

## ENGAGEMENT OF EXTERNAL AUDITORS



The Chartered Institute  
of Taxation of Nigeria  
Established in 1982 and Chartered by  
Act No. 76 of 1992

The Chartered Institute of Taxation of Nigeria (CITN) started on February 4, 1982 as Association of Tax Administrators and Practitioners. Thereafter, it transformed into Nigeria Institute of Taxation, which was formally launched on February 21, 1982 and statutorily recognized on May 6, 1987 as a company Limited by Guarantee. The Institute was chartered by the Federal Government of Nigeria by the enabling Act No. 76 of 1992 (now CITN Act, CAP C10, Vol. 2, Laws of the Federation of Nigeria, 2004).

### The Charter of the Institute

The aims and objectives of the Institute as laid down in its charter (Decree 76 of 1992) among others are:-

- To determine what standards of knowledge and skills are to be attained by persons seeking to become registered members of the taxation profession.
- To raise, maintain and regulate the standard of taxation practice amongst its members.
- To promote professional ethics and efficiency in tax administration and practice.
- To encourage, promote and co-ordinate research for the advancement of taxation practice and administration in Nigeria.

The purpose of this advert is to solicit competitive proposals from short-listed External Auditors to replace a firm of External Auditors which completed the maximum length of engagement period with effect from 2017 financial year end.

### SCOPE OF WORK

The scope of this engagement is the standard in line with the Nigerian Standards on Auditing and or International Auditing Standard (as may be applicable).

### GENERAL REQUIREMENT

Interested and competent firms wishing to provide the above service to CITN must submit an application that contains both the technical and financial proposal and the underlisted documents **not later than February 23, 2018**:

- Evidence of the Firm's registration with the Corporate Affairs Commission (CAC)
- Evidence of the Firm's Partners registration with the Financial Reporting Council of Nigeria (FRCN).
- The Firm's profile, including professional qualifications of the key staff, past experience with respect to similar jobs which have been successfully handled, etc.
- Evidence of VAT registration and valid tax clearance certificates.
- Evidence of compliance with the provisions of the Pension Reform Act of 2004.
- Evidence of partners' membership of the Chartered Institute of Taxation of Nigeria and payment of annual membership subscription to date
- List of clients.

Failure to meet the deadline or non-submission of the requested attachments may result in your proposal being disqualified. All proposals are to be signed by an authorised representative of the firm and submitted to.

**The Registrar/CEO**  
**Chartered Institute of Taxation of Nigeria**  
**5<sup>th</sup> Floor, Tax Professionals' House**  
**Plot 16, Otunba Jobi Fele Way, Alausa, Ikeja**  
**Lagos State.**