

CA PROGRAM

Candidate Complaints, Grievances and Appeals Policy and Procedure

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Policy Statement

This document establishes the Chartered Accountants Australia and New Zealand (**CA ANZ**) Chartered Accountants Program (**CA Program**) Candidate Complaints, Grievances and Appeals Policy and Procedure.

Policy Purpose

CA ANZ is committed to providing CA Program candidates with an education of the highest possible quality and operates on the basis that decisions impacting on candidates are entrusted to academic staff in accordance with established CA ANZ and CA Program policies and procedures.

It recognises that, from time to time, candidates may raise complaints or grievances about matters or issues relating to their educational experiences. To that end, CA ANZ is committed to providing an effective process that welcomes feedback as an opportunity for continuous improvement and resolves disputes between candidates and the organisation and its staff as quickly and as sensitively as possible.

This document reflects philosophically and practically the expectations and responsibilities of both CA ANZ staff and candidates when dealing with CA Program candidate complaints, grievances and appeals.

Policy

1. SCOPE

When is this policy and procedure relevant?

- 1.1 This document applies to candidate complaints, grievances and appeals in connection with their studies in CA ANZ's Graduate Diploma of Chartered Accounting (**GradDipCA**) course, which is the academic component of CA ANZ's CA Program.
- 1.2 This document applies to both non-academic and academic complaints, grievances and appeals as defined herein and applies regardless of the CA ANZ site at which the grievance has arisen, the person's place of residence or mode of study. These procedures extend to, but are not limited to, complaints¹ about breaches of privacy by CA ANZ in connection with the candidate's studies in CA ANZ's GradDipCA course. CA ANZ notes that complaints about breaches of privacy by CA ANZ will also be addressed in accordance with CA ANZ's **Privacy Policy** available at <https://www.charteredaccountantsanz.com/privacy-policy>².
- 1.3 This document does not apply to complaints, grievances and appeals concerning the following in relation to the CA Program:
 - (a) initial complaints, grievances and appeals concerning academic assessment results. Candidates must first exhaust the assessment review and appeal avenues outlined in the CA Program's [Candidate Assessment Review Policy and Procedure](#) before seeking to appeal an assessment decision through this document; or
 - (b) concerns about the refund or recredit of any CA Program or other related course monies paid to CA ANZ. For concerns about the refund or recredit of course fees candidates should refer to the CA Program [Candidate Course Fees Refund Appeals and Review Policy and Procedure](#).
- 1.4 This document also does not apply to complaints, grievances and appeals concerning matters outside of the academic course component of CA ANZ's CA Program as these matters fall under CA ANZ's broader complaints process outlined on CA ANZ's website at <https://www.charteredaccountantsanz.com/about-us/complaints>, (i.e. this document does not apply to the mentored practical experience component of CA ANZ's CA Program).
- 1.5 The policy and procedures set out in this document do not:
 - (a) replace or modify procedures or any other responsibilities which may arise under other external higher education provider policies or under statute or any other law; or
 - (b) remove the candidate's right to take further action under Australia's Consumer Protection Laws, nor circumscribe the candidate's right to pursue other legal remedies.

Who is covered by this policy and procedure?

- 1.6 This document applies to all prospective and current candidates of the academic component of CA ANZ's CA programs for a period of up to 3 calendar months after their enrolment has

¹ In this document the word "complaint" has the same meaning as "grievance".

² You may appeal as outlined herein or as set out in CA ANZ's [Privacy Policy](#).

ceased. Complaints, grievances and appeals should be raised as close as possible to the event or decision. For further refer to 3.6 below.

- 1.7 This document applies to CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants (together, the **CA ANZ Group**), defining management requirements at all levels and in all jurisdictions where the CA ANZ Group operates.
- 1.8 This document applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (**CA ANZ Group Personnel**).
- 1.9 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under CA ANZ's constitutional documents namely, the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the New Zealand Institute of Chartered Accountants (**NZICA**) Rules.
- 1.10 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under statute or any other law.

Who to contact if you are unsure whether this policy and procedure applies to your concern?

- 1.11 A candidate who is unsure which document applies to their grievance or complaint should seek advice from CA ANZ Member Support Team. For contact details go to:
<https://www.charteredaccountantsanz.com/contact-us>

2. POLICY

2.1 Principles

CA ANZ recognises that effective communication is of paramount importance when attempting to resolve difficulties experienced by candidates and is committed to a culture of openness, transparency, timeliness, confidentiality, and fairness.

- (a) **Openness:** The parties involved should respect each other's rights and responsibilities and act with openness, fairness and flexibility, and with no fear of retribution, victimisation or breach of confidentiality;
- (b) **Transparency:** Candidates will have access to accurate, complete and unambiguous information concerning reporting complaints, grievance and appeals. All concerned parties will be fully informed of all outcomes/decisions and of the reasons for those decisions.

This Policy is freely available to all candidates and staff. It is made available in several ways, including (but are not limited to):

- publication on the CA Program public website
 - described / referenced in CA Program information for prospective, enrolling and current candidates;
 - described / referenced in 'welcome information' provided to candidates on program commencement; and
 - described / referenced in the orientation procedures for CA Program staff;
- (c) **Timeliness:** Candidates are expected to raise complaints, grievances or appeals as soon as possible after the related event or decision. CA ANZ commits to providing specific and

reasonable timelines for responses to each stage of the process and responding to complaints, grievances and appeals promptly. Some guidance on typical timing is presented at 3.6 below;

- (d) **Confidentiality:** CA ANZ commits to treating all candidate grievances, complaints and appeals confidentially at all stages of the process. Access to information about a grievance, complaint or appeal will be in accord with CA ANZ's [Privacy Policy](#) which includes (but is not limited to) being strictly limited to those staff that "have a need to know" in order to deal with the grievance, complaint or appeal;
- (e) **Fairness:** It is expected that all parties to a complaint, grievance or appeal will act in good faith and seek to achieve an amicable resolution. Intimidating, bullying, harassing, threatening or offensive behaviours will not be tolerated by any parties.

