

CA PROGRAM

Candidate Code of Conduct

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Policy Statement

CA ANZ is committed to providing CA Program candidates with a fulfilling and rewarding learning experience enabling candidates to achieve their full academic potential.

With this commitment is an expectation that all members of the CA ANZ community conduct themselves in a manner which is consistent with the values and shared goals of excellence of practice and professional and ethical conduct which underpins community trust, respect and recognition of the Chartered Accounting profession.

Policy Purpose

This Candidate Code of Conduct sets out the minimum standards of conduct that Chartered Accountants Australia and New Zealand (“**CA ANZ**”) expects of candidates undertaking the CA ANZ Chartered Accountants Program (“**CA Program**”) and the rights and responsibilities that CA Program candidates and staff have to each other and the CA ANZ community.

The key principles underpinning this Candidate Code of Conduct is compliance with laws, regulations, and professional ethical standards, where these responsibilities are underpinned by ethical integrity and a shared responsibility to honour and promote a fair, honest, respectful, harmonious and inclusive CA ANZ community.

Policy Scope

When is this Candidate Code of Conduct relevant?

The Candidate Code of Conduct applies to all conduct matters occurring in the CA Program’s Graduate Diploma of Chartered Accounting (**GradDipCA**) course component, Mentored Practical Experience (**MPE**) component, and the optional CA Study Masterclass (**CASM**) component.

Who is covered by this Candidate Code of Conduct?

The Candidate Code of Conduct applies to:

- (a) all CA Program candidates and any individual undertaking any part component of the CA Program or associated component (“**CA Program candidates**”);

- (b) CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants (together, the **CA ANZ Group**), defining management requirements; and
- (c) all CA ANZ Group employees, contractors, agents and officers.

Who to contact if you are unsure whether this Candidate Code of Conduct applies?

Any individual who is unsure whether this Candidate Code of Conduct applies should seek advice from CA ANZ Member Support Team. For contact details go to:

<https://www.charteredaccountantsanz.com/contact-us>

Interaction between this Candidate Code of Conduct and other documents and laws

The provisions in the Candidate Code of Conduct limit any obligations which may arise under CA ANZ's constitutional documents namely, the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules ("**Constitutional Documents**") or under the law. To the extent that there is any inconsistency between the Constitutional Documents, the law, and this Candidate Code of Conduct, the inconsistency will be resolving the conflict to the extent of the inconsistency by the following order of precedence:

- (a) the law;
- (b) the Constitutional Documents; and
- (c) this Candidate Code of Conduct.

The Candidate Code of Conduct

1. CA ANZ and CA Program candidates

1.1 CA ANZ's values

CA ANZ supports our Members to make a difference in the community in which they work, live and study. We are committed to advancing the profession through high ethical standards, delivery of world class services and education and advocating for the public good.

Our values of **collaboration** for success, **integrity** in all we do, embracing **diversity**, being **accountable** for ourselves and others, and having the passion to **grow** and improve underpin the expected behaviour of CA Program candidates in interactions with the CA ANZ community.

We apply these values to all our actions, decision-making and conduct. In demonstrating these values, candidates act respectfully towards others across the CA ANZ community, are responsible and accountable for their actions, and are proactive in seeking information and assistance from CA Program support services in a timely manner.

1.2 CA ANZ commitment to CA Program candidates

CA ANZ is committed to providing an educational experience for CA Program candidates consistent with CA ANZ's values.

CA ANZ endeavours to ensure that CA Program candidates:

- (a) are treated with courtesy and respect as valued members of the CA ANZ community;
- (b) are provided a teaching and learning environment that enables them to achieve their full potential. This includes providing CA Program candidates:
 - opportunity to be considered for selection into courses or programs with selection criteria that are valid, explicit, fair and transparent;
 - opportunity to enrol in accredited courses and other programs of study that are of a high standard, satisfy relevant professional requirements and are of a level consistent with applicable standards;
 - clear, accurate and timely information about their course, including the subjects in which they are enrolled (including subject learning outcomes objectives, assessment requirements and academic integrity expectations), and related support and administrative procedures;

