

CA PROGRAM

Special Consideration Guidance Notes for Candidates¹

These guidance notes provide greater clarity for candidates in the interpretation and application of the Special Consideration in Assessment provisions in the CA Program's [Candidate Assessment and Grading Policy](#) ("the Policy"). It is essential that candidates follow the Special Consideration and related Fit to Sit/Submit requirements and procedures set out in this Policy. Examples in this guide are for illustration; they are not exhaustive and not intended to impose or imply particular rules or requirements. For avoidance of doubt the provisions in the Policy take precedence over the information in these guidance notes.

Fit to Sit/Submit Assessment Requirements

A CA Program candidate, by accessing, sitting and/or submitting an assessment on time or on the scheduled assessment date, is declaring that they are fit to do so and cannot later apply for special consideration for medical grounds. Candidates are responsible for deciding in advance of an assessment start time or due date whether they are unwell or facing significant circumstances, which will impact their performance in the assessment.²

Special Consideration for candidates who are Unfit to Sit/Submit an Assessment due to exceptional special circumstances

- CA ANZ recognises that candidate performance in an assessment may at times be affected by serious conditions beyond their control, including misadventure, accident, illness, or a range of other extenuating circumstances, termed 'special circumstances'.
- CA ANZ may grant special consideration at its discretion to candidates whose performance would be/has been demonstrated to be affected by **exceptional special circumstances** to ensure that assessment of all candidates at CA ANZ is equitable and fair, and that all candidates have the opportunity to demonstrate that they have achieved learning outcomes to a satisfactory level.
- Exceptional special circumstances for which special consideration relating to an assessment may be granted by CA ANZ are unexpected events that **meet ALL of the three rules following**:
 - the candidate could not be reasonably expected to have controlled, anticipated, avoided or otherwise guarded against; **and**
 - demonstrably made it impracticable for the candidate to complete the requirements of the subject; **and**
 - did not have their full impact on the candidate until on or after the census date for the subject in question.

Important additional requirements, to be eligible for special consideration, if a candidate determines and declares they are Unfit to Sit/Submit during an exam or mandatory workshop:

- **During an exam:** if a candidate determines they cannot continue, due to verifiable exceptional special circumstances, before the end of the exam the candidate must complete a 'Unfit to Continue declaration', as provided in the online exam platform. In addition, the candidate must obtain a completed Professional Practitioner Certificate Form or medical certificate dated, within 24 hours of the exam, that supports the verifiable exceptional special circumstances.

1 This document must be read in conjunction with the Special Consideration provisions in the [Candidate Assessment and Grading Policy and Procedure](#).

2 Applies from term 2 2024.

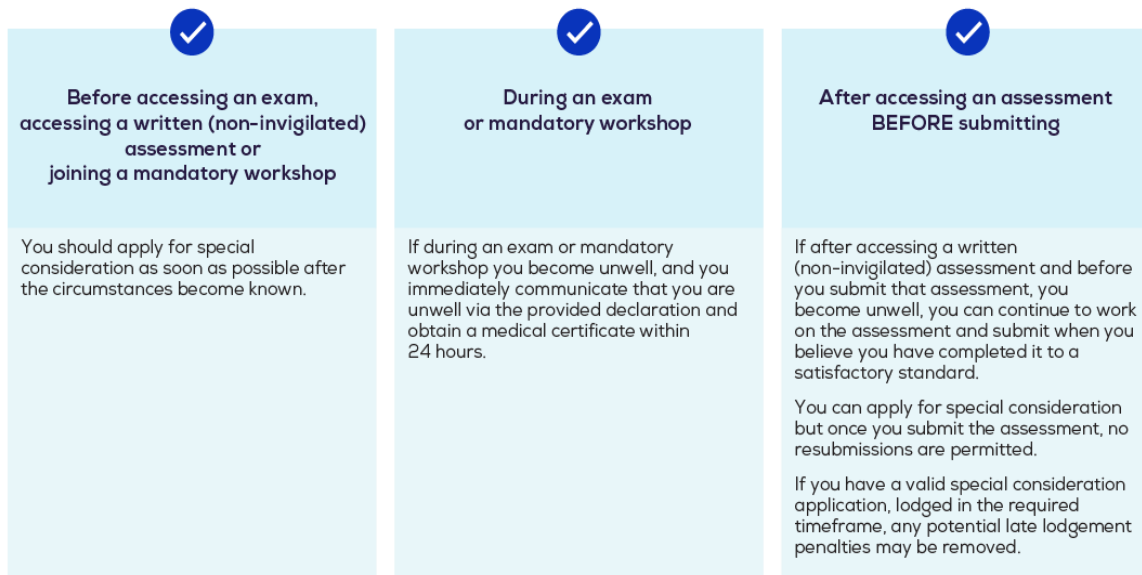
- **During a mandatory workshop:** if a candidate determines that they cannot continue, due to verifiable exceptional special circumstances, before the end of the workshop, the candidate must complete a 'Unfit to Continue' declaration. In addition, the candidate must obtain a Professional Practitioner Certificate Form or medical certificate dated within 24 hours of the workshop that supports the verifiable exceptional circumstances.