Grievances, complaints and appeals will be handled by CA ANZ in accordance with the principals of procedural fairness also referred to as natural justice (see definitions below). This includes ensuring matters are handled:

- i. **without disadvantage:** The fact that a complaint has been made under this policy will not disadvantage the complainant and/or respondent in any way, especially by way of victimisation, reprisals or discrimination with the exception that there may be unavoidable effects of investigating the complaints, such as delay in finalising a result for an assessment or subject, which may be perceived as a disadvantage;
- ii. **with support:** Any person involved in this process is to be permitted the support and advice needed to participate effectively. While a conciliatory approach is preferred and encouraged under these procedures, it may be appropriate in some circumstances, that the candidate or staff member has another person (e.g., friend or family member) speak on their behalf.

2.2 Continuation of learning opportunities

CA ANZ reserves the right to decide whether to continue to offer learning opportunities to the candidate while an internal or external grievance, complaint or appeal is being processed on a case by case basis, and with consideration of any extenuating circumstances. CA ANZ recognises that decisions to deny learning opportunities to a candidate may disadvantage them in their subsequent studies should the appeals process find in their favour and will normally only restrict learning opportunities if it is determined that such action is necessary to maintain the high quality of the CA Program or our duty of care to CA Program candidates, staff and other stakeholders.

2.3 Resolution

Given the nature of many complaints, grievances and appeals, CA ANZ encourages complaints to be handled and resolved as close as possible to the source of the candidate's dissatisfaction verbally or in writing (see Procedures below – 'Stage 1 Informal'). This form of resolution provides an opportunity for open and direct discussion between the relevant parties and is usually the most time effective method.

However, where effective resolution cannot be achieved informally, candidates may lodge a formal complaint, grievance or appeal in writing and formally present their case as set out in Stage 2 – 4 of the procedures documented herein.

2.4 Cost

All internal phases of the Candidate Grievance, Complaints and Appeals Procedure (refer to Stage 1 – 3) is without charge to the candidate. A candidate choosing to access an external review agency as outlined at paragraph 3.13 Stage 4 External Review / Appeal below may be required to pay a service fee. In the case of services fees being required in connection with a prior mutually agreed independent external arbiter nominated by the candidate or by CA ANZ, CA ANZ will refund such fees to candidates if the external review resolves the matter in the candidate's favour.

2.5 Withdrawing a grievance, complaint or appeal

A candidate may withdraw an internal grievance, complaint or appeal at any stage by giving written notice to the CA ANZ Member Support Service or to the CA ANZ Officer who is liaising with them in connection with their case.

2.6 Expectations of candidates when raising a complaint, grievance or internal appeal/review

Candidates are expected to

- (a) be fair, reasonable and responsible in raising grievances, complaints and appeals/reviews, following the processes designed to resolve them, and acknowledging process outcomes; and
- (b) not engage in unreasonable complainant conduct ('UCC'). When complainants behaviour is unreasonable in their dealings with CA ANZ, their conduct can significantly affect the effectiveness and efficiency of the internal complaints, and appeals review process. Such behaviours is a breach of the CA Program's Candidate Code of Conduct and a candidate's Provisional Member ethical obligations. As a result, CA ANZ will take proactive and decisive action to manage any complainant conduct that negatively and unreasonably affects CA ANZ's staff, disciplinary panels, and/or other service users including other candidates.

3. PROCEDURE

3.1 The stages in the CA ANZ Complaints, Grievance and Appeals procedure are as follows:

- Stage 1: Informal complaint¹
- Stage 2: Formal complaint
- Stage 3: Internal appeal/review
- Stage 4: External review/appeal

No stage is mandatory. Complainants may go directly to an external agency to lodge a complaint; however these will usually not be considered until all internal avenues for resolution have been progressively exhausted. It is thus recommended that candidates access and complete each stage before escalating to the next stage.

- (a) **Stage 1 is an informal stage**, between the candidate and staff member involved, and/or the supervisor of the staff member involved and is intended to be easily accessible, without charge, and encourage and support timely resolution.

Many complaints arise from misunderstandings or a lack of communication and candidates are encouraged, if possible, to raise concerns directly in writing by [contacting CA ANZ](#) using the '[Contact us](#)' form

This stage is intended as an arrangement for handling complaints, which is easily accessible to students, is without charge, and encourages timely resolution. Candidates are encouraged to advise us of their concern by [contacting CA ANZ](#) and encouraged to [submit any complaint through our website](#) using the '[Contact us](#)' form so that you can present your version of events and see if an agreeable resolution can be reached. In the 'Contact us' form in the 'My Enquiry Relates to' box please select "Complaints" then in the 'In Particular' box select CA Program to assist with response efficiency.