- opportunity to participate in an academic environment which fosters integrity and respectful, ethical behaviour in all aspects of learning and teaching;
 - opportunity to participate in an education environment where ideas are pursued with passion and where they can be challenged freely in accordance with the principles and commitments set out in the *CA ANZ Academic Freedom Statement*; and
 - reasonable access through the study term to appropriately qualified academic staff, quality academic and learning materials, and support from appropriately qualified counsellors or other appropriate staff if experiencing personal, academic or disability related difficulties;
- (c) are treated fairly, impartially and consistently in all aspects of CA ANZ CA Program policy, procedures and practice;
- (d) have access to a safe online learning and social environment for the achievement of a diverse, equitable and inclusive space, free from unlawful discrimination, bullying, harassment, including sexual harassment, casual or covert racism, sexism or any other behaviour that risks offence, humiliation or intimidation of another individual. This also includes:
- advancing the educational aspirations of Indigenous Australian and Māori people (see [CA ANZ Indigenous Accounting website](#));
 - promoting diversity, equality and inclusion in the Chartered Accounting profession, in particular by developing and progressing initiatives to ensure equality of opportunity for all members of the profession, regardless of race, colour, religion, political opinion, descent and ethnic, ethno-religious or national origin, gender, marital or domestic status, age, physical, intellectual, psychiatric, sensory, neurological or learning disability, physical disfigurement, disorder, illness or disease that affects thought processes, perception of reality, emotions or judgement, or results in disturbed behaviour, sexual orientation, gender identity, transgender and intersex status, pregnancy, and breastfeeding or carer responsibilities (see [CA Program candidate Diversity, Equity, Inclusion and Fair Treatment Statement](#)). See also CA ANZ's
 - [Diversity, Equity and Inclusion Hub](#), which contains practical tools, templates, checklists, resources, data insights and guidance for fostering diversity, equity and inclusion in practices, and
 - CA ANZ Gender Equity Charter and Playbook (URL to follow info soon avail on CA ANZ public website), and
 - preventing sexual harm in our CA ANZ community and continuously improving how we respond to, and support, those who have been affected; (see URL to follow info soon avail on CA ANZ public website).
- (e) have access to fair, accessible and efficient procedures, subject to the normal limits of such provisions, including
- accurate, timely and helpful administrative information regarding managing their course enrolment, including about the course structure, enrolment requirements, study timetable, and financial obligations;
 - clear and accurate information on the use of CA ANZ services, facilities and equipment;
 - clear and accurate information on CA ANZ regulations, and relevant policies and procedures;
 - clear and fair processes for reviews of decisions and for making complaints (see [CA Program candidate Complaints, Grievances and Appeals Policy and Procedures](#));
 - to have their personal information collected by us, submitted to us, disclosed by us, and access to their personal information managed in line with CA ANZ's [Global Privacy Policy](#); and
 - the ability to confidentially report health and safety incidents and hazards, including incidents involving sexual harm (see TBC either [Candidate Support Health Wellbeing Safety and Advocacy Information](#) or new support webpage in dev), or instances where they believe they have reasonable grounds to believe our people have engaged in criminal conduct or other serious wrongdoing, or that something improper is happening in our organisation or system, (see [Whistleblowing policy](#));

- (f) have access to appropriate support services, including:
- orientation services tailored to help them become acquainted with CA ANZ policies, codes of conduct and other academic and administrative requirements relevant to their successful transition into, progression through, and completion of the CA Program;
 - academic and learning support, counsellors, and other support services (see tbc either current [Candidate Assistance Policy](#) or retitled in development [Candidate Accessibility and Inclusion Policy](#));
 - accessibility and inclusion support services providing reasonable adjustments for candidates with a disability, accessibility requirements and/or additional learning support needs, as well as support for candidates who are parents or carers. (see tbc either current [CAP Assistance Policy](#) or retitled [Candidate Accessibility and Inclusion Policy](#)); and
- (g) have the opportunity to participate in CA ANZ's deliberative decision-making processes and provide feedback on the CA Program's teaching and learning activities and facilities via CA ANZ committee processes, the complaints process, and official candidate feedback mechanisms (such as surveys).

1.3 CA Program candidate responsibilities

CA Program candidates are part of the CA ANZ community. As members of the CA ANZ community, CA Program candidates, in addition to their ethical obligations as Members are required to uphold the following 5 responsibilities.

