



**NATIONAL SPECIALIZATION COUNCIL**

**GUIDELINES FOR GROUPS**

**WISHING TO CREATE AN ALLIANCE FOR EXCELLENCE**

**AND**

**A SPECIALIST CERTIFICATION PROGRAM**

**WITHIN**

**THE CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS**

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## **1. Introduction**

The initiative for specialist certification of Chartered Accountants (CAs) originated as an outcome of the Vision Project of the Canadian Institute of Chartered Accountants (CICA).

The Inter-Institute Vision Task Force of the CICA stated in its February 1996 report that “Specialization is central to, and explicit in, both the mission and vision statements [for the CA profession]”. It goes on to say that there should be a “formal program that supports members in developing specialized expertise”.

As a result, the CICA formed a Specialization Implementation Task Force to develop the process for the certification of CAs as specialists. Its mandate was ensuring the programs serve the needs of all CAs, whether in public practice, industry, government or academe, and the development and implementation of general guidelines for certification of CAs as specialists. One of its recommendations was to establish a standing committee to manage the ongoing policy and administration relating to groups that wish to create Specialist Certification Programs (SCPs).

The National Specialization Council (NSC) was formed in late 1997 for this purpose and is a standing committee of the Board of directors of the CICA. The role of the NSC is to:

- regulate specialist certification and accreditation;
- interact with the leaders of each Alliance and Accredited Organization;
- coordinate activities common to all specialty certification programs; and
- function as a trustee for the CICA Board and the profession as a whole.

In order to fulfill this role, the NSC is prepared to receive proposals from groups wishing to create an Alliance for Excellence (Alliance) within the CICA.

This guideline has been prepared to enable the development of a proposal that will provide all the information the NSC requires to evaluate the proposed Alliance and to provide the proposing group with adequate information on the NSC’s process for dealing with a proposal. (A similar guideline has been prepared for external organizations regarding possible Accreditation Agreements. These are organizations that are already, or will be, providing education and certification in a field that is, or would be, of interest as a practice specialty to CAs.)

The proposal will be considered a public document and available for exposure to interested parties, including other groups interested in creating an Alliance or organizations considering entering into an Accreditation Agreement with the CICA.

The NSC is eager to work with any group interested in proposing an SCP. If you have any questions, or to submit a proposal, please contact Chris Hicks, CA (phone: (416) 204-3233, fax: (416) 204-3414, e-mail: [chris.hicks@cica.ca](mailto:chris.hicks@cica.ca))

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## **2. Criteria for Proposal Evaluation**

The Criteria for Proposal Evaluation set out the areas that will be considered by the NSC in its evaluation of the proposed Alliance for Excellence and Specialist Certification Program (SCP). The determination of acceptability of the standards will be judged by the NSC based on their comparability to the high standards of the CA profession and their ability to enhance and/or augment the CA designation.

### ***2.1. Evaluation criteria for an Alliance proposal***

2.1.1. The criteria against which a proposal for an Alliance for Excellence (Alliance) will be evaluated are:

- demonstrated enhancement of the CA profession;
- evidence that the creation of an Alliance is the most effective and efficient way to recognize specialists in the specific area of expertise; and
- inclusion in the contents of the proposal:
  - the rationale for the proposal, including:
    - a description of the market potential for the Alliance, and
    - identification of other organizations in the same functional area;
  - statements of the mission, vision and objectives of the Alliance;
  - a description of the Alliance's proposed governance and management structure, including how it proposes to govern education, practice standards, member service, and discipline;
  - a statement of the Alliance's professional standards, including:
    - entry standards (i.e. the "4 E's" – experience, education, evaluation and ethics),
    - certification maintenance standards,
    - any exceptions to entry or maintenance requirements, and
    - any guidelines given to members on how the designation may be used;
  - the title or designation to be given, in English and French, including the appropriate initials anticipated to be used;

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- the Alliance's proposed processes and procedures, including:
  - the process to certify members, including any exceptions to be followed during a maximum two-year grandparenting period,
  - certification maintenance process,
  - the recertification process,
  - information about the Alliances proposed guidelines on usage of the designation,
  - how practice standards are monitored, and
  - discipline procedures;
- financial projections demonstrating the financial viability and stability of the Alliance;
- a strategic business plan for the proposed Alliance including relevant financial, strategic, marketing and operational plans;
- a method by which connection is to be maintained with the CA profession;
- a description of how the Alliance will create and nurture interest among those who are not certified as specialists;
- linkages, and the process by which they are maintained with:
  - international organizations in related fields, if such exist,
  - the provincial institutes/Ordre of chartered accountants, and
  - related provincial organizations or chapters, if such exist;
- the support for the proposal by CAs and the publics whom they serve; and
- any assistance required in the form of, for example, administrative or accounting support or education program development or delivery from a provincial institute/Ordre or from the CICA.