- (b) **Stages 2 and 3 are formal internal process** and normally initiated by the candidate lodging a CA Program Candidate Formal Complaints and Internal Appeals/Review Form (see 3.5 below). These stages are without charge and are intended as an arrangement for the internal investigation of complaints which remain unresolved by the process outlined at paragraph 3.1(a) above by an independent and impartial senior officer nominated by CA ANZ or dedicated complaints or appeals committee established by CA ANZ not involved in the 'Formal Complaint' decision (i.e. stage 2) and not involved in the original decision at the 'Informal Complaint' stage (i.e. stage 1). Complainants are entitled to apply for one formal internal appeal/review of a decision opportunity at each stage.³
- (c) **Stage 4 is an external process** and is initiated by the candidate normally once all internal stages have been exhausted (see 3.13 below). It is intended as an arrangement for the provision for external review of decision made under paragraph 3.1(b) by an independent person or body established or nominated by CA ANZ.

3.2 Grounds for formal complaints and internal appeals/reviews

Grounds for complaints and internal appeals/reviews include, but are not limited to, the following:

- (a) the candidate being affected by a decision made without sufficient consideration of facts, evidence or extenuating circumstances;
- (b) the candidate being affected by CA ANZ's failure to adhere to appropriate or relevant published policies and procedures;
- (c) the candidate being affected by improper or negligent conduct on behalf of CA ANZ; or
- (d) the candidate being affected by unfair treatment, prejudice or bias on behalf of CA ANZ.

3.3 Complaints, grievances and internal appeals/reviews may not be investigated if they

- (a) are anonymous except as outlined at 3.4
- (b) are trivial, frivolous, or of insufficient nature to warrant investigation
- (c) are vexatious or in bad faith
- (d) are, may or could be, an abuse of process
- (e) lacking in substance, vague, imprecise or unsupported by evidence
- (f) relate to historical issues that would no longer be practical to investigate
- (g) relate to a matter that is required to be considered under another CA Program or CA ANZ Policy or CA ANZ By-Laws, and/or

³ Stages 2 and 3 are not designed to be used for the consideration of an application to appeal/review a decision made by CA ANZ where that decision was to decline an Assessment Review or Special Consideration Application due to its incompleteness or lack of verifiable substantiating evidence. It is the responsibility of candidates to ensure that all application requirements are met at the time of submission. Any Appeal/Review Applications submitted on this basis will be declined.

- (h) capable of being resolved by referral to an alternative forum and it is reasonable for that to occur.

3.4 Investigation of anonymous CA Program complaints

CA ANZ will investigate anonymous CA Program complaints at the discretion of the GM CA Program (or their delegate) considering the following:

- the nature and seriousness of the complaint;
- whether there is sufficient information for an investigation to be conducted; and
- whether there is a statutory requirement for investigation.

How do I lodge a formal complaint or internal appeal/review?

3.5 Lodging a Stage 2 or 3 formal complaint or internal appeal/review

Formal complaint and internal appeal/review application must be submitted by the candidate in writing preferably using the CA Program [Candidate Formal Complaints and Internal Appeals/Review Form](#), which is available on CA Program Policy web page.

In this written communication the candidate should ensure they:

- (a) make clear the nature and grounds for their complaint or appeal/review;
- (b) indicate the complaint or appeal/review stages they have already pursued, the action that has been taken to resolve the grievance to date, and the chronology of events relevant to the Appeal;
- (c) briefly explain the reason for not pursuing Stage 1 if applicable;
- (d) provide the date of the initial decision (if applicable);
- (e) explain why a reconsideration of the decision is being requested (if applicable);
- (f) attach the factual evidence they wish have considered in support of their case (Note: If lodging a Stage 3 appeal the supply of new evidence is required).

Note:

- i. If lodging a Stage 2 or 3 Appeal the supply of relevant new and significant⁴ verifiable substantiating evidence and information which was not reasonably available at the time of the original grievance or complaint or earlier appeal stage if applicable is required.
- ii. Stages 2 and 3 are not designed to be used where the complainant simply disagrees with a decision by CA ANZ that has been based on CA ANZ policy, procedure or other regulation or with the underlying rationale of CA ANZ policies or processes, or wants to have their grievance/complaint examined by a more senior officer or representative of CA ANZ.³

3.6 Status of CA Program decision that is subject to a candidate formal complaint or internal appeal/review

The CA Program decision initially advised remains in effect until CA ANZ has notified the complainant in writing, via letter or email, that the decision has been:

- (a) put on hold (stayed) while the formal complaint or internal appeal/review is being considered; or
- (b) reviewed and as a result it has been decided to vary the decision or set the decision aside and substitute a new decision as stated in the notice.

⁴ Meaning the information if known to CA ANZ may have resulted in a different decision.

3.7 CA ANZ's investigation of a formal complaint or internal appeal/review

The Responsible Officer or their delegate (see 3.10) will oversee the investigation of the case presented with procedural fairness and may:

- (a) designate any CA ANZ staff member who has not had prior involvement in the case to assist with the investigation;
- (b) consult with relevant academic and/or administrative staff (as well as other candidates if applicable) on matters pertaining to the case; and/or
- (c) request the candidate to meet with them in person or via teleconference to discuss the case.

When reviewing an internal appeal/review application, the Responsible Officer or their delegate and/or the appropriate staff member will have regard to:

- (d) the seriousness, complexity and urgency of the issue(s);
- (e) potential risks to the health and/or safety of the complainant or respondent;
- (f) whether an external organisation is better placed to take care of the complaint;
- (g) how best to offer a reasonable and timely resolution to the complaint; and
- (h) how best to ensure personal information of the complainant is not disclosed to any third party unnecessarily.