Responsibility 1: Observe and uphold the standards of conduct outlined in this Candidate Code of Conduct with respect to behaviour

CA Program candidates are expected to observe and uphold standards of conduct outlined in this Candidate Code of Conduct with respect to behaviour:

- (a) in virtual spaces (including online forums, communities and platforms) arranged or facilitated by CA ANZ or where the virtual space is connected to CA Program candidate learning experiences;
- (b) while using or accessing CA ANZ information and communication technology resources;
- (c) on CA ANZ premises and at any other premises where CA Program study or learning is being undertaken as part of a CA Program activity, and
- (d) while representing CA ANZ (e.g. at cultural, social or other gatherings). Including conferences or other events, conducted or authorised by CA ANZ, or at CA ANZ Group premises.

Responsibility 2: Act responsibly, safely and with ethical integrity

CA Program candidates are expected to

- (a) actively participate in the learning process, including attending scheduled teaching and learning activities and reading the information given in respect of the subjects they enrol in;
- (b) submit assessment tasks by the submission due dates and times, unless substantiable, unforeseen or exceptional special circumstances (as reasonably determined by CA ANZ) arise;
- (c) work to the best of their abilities and make genuine attempts to progress successfully through each subject by meeting stated requirements;
- (d) ensure they are familiar with and make appropriate use of the programs and resources made available or recommended by CA ANZ to support them in their studies, including resources to help them avoid academic misconduct and prepare for their assessments;
- (e) ensure that their activities and conduct do not place themselves or others at risk of harm or injury;
- (f) behave ethically and with integrity, avoiding any action or behaviour that would unfairly advantage or disadvantage either themselves or another candidate
- (g) This includes conducting themselves honestly, ensuring that they properly and fairly use copyright material, and not engaging in or facilitating plagiarism (e.g. verbatim copying, direct copying, uncited quotes), cheating, contract cheating, collusion, (including

unpermitted or illegitimate sharing of assignment or examination answers or questions and discussion of examinations or assignments), fabricating and falsifying claims or documents, sources and data, and any other forms of misconduct as outlined in this *Candidate Code of Conduct* and the CA Program's *Candidate Academic Integrity Policy and Procedure*.

- (h) display respect by behaving in a manner that will not unreasonably impair the freedom of others to pursue their studies, work and participate in their life as part of CA ANZ's community;
- (i) conduct themselves in a manner conducive to the proper functioning of the CA ANZ, recognising that a primary function of the CA Program is the pursuit of academic and professional excellence for the award of the CA designation;
- (j) provide constructive feedback or comment to teaching staff on their teaching and quality of learning materials and resources through appropriate evaluation processes and feedback channels in a responsible and accountable manner;
- (k) respect and use CA ANZ property, facilities and equipment in a way that is consistent with CA ANZ policies;
- (l) respect and comply with CA ANZ's standards of conduct and performance (including the Code of Ethics),¹ and
- (m) notify CA ANZ Head of Teaching CA, or other senior responsible academic officer of CA ANZ, as appropriate, if they believe they have an actual, perceived or potential conflict of interest while undertaking teaching and learning, including assessment, activities at CA ANZ.

Responsibility 3: Work cooperatively, openly and respectfully with other candidates, staff, associated learning partners, and when dealing with every member of the CA ANZ community

- (a) CA ANZ is committed to creating a safe CA Program learning space for exploring and debating changing perspectives where critical thought and open discussion, including of controversial ideas, are encouraged as is a dynamic environment where ideas can change and flourish.
- (b) CA Program candidates are expected to
 - i. treat all members of the CA ANZ community with courtesy and respect.
 - ii. This includes respecting the rights of others to be treated equitably, free from all forms of unlawful discrimination, harassment, bullying and vilification, and the rights of others to express political and religious views. Candidates must not insult, harass, victimise, intimidate and/or discriminate against others on the basis of gender, race, ethnicity, sexuality, religion, age, political beliefs, accessibility requirements, background or family responsibilities, or engage in behaviour that is perceived by others to be threatening or intimidating, or that causes any person to fear for their personal safety or wellbeing.
 - iii. CA ANZ has a zero-tolerance approach to harassment, including sexual harm, discrimination, bullying, casual or covert racism sexism or any other behaviour that risks the offence, humiliation or intimidation of other candidates or CA ANZ staff and other members. And to be clear, zero-tolerance includes 'just joking' behaviour;
 - iv. respect teaching, learning, academic or other activities by not behaving in a way that disrupts or interferes with these activities. CA Program candidates are encouraged to provide constructive feedback on CA Program teaching and learning activities and other facilities through the end of term subject and course survey feedback processes;
 - v. use and care for all CA ANZ resources in a responsible and appropriate manner, mindful of the need for resources to be shared by all members of the CA ANZ community;