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### **3. Specialist Certification Entry Standards**

Programs for candidates for certification as specialists must have certain minimum standards of knowledge and skill. The body of knowledge and set of skills must be above the standard expected of a generalist in the specialist's area of practice. The candidate will be expected to demonstrate his or her level of knowledge and competence through evaluation.

A Specialist Certification Program must include adequate definitions of the required body of knowledge (a Syllabus) and skill set. It must set out an experience requirement and a requirement for an appropriately high standard of pre-certification education and programs that will satisfy those standards, and it must provide the mechanisms for evaluating the candidate's knowledge.

CAs who are certified as specialists in certain areas of practice may be required to adhere to standards that exceed those expected of CAs in general practice. The standards for, and a mechanism to enforce, these standards must be part of the SCP.

#### **3.1. Education**

- 3.1.1. Specialist certification education must be required by the Alliance for entry to the specialist certification.
- 3.1.2. Educational material or courses for specialist certification must be developed and/or presented under the oversight of the Alliance or given official recognition by the Alliance as meeting the educational requirements for entry to the specialist certification.
- 3.1.3. Specialist certification education must:
  - demonstrate its relationship to the body of knowledge or expertise outlined in the proposal; and
  - be realistic and substantive.

#### **3.2. Experience**

- 3.2.5 Certification as a specialist must require appropriate experience in the specialist area. Experience may be obtained in a public practice environment or in industry or the public sector.
- 3.2.6 Certification as a specialist may take place before, at the same time, or subsequent to designation as a chartered accountant.

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- 3.2.5 Certification as a specialist must require that an individual spend a significant percent of his or her working time in the specialist area. "Working time" may be defined to include:
- chargeable or direct time;
  - non-chargeable or administrative time;
  - professional development time;
  - research time; and/or
  - practice development time.
- 3.2.4 Experience requirements must allow for gaps in experience (caused by sabbaticals, illness, maternity, paternity, or family leave, etc.) without loss of the specialist certification.
- 3.2.5 Rationale must be documented for the numerical quantification of experience requirements.

**3.3. Evaluation**

- 3.3.1. Certification as a specialist must be preceded by an appropriately rigorous, objective evaluation of the competencies of the candidate.

**3.4. Ethics**

- 3.4.1. The Codes of Professional Conduct of the Provincial Institutes/Ordre of Chartered Accountants are the prime guidance to the conduct of certified specialists.
- 3.4.2. In all circumstances, the Provincial Institutes/Ordre must have primary responsibility for the ethical conduct of chartered accountants, including any investigations into professional conduct, disciplinary action, and, if necessary, and sanctions.

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#### **4. Specialist Certification Maintenance Standards**

Individuals certified as specialists must be current in both the body of knowledge and the skill set of the specialty if they are practising as, and holding themselves out to be, certified specialists.

In order to maintain their currency, individuals certified as specialists must keep up-to-date on the body of knowledge of the specialty and be practising as a specialist. Practising as a specialist means that a certified specialist will be spending a significant amount of time in the specialty practice area.

A Specialist Certification Program (SCP) must set out continuing education requirements and describe programs that will meet these requirements. It must also define the continuing experience required to maintain certification as a specialist. It must provide the mechanisms to monitor and enforce maintenance standards.

##### **4.1. Education**

- 4.1.1. Post-specialist certification education must be required by the Alliance for maintenance of the specialist certification.
- 4.1.2. Education to meet specialist certification maintenance requirements may be provided by entities other than the Alliance, provided it has been evaluated, prior to its being taken by certified specialists, by the appropriate committee of the Alliance.

##### **4.2. Experience**

- 4.3.1. Maintenance of a specialist certification given by an Alliance must require that the certified specialist spend a significant percent of his or her working time in the specialist area.
- 4.3.2. Continuing experience requirements must allow for gaps in experience (caused by sabbaticals, illness, maternity, paternity, or family leave, etc.) without loss of the specialist certification.
- 4.3.3. Rationale must be documented for the numerical quantification of continuing experience requirements.

##### **4.3. Recertification**

- 4.3.1. Specialist certification maintenance standards must include procedures for recertification in the event that certification is removed for failure to meet maintenance standards.

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**5. Alliances for Excellence (Relationship and Communication with the CICA)**

It is expected that the Alliance will maintain an open and co-operative relationship with the Canadian Institute of Chartered Accountants (CICA) and the National Specialization Council (NSC) during the development of, the life of, and, if the situation arises, the transition period related to the disenfranchisement of, the Alliance.