3.8 To progress an internal appeal/review to a resolution, the Responsible Officer or their delegate may:

- (a) seek further information from the complainant, respondent or a third party
- (b) refer to relevant policies and procedures, and/or
- (c) conduct research to inform a reasonable and appropriate resolution in the circumstances of the complaint.

In the case of a valid Stage 3 appeal, the Responsible Officer or their delegate will liaise with the complainant to discuss their taking up the opportunity to present their case in person or via teleconference to:

- the CA ANZ Education Board Academic Appeals Panel if it concerns an academic matter; or
- the Responsible Officer or their delegate or the established internal appeal panel, as applicable, if it concerns a non-academic matter.

3.9 Suggested timing for each stage

Stage 1 (informal stage) complaints should be discussed between the candidate and relevant staff member as close as possible to the event or decision notification with a view to arriving at a mutually agreeable resolution within 10 days of the candidate raising the concern.

Stage 2 (formal complaints) and Stage 3 (internal appeals/reviews) should be lodged by the candidate in writing normally within 10 working days of the prior stage having been exhausted.

CA ANZ will normally notify candidates of the outcome of a Stage 2 (formal complaint) in writing via email or letter within 20 working days of its lodgement.

Stage 3 internal appeals/reviews normally take longer. Candidates should allow between 20 working days to three (3) months for receipt of a written notice advising of the outcome of their internal appeal/review.

3.10 Responsible Officers

Stage	Academic	Non-Academic	How to lodge / contact details
1	Liaise with the relevant CA Program academic staff member involved or their supervisor	Liaise in writing with the relevant CA Program non-academic staff member involved or their supervisor	Candidates are encouraged to advise us of their concern by contacting CA ANZ and encouraged to submit any complaint through our website using the 'Contact us' form so that you can present your version of events. In the 'Contact us' form in the 'My Enquiry Relates to' box please select 'Complaints' then in the 'In Particular' box select CA Program to assist with response efficiency.
2	CA Program - General Manager CA Program or senior academic delegate including: - Head of Teaching CA; Head of Teaching and Learning; - General Manager, Education Content and Strategy; - Assessment Development Manager; - General Manager, Member Admissions & Pathways; or - their delegates (not involved at stage 1)	CA Program - General Manager CA Program or their senior non-academic delegate including: - CA Program Delivery Manager; - Online Assessment Manager; - General Manager; or - their delegate(s) (not involved at stage 1)	To lodge: <ul style="list-style-type: none"> Complete and submit the CA Program <i>Candidate Formal Complaints and Internal Appeals/Review Form</i> available from the CA Program Polices web page to caprogramcomplaints@charteredaccountantsanz.com Contact <ul style="list-style-type: none"> CA ANZ Member Services as indicated above.
3	Education Board Academic Appeals Panel (via Secretary, CA ANZ Education Board or their delegate)	Group Executive Education & Marketing or delegate. Note: The Group Executive Education & Marketing or delegate has the option to consider the appeal independently, in consultation with others, and/or establish an internal Appeals Panel to review and decide on the appeal.	To lodge: <ul style="list-style-type: none"> Complete and submit the CA Program <i>Candidate Formal Complaints and Internal Appeals/Review Form</i> available from the CA Program Polices web page to caprogramcomplaints@charteredaccountantsanz.com Contact <ul style="list-style-type: none"> CA ANZ Member Services as indicated above.
4	External Review/Appeal (Coordinated for CA ANZ by GM CA Program and/or GM Education Risk & Compliance)		Refer to External Review/Appeal details at 3.10 below.

3.11 Notification of outcome of Stage 2 (formal complaint) and Stage 3 (internal appeal/review)

The Responsible Officer or their delegate will notify the complainant of the outcome of CA ANZ review of their Stage 2 (formal complaint) or Stage 2 (internal appeal/review) in writing via email or letter. This response, which will be in the form of a notice, will make clear the decision and the reasons for the decision. The notice will make clear that the CA ANZ decision that has been reconsidered on the candidate's request and whether it has been decided to:

- uphold the original decision; or
- vary the original decision, stating the details of the variance; or
- set the decision aside and substitute a new decision, stating the new decision.

This notice will also include a copy of the CA Program's Complaints, Grievance and Appeals Policy and Procedure.

If the complainant is satisfied with the response at this stage, no further action is required.

What can a candidate do if dissatisfied with a Stage 2 decision outcome?

- 3.12 If the complainant is dissatisfied with the response or the decision outcome they may proceed to the next Stage provided they can either:
- (a) supply relevant grounds supported by relevant new substantiating evidence with the appeal application that supports their case⁵ and which was not reasonably available at the time they lodged their stage 2 internal appeal; or
 - (b) substantiate an argument that supports their case⁵ as to why the appeal decision did not comply with applicable CA ANZ policies, rules or procedures resulting in a genuine disadvantage to the candidate relating to the original grievance.

Appeals will not be accepted on the grounds that the complainant simply disagrees with the decision or with the underlying rationale of CA ANZ policies or procedures or wants to have it examined by a more senior staff member.

What can a candidate do if dissatisfied with a Stage 3 decision outcome?

3.13 Stage 4 External Review / Appeal

Candidates can elect to directly take their formal complaint or internal appeal/review to a mutually agreed independent external arbiter nominated by the candidate or by CA ANZ. Complainants who go directly to an external agency to lodge a complaint should note, however, that these will usually not be considered until all internal avenues for resolution have been exhausted.