¹ Members (inclusive of Provisional Members) in Australia are expected to observe the Australian Professional and Ethical Standards Board (APES) 110 – Code of Ethics for Accounting Professionals. Member (inclusive of Provisional Member) conduct in New Zealand is similarly governed by the NZICA Codes of Ethics. These standards are used to assess a member's professional conduct in the event of a complaint by a client or third party.

- vi. comply with any reasonable direction or request from a CA ANZ staff member or affiliate where the direction or request supports safety, good order and compliance with CA ANZ policies and procedures, and
- vii. when participating in learning spaces, including discussion forums, workshops and other learning interactions:
 - uphold the principles of cooperative, open and respectful discussion which are key to fostering and preserving a safe, fair, equitable, and inclusive learning environment that supports a positive CA Program candidate experience for all participants;
 - demonstrate respectful disagreement or feedback, expecting that they may be asked to explain or give evidence for their perspective or claims;
 - engage in respectful and inclusive conversations and debates; turn taking; and extending appreciation;
 - accept differences amongst each other – both seen and unseen; and
 - permit others to express disagreement without fear of reprisal.

Responsibility 4: Educate themselves on and comply with CA Program candidate enrolment terms and conditions, codes of conduct, policy and procedures, and relevant standards

CA Program candidates are expected to:

- (a) remain informed of and comply with CA Program policies and procedures, codes of conduct, and other standards and instructions as updated from time to time to ensure they continue to meet the eligibility requirements for CA Program admission.
- (b) This includes (but is not limited to) adhering to the following documents:
 - Candidate Academic Integrity Policy and Procedure, understanding the level of seriousness for academic and general misconduct and set out processes and penalties for dealing with both academic and general misconduct;
 - Candidate Inherent Requirements Statement;
 - Candidate Enrolment Terms and Conditions;
 - CASM Terms and Conditions (if applicable);
 - Candidate Course Fees Refund Appeals and Review Policy and Procedure;
 - Candidate Assessment and Grading Policy and Procedure;
 - Candidate Assistance Policy or retitled in development Candidate Accessibility and Inclusion Policy);
 - Candidate Complaints, Grievances and Appeals Policy and Procedure;
 - Candidate Diversity, Equity, Inclusion and Fair Treatment Statement; and
 - other CA ANZ terms and conditions, policies, code of conduct, and professional standards applicable to their CA Program enrolment and CA ANZ provisional membership;
- (c) meet their financial commitments to CA ANZ;
- (d) keep their contact details in MyCA current at all times;
- (e) ensure that their CA Program registration and enrolments are accurate, valid and kept up to date;
- (f) comply with all CA Program requirements, including fulfilling all enrolment, subject, and administrative requirements as requested by CA ANZ;
- (g) read and, if required, respond in a timely manner (and no later than the communicated deadlines) to all official communications sent by CA ANZ to them to their contact details input in MyCA;
- (h) not share their CA ANZ login information with others;
- (i) be proactive in seeking assistance from CA Program candidate Success Team as early as practicable;
- (j) avail themselves of appeal and other review mechanisms at the earliest time in seeking avenues of appeal;
- (k) respect the rights of others and the confidentiality of material relating to others;

- (l) correctly identify themselves to CA ANZ staff and affiliates and provide a form of photo identification upon request;
- (m) undertake any mandatory training or development required for their CA Program enrolment requested by CA ANZ;
- (n) be fair, reasonable and responsible in raising grievances, complaints and appeals, following the processes designed to resolve them, and acknowledging process outcomes, and;
- (o) not engage in unreasonable complainant/appellant conduct ("**UCC**"). When complainants/appellants behave unreasonable in their dealings with CA ANZ, their conduct can significantly affect the effectiveness and efficiency of the internal complaints, appeals and review processes. As a result, CA ANZ will take proactive and decisive action to manage any complainant/appellant conduct that negatively and unreasonably affects CA ANZ's staff and/or disciplinary panel, or another CA Program candidate. (For further details on UCC refer to Section 3. Unreasonable Complainant Conduct).