**5.1. Relationships With CICA**

- 5.1.1. During the incubation period an individual will be appointed as a facilitator/Liaison between an Alliance and the NSC. The characteristics, role and other significant matters relating to a Facilitator/Liaison are outlined in the section, “Identifying and Appointing Facilitators/Liaisons”.
- 5.1.2. The term of the Facilitator/Liaison will terminate if the Board of an Alliance, when created, includes a member appointed by the NSC.
  - 5.1.2.1. The purpose of the NSC-appointed Alliance Board member is to maintain an open line of communication between the NSC and the Board of the Alliance.
  - 5.1.2.2. The NSC-appointed Alliance Board member will act as a full member of an Alliance Board and will ensure that the views and objectives of the NSC are presented to the Alliance Board.
  - 5.1.2.3. The NSC-appointed Alliance Board member will have a direct reporting relationship to the NSC in addition to any prescribed reporting requirements of an Alliance Board to the NSC.
- 5.1.3. If it is not possible for the NSC to appoint a member of an Alliance Board, then a Facilitator/Liaison will be appointed.
  - 5.1.3.1. The Facilitator/Liaison will have a direct reporting relationship with the NSC.
  - 5.1.3.2. The characteristics, role and other significant matters relating to a Facilitator/Liaison after creation of an Alliance are outlined in the section, “Identifying and Appointing Facilitators/Liaisons”.
- 5.1.4. After the completion of the proposal and formal approval of an Alliance by the CICA Board, an Alliance will operate reasonably autonomously within the CICA.

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***5.2. Relationships with External Organizations***

5.2.1. Relationships should be developed and maintained with relevant external organizations. Relevant external organizations are those that:

- service a common membership in the specialty practice area; and/or
- provide educational and/or research services in the specialty area.

5.2.2. The purpose of these relationships is:

- awareness of programs offered by other organizations to:
  - utilize all available programs, where appropriate,
  - co-operate on the development of programs where appropriate, and
  - understand the difference between the programs available in the specialty field;
- awareness of the areas of practice of other professionals to reduce potential conflicts that could result from overlapping scopes of practice; and
- the ability to seek out opportunities for cross promotion of services, programs and designations, where appropriate, to each other's membership.

***5.3. Periodic Quality Reviews***

5.3.1. An Alliance will be reviewed at least once every three years by an individual or individuals appointed by the NSC. The Alliance may also appoint an individual or individuals to the review committee.

5.3.1.1. The review of an Alliance will address:

- standards of performance;
- codes of conduct;
- operating procedures and results;
- operation and results of the complaints and discipline process;
- financial results; and
- other matters agreed between the NSC and the Alliance, in advance of the review.

5.3.2. The results of the review will be communicated to the Alliance on a timely basis along with any recommendations and suggested actions.

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5.3.3. The results of the review will be the basis for one of the following actions by the NSC:

- continuation of an Alliance;
- continuation of an Alliance, on the condition that recommended changes are instituted within an agreed time frame; or
- disenfranchisement of an Alliance.

***5.4. Changes in Relationships***

5.4.1. The decision to change the relationship between an Alliance and the CICA, based on the investigation and recommendation of the NSC, may be made either by the CICA Board or the Alliance.

5.4.2. The reasons for consideration of a change in relationship may include:

- a deviation of an Alliance from its mandate as stated in the proposal originally presented to the NSC or agreed to from time to time;
- failure of an Alliance to set, maintain and enforce suitable standards:
  - for admission to membership and certification, and
  - of performance and/or professional conduct for its members;
- the inability of an Alliance to achieve and sustain economic viability;
- a change in the environment in which CAs function;
- possible merger between Alliances or between an Alliance and an Accredited Organization;
- a breakdown in communications between an Alliance and the NSC; or
- as a result of the review process outlined in Section 5.3.

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***5.5. Possible Disenfranchisement***

5.5.1. In the event, after all possible remedies have been discussed and rejected, that there is an irreversible breakdown in the relationship between an Alliance and the CICA, the process for changing the relationship with an Alliance will provide for:

- an option for the CICA to dissolve the Alliance;
- an option for the Alliance Board, with majority support of the Alliance membership (pursuant to the operating policies of the Alliance, but not less than 75% of the membership), to request the CICA to dissolve the Alliance; or
- an option for the Alliance Board, with majority support of the Alliance membership (pursuant to the operating policies of the Alliance, but not less than 75% of the membership), to detach itself from the CICA, assume full responsibility of the resulting organization pursuant to these terms for disenfranchisement and operate independently.

