## Sixth rev DRAFT (13 March 2023)

## ACCOUNTANTS ACT 2010

(No. 7 of 2010)

In exercise of the powers conferred by sections 13 and 14 of the Accountants Act, the Council hereby makes the following Rules -

1. Citation

These Rules may be cited as the Accountants (Sub-Committees Procedures and Operational) Rules 2023.
2. Application

These Rules apply to all sub-committees appointed pursuant to section 13 of the Accountants Act.

## 3. Appointment of Sub-Committees

(1) The Council may in writing appoint such sub-committees as it considers necessary or expedient for the discharge of the objects, functions and powers of the Institute and of the Council's functions and powers. Such appointments shall include terms of reference for each such sub-committee.
(2) A sub-committee so appointed shall meet at the times as the Council determines to deliberate on matters referred to it under rule 3 (1).

## 4. Composition

(1) Each sub-committee so appointed may consist of not more than six members, consisting of a Chairperson and Secretary appointed by the Council.
(2) Where the Chairperson is absent or unable to preside at a meeting, the members of the sub-committee shall elect one of the members to preside at a meeting.
(3) Sub-committees appointed pursuant to section 13 of the Act may consist of members of the Institute or such other persons not being members of the Council, but possessing specialised knowledge or expertise on the particular subject matters under consideration.

## 5. Voting and Procedures of Meetings

(1) Except as provided otherwise by the Council, the manner of voting at any subcommittee meeting shall be by show of hands.
(2) The sub-committees shall regulate the procedures for their meetings in accordance with the directives issued with the reference made under rule 3 (1). In absence of any such directives the sub-committees may regulate their own procedures.

## 6. Secretary

The Secretariat of the Institute shall be the Secretary and whose duties shall be -
(a) record the minutes of the meeting
(b) prepare in consultation with the Chairperson the agenda for the meeting; and
(c) to compile a report on the subject deliberated on and forward such report to the Council.
7. Quorum

The quorum at any meeting shall be half of the members.
8. Proceedings
(1) The deliberation of each sub-committee shall be confined to the matter or matters under reference or assigned to it in writing.
(2) When the sub-committee has concluded its deliberation, it shall present a report to the Council with the recommendations for consideration and action it deems necessary or appropriate.
(3) When the Council deems it necessary, the Council may afford the subcommittee an opportunity to present itself before the Council for verifying such information contained in its recommendation in such manner and at such time it may reasonably require.

## Made this

day of 2023

Signature: $\qquad$
President

Signature:

