

ICMA PROFESSIONAL SERVICES

EMPLOYEE PROMOTION POLICY

1. Policy Objective

This Promotions Policy establishes clear guidelines for promoting employees within ICMA Professional Services. It aims to ensure fairness, transparency, and consistency in promoting qualified employees who demonstrate exceptional performance and align with the company's goals.

2. Scope

This policy applies to all employees of ICMA Professional Services, regardless of their role or level within the organization.

3. Promotion Criteria

Promotions at ICMA Professional Services will be based on the following criteria:

3.1. Performance Excellence

- Consistent achievement of performance objectives and KPIs.
- Demonstration of initiative, creativity, and problem-solving skills.
- Positive feedback from supervisors, peers, and clients.

3.2. Professional Development

- Completion of relevant training and professional development programs.
- Acquisition of additional certifications or qualifications that is adjudged by management to be relevant for career progression in the company.

3.3. Leadership and Teamwork

- Ability to lead projects and initiatives effectively.
- Demonstration of collaboration and support for colleagues and team members.
- Contributions to fostering a positive workplace culture.

3.4. Alignment with Company Values

- Adherence to ICMA's core values, including integrity, accountability, and service excellence.
- Commitment to the firm's mission and strategic objectives.

4. Types of Promotions

4.1. Annual Appraisal Based Promotions

- Employees may be promoted based on annual performance appraisal (ICMA Performance appraisal process attached as schedule 1 to the policy).

4.2. Additional Qualifications-Based Promotions

- Employees may be promoted based on additional qualifications from a recognized and accredited educational institution or professional body.
- The qualification must be in a field directly relevant to the employee's role (e.g., accounting, taxation, IT, HR) or an area that can enhance their performance in a current or future role.
- The firm encourages continuous learning and may offer partial or full sponsorship for further studies, especially if the qualification is in line with the firm's future growth areas.
- Employees benefiting from financial support may be required to serve the firm for a defined period post-graduation.

5. Eligibility

- Employees must have completed a minimum of 1 year in their current position to be considered for promotion.
- Employees must have received a satisfactory performance review in their most recent evaluation.

6. Promotion Level

Promotions granted in the firm may include the following types:

- 6.1. Title Change:** the employee may receive a formal title upgrade (e.g., from Officer II to Officer I, or Manager to Senior Manager).
- 6.2. Expanded Responsibilities:** In some cases, a promotion may result in additional duties, such as project leadership, client management, or team supervision, without necessarily changing the title
- 6.3. Salary Increase:** Promotions may come with a corresponding salary adjustment in line with the firm's compensation structure.

7. Evaluation Process

7.1.1. Application

- Employees seeking a promotion should submit a formal request to their supervisor, including their achievements, reasons for the promotion, and verified copies of any new qualifications in the case of additional qualifications-based promotion requests.

7.1.2. Managerial Review

- Supervisors will review applications and assess candidates based on the established criteria.

- Input may be sought from other team members and department heads as necessary.

7.1.3. Committee Review

- The application and evaluation reports will be reviewed by a promotion committee comprising HR, senior management, and relevant department heads.
- The committee will decide whether the request or qualification justifies a promotion, role enhancement, or salary adjustment.

7.1.4. Decision

- The management team will make final decisions regarding promotions, considering the recommendations of supervisors and the organization's overall needs.

7.1.5. Notification

- Successful candidates will be notified in writing, detailing the new position, salary adjustments, and any additional responsibilities.

8. Other Considerations

Management may consider exceptional situations for promotion which may or may not follow the process outlined above.

9. Promotion Timing

Promotions will typically be reviewed annually as part of the performance evaluation cycle. However, in exceptional cases, Management may approve off-cycle promotions at its discretion.

10. Appeals

Employees who believe their promotion request was unfairly denied can submit a written appeal to the Director of Administration/Human Resources within thirty (30) days of notification. A committee will review the appeal and the final decision will be communicated to the employee.

11. Policy Review

This Promotions Policy will be reviewed annually to ensure it remains relevant and effective. Suggestions for improvements are welcomed from all employees.

12. Conclusion

ICMA Professional Services is committed to recognizing and rewarding employee contributions through a fair and transparent promotion process. By adhering to this policy, we strive to create an environment that encourages professional growth and development.

Approved By:

ICMA Professional Services

Date: [Insert Date]

By adopting this Promotions Policy, ICMA Professional Services reaffirms its commitment to establishing clear guidelines for promoting employees with the goal of ensuring fairness, transparency, and consistency in the promotion of qualified employees.

