



**NATIONAL SPECIALIZATION COUNCIL**

**GUIDELINES FOR ORGANIZATIONS**

**WISHING TO ARRANGE AN ACCREDITATION AGREEMENT WITH**

**THE CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS**

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# **GUIDELINES FOR ORGANIZATIONS WISHING TO ARRANGE AN ACCREDITATION AGREEMENT WITH THE CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS**

## **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 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 external organizations who wish to enter into Accreditation Agreements.

An organization that might want to consider becoming an Accredited Organization is one that is already, or will be, providing education and certification in a field that is, or would be, of interest as a practice specialty for CAs. An Accreditation Agreement will govern the relationship between the CICA and the Accredited Organization.

This guideline has been prepared to enable an organization (possible Accredited Organization) to develop a proposal that will provide all the information the NSC requires to evaluate the proposed relationship and to provide the organization with adequate information on the NSC’s process for dealing with a proposal. (A similar guideline has been prepared for groups regarding possible “Alliances”, which are groups interested in creating an SCP within the CICA.)

The CICA contemplates that the relationship between the CICA and the Accredited Organization will be exclusive. Both the CICA and the Accredited Organization will agree not to enter into a relationship with a similar organization while the Accreditation Agreement (and any transitional terms) are in force. However, this does not restrict either organization from serving anyone who is not a member of the two organizations, nor does it mean that either organization cannot enter into a similar agreement with a dissimilar organization.

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The preliminary documents created by the CICA and the Accredited Organization, specifically the Project Initiation Document (PID) and the proposal will be considered public documents and available for exposure to members of the two organizations and any other interested party, including other organizations considering entering into an Accreditation Agreement with the CICA. Sufficient information should be presented in the PID to enable the NSC to assess the likelihood of compliance with the criteria for an accredited organization. The proposal should set out how the evaluation criteria set out in 2.1.1 are met.

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, email: [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 external organization and the proposed Specialist Certification Program (SCP) for Chartered Accountants (CAs). The determination of acceptability of the standards proposed or existing in any area 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 Accreditation Agreement proposal***

2.1.1. The criteria against which a proposal for an Accreditation Agreement will be evaluated are:

- demonstrated enhancement of the CA profession;
- evidence that establishment of an Accreditation arrangement is the most effective and efficient way to recognize specialists in the specific area of expertise;
- congruency with the information provided in the Project Initiation Document (PID) and the proposal for an Accreditation Agreement (AA); and
- inclusion in the contents of the proposal:
  - the rationale for the proposal, including:
    - a brief description of the market potential identified by the organization seeking accreditation, and
    - identification of other organizations in similar functional areas;
  - statements of the mission, vision and objectives of the organization;
  - a description of the organization's governance and management structure, including how it governs education, practice standards, member service, and discipline;
  - a statement of the organization's professional standards, including:
    - the 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 given, in English and French, including the appropriate initials to be used;

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- the organization's processes and procedures, including:
  - the process to certify members, including any exceptions to be followed during a maximum two-year grandparenting period for CAs, if appropriate,
  - certification maintenance process,
  - the recertification process,
  - information about the organization's guidelines on usage of the designation,
  - how practice standards are monitored, and
  - discipline procedures;
- the percentage of members of the organization who are CAs and the rationale for why CAs would seek certification as specialists in the area in which the organization operates;
- financial information demonstrating the financial viability and stability of the organization;
- a strategic business plan of the organization including relevant financial, strategic, marketing, and operational plans;
- a plan for marketing the specialist certification process to CAs;
- method by which connection is to be maintained with the CA profession;
- a description of how the organization creates and nurtures interest among individuals 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;
- agreement by the organization to the linkage of the organization's designation to that of the CA through the CA specialist designation style CA• for those CA members of the accredited organization who register in the specialty register of their Provincial Institute; and
- identification of any potentially contentious clauses in the draft Accreditation Agreement.

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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 requirements, and it must provide the mechanisms for evaluating the candidate.

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 Accredited Organization 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 Accredited Organization or given official recognition by the Accredited Organization 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 of expertise outlined in the proposal; and
  - be realistic and substantive.

#### **3.2. Experience**

- 3.2.1. 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.
- 3.2.2. Certification as a specialist may take place before, at the same time, or subsequent to designation as a chartered accountant.

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3.2.3. 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 CAs who are certified as 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, sanctions.

3.4.3. An accredited organization should have a sufficiently rigorous code of conduct and discipline process to ensure maintenance of the organization's good reputation.

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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) should set out continuing education requirements and describe programs that will meet these requirements. It should also define the continuing experience required to maintain certification as a specialist. The mechanisms to monitor and enforce maintenance standards should also be explained.

### **4.1. Education**

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

### **4.2. Experience**

- 4.2.1. Maintenance of a specialist certification given by an Accredited Organization should require that the certified specialist spend a significant percent of his or her working time in the specialist area.
- 4.2.2. 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.
- 4.2.3. Rationale must be documented for the numerical quantification of continuing experience requirements or the absence of such requirement.