5.5.2. In the case of a change in relationship between an Alliance and the CICA:

5.5.2.1. The NSC and an Alliance will provide for:

- a transition of responsibilities, programs and services to minimize the effect on Certified members and subscribers of an Alliance by providing, where possible, a seamless transfer of services and programs,
- notice to members, public and other known interested parties,
- provisions for mediation, arbitration or some other resolution if agreement on any point is not achieved between the parties, and
- transitional provisions, including reporting.

5.5.2.2. The Alliance will report to the NSC on the same basis as it did when associated with the CICA until such time as all outstanding obligations of the agreement to change the relationship have been met plus one full fiscal cycle (typically one year); and

5.5.2.3. The NSC-appointed Alliance Board member will stay in place as a full Alliance Board member until such time as all outstanding obligations of the agreement to change the relationship have been met.

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- 5.5.3. In the event of disassociation, the Alliance will be responsible for the immediate repayment of any advances or other amounts owing to the CICA unless otherwise agreed to between the Alliance and the CICA and will assume full responsibility of the resulting organization, including all of its liabilities, and operate independently.

**5.6. Communications**

- 5.6.1. The reporting relationship will be based on the premise of “no surprises”, a strong, capable Alliance governance and management, and open communications between an Alliance and the NSC.
- 5.6.2. An Alliance must report, on a timely basis, to its members and the NSC, at least annually.

5.6.2.1. The annual report of the Alliance will include:

- Strategic Plan: a statement of proposed significant changes in mandate, policies and operations of the Alliance for the upcoming year or in its long-term, future-oriented direction, or a statement that no such changes are planned;
- Financial: a statement of its income and financial position as at its previous year end, with explanations of any significant changes from the budget previously presented for that year, including:
  - budgets for the upcoming year, with explanations of any significant factors that have impacted these projections, and
  - a description of resources supplied by the CICA and used by the Alliance within the period since the previous report and any anticipated change in the level of this support required in the upcoming year;
- Membership: Number of certified members, number of individuals in the educational process working towards becoming members, and number of subscribers;
- Standards: explanations of any changes in its entry and maintenance standards within the period since the previous report and the impact that these changes have had, or a statement that no such changes have occurred;
- Promotion: activities undertaken to promote the designation and education programs;

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- Other activities: other activities undertaken to meet the Alliance's objectives; and
  - Statutory Compliance: a statement that the Alliance is in compliance and current with all statutory reporting or an explanation of where and why it is not and the plans to comply.
- 5.6.3. The CICA and an Alliance will provide for communication of the relationship between them and the certification of CAs as specialists as part of their standard communications programs and procedures directed at their members, their business alliances and the public.

**5.7. Funding Advances**

- 5.7.1. Funds will be advanced to the Alliance in accordance with the approved budget and schedule of expenditures in accordance with terms of repayment and interest to be agreed upon, in advance, by the NSC and the Alliance Board.
- 5.7.2. Funds, along with accrued interest, will be repaid to the NSC in accordance with any agreed upon repayment terms and schedule.

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## **6. Identifying and Appointing Facilitators/Liaisons**

The appointment of a Facilitator/Liaison will be made with the mutual agreement of the NSC and the Alliance in order to provide:

- the required communication between the National Specialization Council (NSC) and the Alliance;
- the NSC with a good understanding of the operations of the Alliance and the Specialist Certification Program (SCP); and
- the Alliance with a good understanding of the objectives, concerns and function of the NSC.

A Facilitator/Liaison will be identified and appointed for the duration of the incubation period.

After the approval of the Alliance, the NSC and the Alliance must agree on how communication will be dealt with. Ideally, the NSC will appoint one member of the Alliance Board. This individual will have similar characteristics and responsibilities of the Facilitator/Liaison in addition to having the full responsibilities of a board member.

### **6.1. Characteristics**

- 6.1.1. The Facilitator/Liaison will be knowledgeable about the specialty area including the nature of the specialty practice, issues related to the specialty practice, the relationship between the specialty practice area and other areas in which chartered accountants practice, and the history of an interest group seeking to form an Alliance.
- 6.1.2. The Facilitator/Liaison will be knowledgeable about the CICA and Provincial Institutes/Ordre and the Protocol Agreement among them, the history and current status of specialist certification initiatives as reported in the various reports of the Vision Leadership Group, the Specialization Implementation Task Force and the NSC.
- 6.1.3. The Facilitator/Liaison will be a Chartered Accountant.
- 6.1.4. The Facilitator/Liaison will have well developed and practiced skills generally expected of a facilitator, including facilitation, communication, negotiation, objective analysis, strategic process, and commitment.
- 6.1.5. The Facilitator/Liaison will have the time available to commit to the process and role.

