

**Institute of Chartered
Accountants of
Nigeria, Canada
District Society (ICDS)**

**Investigative
Committee
Report**

Date: August 19, 2022



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Executive Summary

Overview

- On the 16th of July 2022, an Emergency General Meeting (EGM) of all members of ICAN Canada District Society (ICDS) was conveyed by the Executive Committee (EXCO) of the society requesting that members approve the removal of its current District Chairman (Mr. Toba Dada) for actions considered detrimental to the effective execution of the goals and objectives of the District.
- After thorough deliberations by the members at the meeting, members voted in favor of creating a three (3) members investigative committee to review all allegations levelled against the current chairman and submit their report at the next General Meeting scheduled for August 27th, 2022.
- The Committee was immediately set up based on members nomination. Members of the investigative committee comprised of:
 - Mr. Femi Solaja - Chairman
 - Mrs. Elizabeth Ajibola - Secretary
 - Mr. Waheed Makanjuola - Member



Executive Summary

Mandate of the Committee

- The District members mandated the committee:
 - To investigate all allegations, determine the problems and make appropriate recommendations at the next General Meeting on August 27, 2022 while the Chairman should be on suspension until final decision is taken by members after the report is submitted.
 - Meanwhile, the Chairman was advised to reach out and reconcile with the Executive members
- The committee's focus were on the following:
 - Issues within the EXCO and relationship with external parties;
 - Validity of the detailed terms of reference (see appendix).
 - Likely impact of highlighted issues on the District achieving its goals and objectives as set up in the ICDS Bye-law; and
 - Recommendations to members based on fair, neutral and objective evaluation of the evidence presented.
- The Committee ensured that their deliberations were all within the mandate given.

Executive Summary

Work done

- The investigative committee summarized the terms of reference into four main categories:
 1. Relationship with ICAN Nigeria (TOR 1, 2, 9 and 12)
 2. Creation of the Ottawa Chapter (TOR 3,4,5 and 7)
 3. Management of ICDS (TOR 6, 8, 10, and 15)
 4. Current District Chairman Interpersonal relationship (TOR 11, 13, 14 and 16)
- The committee interviewed 12 District members inclusive of current Excos., current Chairman, all past Chairmen and key District members relevant to the investigation.
- All interviews and responses were conducted in the most professional manner with documents provided by the interviewees where requested.
- Only one individual opted not to be present physically due to an emergency. He however provided a written response to our questions.

Executive Summary

Findings

- The Chairman did not represent the interest of the District in his communications with ICAN Nigeria on the implementation of the new Bye-Law from Nigeria effective April 21, 2021.
 - ✓ Prior practices, seasonality and Geographic size of Canada necessitated justification for a single 2yr tenure requested for by the Exco and committee of past chairmen.
 - ✓ The current chairman technically suspended the activities of the Exco pending a response from Nigeria on the tenure dispute while acting unilaterally on behalf of the District.
 - ✓ The current chairman did not prioritize the District's interests above his personal judgements in his conduct of the District activities.

Executive Summary

Findings

- The Chairman lack the right leadership style required for the effective execution of the District goals.
 - ✓ He consistently fractionalize his relationship with his Exco and committee of past Chairmen.
 - ✓ He made himself mostly inaccessible and is always in the habit of not following up on calls.
 - ✓ He never admitted to any wrong-doing in some of his approaches to:
 - ❖ Management of the Exco affairs
 - ❖ The implementation of the presidential visit to Calgary in 2021
 - ❖ And conduct of District affairs with ICAN Nigeria.
 - ✓ His communication methodology in some instances leaves less to be desired and may be viewed as arrogance.
 - ✓ As at the time of writing this report, he has not communicated with any of his Exco members on the issues as agreed to in the mandate.

Executive Summary

Findings

- No evidence of Fraud was discovered from any of the Exco members inclusive of the chairman by this committee.
 - ✓ Disputes existed on expense authorization and settlement.
 - ✓ No clear procedural manual on expense initiation, authorization, payment and supplementary budget approval.
 - ✓ Emphasis is on prior practices by the District.
- There is an oversight by all parties involved in vetting the financial status of the Exco of the newly created Ottawa Chapter
 - ✓ Chairman operated in a vacuum with the Ex-official member assigned to set up the chapter.
 - ✓ He did not operate transparently with Exco members on the launch of the new chapter.
 - ✓ He did not request for supplementary budget expense authorization prior to incurring costs associated with the new chapter.
- The Vote of no Confidence passed on the Chairman by the EXCO and denial of access to emails associated with his office was not appropriately done. Authorization should have been requested from members at the EGM (general house) prior to denial of email access.