There are a number of avenues for external dispute resolution, depending on the nature of the complaint that can assist with external appeals. A selection of these is listed below. This list is not exhaustive. Candidates should contact CA ANZ for recommendations of appropriate agency for managing the external appeal.

Resolution Institute

This national association of dispute resolvers which a Student Mediation Scheme to which CA ANZ is a member education institution. Candidates will be liable for the fees charged for the independent external arbiter appointed by the *Resolution Institute*. CA ANZ will refund these fees to the candidate if the case is resolved in the candidate's favour. For further information refer to their website at <https://www.resolution.institute/resolving-disputes/tertiary-student-au>.

The Resolution Institute's contact details are published at <https://www.resolution.institute/contact-us> and are as follows

Sydney Office
Phone: +61 2 9251 3366
Phone toll-free: 1800 651 650
infoaus@resolution.institute

Wellington Office
Phone: +64 4 470 0110
Phone toll-free: 0800 453 237
infonz@resolution.institute

Other tertiary providers

CA ANZ or the candidate may also request an appropriate representative from another tertiary education provider to act as an independent external arbiter. Tertiary providers may be drawn from CA ANZ's [Tertiary Accredited Courses List](#) or any other tertiary provider listing. This includes (but is not limited) to the list of

- Australian Tertiary providers available at <https://www.studiesinaustralia.com/universities-colleges-tafes-schools/searchCandidates>

5 For submitted grounds and/or evidence to be deemed in support of the appellants case it must be consistent with that which would ordinarily be accepted under CA ANZ policies and procedures relevant to appeal/review matter.

- New Zealand Tertiary providers available at <https://www.educationcounts.govt.nz/directories/list-of-tertiary-providers>

For complaints relating to FEE-HELP loans refer also to the complaints information on the **StudyAssist** website at <https://www.studyassist.gov.au/support-while-you-study/higher-education-student-complaints>

If CA ANZ receives notification that a candidate's complaint is the subject of formal external enquiry, any internal complaints or appeal/review process will be suspended until the external review/appeal is resolved.

- 3.14 All recommendations arising from any external review will be referred to the Group Executive, Education and Marketing (or delegate) and if related to academic matters also the CA ANZ Education Board for consideration and oversight of any agreed improvements.

3.15 External agencies providing consumer help for certain types of complaints

Australian Competition and Consumer Commission (ACCC)⁶

Where the complaint relates to the Competition and Consumer Act 2010

The Competition and Consumer Act 2010 governs how businesses in Australia must deal with their competitors, suppliers and customers. While the ACCC doesn't resolve individual complaints or provide legal advice on an individual's rights and obligations under the law, if a person cannot resolve a complaint with CA ANZ that relates to the Competition and Consumer Act 2010, for example in relation to a complaint regarding fees, refunds or cancellations, the ACCC's website can be referred to for information about where to get consumer help at <https://www.accc.gov.au/consumers/complaints-problems/make-a-consumer-complaint>

For the ACCC contact details (office locations and phone contacts) refer to:

<https://www.accc.gov.au/contact-us/contact-the-accc>

Tertiary Education Quality and Standards Agency (TEQSA)⁶

Where the complaint relates to education quality issues

Candidates studying the CA Program's higher education Graduate Diploma of Chartered Accounting course are able to contact TEQSA to register a complaint about education quality issues. TEQSA is not a complaints resolution body and typically does not have a role in addressing individual complainants' request or grievances. Generally, TEQSA will only take action on concerns where there is a serious risk to students or to the quality or reputation of the higher education sector; and they relate to the provider's compliance with its obligations within TEQSA's area of responsibility. Before raising a complaint or concern with TEQSA it is important to read TEQSA's information about making a complaint at

<http://www.teqsa.gov.au/complaints> and <https://www.teqsa.gov.au/raising-complaint-or-concern>.

4. RESPONSIBLE OFFICERS

Group Executives (or their delegate) are responsible for ensuring that Senior Leadership and Management staff in their Division are aware of this document and their responsibilities set out herein.

⁶ Please note that, for the purposes of the *Higher Education Support Act 2003* (for example, in relation to FEE-HELP), neither the ACCC nor TEQSA have any power to review a decision made by CA ANZ.

The Document Owner(s) (or their delegate) are responsible for the effective approval, implementation, maintenance and appropriate communication of this document, including arranging the documents posting to the document register and repository.

Senior Leadership/Management (or their delegate) are responsible for ensuring employees in their remit are aware of this document and their responsibilities defined herein. Senior Leadership/Management also have the responsibility for:

- determining the extent and type of documentation necessary to effectively manage and control practices, processes and activities in their area of authority;
- ensuring their staff engaged in handing candidate complaints, grievances and appeals have completed CA ANZ's in-house 'Complaints Handling Training' online education module; and
- ensuring the responsibilities, authorities and accountabilities of their position are satisfied.

CA Program Management (or their delegate(s) are responsible for overseeing the efficient administration of the grievances, complaints and appeals procedures as outlined herein.

CA Program nominated Responsible Officers or their delegate(s) (see 3.10 above) are responsible for overseeing and supporting the prompt handling of candidate grievances, complaints and appeals cases in their remit in a timely manner and in accordance with this document, including ensuring:

- a written notification on the outcomes has been issued to the candidate; and
- all case records that they (or their nominated delegate) have created or have been in receipt of (including emails, letters and supporting materials) are maintained, accessed and released consistent with this document

CA ANZ staff and agents are responsible for being aware of, and for complying with, this document.