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**6.2. Role**

- 6.2.1. During the incubation period, the Facilitator/Liaison will act as an informational conduit between the NSC and the interest group seeking to form an Alliance.
- 6.2.2. If, after an Alliance is approved by the CICA Board, there is no NSC-appointed member on the Alliance board, the Facilitator/Liaison will act as both an informational conduit and a monitor of the operations of the Alliance. If there is an NSC-appointed member of the Alliance Board, the role of the Facilitator/Liaison will terminate.
- 6.2.3. The Facilitator/Liaison will provide periodic reporting to both the NSC and the Alliance.

**6.3. Relationships with NSC; with proposed Alliance**

- 6.3.1. The Facilitator/Liaison should not be a member of the NSC. He or she may be a member of the group proposing the Alliance, the interest group seeking to form an Alliance or, in the absence of an NSC-appointed Alliance Board member, of the Alliance.

**6.4. Appointment and Term**

- 6.4.3 *Limitations:* An individual may not be appointed to be the Facilitator/Liaison for more than one group proposing an Alliance or Accreditation Agreement at any one time.
- 6.4.4 *During Incubation Period (Before Approval of a proposal for an Alliance):* The Facilitator/Liaison is appointed by the NSC for the term of the incubation period, or for a shorter term, if deemed appropriate. The NSC or the Facilitator/Liaison has the right to terminate the appointment at any time with appropriate notification.
- 6.4.5 *After Creation of an Alliance:* When there is no NSC-appointed member on the Board of the Alliance, a Facilitator/Liaison will be appointed jointly by the NSC and the Alliance for a term of two years starting immediately following the completion of the incubation period. The term is renewable by consent of the three parties.

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6.4.3.1 The Facilitator/Liaison, the NSC or the Alliance has the right to terminate the appointment at any time with appropriate written notification.

Termination will take place within one hundred and twenty (120) days of receipt of the notice by all three parties.

6.4.3.2 In the event of a disagreement by any of the three parties regarding the termination of a Facilitator/Liaison and/or the appointment of a replacement, all parties agree to a mediation/arbitration process to resolve the dispute.

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## **7. Dealing with Proposals for Alliances**

The process for dealing with a proposal for an Alliance will require the NSC to fully understand the proposal and the interest group, perform due diligence, engage in consultation (including the appropriate 'exposure for comment' to the CA profession), and forward a recommendation for approval to the CICA Board.

The following schedule is presented to provide all parties with an understanding of the steps and estimated timing of the process.

### **Time Lines**

	<b>Responsible Party</b>	<b>Estimated Interval Time</b>
Interested group approaches NSC to: <ul style="list-style-type: none"> <li>• discuss possibility of formation of Alliance,</li> <li>• request assistance, if required, and</li> <li>• request appointment of a facilitator/liaison</li> </ul>	Group interested in creating an Alliance	
NSC discusses possibility, approves request for assistance, and appoints facilitator/liaison	NSC	1 - 2 months
Incubation Period: <ul style="list-style-type: none"> <li>• periodic written reports from facilitator/liaison (at least at every other NSC meeting)</li> <li>• final report from facilitator/liaison on decision of Leadership to develop Interest Group</li> </ul> <p style="text-align: center;"><b>or</b></p>	Leadership of Group/ Facilitator-Liaison	12 months
Presentation by Leadership of proposal for an Alliance for Excellence and Specialist Certification Program for acceptance by NSC	Leadership	
Receipt by NSC of proposal and discussion with Leadership of expected time lines	NSC	
Acceptance by NSC of proposal	NSC	1 - 2 months
Consultation with constituencies, including exposure of proposal contents to CAs in general and Provincial Institutes/Ordre	Leadership	2 - 3 months
Revision by Leadership of proposal, based on comments received	Leadership	2 - 3 months
Presentation by Leadership of finalized proposal for an Alliance for	Leadership	

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	<b>Responsible Party</b>	<b>Estimated Interval Time</b>
Excellence and Specialist Certification Program for review by NSC		
Review of proposal by NSC and preparation, if appropriate, of recommendation to the CICA Board for approval of an Alliance for Excellence in _____, and requested interest-free advance(s)	NSC	1 - 2 months
Presentation of proposal and recommendation by the chair of NSC to CICA Board	NSC	
Review of proposal and approval, with conditions if appropriate, of proposal and advance request	CICA Board	1 - 2 months
Initiation of Alliance	Leadership	within 2 months of approval