Important considerations for non-invigilated written assessments, if verifiable exceptional special circumstances arise impacting the non-invigilated written assessment:

A candidate should not wait for their special consideration application to be approved before submitting this type of assessment. Candidates should continue to work on the assessment and submit it when they believe they have completed it to a satisfactory standard. Once the assessment is submitted, the fit to sit/submit rule will apply, meaning that no resubmissions will be allowed.

Fit to sit/submit rules and candidate eligibility for Special Consideration for an assessment*

You **CAN** apply for special consideration:



You **CANNOT** apply for special consideration:



*This diagram is illustrative. Please refer to the CA Program Assessment and Grading Policy (<https://www.charteredaccountantsanz.com/become-a-member/ca-program-policies>) for the detail of the Fit to Sit/Submit rule that applies to special consideration for assessments in the CA Program.

Applying for Special Consideration

Candidates MUST follow the timeframes and process for applying for special consideration set out in the Policy (see Items 2.4, 3.8 and 3.9).

A candidate who seeks to apply for special consideration initiates the process by lodging a Special Consideration application online through My Capability attaching all supporting documents.

- An application for special consideration will be declined in fairness for all candidates if:
 - i. it is not submitted in the manner and timeframe required by the policy (see also diagram below);
 - ii. it is not supported by appropriate relevant verifiable documentary evidence;
 - iii. the candidate has not complied with all mandatory requirements, to date, for successful completion of the assessment and/or subject. These mandatory requirements are set out in the subject outline; and
 - iv. the application does not meet the requirements stated in the Policy, including all the 3 rules noted on page 1 above.
 - A candidate may lodge only one special consideration application per assessment item and is responsible for ensuring their application is lodged complete, with the required supporting documentation, in the required timeframe.
 - For examples of what CA ANZ's considers verifiable appropriate and sufficient documentation/evidence in different exceptional special circumstances, please refer to Table A below.
 - Each special consideration application is assessed on its own merit.
- For details of the procedure that CA ANZ follows when we become aware of an event that has occurred that impacted part or all a cohort of candidates refer to the Policy.
- Applications for special consideration received more than five business days after the relevant assessment will only be accepted at the discretion of the Head of Teaching CA Program (or their authorised delegate).
- Applications for special consideration MUST be lodged through your MyCA member portal.
 1. Log into MyCA from www.charteredaccountantsanz.com
 2. Go to My Capability – Program
 3. Go to My Requests (no additional login required)
 4. Click on request type: 'Special Consideration'.
 5. Complete your Special Consideration application and upload your relevant supporting evidence (see Table A below).
 - To check for updates on your request for Special Consideration: Log into MyCA, Click MyCapability > Member Login > Click Program > Sign in with MyCA > "Requests" on top menu bar > Login to myrequests > choose the relevant case number > click 'Related' tab.

Special Consideration Application Process for candidates declaring Unfit to Sit/Submit due to exceptional special circumstances