Executive Summary

Recommendations

After thorough deliberations, the committee hereby recommend that:

- The current chairman should resign
- The current vice chairman should hold a dual position of both the acting chairman and vice chairman until the expiration of the current tenure.
- The current IPC should continue in office for the next two years after the expiration of the current tenure
- Where the current chairman refuses to resign, the general house should at this meeting mandate the secretariat to issue a letter of dismissal within the next two weeks of the report ratification by the members.
- The Bye-law of the District should be updated to reflect the process of decision making (This is currently vague)
- The Body of Past Chairmen should address General Members and solicit their cooperation for the ICDS to move forward.

Methodology

- Upon appointment of the Chairman and Secretary of the committee, the committee reviewed the following documents:
 - Current Bye-Laws of ICDS;
 - Terms of reference (TOR): this was summarized into four categories;
 - Chapter Guidelines
 - ICAN Nigeria bye-law
 - Correspondences with external parties.
 - Letters sent by current chairman to ICAN Nigeria and follow up letters by the Exco.
- The investigative committee subsequently agreed on a plan and prepared questionnaires (approximately 30 questions) based on the terms of reference provided and identified specific questions targeting specific individuals within the society.
- The following people were interviewed:
 - Past Chairmen (2)
 - Immediate Past Chairman
 - Current Chairman
 - Vice- Chairman
 - General secretary
 - Assistant Secretary

Methodology

- Social/Publicity Secretary
 - Treasurer
 - Financial Secretary
 - Ex-officio 2 and 3
 - The Chairman of the Ottawa investigative committee was also interviewed with the ex-officio member responsible for setting up the new chapter.
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- All interviews were conducted independently, confidentially and supporting documents where necessary were requested by the committee.
 - Based on these, there was a unanimous consensus by the investigative committee on its findings, recommendations and conclusions.

Findings and Recommendations

Terms Of Reference	Findings
<ul style="list-style-type: none">Relationship with ICAN Nigeria – 1, 2, 9 and 12	<ul style="list-style-type: none">The planning for the ICAN Nigeria presidential visit to the District held in Calgary in September 2021 was not conclusive as there were changes to program prior to the event.Chairman unilaterally took over the presidential visit by focusing majorly on the investiture and other programs not on the agreed agenda.The letter requesting for approval of two-year tenure was sent to ICAN Nigeria by the Chairman singlehandedly. There were inconsistencies between what was agreed to by the exco and body of past chairmen and the content of the letter.The Chairman was operating unilaterally without consultation or Buy-in from the Exco on key decisions after technically suspending Exco meetings pending receipt of response on letter sent to ICAN Nigeria by the chairman.

Recommendations

- Proper coordination of Exco and preparations for events. Open communication among Exco and formal approval of program at the Exco prior to commencement of any event.
- All letters on behalf of the District to third parties should be co-signed by the secretariat with the Chairman. A copy should be filed with the General secretariat prior to it being sent to third parties.
- The power of the District Chairman to technically suspend Exco meetings should be removed. In situations where this is occurs, the Exco should call a meeting of all members of District for authorization.

Findings and Recommendations

Terms Of Reference	Findings
<ul style="list-style-type: none">• Creation of the Ottawa Chapter – 3,4,5 and 7	<ul style="list-style-type: none">• Expenses incurred for the purposes of the inauguration did not follow proper authorization channel.• Authorization and approval process for supplementary expenses not clearly defined in Bye-law• Appointing non-financial members of the Institute and the District as Exco during the inauguration of Ottawa chapter.• No clearly defined clauses in Bye-law on creation of an investigative committee

Recommendations

- Circumstances and process for setting up committee must be clearly stated in ICDS Bye-law. In as much as this was not foreseen, codifying the rules will avoid these types of situations in future.
- Authorization and approval processes for supplementary expenses should be approved by a simple majority of the Exco, subject to a capped limit and should be explicitly stated in ICDS Bye-Law.
- Committee concluded that inauguration of non-financial members was an oversight by all involved and could easily have been resolved with a simple apology.
- Non-Financial chapter Exco members should be offered opportunity to pay their dues within a specified time.