5. DEFINITIONS

For the purposes of this document the following definitions apply.

Academic matters: Types of grievances, complaints or appeals against academic matters and decisions normally include, but are not limited, to:

- candidate progress and program discontinuation decisions due to unsatisfactory progress;
- candidate academic integrity and academic misconduct decisions;
- candidate assessment reviews and appeals after all appeal avenues under the CA Program Candidate Assessment Appeals Policy and Procedure have been exhausted;
- academic decisions made by a CA Program teaching staff that affects an individual candidate or a group of candidates;
- complaints about CA Program content, structure or teaching staff;
- complaints about decisions in connection with RPL/credit awarded or awards in a course of study.

Appeal/Review means a request for a new judgment or reconsideration of an earlier decision made by CA ANZ relating to a candidate's CA Program higher education course enrolment.

Appeals Panel means a panel established by the CA ANZ Education Board or CA ANZ CA Program Management to hear a final stage internal appeal that relates to the academic component of CA ANZ's CA Program.

Candidate means a prospective or current CA ANZ program applicant, a CA ANZ registered current candidate, or a recent graduate of the academic component of CA ANZ's CA Program.

Complaint / Grievance means a problem or concern raised by a candidate who considers they have been wronged because of an action, decision or omission concerning the academic component of CA ANZ's CA Program.

Complainant means a candidate who has expressed a Complaint, Grievance or Appeal concerning the academic component of CA ANZ's CA Program.

Extenuating circumstances relating to the welfare of the candidate or respondent may include, but are not limited to, the following. The candidate

- has medical concerns, severe depression or psychological issues which lead the provider to fear for the candidate's wellbeing;
- has engaged or threatens to engage in behaviour that is reasonably believed to endanger the candidate or others; or
- is at risk of committing a criminal offence.

Any claim of extenuating circumstances must be supported by evidence.

Grievance – see complaint

Member means a member of CA ANZ as defined in CA ANZ's constitutional documents, namely the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules.

Non-Academic matters means non-academic or general complaints, grievances or appeals that may include, but are not limited, to:

- matters arising from administrative decisions including in connection with admissions, enrolment, exam scheduling, whether or not a submitted application (e.g. special consideration application, assessment review application, internal appeal/review application) meets the application submission requirements outlined in the applicable policy, exclusion from program due to financial status, etc;
- matters arising from decision made concerning a non-academic misconduct matter;
- complaints regarding CA ANZ handling of personal information or in relation to access to facilities required for study.

Organisation ('the organisation') means Chartered Accountants Australia and New Zealand (**CA ANZ**) ABN 50 084 642 571 having its registered office at 33 Erskine St Sydney NSW 2000.

Procedural fairness, also referred to as natural justice, is concerned with the procedures used by the Responsible Officer or decision-maker, rather than the decision reached. Generally, procedural fairness requires decisions to be:

- free from bias or apprehension of bias by the decision-maker;
- rational or based on evidence that is logically capable of supporting the facts;
- providing people likely to be adversely affected by decisions an opportunity to present their case when the issues cannot be presented and decided fairly by written submissions alone and have their response taken into consideration before the decision is made. A candidate presenting their case may be accompanied and assisted by a third party nominated by the candidate, for example, a family member or friend.

Respondent means the party responding to an informal or formal complaint, grievance or appeal, likely to be a CA ANZ organisational or governing body member or third-party representative of CA ANZ.

Student Mediation Scheme is the name of the scheme of the Resolution Institute, which is an independent external dispute resolution membership organisation across Australia and New Zealand that can be accessed for a fee by the complainant and/or respondent as an avenue for independent external appeal when all internal appeal avenues have been exhausted.

Subject has the same meaning as 'module', 'unit' and 'unit of study'.

Unreasonable Complainant Conduct ("UCC") means vexatious (bringer of an action that is brought without sufficient grounds for winning, purely to cause annoyance) or unreasonable persistent (continued, incessant and unrelenting) conduct by a complainant that has a disproportionate and unreasonable impact on CA ANZ, staff, disciplinary panel members, services, time and/resources.

UCC can include

- Unreasonable demands (any demands (express or implied) that are made by a complainant that have a disproportionate and unreasonable impact on CA ANZ, staff, disciplinary panel members, services, time and/or resources)
- Unreasonable lack of cooperation (unwillingness and/or inability by a complainant to cooperate with CA ANZ, staff, disciplinary panel members or complaints, review and appeals system and processes that results in a disproportionate and unreasonable use of CA ANZ services, time and/or resources)
- Unreasonable arguments (any arguments that are not based in reason or logic, that are incomprehensible, false or inflammatory, trivial or delirious and that disproportionately and unreasonably impact upon CA ANZ, staff, disciplinary panel members, services, time, and/or resources)
- Unreasonable behaviours (conduct that is unreasonable in all circumstances – regardless of how stressed, angry or frustrated that a complainant is – because it unreasonably compromises the health, safety and security of CA ANZ staff, disciplinary panel members, other service users including other candidates, or the complainant themselves).

CA ANZ has a zero tolerance policy towards any harm, abuse or threats directed towards CA ANZ staff and disciplinary panel members. Any conduct of this kind will be dealt with in accordance with the CA Program's Candidate Code of Conduct and in accordance with CA ANZ's duty of care and occupational health and safety responsibilities.