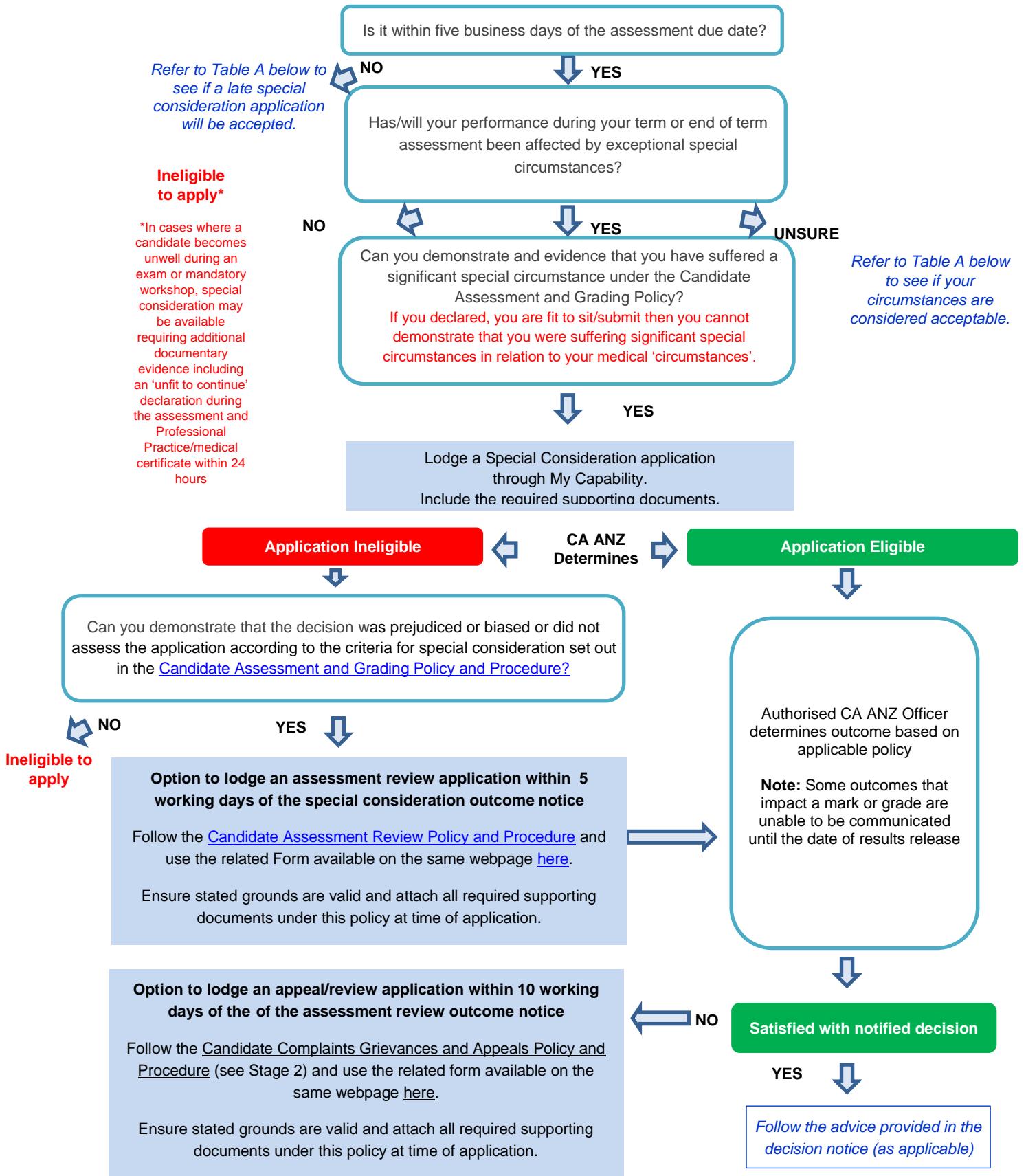


Table A: Special Consideration Acceptable Reasons and Examples of Acceptable Documentation

Note: For details on the procedure that CA ANZ will follow when we become aware of an event that has impacted part or all of a cohort of candidates refer to the Candidate Assessment and Grading Policy and Procedure.

IMPORTANT:

- CA ANZ operates a Fit to Sit/Submit assessment model whereby a candidate who accesses, sits and/or submits an assessment on time or on the scheduled date is declaring that they, themselves, are ‘Fit to Sit/Submit’. ‘Fit to Sit/Submit’ meaning there are no reasons why they, the candidate, should not access, sit and/or submit the assessment at that time or why they might subsequently submit a claim in respect of special circumstances³.
- A candidate applying for special consideration should ensure they do not present claims or documentation containing misleading, exaggerated and/or false information in support of their application in order to manipulate or receive a benefit that they are not entitled to. To do so would be deceptive, unethical and potentially fraudulent and would breach the CA Program’s Code of Conduct, Academic Integrity Policy and Procedure and the CA Code of Ethics.
- Candidates with medium to long term medical conditions or other accessibility assistance requirements, or who are elite athletes, performers, defence reservists, registered emergency volunteers who may be required to participate in their field at the time of an assessment, or who may be required to participate in cultural or religious observances at the time of an assessment, or known significant or extenuating primary carer commitments, should register for ongoing support as outlined in the [Assistance for Candidates Policy](#) before enrolling in their subject(s), (see paragraph 3.15 [Candidate Assessment and Grading Policy and Procedure](#)).