DRAFT

ICMA PROFESSIONAL SERVICES

Recruitment and Hiring Policy

1. Policy Objective

The purpose of this Recruitment and Hiring Policy is to establish guidelines for the recruitment, selection, and hiring of qualified and competent candidates at ICMA Revenue Consulting Firm in Nigeria. The policy aims to ensure fairness, transparency, and alignment with organizational goals, while promoting diversity and compliance with local labour laws.

2. Scope

This policy applies to all recruitment and hiring activities conducted by ICMA Professional Services, including permanent, temporary, and contract positions across all departments and levels.

3. Guiding Principles

- **Equal Opportunity Employment:** ICMA is committed to providing equal employment opportunities to all applicants without discrimination on the basis of gender, race, religion, age, disability, or any other characteristic protected by law.
- **Merit-Based Hiring:** All hiring decisions will be based on the qualifications, skills, and experience required for the position.
- **Diversity and Inclusion:** ICMA seeks to build a diverse workforce that reflects the communities it serves and promotes an inclusive work environment.
- **Confidentiality:** The recruitment and hiring process will maintain the confidentiality of all applicants and their information.

4. Recruitment Process

The recruitment process will involve the following steps:

4.1 Workforce Planning

Before any recruitment activity begins, departmental heads and HR must identify staffing needs and develop a workforce plan. This includes:

- Identifying vacant positions.
- Defining job descriptions and responsibilities.
- Establishing necessary qualifications, skills, and experience.

4.2 Job Advertising

Job vacancies will be advertised through various channels, including:

- ICMA's website and social media platforms.
- Nigerian job portals and newspapers.
- Internal communication within the firm (for internal promotions or referrals).

All advertisements must be clear, concise, and non-discriminatory, specifying the key qualifications and requirements for the position.

4.3 Application Submission

Candidates are required to submit:

- A detailed CV or resume.
- A cover letter tailored to the position.
- Copies of relevant academic qualifications and certifications.

Applications will be submitted through the designated channels, typically via email or the ICMA website.

5. Selection Process

The selection process will be conducted in a fair and transparent manner, ensuring the best candidates are chosen based on merit.

5.1 Initial Screening

The Admin (HR) department will screen all applications to ensure that candidates meet the minimum qualifications and requirements outlined in the job description. Shortlisted candidates will be invited for further assessments.

5.2 Interview Process

Shortlisted candidates will undergo a multi-step interview process:

- **First Interview:** Conducted by HR to assess the candidate's general fit with the company's culture and basic qualifications.
- **Technical Assessment (where applicable):** A skills-based test or practical exercise may be administered to evaluate specific technical competencies.

- **Final Interview:** Conducted by the hiring manager and a senior member of the team to assess deeper technical expertise and the candidate's potential contribution to the team.

5.3 Background Checks

Before a final offer is made, ICMA will conduct background checks, which may include:

- Verification of academic qualifications.
- Employment history and references.
- Criminal record check (if necessary).

6. Hiring Decision

- The hiring decision will be made based on the performance of the candidates in the selection process. The final decision will be communicated to the successful candidate, and an offer letter will be issued, including details of the employment contract, job title, salary, benefits, and start date.
- Offers of employment will be made contingent upon the successful completion of all pre-employment requirements, including background checks, reference checks and approval of the executive management.
- Salary and benefits will be determined based on the candidate's qualifications and experience, prevailing compensation package structure, as well as internal equity and budgetary considerations.
- Unsuccessful candidates will be informed politely via email or phone, and their details may be retained in the database for future opportunities if consent is provided.

7. Onboarding Process

Once a candidate has accepted the offer, the HR department will coordinate the onboarding process, which includes:

- Preparing an induction program.
- Providing necessary documentation (e.g., employment contract, policies).
- Setting up work tools and systems (email, workstation).
- Introducing the new hire to the team and key personnel.

8. Probation Period

All new hires will be subject to a probationary period of three to six months, during which their performance will be monitored. At the end of the probation period, the employee's contract may be confirmed, extended, or terminated based on their performance.

9. Confidentiality and Data Protection

ICMA will ensure the confidentiality of all candidate information throughout the recruitment and hiring process. Data collected during recruitment will be stored securely and used solely for hiring purposes, in compliance with Nigerian data protection laws.

10. Policy Review

This policy will be reviewed periodically to ensure it remains relevant and complies with any changes in employment law or organizational needs.

Approved by:

Management Team

ICMA Professional Services

Date: [Insert Date]

This policy reflects ICMA's commitment to ethical hiring practices and ensuring that recruitment processes align with the firm's values and legal requirements.