In the event of UCC, CA ANZ is entitled to:

- Limit who a complainant has contact with
- Limit what the complainant can raise
- Limit when a complainant can have contact
- Limit where a complainant can make contact
- Limit how a complainant can make contact.

Decisions about imposing these entitlements in connection with CA Program activities will be made by the General Manager, Professional Standard in conjunction with the Conduct & Discipline Manager. Such decisions will not be imposed until after the complainant has received a warning regarding their UCC and provided with a reasonable opportunity to change their behaviour (unless their conduct poses a substantial risk to the health and safety of staff, disciplinary panel members or third parties).

Complainants are entitled to one appeal of a decision to change their access to CA ANZ's services. This review will be undertaken by the Group Executive, Advocacy and Professional Standards (GEAPS). The GEAPS will consider the complainant's arguments along with all relevant records regarding the complainant's conduct. The complainant will be advised of the decision by letter.

The PCC may also decide either not to investigate the complaint or to take no further action in relation to a complaint in the event of UCC.

6. RECORDS

6.1 CA ANZ will maintain records of formal complaints, grievances and appeals in order to:

- (a) monitor, review and improve the complaints and grievance handling process;
- (b) adjust operational practices to prevent future recurrences and/or effect continuous improvement; and
- (c) provide deidentified data on complaints, grievances and appeals to the Education Board on a regular basis.
- 6.2 CA ANZ's CA Program General Manager (or delegate) is responsible for maintaining CA ANZ's CA Program *Register of Formal Complaints, Grievance and Internal Appeal/Review Cases*.
- 6.3 Records in association with this policy will be kept in accordance with CA ANZ's *Records Management Procedure and Privacy, Data Management and Retention Policy*. This includes, but is not limited to, ensuring appropriate records of all grievances are kept as follows⁷.

GA47 no	Description of records	Disposal action
1.5.1	Records relating to the management of proven and unproven cases involving allegations of abuse or neglect of children. Includes inquiries and investigations, outcomes, and matters referred to external bodies for investigation.	Retain minimum of 99 years after action completed, then destroy
1.5.2	Records relating to the management of proven and unproven student grievance, misconduct and disciplinary cases. Includes: <ul style="list-style-type: none"> inquiries and investigations, outcomes, and matters referred to external bodies for investigation handling complaints over perceived discrimination, the work/study environment, assessment/assignment organisation or distribution, peers, lecturers, tutors or supervisors, access to equipment, facilities (such as laboratories), tutorials, or other services <ul style="list-style-type: none"> disciplinary processes for breaches of by-laws and rules and other student disciplinary matters. 	Retain minimum of 7 years after action completed, then destroy
1.5.3	Records relating to preliminary/fact finding investigations that were not formally proceeded with (i.e., the allegations have been found to be unsubstantiated, false, vexatious or misconceived or could not be proven) and the accusation has not involved a child or a young person.	Retain minimum of 1 year after action completed, then destroy

- 6.4 The complainant and/or respondent have the right of supervised access to all documents held by CA ANZ concerning their grievance, complaint or appeal as specified in the CA ANZ Privacy Policy.

7. CONFIDENTIALITY

- 7.1 CA ANZ is obliged to maintain records of any formal complaints, grievances and appeals received by CA Program candidates.
- 7.2 Information provided by candidates to CA ANZ will be stored confidentially and only used in attempt to resolve reported grievances, complaints or appeals.
- 7.3 CA ANZ will not use the information for any other purpose or share it with any other party unless requested by the candidate to do so for the purpose of third-party review, or where the release of information is required by law.

8. RELATED DOCUMENTS

CA ANZ Supplemental Royal Charter, By-Laws, and Regulations (and the NZICA Act 1996 and the NZICA Rules if they apply to the candidate), Privacy, Data Management and Retention-Policy,

⁷ The records standards align with the standards for records management issued by the NSW Government State Records under the General retention and disposal authority: higher and further education, currently GA47 accessed at <https://staterecords.nsw.gov.au/recordkeeping/guidance-and-resources/resources-universities>

Document Control Procedure, Records Management Procedure, Privacy Policy, and the CA Program's Candidate Code of Conduct and Candidate Complaints Grievance and Appeals Policy and Procedure.

These documents can be accessed from the following website locations:

- CA Program Policy webpage → www.charteredaccountantsanz.com/become-a-member/ca-program-policies
- CA ANZ website. Go to Member Support → www.charteredaccountantsanz.com/member-services/member-obligations
- CA ANZ intranet for staff. Go to caanz.unily.com → [Policies and Procedures](#)