Case type	Examples of acceptable reasons	Examples of acceptable supporting documents ⁱ	Examples of unacceptable reasons	Later applications considered? ⁴
Medical grounds In accessing, sitting and/or submitting an assessment on time or on the scheduled date, a candidate is not eligible for special consideration with respect to that assessment.	Based on severity/impact: <ul style="list-style-type: none"> – conditions requiring hospital treatment, e.g., surgery. – general ailments, e.g., severe asthma attack, flu, broken limb, migraine. – newly diagnosed mental health issues, e.g., severe anxiety or depression not yet registered with CA Program Accessibility Services so that appropriate ongoing adjustments can be made for your condition via an access plan. – exacerbation of ongoing serious condition, e.g., cancer. 	<ul style="list-style-type: none"> – A Professional Practitioner Certificate (as applicable) is required in most cases. – A statement from registered counselling or disability service provider is also accepted, however, a medical certificate may still be requested. <p>NOTE: It is recommended the Professional Practitioner Certificate form be downloaded and provided to a professional practitioner for completion in meeting the supporting document requirements.</p>	Minor ailments or uncomplicated conditions where: <ul style="list-style-type: none"> – the impact is described as mild by the treating medical/health professional; or – the supplied evidence does not refer to the severity/impact; or – the supplied evidence is backdated; or – the health professional did not directly observe the condition at the time of the reported incident. Minor ailments/uncomplicated conditions include: <ul style="list-style-type: none"> – colds – headache – upset stomach – hay fever – other uncomplicated ailments. 	Due within 5 days of the assessment due date Late applications will be considered if substantiated by evidence explaining why the application could not be submitted at the required time is provided with the special consideration application.
Compassionate grounds (including hardship / trauma) In accessing, sitting and/or submitting an assessment on	<ul style="list-style-type: none"> – Recent death of close family member. – Family breakdown e.g., divorce, separation. – Unavoidable personal obligation, e.g., emergency travel. 	<ul style="list-style-type: none"> – Death notice or confirmatory letter from an appropriate source. – Statutory Declaration outlining the impact on your ability to attempt or complete the relevant assessment task, combined with any other available 	<ul style="list-style-type: none"> – Extended family members and non-family/friends without further substantiation – Death of pets (family or otherwise) – Planned personal obligations: <ul style="list-style-type: none"> – weddings – family events, e.g., birthdays 	Due within 5 days of the assessment due date Late applications will be considered if

3 Exceptions will be considered on a case-by-case basis if the candidate was prevented from making an informed decision or significant circumstances unrelated to whether the candidate was ‘fit to sit/submit’ apply e.g. serious technical issues during an assessment window.

4 In some circumstances later applications for special consideration may be accepted as indicated in Table A

<p>time or on the scheduled date, a candidate is not eligible for special consideration with respect to that assessment.</p>	<ul style="list-style-type: none"> - Severe disruption to domestic arrangements, e.g., homelessness, eviction - Domestic family violence - Impact of crime, e.g., sexual harm, assault - Natural disasters, e.g., bushfire, flood - Major transport failure, e.g., freeway/rail line – closure or severely impacted, vehicle breakdown - Other experiences warranting compassionate grounds, e.g., witness to or victim of accident - Late cancellation of child/aged care service arrangements - Unexpected carer requirements linked to illness or medical treatment - Unexpected, unplanned increase in employment workload/responsibilities. 	<p>supporting documentation dependent on circumstances, e.g., government agency or support service.</p> <ul style="list-style-type: none"> - Police report - Newspaper notification. - Medical certificate or letter from a health professional that clearly states the impact of the situation on your capacity to study. Please see the recommended Professional Practitioner Certificate to be used. - A dated letter from a service provider stating the date and time of service cancellation. - A letter of support from your employer outlining the nature of the unexpected employment obligation, including any dates that may impact your ability to attempt or complete the assessment task. 	<ul style="list-style-type: none"> - moving house - holidays - concerts or similar events. - Personal activities occurring outside (before or after) the evidenced acceptable reason - Natural disasters with no direct impact. - Personal transport issues - Non-essential training or travel and general/predictable work responsibility/ies - Planned or prior known events, e.g. <ul style="list-style-type: none"> - commencement of holiday employment - shift work clash - conference attendance - school/education events. 	<p>substantiated by evidence explaining why the application could not be submitted at the time is provided with the special consideration application</p>
<p>Significant difficulties with technology (that could not be anticipated or prevented) during an online exam or other assessment submission period</p>	<p>Based on degree of severity/impact:</p> <ul style="list-style-type: none"> - Substantiated significant lost time due to technology failure(s)/issue(s) that impacted exam performance despite having successfully completed all online exam onboarding processes (Janison Onboarding and CA ANZ onboarding that comprises the Academic Integrity Module, Academic Integrity Test, and Privacy Consent Collection) in the required timeframe. - Substantiated inability to commence exam due to technology failure despite having successfully completed all online exam onboarding processes (Janison Onboarding and CA ANZ onboarding that comprises the Academic Integrity Module, Academic Integrity Test, and Privacy Consent Collection) in the required timeframe - Substantiated inability to complete or submit the exam paper due to technology failure despite having successfully completed all online exam onboarding processes (Janison Onboarding and CA ANZ onboarding that comprises the Academic Integrity Module, Academic Integrity Test, and Privacy Consent Collection) in the required timeframe - Substantiated significant time lost due to technology failure(s)/issue(s) that impacted 	<p>Two forms of supporting documentation should be submitted as follows.</p> <p>Document A. A signed and witnessed statutory Declaration setting out the nature or the problem including at minimum the following:</p> <ul style="list-style-type: none"> - Date, time, location and assessment stage, (e.g. onboarding, submission of exam/assignment, etc), when the incident occurred. - Detailed description and summary of the incident - Summary of the attempts you had made to guard against experiencing the IT incident before the assessment submission period/sitting the exam - Summary of actions you took to resolve the issue. This would include noting whether you contacted Janison, Proctortrack or CA ANZ Member Services. - Details on whether the issue was resolved, and if so how resolved, including date/time of resolution (as applicable). - Summary of impact of the incident on your assessment performance. <p>AND where possible</p> <p>Document B. Evidence that supports the facts of your claimed significant special circumstances. This might include:</p>	<p>Based on degree of severity/impact:</p> <ul style="list-style-type: none"> - Failure to complete Janison online exam onboarding processes in the required timeframe - Any problems due to changes to the conditions / technology / identification provided between the time of the online exam onboarding processes and the exam without a substantiated reason. - Technology failure that existed prior to the assessment opening and no reasonable effort taken to address the failure. 	<p>Due within 5 days after the date of the online exam or assessment and no later applications permitted</p>

