the Member's advantage any information acquired in the course of professional work on behalf of a client;
 - (c) engages in conduct that is dishonest, fraudulent or deceitful;
 - (d) commits an offence under any other law;
 - (e) engages in any conduct that is prejudicial to the accountancy profession or is likely to bring it into disrepute; or
 - (f) breaches the Code of Ethics or accounting or auditing pronouncements or encourages another Member to breach or disregard the principles of the Code of Ethics or accounting or auditing pronouncements.

29. INITIATION OF DISCIPLINARY ACTION

- (1) A person may lodge a complaint with the Disciplinary Committee against a chartered accountant or Member where the person alleges that the chartered accountant or Member has contravened the Code of Ethics or any provision of this Act.
- (2) The Institute may initiate disciplinary action under this section where the Institute has reasonable grounds to believe that a chartered accountant or Member has contravened the Code of Ethics or any provision of this Act.
- (3) A complaint or allegation shall be made to the Secretary in the prescribed manner and form.

30. DISCIPLINARY COMMITTEE

- (1) There shall be a Disciplinary Committee of the Institute comprising the following Members:
- (a) a Chairperson;
 - (b) a Vice-Chairperson; and

(c) four chartered accountants in practice for not less than ten years, one Member of which shall be from the public practice elected by the Members at the annual general meeting of the Institute.

(2) The Chairperson and Vice-Chairperson shall be legal practitioners qualified to hold, or who have held, high judicial office.

(2) A person shall not be appointed as a Member of the Disciplinary Committee if the person—

(a) has committed or been convicted of any professional misconduct;

(b) is in lawful custody or the person's freedom of movement is restricted under any law in force within or outside Zambia;

(c) has not been on the Register for at least ten years preceding the election or appointment; or

(d) has been convicted of any offence involving dishonesty.

(4) A Member of the Disciplinary Committee shall hold office for three years and may be re-elected for a further term of three years.

(5) A Member of the Disciplinary Committee shall not serve for more than two terms.

(6) The Chairperson, or in the absence of the Chairperson, the Vice-Chairperson, shall preside at every meeting and every sitting of the Disciplinary Committee.

31. FUNCTIONS OF THE DISCIPLINARY COMMITTEE

(1) The functions of the Disciplinary Committee are to hear and determine—

(a) any disciplinary action initiated by the Institute against a chartered accountant or a Member who has contravened any provision of the Code of Ethics or any provision of this Act; or

(b) any complaint or allegation made by any person against a chartered accountant or a Member.

(2) The Disciplinary Committee may publicise, as the Committee may consider appropriate, the facts relating to any chartered accountant or a Member who is found guilty of and punished for professional misconduct.

32. PROCEEDINGS OF THE DISCIPLINARY COMMITTEE

(1) Four Members of the Disciplinary Committee shall form a quorum.

(2) Any question at a sitting of the Disciplinary Committee shall be decided by a majority of the votes of the Members of the Disciplinary Committee at the meeting and in the event of an equality of votes, the person presiding at the meeting shall have a casting vote in addition to

that person's deliberative vote.

(3) All proceedings of the Disciplinary Committee shall be in camera.

(4) The Disciplinary Committee shall cause to be kept a record of its proceedings.

(5) A party to a hearing of the Disciplinary Committee may be represented by a legal practitioner or, if the party so elects, by any other person or in person.

(6) A decision of the Disciplinary Committee shall be in the form of a reasoned judgment and a copy thereof shall be supplied to each party to the proceedings and to every person affected by the decision. (7) If a person is present at a meeting of the Disciplinary Committee at which any matter is the subject of consideration, and in which matter the person or that person's spouse is directly or indirectly interested in a private capacity, that person shall, as soon as is practicable after the commencement of the meeting, disclose the interest and shall not, unless the Disciplinary Committee otherwise directs, take part in any consideration or discussion of, or vote on, any question relating to that matter.

(8) A disclosure of interest made under this section shall be recorded in the minutes of the meeting at which it is made.

33. POWERS OF THE DISCIPLINARY COMMITTEE

(1) The Disciplinary Committee may, for the purposes of any hearing, hear and receive evidence and may, under the hand of the Chairperson or the Secretary, summon witnesses and require the production of any book, record, document, electronic record or anything required for the purposes of the proceeding and may through the Chairperson or Vice Chairperson administer an oath to any witness.

(2) A person summoned to attend before the Disciplinary Committee who, without sufficient cause— (a) refuses or fails to attend at the time and place specified in the summons or, having attended, leaves without the permission of the Disciplinary Committee;

(b) having attended, refuses to be sworn or to affirm;

(c) refuses, without lawful excuse, to answer fully and satisfactorily to the best of that person's knowledge and belief, any question lawfully put to that person; or

(d) refuses to produce any book, record, document or thing which that person has been required by summons to produce; commits an offence and is liable, upon conviction, for every such refusal or failure, to a fine not exceeding twenty thousand penalty units.

(3) A person shall not be compelled to answer any question or produce any book, record or document which that person would not be compelled to answer or produce on the trial of an action in the High Court.

(4) A hearing before the Disciplinary Committee shall, for all purposes, and in particular for the purposes of Chapter XI of the Penal Code, be deemed to be a judicial proceeding.

(5) Where the Disciplinary Committee, after due inquiry, finds a chartered accountant or a Member guilty of professional misconduct, it may impose one or more of the following penalties:

(a) order the cancellation of the chartered accountant's or Member's practicing certificate, non-audit practicing certificate or certificate of registration;

(b) censure the chartered accountant or Member;

(c) caution the chartered accountant or Member;

(d) impose a fine, not exceeding one hundred thousand penalty units to be paid to the Institute;

(e) order the chartered accountant or Member to pay to the Institute or to any other party to the hearing any costs of or incidental to the proceedings;

(f) order the chartered accountant or Member to pay any party to the hearing or other person, as restitution, the amount of loss caused by that person's negligence; or

(g) impose any reasonable conditions for the suspension, for a period not exceeding one year of, the chartered accountant's membership, certificate of registration practicing certificate or a non-audit practicing certificate.

(6) In any hearing before the "Disciplinary Committee, any finding of fact which is shown to have been made by any court in Zambia shall be conclusive evidence of the fact so found.

(7) The Disciplinary Committee shall, where it has reasonable cause to believe that a chartered accountant is, or has become mentally unsound to the extent that the continued practicing by the chartered accountant is prejudicial to the public interest, refer the matter for determination by a medical practitioner.

(8) The Disciplinary Committee shall, where a medical practitioner determines that a chartered accountant is of unsound mind, suspend the practicing certificate of the chartered accountant.

(9) Where the Disciplinary Committee, after due inquiry, finds a chartered accountant or Member not guilty of professional misconduct, it shall record a finding that the chartered accountant or Member is not guilty of such conduct in respect to matters to which the charge

relates.

(10) The Disciplinary Committee may, for the purpose of any proceedings use such assessors or experts as the Committee may determine.

34. REPORTS BY DISCIPLINARY COMMITTEE

The Disciplinary Committee shall, as soon as practicable after the completion of each hearing, submit to the Institute a report of the proceedings together with a copy of the record.

35. APPEALS TO HIGH COURT

(1) A person aggrieved by a decision of the Disciplinary Committee may appeal to the High Court within thirty days of the decision.

(2) The Institute shall be the respondent on any appeal under this section.

(3) A decision of the Disciplinary Committee under this Part shall not take effect until the expiration of the time for lodging an appeal against the decision or, if an appeal is lodged, until the time the appeal is disposed of, withdrawn or struck out for want of prosecution, as the case may be.

(4) The High Court may, on any appeal under this section—

(a) confirm, vary or set aside any finding made, penalty imposed or direction given by the Disciplinary Committee;

(b) remit the matter to the Disciplinary Committee for further consideration in accordance with such directions as the High Court may give; or

(c) make such other order as to costs or otherwise as it considers appropriate.

(5) No proceedings of the Disciplinary Committee shall be set aside by reason only of some irregularity in those proceedings if such irregularity did not occasion a substantial miscarriage of justice.