Responsibility 5: Maintain the reputation and good standing of CA ANZ members and CA ANZ

CA Program candidates as provisional members of CA ANZ are expected to comply with the code of ethics and behave in a way that does not diminish your, other CA ANZ members, or CA ANZ reputation or good standing in any way.

This includes

- (a) behaving in an appropriate manner, complying with relevant academic standards and protocols. Behaviours and communications that are not professional, rude, disrespectful or harassing brings the profession into disrepute
- (b) not engaging in any unlawful behaviour while representing the CA ANZ in any capacity. Unlawful behaviour includes but is not limited to possessing or engaging in fraud, sexual harassment or misconduct, illegally downloading or misusing copyrighted material, or using or supplying prohibited substance/s or weapons
- (c) using CA ANZ's name, reputation or logo responsibly and only with prior written permission. This means not using or reproducing the CA ANZ's name, logo, for personal or similar private gain, the gain of a third party, private business, or commercial purposes, without prior written permission. It also means not using the "CA" designation until such time you are Full Member of CA ANZ.

Procedure

2. Procedure

2.1 Breaches of this Candidate Code of Conduct

- (a) A breach of the Candidate Code of Conduct means a failure by a CA Program candidate to meet one or more of their responsibilities found in this Candidate Code of Conduct and as a direct consequence also their ethical obligations as a Member. It may refer to a single breach or multiple breaches.
- (b) Any breach of this Candidate Code of Conduct is unacceptable to CA ANZ and is considered Candidate Misconduct. CA ANZ will manage any allegation, complaint or reports of Candidate Misconduct according to this Candidate Code of Conduct.
- (c) The behaviours associated with alleged or substantiated candidate misconduct may indicate a concern for the CA Program candidate's or another individual's welfare, wellbeing or safety. Behavioural threat assessment and management will be considered across all informal and formal interventions.
- (d) A CA Program candidate who breaches this Candidate Code of Conduct will be subject to disciplinary action according to the CA Program's
 - i. *Candidate Academic Integrity Policy and Procedure* in respect to any breach that involves academic misconduct in the CA Program's academic course (i.e. the GradDipCA);

ii. *General Misconduct Procedure* set out in this Candidate Code of Conduct in respect to any breach that involves:

- candidate misconduct in the CA Program's MPE component;
- candidate misconduct in the CA Program's optional CASM component; and
- candidate non-academic misconduct in the CA Program academic course component.

(e) Where a breach of this Candidate Code of Conduct overlaps the provisions in other CA Program or CA ANZ policy, by-laws, regulations and other rules, the provisions of the chiefly applicable policy/rules as determined by CA ANZ will apply, having regard to the provisions of the other applicable policy/rules.

2.2 Reporting of suspected CA Program candidate misconduct by individuals other than CA ANZ CA Program staff or agents

Any person who is not a CA ANZ CA Program or CASM staff member or agent and reasonably suspects a CA Program candidate has engaged in general misconduct under this Candidate Code of Conduct may report it to a CA Program staff member via CA ANZ Member Services (see [CA ANZ Contact Us website](#)).

2.3 Reporting and management of suspected CA Program candidate misconduct by CA ANZ CA Program or CASM staff or agents

General misconduct by a candidate as defined in this Candidate Code of Conduct will be reported and managed by CA Program or CASM staff or agents through the processes of initial intervention and/or Level 1 or Level 2 intervention as appropriate. These processes are outlined below.

