



Policies, Procedures & Guidelines
for 2022 Council Elections

**THE INSTITUTE OF CHARTERED
ACCOUNTANTS (GHANA)**



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1. PREAMBLE

By virtue of Section 4(1) of the Institute of Chartered Accountants, Ghana, Act 2020 (Act 1058), the positions to be contested for in the 2022 Council elections shall be:

- a. President of Council (1 position)
- b. Vice President of Council (1 position)
- c. Member(s) of Council (3 positions)
- d. Female members of Council (2 positions)

Section 62 (g) of Act 1058 provides that the Minister shall in consultation with the Council by Legislative Instrument make regulations to prescribe the procedure for election of officers of the Institute.

Pending, the regulations, the Election Committee is providing policies, procedures and guidelines to guide the Election process.

The intent of this document is to encourage free, fair and transparent elections by members of the Institute and to provide a level playing field for a healthy competition by:

- Establishing systems and structures to guide the election process,
- Documenting acceptable and unacceptable behaviour before, during and after elections,
- Ensure dignified and courteous conduct appropriate to the image of a premier Professional Accountancy Organization (PAO) among others.

In general, candidates are expected to maintain the “spirit of healthy competition” which is an atmosphere of friendly competition with others and respect for the electoral process.

2. COMPOSITION AND FORMATION OF ELECTORAL COMMITTEE

(1) For purposes of the conduct of elections for members of the Council, the Council shall appoint an Election Committee comprising five (5) members in good standing as follows:

- a. A Past President of Council who shall be the Chairperson and
- b. Four other members of the Institute,

(2) At least two of the members of the Committee shall be women.

(3) The Elections Committee may co-opt or request a person to be in attendance during meetings.

(4) A member of staff working with the Institute who shall act as Secretary.



- (5) The members of the Election Committee shall be appointed, a minimum of three months before the date of the elections.
- (6) The tenure of the Elections Committee ends after the declaration of the results of the election.

3. FUNCTIONS OF THE COMMITTEE

- (1) The functions of the Committee shall include but not limited to:
 - a. compiling the Register of members who are eligible to vote during Council Elections,
 - b. educating members on the modalities for the conduct of elections,
 - c. compiling the list of members who are eligible to stand for elections.
 - d. appointing Electoral officers and assistants who shall help in the conduct of elections,
 - e. performing other activities necessary for the conduct of the elections.
- (2) Members of the Elections Committee are not eligible to nominate, propose, endorse, oppose or promote any candidate.

4. RESPONSIBILITIES OF THE RETURNING OFFICER

The Chairperson of the Elections Committee shall act as the Returning Officer. The duties of the Returning Officer shall include but not limited to:

- a. declaring the opening of nominations for elections,
- b. giving notice of Poll for the election of Council members,
- c. declaring the results of Council elections.

5. ELIGIBILITY TO STAND FOR COUNCIL ELECTION

A person shall not be eligible to contest Council elections if the person is:

- a. declared mentally unfit or incapable of managing his/her affairs by a recognized medical practitioner;
- b. convicted in the Republic or elsewhere of any criminal offence of which dishonesty is an element or which, in the opinion of the Council, is of a disgraceful or dishonourable nature, and 10 (ten) years since such conviction has not elapsed; and
- c. while being a Member has been found guilty of a criminal offence and convicted to a prison term; and
- d. while being a Member, is found guilty of misconduct by a relevant professional body or is suspended from membership of that body, or has been removed from an office of trust on account of misconduct and a period of 10 (ten) years since such finding of that body has not elapsed; and



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- e. a member in good standing with the Institute continuously for less than ten (10) years; and
- f. not a member of a District Society; and
- g. owing the Institute any fee(s) as at the time of filing for nomination; and
- h. a member of the Elections Committee; and
- i. a member of staff of the Institute.

6. NOMINATION PROCEDURES

Nominations of candidate shall follow the following procedure:

- (a) A candidate complete a nomination form endorsed by two members in good standing.
- (b) The nomination form should be accompanied by:
 - i. a passport-sized picture
 - ii. a profile of not more than five hundred (500) words.
- (c) A candidate can contest for only one position.

7. CAMPAIGNING

- 1. The Election Committee of the Institute shall supervise and moderate campaign by candidates.
 - a. Public Soliciting of votes is **unacceptable**. Public soliciting includes but not limited to:
 - b. The posting or hanging of banners and posters on billboards supporting a candidate,
 - c. Newspaper, radio and television adverts,
 - d. Giving of gifts of any kind.
 - e. Personal adverts on Facebook, Twitter, Instagram
 - f. Interviews on radio and television talk shows.
- 2. In line with the ethics of the Accountancy Profession, the Election Brochure containing candidates' profiles shall be the only means of informing members about the election and the candidates.
 - a. The Election Brochure shall be placed on the Institute's website and copies sent to all officially recognized ICAG social media handles like WhatsApp and Facebook of District Societies, AWAG, Faculties and Practice Society.
- 3. There shall be no physical campaigning at District Society, AWAG, Practice Society or Faculty meetings and any other recognized groups.