### **4.3. Recertification**

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

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## **5. Accredited Organizations (Relationship and Communication with the CICA)**

It is expected that the Accredited Organization 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 termination of, the Accreditation Agreement.

### **5.1. Relationships With CICA**

#### **5.1.1. During the incubation period:**

- an organization seeking an Accreditation Agreement with the CICA is subject to the processes of the CICA for the purposes of its application for accreditation (specifically the National Specialization Council (NSC) and the CICA consultation and approval processes) in order to become an Accredited Organization; and
- an individual will be appointed as a Facilitator/Liaison between the organization seeking an Accreditation Agreement 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 Accredited Organization includes a member appointed by the NSC.**

5.1.2.1. The purpose of an NSC-appointed Accredited Organization Board member is to maintain an open line of communication between the NSC and the Board of the Accredited Organization.

5.1.2.2. The NSC-appointed Accredited Organization Board member will act as a full member of an Accredited Organization Board and will ensure that the views and objectives of the NSC are presented to the Accredited Organization Board.

5.1.2.3. The NSC-appointed Accredited Organization Board member will have a direct reporting relationship to the NSC in addition to any prescribed reporting requirements of the Accredited Organization Board to the NSC.

#### **5.1.3. If it is not possible for the NSC to appoint a member of an Accredited Organization Board, then a Facilitator/Liaison will be appointed.**

5.1.3.1. The Facilitator/Liaison will have a direct reporting relationship with the NSC.

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5.1.3.2. The characteristics, role and other significant matters relating to a Facilitator/Liaison after approval of an Accreditation Agreement are outlined in the section "Identifying and Appointing Facilitators/Liaisons".

5.1.4. Both before and after formal approval of an Accreditation Agreement by the CICA Board, an Accredited Organization will continue to operate independently.

**5.2. *Exceptions for Historical Relationships that do not meet Accreditation Standards***

5.2.1. The NSC, at its discretion, may recommend to the CICA Board that approval be given to an organization that does not meet the standards for accreditation as an Accredited Organization, on the grounds that there is an existing relationship of substance and longevity.

5.2.2. The determination of the acceptability of any deficiency in standards and the requirements of the transition to conformity will be agreed to between the NSC and an organization seeking an Accreditation Agreement.

5.2.3. Examples of deficiencies that may be determined acceptable when considered in the overall context of the standards of the organization include:

- no continuing experience requirement or an experience requirement that is lower than that generally considered appropriate for a specialist in a practice area;
- missing non-technical education requirements that might otherwise be desirable;
- a deficient code of professional conduct, which is deemed insignificant because CAs in the specialty would be subject to the CA profession's code of professional conduct; and

5.2.4. When an accredited organization does not meet all the accreditation standards, the NSC will consider the nature and impact of the deficiency, and, if necessary, the agreement will set out a timeframe for a transition from the non-conforming status to a conforming status.

**5.3. *Periodic Quality Reviews***

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

5.3.1.1. The review will address:

- standards of performance;

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- 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 an Accredited Organization, in advance of the review.

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

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

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

**5.4. Cancellation Conditions**

5.4.1. A cancellation of an Accreditation Agreement may be initiated by either an Accredited Organization or the NSC. The parties shall, however, make all possible efforts to avoid the extraordinary circumstances to which cancellation would be the only appropriate response.

5.4.2. The reasons for cancellation include:

- a deviation by the Accredited Organization from its mandate as stated in the proposal originally presented to the NSC or agreed to from time to time;
- failure of an Accredited Organization 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 Accredited Organization to demonstrate economic stability and viability;
- a change in the environment in which CAs function;
- possible merger between Accredited Organizations or between an Alliance and an Accredited Organization;

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- a breakdown in communications between an Accredited Organization and the NSC; or
- as a result of the review process outlined in Section 5.3.

5.4.3. An Accredited Organization will follow the prescribed process for canceling an Accreditation Agreement.

**5.5. *Dealing with Changing the Relationship and/or Cancellation***

5.5.1. Notice:

5.5.1.1. Cancellation of an Accreditation Agreement must be by means of written notice of cancellation (which may be initiated by either party) served in an appropriate legal manner.

5.5.1.2. Terms of the cancellation will provide for one year notice and a one-year transitional period after the effective date of the cancellation, or such other period set out in the accreditation agreement. (This condition could be modified by mutual consent during the disenfranchisement negotiation).

5.5.1.3. Transitional Provisions

The NSC and the Accredited Organization will provide for:

- a transition of responsibilities, programs and services to minimize the effect on Certified and Associate members of an Accredited Organization 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
- reporting 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
- the NSC-appointed Accredited Organization Board member to stay in place as a full Accredited Organization Board member until such time as all outstanding obligations of the agreement to change the

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relationship have been met.