2.4 Initial intervention for general misconduct during any CA Program or CASM activity

Any CA ANZ staff member or agent with responsibility for the management of an activity or facility of CA ANZ may during any CA Program or CASM activity

- (a) issue a verbal or written warning to a CA Program candidate where they have reasonable reason to believe the CA Program candidate is guilty of general misconduct under this Candidate Code of Conduct in relation to an activity or facility; and/or
- (b) temporarily remove any CA Program candidate from that activity or facility where they have reasonable reason to believe that there is evidence that the CA Program candidate may be in breach of this Candidate Code of Conduct in relation to the activity or facility and that the alleged general misconduct is of a serious nature sufficient to warrant temporary removal (at the discretion of that CA ANZ staff member or agent).

Any initial intervention for general misconduct during any CA ANZ activity is required to be promptly reported by the intervening CA ANZ staff member or agent to their People Leader.

The People Leader having considered the incident may then determine to either

- (a) take no further action where they consider that the incident has been effectively dealt with by virtue of the intervening action(s); or
- (b) report the matter to the CA Program's Conduct and Integrity Officer in the required form for recording on the CA Program's General Misconduct Register, where they have reasonable reason to consider monitoring of similar incident reoccurrence is warranted.

2.5 Level 1 intervention for general misconduct

A Level 1 intervention is CA ANZ issuing a formal written warning to a CA Program candidate due to breach of the Candidate Code of Conduct.

2.6 Level 1 intervention for general misconduct – reporting

Any person who suspects a CA Program candidate has engaged in general misconduct under this Candidate Code of Conduct may report it to:

- (a) a CA ANZ CA Program staff member via CA ANZ Member Services if the person reporting is not a CA ANZ staff member (see [CA ANZ Contact Us website](#)); or
- (b) directly to their CA ANZ People Leader if a CA ANZ staff member and in their routine management of candidate behaviour has reasonable reason to believe a CA Program candidate may be guilty of general misconduct under this Candidate Code of Conduct in relation to the activity or facility that:

- i. is considered to be isolated incident; and
- ii. does not raise a concern for the CA Program candidate's or another individual's welfare, wellbeing, safety or individual rights; and
- iii. does not diminish other CA ANZ members or CA ANZ reputation or good standing in any way.

This may include, but is not limited to:

- rude or demanding written, verbal or non-verbal communication with staff that is an isolated incident and does not fall in the definition of a UCC incident.
- isolated minor behaviour transgression, e.g. inappropriate peer to peer communication in a workshop, seminar, or discussion forum, minor disruption of a workshop or seminar such as due to late arrival.

2.7 Level 1 intervention for general misconduct – action taken

A People Leader, having personal knowledge of the matter or having had the matter reported to them will consider the matter and then may determine to either:

- (a) take no further action where they consider that the incident is insufficiently substantiated; or
- (b) report the matter to the CA Program's Conduct and Integrity Officer in the required form for action and recording on the CA Program's General Misconduct Register where they have reasonable reason to believe the CA Program candidate may be guilty of general misconduct requiring a Level 1 intervention under this Candidate Code of Conduct.

The CA Program's Conduct and Integrity Officer will issue a formal written warning to the CA Program candidate for their non-obedience to the Candidate Code of Conduct.

If the CA Program's Conduct and Integrity Officer identifies that the incident is not an isolated incident the reported confirmed/alleged misconduct will be referred to the General Manager CA Program ("**GM CAP**") or their delegate for consideration under the Level 2 intervention provisions below.

2.8 Level 2 intervention for general misconduct

A Level 2 intervention is an intervention in the form of CA Program Management notifying CA ANZ's Professional Conduct Committee of the CA Program's receipt of a serious complaint of general misconduct by a CA Program candidate under this Candidate Code of Conduct with the resulting effect being a serious complaint in respect of the CA Program candidate's ethical obligations as a Member.

2.9 Level 2 intervention for general misconduct – requests

A Level 2 intervention may be requested in writing by the witnessing CA ANZ staff member or agent through their People Leader in their routine management of CA Program candidate behaviour where they have reasonable grounds to believe that a CA Program candidate's behaviour is considered to be a breach of the Candidate Code of Conduct and where such behaviour:

- (a) is considered to not be an isolated incident; and/or
- (b) raises a concern for the CA Program candidate's or another individual's welfare, wellbeing, safety or individual rights; and/or
- (c) may diminish other CA ANZ members or CA ANZ reputation or good standing in any way.