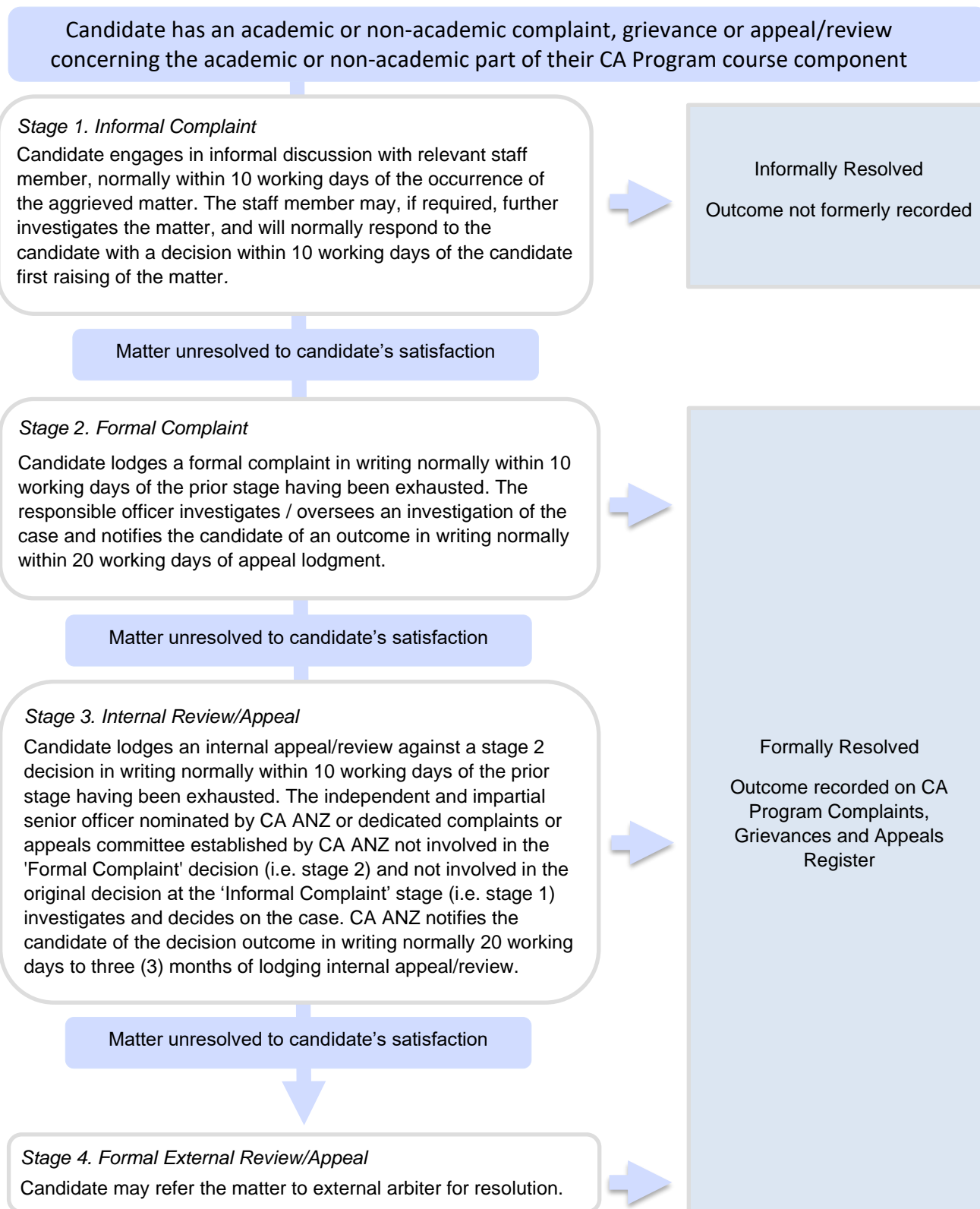
9. RELATED LEGISLATION AND STANDARDS

Tertiary Education Quality and Standards (TEQSA) Act (C'th), Higher Education Standards Framework (Threshold Standards); Australian Qualifications Framework, TEQSA Guidance Notes for Providers, Higher Education Standards Framework (Threshold Standards), Higher Education Support Act 2003 (HESA) and associated guidelines including the Higher Education Provider Guidelines 2012 and Higher Education Support (Administration) Guidelines 2022, Global Accounting Alliance (GAA) mutual recognition framework; International Federation of Accountants (IFAC) International Accounting Education Standards, and Tax Practitioners Board (Board) standards for course providers.

Document History				
Date Approved	Date Commencing	Summary of Changes	Version	Date Next Review
18 March 2013	18 March 2013	Authorised by the Director, CA Program and the CA ANZ Education Board	1.0	March 2018
17 February 2015	17 February 2015	Amendment to update CA ANZ governance, branding and terminology	2.0	February 2020
3 March 2015	3 March 2015	Authorised by CA ANZ Education Board	3.0	March 2020
13 March 2018	26 March 2018	Policy amendment to provide for external review authorised by CA ANZ Education Board	4.0	March 2022
16 December 2019	20 December 2019	Policy transition to new template and to amended to a 4 stage formal complaints, grievance and appeals process. Endorsed by CA ANZ Education Board 16 Dec 2019	5.0	December 2022
	17 January 2020	Minor technical amendments to maintain currency	5.1	December 2022
	14 May 2020	Minor technical amendments to maintain currency	5.2	December 2022
	5 August 2020	Minor technical amendments to maintain currency	5.3	December 2022
	15 February 2021	Minor technical amendments to maintain currency	5.4	December 2022
	24 September 2021	Minor technical amendments to maintain currency	5.5	December 2022
20 October 2022	20 January 2023	Review and amendment to incorporate minor technical amendments to maintain currency in alignment with CA new requirements as a Provider of FEE-HELP under the Higher Education Support Act 2003 and HEP Guidelines	6.0	June 2025
	9 March 2023	Minor technical amendments to maintain currency	6.1	June 2025
14 September 2023	14 September 2023	Review, technical amendments and template transition to maintain business currency	7.0	September 2028

APPENDIX

Flow Chart of Complaints, Grievances and Appeals/Review Procedure[^]



[^]No stage is mandatory. The complainant may also go directly to an external agency to lodge a complaint; however these will usually not be considered until all internal avenues for resolution have been exhausted.