Findings and Recommendations

Terms Of Reference	Findings
<ul style="list-style-type: none">• Management ICDS – 6, 8, 10, and 15	<ul style="list-style-type: none">• Chairman technically suspended Exco pending official response from ICAN Nigeria on tenure terms.• Between the date of Exco suspension of May 31, 2022 and prior to Chairman’s suspension by the house, letters were sent out from the office of the chairman on behalf of the District to CPA, ICAN Nigeria and other parties. We found this to conflict with the suspension of the Exco.• He unilaterally made decisions without recourse to his Exco through official meetings.

Recommendations

- Suspension of Exco should be routed through the members in general meetings.
- Extra-ordinary powers to unilaterally operate on behalf of District should be sought from the District members.
- All expenditure not budgeted for incurred while Exco was on suspension should not be settled by the District.

Findings and Recommendations

Terms Of Reference	Findings
<ul style="list-style-type: none">• Interpersonal relationship 11, 13, 14 and 16	<ul style="list-style-type: none">• Use of derogatory languages at meetings of Exco and past chairmen.• Unilaterally sent out letters to third parties without requesting opinions or recommendations of ExcOs.• Failure to honor the Ottawa investigative committee

Recommendations

- Chairman should control his emotions during deliberations and not take issues personal. His leadership posture is less to be desired. He should be working as a leader of the District by welcoming various perspectives and ensuring transparency in his activities on behalf of the District.
- No provision in the bye-law on Exco's powers to create an investigative committee on the specific activities of the Chairman. Exco should have requested for such powers from the General members of the District.

Detailed Terms of reference

1. Breach of Trust and Integrity – Investiture vs 2021 Calgary Presidential visit, concealment of the real intent for visit after Exco had blocked his plans for elaborate event. This was a misrepresentation to Exco, Members and ICAN Presidency.
2. Unilateral letter of Dispute on Tenure sent to ICAN: Disregard to his oath to lead and defend ICDS. Instead, he called for sanction against ICDS or campaigned that privileges long enjoyed by ICDS be withdrawn or cancelled (see letter posted).
3. Unilateral Inauguration of Ottawa Chapter on April 9, 2022 without full involvement of all Exco and Body of Past Chairmen
4. Refusal to attend interviews with Ottawa Chapter Investigative Committee (OCIC) to investigate some alleged violations of Ottawa chapter inauguration. (OCIC report attached for ease of reference)
5. Abuse of power – appointed non-financial members to Ottawa chapter exco positions in violations of the approved Chapters formation guidelines
6. Unilateral suspension of Exco meetings without any express directive, Chairman (Olutoba Dada) dismissed Exco meetings as illegal or no-go area until an unrelated response is received from ICAN.

Detailed Terms of reference

7. Committed District's funds without pre-approved budget and/or Exco approval or ratification of expenses on Ottawa inauguration.
8. Exposed ICDS to reputational damage from third-party/ vendors whose debts were delayed for an extended period. Exco and body of past chairmen raised private donations to offset the debt without charge to ICDS while Chairman (Olutoba Dada) did not care about any such institutional injury.
9. Issuance of letters of invitation to ICAN officials without involving Exco It was discovered, Toba was working unilaterally by sending invitation letters to ICAN President, Registrar, and 1st DVP into Canada between August and September 2022 for a non-existing meeting or conference from ICDS without informing the Exco or District members.
10. Engaging in unprecedented unilateral external correspondences without the knowledge of the District or the Secretary, by creating an 'OFFICE OF THE CHAIRMAN' letterhead, with singular signing rights
11. Use of derogatory language on Exco. At meetings with dictatorial tendencies exhibited severally resulted to lack of cohesion from the entire Exco team.

Detailed Terms of reference

12. Failure to fully reconcile the 2021 Conference account with ICAN - one of the principal responsibilities of the Chairman given its third-party contact nature.
13. Autocratic leadership style - without recourse to Exco.
14. Remains largely incommunicado to members with poor response to calls, SMS, emails.
15. Attending meetings and use of Chairman's email after May 31st when he said his tenure had expired. He attended diaspora Chairmen meeting in June without informing Exco despite his earlier position on tenure of his office expired on May 31, 2022.
16. Failure to honor Investigative committee invitation.

SIGNATURE

- Mr. Femi Solaja
- Mrs. Elizabeth Ajibola
- Mr. Waheed Makanjuola

Olufemi Solaja
Olufemi Solaja (Aug 18, 2022 21:59 EDT).....

E. Ajibola
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Signature: *Oladapo Makanjuola*
Oladapo Makanjuola (Aug 18, 2022 20:56 CDT)
Email: makanjudapo@yahoo.com











ICDS Investigative Report Aug. 2022 version 2.1

Final Audit Report

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