5.5.2. Funds and Debts:

5.5.2.1. All funds, assets and liabilities will remain the property of an Accredited Organization, unless negotiated as part of a disenfranchisement agreement.

5.5.2.2. An Accredited Organization will be responsible for any debts to the CICA unless otherwise agreed to between an Accredited Organization and the NSC.

5.5.3. Effect on Membership and Public:

5.5.3.1. An Accredited Organization will provide for a minimization of the effect on its members by providing for a seamless transition of administration, programs and services.

5.5.3.2. An Accredited Organization will provide notice to members, public and other known interested parties.

**5.6. Communications**

5.6.1. The reporting relationship will be based on the premise of “no surprises”, a strong, capable Accredited Organization governance and management, and open communications between an Accredited Organization and the NSC.

5.6.2. An Accredited Organization must report, on a timely basis, to the NSC, at least annually.

5.6.2.1. The annual report of an Accredited Organization to the NSC will include:

- Strategic Plan: a statement of proposed significant changes in mandate, policies and operations of the Accredited Organization 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, including:
  - any existing management discussion and analysis;
  - budgets for the upcoming year, and
  - a description of any resources supplied by the CICA and used by the Accredited Organization within the period since the previous report and any anticipated change in the level of this support

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required in the upcoming year;

- Membership: number of members, number of certified members, and number of individuals in the educational process working towards becoming members, and the number of Chartered Accountants in each of these categories;
  - Standards: explanations of any changes in its entry and maintenance standards or code of conduct 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;
  - Other activities: other activities undertaken to achieve accreditation agreement objectives not discussed elsewhere in the report; and
  - Statutory Compliance: a statement that the Accredited Organization 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 Accredited Organization 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.
- 5.6.4 The NSC will encourage CA designated specialists in Accredited Organizations to become involved in the Accredited Organization's governance processes

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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 Accredited Organization in order to provide:

- the required communication between the National Specialization Council (NSC) and the Accredited Organization;
- the NSC with a good understanding of the operations of the Accredited Organization and the Specialist Certification Program (SCP); and
- the Accredited Organization 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 Accreditation Agreement, the NSC and the Accredited Organization must agree on how communication will be dealt with. Ideally, the NSC will appoint one member of the Accredited Organization 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 the external organization seeking an Accreditation Agreement.
- 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 organization seeking an Accreditation Agreement.
- 6.2.2. If, after an Accreditation Agreement is approved by the CICA Board, there is no NSC appointed member on the Accredited Organization board, the Facilitator/Liaison will act as both an informational conduit and a monitor of the operations of the Accredited Organization. If there is an NSC appointed member of the Accredited Organization 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 Accredited Organization.

**6.3. Relationships with NSC; with proposed Accredited Organization**

- 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 Accredited Organization, the organization seeking an Accreditation Agreement or, in the absence of an NSC-appointed Accredited Organization Board member, of the Accredited Organization.

**6.4. Appointment and Term**

- 6.4.1. *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.
- 6.4.2. *During Incubation Period (Before Approval of a proposal for an Accreditation Agreement):* 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.
- 6.4.3. *After Signing of an Accreditation Agreement:* When there is no NSC appointed member on the Board of the Accredited Organization, a Facilitator/Liaison will be appointed jointly by the NSC and the Accredited Organization 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 Accredited Organization 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 Accreditation Agreements**

The process for dealing with a proposal for an accreditation agreement will require the NSC to fully understand the proposal and the external organization, 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>• present Project Initiation Document (PID),</li> <li>• request assistance, if required, and</li> <li>• request appointment of a facilitator/liaison</li> </ul>	Organization interested in an Accreditation Agreement	
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> </ul>	Facilitator-Liaison	3 months
Presentation by Organization of proposal for an Accreditation Agreement for acceptance by NSC	Organization	
Receipt by NSC of proposal and discussion with Organization of expected time lines	NSC	
Acceptance by NSC of proposal	NSC	1 - 2 months
Consultation with constituencies, including exposure of proposal contents/concept to CAs in general and Provincial Institutes/Ordre	NSC/ Organization	2 - 3 months
Revision by Organization of proposal, based on comments received	Organization	2 - 3 months
Presentation by Organization of finalized proposal for an Accreditation Agreement for review by NSC	Organization	

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	<b>Responsible Party</b>	<b>Estimated Interval Time</b>
Review of proposal by NSC and preparation, if appropriate, of recommendation to the CICA Board for approval of the Accreditation Agreement with _____.	NSC	1 - 2 months
Presentation of draft accreditation agreement and recommendation by the chair of the NSC to the CICA Board	NSC	
Review of draft accreditation agreement and approval, with conditions if appropriate	CICA Board	1 - 2 months
Implementation of relationship/arrangement with the Accredited Organization	NSC/ Organization	within 2 months of approval