2.10 Level 2 intervention for general misconduct – determination

The People Leader having considered the matter may then determine to either:

- (a) take no further action where they consider that the incident is insufficiently substantiated; or
- (b) report the matter to the CA Program's Conduct and Integrity Officer in the required form for action and recording on the CA Program's General Misconduct Register where they have reasonable reason to believe the CA Program candidate may be guilty of general misconduct requiring a Level 2 intervention under this Candidate Code of Conduct.

The CA Program's Conduct and Integrity Officer will issue a notification to the CA Program candidate that CA Program Management has received a reasonable allegation supported by evidence that they (the CA Program candidate) may be guilty of serious general misconduct under their Provisional Member or Affiliate Member ethical obligations. Accordingly, CA

Program Management will forward the complaint to CA ANZ's or NZICA's Professional Conduct Committees for consideration of the allegations.

2.11 Other matters

CA ANZ reserves the right to formally intervene and investigate any alleged conduct, behaviour, action or inaction that it considers to be of a serious nature, notwithstanding that it may be outside the scope of this Candidate Code of Conduct. It may also take corrective action, issue reasonable directions, and make/issue referrals to support services, as appropriate.

2.12 CA Program candidate grievances, complaints and appeals

CA Program candidate complaints about CA ANZ's exercise of its obligations under this Candidate Code of Conduct are handled under the:

- (a) CA Program's Candidate Complaints, Grievances and Appeals Policy and Procedure if they relate to academic and general misconduct informal interventions in the academic course component of the CA Program; or
- (b) CA ANZ member complaints process if they relate to the MPE or optional CASM component of the CA Program; or
- (c) CA ANZ Professional Conduct Committee ("PCC") complaint and appeals processes if they relate to formal interventions as set out at paragraphs 2.5 and 2.8 above.

2.13 Confidentiality

All documentation relating to CA Program candidate general misconduct incidents considered under this Candidate Code of Conduct are kept confidential, subject to the following exceptions, and can only be accessed by specified officers and staff of CA ANZ. The investigation and its outcome will not be recorded on any public document or on a CA Program candidate's academic transcript and information about the investigation and its outcome will only be disclosed to persons who have a role in considering, investigating and managing a CA Program candidate's incidents (alleged and confirmed) being considered under the policy and procedures herein, or as otherwise required by law or in accordance with By-Law 40(12.3) following a decision of the CA ANZ Disciplinary Tribunal or Appeals Tribunal. To protect confidentiality, the Head of Education Risk and Compliance (or authorised delegate) control access to the General Misconduct Register.

2.14 Privacy

Information in connection with this Candidate Code of Conduct will be managed in accordance with CA ANZ's [Privacy Policy](#). Please bear in mind that as CA ANZ suspects that misconduct of a serious nature may have occurred we may disclose your personal information in accordance with the [Privacy Policy](#) to members of the CA Program's Academic Misconduct Committee, CA ANZ's Professional Conduct Committee and other officers and agents of CA ANZ as is necessary to facilitate these processes, and if applicable external enforcement or other public authorities.

3. Unreasonable Complainant Conduct ("UCC")

Unreasonable Complainant Conduct ("UCC") means vexatious (bringer of an action which may include a complaint, appeal, allegation, application submission or other 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 other CA Program candidates, CA ANZ staff or agents, 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);
- 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);
- 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 other

CA Program candidates, CA ANZ, staff, disciplinary panel members, services, time, and/or resources); and

- 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 CA Program candidates, staff and disciplinary panel members. Any conduct of this kind will be dealt with under this policy 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;
- what the complainant can raise;
- when a complainant can have contact;
- where a complainant can make contact; and
- how a complainant can make contact.

Decisions about imposing these entitlements 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, General Counsel and Corporate Assurance (**GEGCCA**). The GEGCCA 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.

4. Responsible Officers

The Group Executive Education and Marketing (or their delegate) has responsibility for this Candidate Code of Conduct and the authority to impose penalties for breaches of the Candidate Code of Conduct including the authority to exclude and suspend a CA Program candidate from the CA Program. This authority is delegated to the designated responsible officers in the CA Program's Academic Integrity Policy and Procedure, CA ANZ By-Laws and Regulations, and CA ANZ Staff Code of Conduct in accordance with the CA ANZ Board's Delegations of Authority.