SCHEDULE 1

Performance Appraisal Process for ICMA Professional Services

Purpose

The Performance Appraisal Process at ICMA Professional Services aims to evaluate employee performance, provide constructive feedback, and foster professional development. This process aligns individual contributions with the organization's goals and encourages continuous improvement.

Scope

This process applies to all employees of ICMA Professional Services.

Performance Appraisal Timeline

1. Frequency: Performance appraisals will be annually.
2. Key Dates:
 - Appraisal Preparation: [Insert Dates]
 - Appraisal Meetings: [Insert Dates]
 - Feedback Submission: [Insert Dates]

Appraisal Process Steps

1. Goal Setting

- **Timeline:** At the beginning of each appraisal period
- **Responsibility:** Employees and supervisors collaboratively establish SMART (Specific, Measurable, Achievable, Relevant, Time-bound) goals aligned with departmental and organizational objectives.
- **Documentation:** Goals should be documented and shared between the employee and supervisor.

2. Self-Assessment

- **Timeline:** One week prior to the appraisal meeting.
- **Responsibility:** Employees complete a self-assessment form reflecting on their performance against the established goals.
- **Content:** Employees should highlight achievements, challenges faced, and areas for development.

3. Supervisor Assessment

- **Timeline:** Concurrent with the self-assessment period.
- **Responsibility:** Supervisors evaluate employee performance based on:

- Goal achievement.
- Competencies and behaviors demonstrated.
- Contributions to team and organizational success.
- **Documentation:** Supervisors complete an appraisal form, providing a comprehensive evaluation.

4. Appraisal Meeting

- **Timeline:** Scheduled following the completion of assessments.
- **Participants:** Employee and supervisor.
- **Discussion Points:**
 - Review of self-assessment and supervisor assessment.
 - Constructive feedback on strengths and areas for improvement.
 - Discussion of career development opportunities and training needs.
 - Setting goals for the upcoming appraisal period.

5. Documentation and Follow-Up

- **Documentation:** Summarize key discussion points and agreements from the appraisal meeting.
- **Responsibility:** The supervisor is responsible for documenting and sharing the appraisal summary with the employee.
- **Follow-Up:** Establish a timeline for follow-up discussions on progress toward goals and development plans.

6. Performance Ratings

- **Rating Scale:** Utilize a standardized rating scale (e.g., 1-5) to quantify performance, encompassing categories such as:
 - Exceeds Expectations
 - Meets Expectations
 - Needs Improvement
 - Below Expectation
 - No Expectation
- **Final Ratings:** Final ratings will be discussed and agreed upon during the appraisal meeting.

Training and Development

- Following the appraisal process, identify relevant training and development opportunities to support employee growth and address areas for improvement.
- Create Individual Development Plans (IDPs) for employees, outlining targeted training and career advancement strategies.

Appeals Process

- Employees may appeal their performance rating within five (5) working days if they believe it was unjustly assigned.
- Appeals must be submitted in writing to the Admin (Human Resources) department, outlining the reasons for the appeal.
- HR will review the appeal and consult with the supervisor to reach a final decision.

Confidentiality

All performance appraisal documents and discussions are confidential and should be treated with the utmost discretion.

Review and Revision

This Performance Appraisal Process will be reviewed annually to ensure its effectiveness and alignment with organizational goals. Feedback from employees and supervisors will be considered for improvements.

Conclusion

ICMA Professional Services is committed to fostering a culture of continuous feedback and professional growth through a structured performance appraisal process. This process supports both employee development and organizational success.

Effective Date: [Insert Date]

Approved By: [Insert Approver Name]

Last Reviewed: [Insert Review Date]

ICMA Professional Services Employee Code of Conduct

This Employee Code of Conduct (“Code”) outlines the ethical standards and expectations for employees of ICMA Professional Services (“ICMA”). As a consulting firm, we hold ourselves to the highest standards of integrity, professionalism, and ethical behaviour. Every employee is responsible for adhering to this Code, which serves as a guide for daily operations, interactions with clients, colleagues, and the broader community.

1. Purpose of the Code

The purpose of this Code is to ensure that all employees act with professionalism, integrity, and transparency in all dealings. It also helps to:

- Protect the Firm’s reputation.
- Maintain a positive and respectful workplace.
- Ensure compliance with legal, ethical, and professional standards.
- Safeguard client confidentiality and trust.

2. Scope

This Code applies to all employees, including full-time, part-time, temporary, and contracted staff of ICMA.