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4. All candidates shall respect the spirit of fair campaigning and conduct themselves with full respect for their opponents. This includes, but is not limited to avoiding slanderous campaigning.
5. No employee of the Institute or member of the Election Committee shall assist any candidate to campaign.
6. There shall be no campaigning on the day of the Annual General Meeting (the day of voting).

8. MISCONDUCT / BREACH OF ELECTIONS RULES

The following shall constitute electoral misconduct / breach of election rules:

- a. Presenting false information on the nomination and/or on the Profile Forms,
- b. using slanderous language against other candidates,
- c. Engaging in public solicitation of votes.

9. SANCTIONS

1. The Elections Committee shall evaluate violations based on three main concerns:
 - a. if the conduct contradicts the spirit of healthy competition.
 - b. if the conduct gives the candidate who committed it or on whose behalf it was committed an unfair advantage in the process, and
 - c. if the conduct disadvantages the candidate against whom it was committed.
2. Sanctions will include but not limited to:
 - a. Warning and/or reprimand of the candidate,
 - b. Disqualification of candidate,
 - c. Banning the candidates from future elections.
 - d. Annuling of election results of a candidate



10. COMPLAINTS PROCEDURES

- a. Complaints shall be directed to the Chairperson of the Election Committee. The Chairperson of the Elections Committee shall acknowledge receipt of such complaint and inform the parties involved within two days.
- b. The Election Committee shall conduct an investigation within a week upon receipt of the complaint to determine the merit.
- c. Where there is merit of the complaint, the Election Committee shall impose the necessary sanctions.
- d. The parties involved may appeal against the decision(s) of the Election Committee timeously not later than one week of serving the notice.
- e. A panel of three past presidents excluding the chairperson of the Election Committee shall hear any appeal.
- f. The decision of the Appeals Committee shall be final.

11. BALLOTING FOR POSITIONS

- (1) Where two or more candidates are contesting for one position, the Returning Officer shall conduct balloting for the positions of contestants in the presence of the contestants or their accredited representatives.
- (2) The balloted positions shall be used to arrange the order of candidates on the balloting sheet.
- (3)
 - i. Where a contestant stands unopposed for a position, the voting shall be by a 'YES' or 'NO'.
 - ii. The said contestant must obtain more than 50% of the valid votes cast in his/her favour. Where an unopposed contestant fails to obtain more than 50% of the valid vote cast, the Committee shall call for fresh nominations within three (3) days.
 - iii. Where fresh nominations are called for a particular position, elections shall be done within thirty (30) days.

12. WITHDRAWAL AND DISQUALIFICATION

(1) Withdrawal Procedure

A notice of withdrawal shall be sent to the Chairperson of the Elections Committee in writing at least one week before the date of the elections.

(2) Disqualification

A candidate may be disqualified from contesting in the elections if the candidate is found to be in breach the electoral rules.



(3) Effect of Withdrawal or Disqualification

If any candidate withdraws or is disqualified from the election after the design of the ballot, votes for the candidate shall not be counted.

13. VOTING PROCEDURES

1. Votes may be cast manually or by electronic means or any other means determined by the Election Committee.
2. For 2022 Council elections, votes shall be cast by electronic means.
3. Full Members and fellows in good standing as at 31st March each year shall be eligible to vote.
4. Voting starts as soon as an Annual General Meeting is opened and ends before end of Annual General Meeting.
5. Where electronic voting is used the Elections Committee of the Institute shall provide guidelines four (4) weeks before the election.

14. PROXY VOTING

- a. The Election Committee may set up proxy voting and it shall be accepted as a form of voting.
- b. There shall be no proxy voting for the 2022 Council elections.

15. INVALID / SPOILT VOTES

The Returning Officer will be responsible for declaring a ballot as spoilt or invalid.

16. DECLARATION OF RESULTS

- a. The Returning Officer shall declare the results of the elections immediately after the counting and tallying of votes to members.
- b. In the event of more than two candidates contesting for a position, the winner(s) shall be declared by a simple majority of the valid votes counted.
- c. A candidate contesting unopposed for President or Vice President shall be required to obtain more than 50% of valid votes counted.

17. RUN-OFF VOTING

- a. Where there is a tie for a position, the Election Committee shall organize a run-off for the candidates in the tie.
- b. The Run-Off voting may be organized without the use of designed or printed ballot papers.
- c. The winner of the tie shall be declared by the simple majority of the runoff.



18. RECOUNT OF VOTES

- a. Where contestants are not satisfied with the results, they can call for a recount of votes. The call for a recount must be done before the declaration of results.

19. CHALLENGING OF RESULTS

- a. A candidate can petition or challenge the results declared within seven days after the declaration.
- b. A challenge of the results after the declaration shall be referred to the Appeals Committee

20. MAINTENANCE OF ELECTORAL MATERIALS

1. Custody of Electoral materials

- a. All Elections materials shall be kept in safe custody at the Institutes.
- b. The Chairperson shall have unrestricted access to such materials.

2. Disposal of Electoral materials

- a. Election materials used or unused in the custody of Institute may be disposed off twenty – four (24) months after the last elections.
- b. The Chairperson may supervise the disposal of such materials.

Issued by Election Committee.

Dated: 1st March 2022.