CA ANZ 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.

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 that Senior Leadership and Management staff in their division are aware of this document and their responsibilities set out herein. Senior Leadership/Management also have the responsibility for:

- ensuring their team understands the CA ANZ Document Hierarchy when developing necessary documentation;
- ensuring the responsibilities, authorities and accountabilities of their position are satisfied; and
- demonstrating compliance to the Risk, Compliance & Assurance team where required

CA ANZ People are responsible for being aware of and complying with this document.

5. Definitions

For the purposes of this document the following definitions apply.

CA ANZ 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.

CA ANZ Group means CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants.

CA Program means the Chartered Accountants Program of CA ANZ consisting of the GradDipCA and the MPE.

CA Program candidate means a CA Program candidate and any individual undertaking any part component of the CA Program (including MPE) or associated component (including CASM).

CASM means the CA Study Masterclass.

Constitutional Documents means the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules.

GM CAP means the General Manager Chartered Accountants Program (or equivalent).

GradDipCA means the Graduate Diploma of Chartered Accounting.

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.

MPE means Mentored Practical Experience.

People Leader means Senior Leadership/Management (or their delegate) who is responsible for ensuring that employees in their team(s) (directly or indirectly) are aware of this document and their responsibilities defined herein.

PCC means the Professional Conduct Committee of CA ANZ.

UCC means unreasonable complainant conduct as set out in section 3 above.

6. Records

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*.

7. Related Documents

The following CA Program documents may also apply to candidates:

- (a) Candidate Academic Integrity Policy and Procedure, in respect to academic integrity expectations and the management of academic misconduct;
- (b) CA ANZ Staff Code of Conduct (where candidates are also CA ANZ staff or affiliates);
- (c) CA Program, including CASM and MPE specific Enrolment Terms and Conditions, standards, codes, policies, procedures, and other requirements;
- (d) CA ANZ By-Laws, and Regulations (and the NZICA Act 1996 and the NZICA Rules if they apply to the candidate);
- (e) Candidate Complaints, Grievances and Appeals Policy and Procedure, Candidate Diversity, Equity, Inclusion and Fair Treatment Statement, Candidate Support, Health, Wellbeing, Safety and Advocacy Information, Higher Education Academic Freedom Statement; and
- (f) Other related documents including CA ANZ Supplemental Royal Charter, Privacy Policy, Data Management and Retention-Policy, Records Management Procedure.

It is not possible to mention every circumstance or applicable policy in this Candidate Code of Conduct. If a circumstance or situation arises which is not expressly mentioned, individuals are expected to act in accordance with the underlying principles of this Candidate Code of Conduct and their Provisional member ethical obligations.

- CA ANZ CA Program Policy webpage → www.charteredaccountantsanz.com/become-a-member/ca-program-policies
- CA ANZ website. Go to Member Services → www.charteredaccountantsanz.com/member-services/member-obligations
- CA ANZ intranet for staff. Go to caanz.unily.com → Workspaces → Policies”

8. Related legislation and Standards

This Candidate Code of Conduct operates within the context of, and subject to, Commonwealth legislation, including anti-discrimination and harassment legislation. This includes, but is not limited to, the 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.

Version history

Approved Date	Effective Date	Change History	Version	Next Review Date
June 2009	June 2009	Code of Academic Conduct established	1.0	-
18 March 2013	18 March 2013	Authorised by CA ANZ Education Board. Retitled Candidate Code of Conduct	1.0	-
3 March 2015	3 March 2015	No content change – updated to CA ANZ branding and terminology	2.0	-
25 November 2015	1 January 2016	New policy authorised by CA ANZ Education Board	3.0	-
5 April 2017	5 April 2017	Revision of policy with minor amendments approved by CA ANZ Education Board	4.0	-
23 October 2023	31 October 2023	Review and revision. Endorsed by CA ANZ Legal and Corporate Assurance 26 September 2023, CA ANZ Education Board Teaching and Learning Panel 28 September 2023, CA ANZ Education Board 10 October 2023.	5.0	October 2028