3. Core Values

Our core values guide our behaviour and decision-making processes:

1. Integrity: Employees must be honest and uphold the truth in all situations.
2. Accountability: Each employee must take responsibility for their actions and decisions.
3. Client Focus: We are dedicated to understanding and meeting the needs of our clients, ensuring confidentiality, professionalism, and responsiveness.
4. Excellence: We are committed to delivering high-quality services and continuously improving our knowledge and skills.
5. Teamwork: We foster a culture of collaboration and mutual respect.

6. Ethical Practices: All employees are expected to conduct themselves in a manner consistent with professional and ethical guidelines set by regulatory authorities.

4. General Conduct

- **Professionalism:** Employees must always present themselves in a professional manner, both in appearance and behaviour. This includes courteous communication, promptness, and respect towards colleagues, clients, and partners.
- **Respect:** The Firm values diversity and respects individual differences. Discriminatory, harassing, or abusive behaviour will not be tolerated.
- **Confidentiality:** Employees are required to protect the confidentiality of all client and company information. Confidential information must not be disclosed to unauthorized parties without prior consent or legal obligation.
- **Conflict of Interest:** Employees must avoid any conflict of interest, real or perceived, that could compromise their ability to act in the best interest of the Firm or its clients. Any potential conflicts must be disclosed to management.
- **Compliance with Laws and Regulations:** Employees must adhere to all applicable laws, regulations, and professional standards relevant to the Firm's business operations.

Client Relations

- **Honesty and Transparency:** Employees must provide clients with honest, clear, and accurate advice and services. Misrepresentation of facts, misleading information, or dishonest behaviour in dealing with clients is strictly prohibited.
- **Client Data Protection:** Employees must safeguard sensitive client information in line with applicable data protection laws and internal

policies. Employees must ensure that client records are securely maintained and only shared with authorized personnel.

- ***Conflict of Interest in Client Matters:*** Employees must disclose any personal or financial interests in any matter related to a client that could be seen as a conflict of interest.

5. Workplace Behaviour

- ***Anti-Discrimination and Harassment:*** ICMA is committed to creating a work environment free from discrimination, harassment, or any form of offensive behaviour based on race, gender, religion, sexual orientation, disability, age, or any other legally protected characteristic.
- ***Substance Abuse:*** ICMA prohibits the use, possession, or distribution of illegal substances on its premises. Employees are expected to be free from impairment while performing their duties.
- ***Workplace Safety:*** Employees are responsible for adhering to workplace safety standards and practices to ensure a safe and healthy working environment.

6. Use of Company Resources

- ***Proper Use:*** Employees must use the firm's resources, including equipment, technology, and information systems, only for authorized purposes. Misuse of company resources may result in disciplinary action.
- ***Data Security:*** Employees must follow the firm's data security policies, ensuring that all digital and paper records are securely stored and protected from unauthorized access.

7. Gifts and Hospitality

- ***Receiving Gifts:*** Employees may not accept any gifts, hospitality, or favours from clients, vendors, or other third parties that could influence, or appear to influence, their judgment or actions in performing their duties.

- ***Giving Gifts:*** Employees may only offer gifts or hospitality on behalf of the firm if it complies with the firm’s policies, is appropriate, and does not violate any applicable laws or professional standards.

8. Social Media and Public Communications

- ***Social Media Use:*** Employees should exercise caution when using social media platforms and ensure that they do not post any content that could harm the Firm’s reputation or violate the confidentiality of clients or colleagues.
- ***Public Statements:*** Only authorized personnel may speak on behalf of the firm. Employees must avoid making public statements that could be interpreted as representing the views of ICMA without prior approval.

Reporting Violations

- ***Whistleblower Protection:*** Employees are encouraged to report any violations of this Code, unethical behaviour, or illegal activities. The Firm will ensure that all reports are taken seriously and investigated appropriately.
- ***Non-Retaliation:*** ICMA Professional Services prohibits retaliation against any employee who, in good faith, reports a violation of the Code or raises concerns about unethical behaviour.

9. Disciplinary Action

Failure to comply with the standards outlined in this Code may result in disciplinary action, up to and including termination of employment. Disciplinary actions will be determined based on the nature and severity of the violation.

10. Acknowledgment and Compliance

All employees must acknowledge that they have read, understood, and agree to comply with this Code of Conduct. Employees are encouraged to seek

guidance if they have any questions or are uncertain about any aspect of the Code.

11. Review

This Code may be revised periodically to ensure it remains relevant and complies with any changes in organizational needs

Approved By:

ICMA Professional Services

Date: [Insert Date]

By adopting this Code, ICMA Professional Services reaffirms its commitment to maintaining a professional, ethical, and respectful workplace where all employees can thrive and contribute to the success of the Firm and its clients.