36. REMOVAL BY MOTION

The powers of the Council in relation to removal of a Council Member contained in Article 24 shall be exercisable in respect of a Member of the Disciplinary Committee, and the provisions of Article 24 shall apply *mutatis mutandis*, to such removal.

37. PARTICIPATION OF EXPERTS

Where the person presiding at a sitting of the Disciplinary Committee is of the opinion that it is desirable to invite an expert, that person may invite that expert to attend at such sitting and to participate in the deliberations of such sitting, but that expert shall have no vote.

CHAPTER VI: MISCELLANEOUS

38. RULES RELATING TO PRACTICE

- a. Where a firm of chartered accountants intends to practice in Zambia under any name; that firm shall obtain written permission in that behalf from the Council, and the Council, may, in its discretion, refuse such permission if it is of the opinion that such name is undesirable, likely to mislead or likely to be confused with some other name and these provisions shall also apply to a chartered accountant practicing in his/her own.

- b. A chartered accountant shall not practice in Zambia under his/her own name or under the name of a firm unless on every letter head used by such practice there appears:
 - (a) his/her forenames (or initials thereof and surname);
 - (b) the forenames (or initials thereof) and surname of all his/her partners(if any);or
 - (c) an indication of where the names of the partners can be found.

- c. In order to maintain high professional and ethical standards among chartered accountants, the Council shall issue a code of ethics for accountants and all Members shall abide by that code.

39. FEES

- a. The fees payable for various matters, referred to in this Constitution shall be determined by the Council from time to time subject to ratification by the General Meeting.

- b. Any Member who is in hardship may apply to the Council for a reduction in the rate of that member's annual membership subscription, and the Council if satisfied may reduce the rate as the Council deems fit.

- c. Where the Council is satisfied that due to exceptional hardships a Member is unable to pay his/her annual subscription or other fees as required by this Constitution, it may authorize the postponement of such period and on such terms as it thinks fit.

40. SERVICE OF NOTICE AND OTHER COMMUNICATION

- a. Any letter, notice or other communication from the Institute to a Member shall be deemed to have been correctly served if addressed to the Member at that Member's postal address recorded in the register of Members and sent to that Member by prepaid post or by hand, or email and service shall be deemed to have been effected at the time of dispatch.
- b. All notices, letters and other communications from the Institute or the Council to a Member shall be signed by or on behalf of the Secretary or such other person as the Council may appoint for that purpose.
- c. Where a period of notice is specified in this Constitution or the Rules, then, notwithstanding the provisions of Clause (1) the day of service of such notice shall count as part of such period but the day of the event in respect of which the notice is served shall be excluded from such period.
- d. Subsequent to notice being given of a General Meeting, any Member may, at that Member's own expense send through the Secretary one communication to other Members if such communication relates to any resolution or agenda item coming before the meeting.
- e. During the seven working days prior to a General Meeting, any candidate for election at such General Meeting may, at his/her own expense, send through the Secretary one communication to the other Members.

41. RULES OF THE INSTITUTE

The Council may subject to the provisions of the Act and the provisions of this Constitution, make Rules affecting the Institute, the Council, Committees of the Council, Council Members, Classes of membership, their rights, privileges and obligations.

42. ESTABLISHMENT OF BRANCHES OF THE INSTITUTE

The Council may make Rules on the establishment of branches of the Institute, their powers and functions, in furtherance of the function under the Act.

43. REVIEW, ADOPTION AND AMENDMENT OF THE CONSTITUTION

- a. The Constitution shall be reviewed if Ten Percentile of paid up chartered accountants as at 31st December of the previous year move a motion at the AGM for the Constitution to be reviewed.
- b. The Institute shall by a vote of at least two-thirds of the Members voting by secret ballot at a General Meeting of the Institute, adopt this Constitution and shall in like manner amend it.
- c. The text of any amendments to this Constitution proposed to be moved at the General Meeting, including a summary of any arguments for or against such amendment which the mover thereof or the Council may wish to circulate, shall be sent with the notice of such General Meeting.