	assessment performance during the assessment submission period and despite having successfully completed all Academic Integrity Module, Academic Integrity Assessment, and Privacy Consent Collection in the required timeframe.	<ul style="list-style-type: none"> – Screen captures which clearly display the date/time of the incident and provides visual evidence of the issue; and/or – Screen captures of support chats, support emails or support call logs which clearly state the date, time, and duration of support assistance; and /or – An outage report from your internet or power service provider (may be a screen capture or PDF of the providers outage report), or other third-party evidence verifying /confirming the location, date, and time and duration of technology incident. 		
Jury service In accessing, sitting and/or submitting an assessment on time or on the scheduled date, a candidate is not eligible for special consideration with respect to that assessment.	Required attendance at jury service where sitting an exam is not a permitted exemption.	Statement from government or statutory authority including (a) the dates that you are required to be available; and (b) that your attendance is essential, as well as relevant supporting documents (e.g., travel itinerary) if applicable.	A jury summons would not normally be accepted where sitting your exam is grounds to be exempted from jury service.	Due 5 days before the assessment due date and no later applications permitted.

i Supporting documentation requirements

- Supporting documentation (letters, statutory declarations and medical certificates (preferably a [Professional Practitioner Certificate](#)) must:
 - be on official letterhead (where applicable), signed and dated
 - indicate whether the situation was unexpected and unavoidable, e.g., out of your control
 - summarise the nature and duration of the special circumstances
 - clearly state the severity/impact on your ability to attempt or complete the relevant assessment task (applications may not be approved without this)
 - be in English. Documents that are not in English must be translated by an accredited translation service.
 - medical certificates must indicate that the severity of the impact on the student was such that the student was unable to prepare for, complete, or attempt the specific assessment task. Retrospective proformas and/or medical certificates will not be accepted unless a medical professional confirms a condition which the health practitioner has been managing. A Professional Practitioner Certificate form is available to be downloaded and provided to a professional practitioner for completion in meeting the supporting document requirements.
 - In relation to medical grounds, it is recommended that the Professional Practitioner Certificate is used to ensure all the required information is provided by the signatory.

ii Making a false statement or supply of false supporting documentation is a breach of the [Candidate Code of Conduct Policy](#). Making a false statutory declaration is an act of perjury. Perjury is a criminal offence, and the penalties can be severe. [\(For case example of CA ANZ penalty for submitting falsified medical certificate refer to CA ANZ Decision Register - Member A\)](#)

iii Disclosure of special consideration application information: Under certain circumstances, where information provided on a special consideration application indicates a potential risk of harm, a request for support may be passed on by staff to an appropriate CA Program support service, e.g., Counselling, Accessibility) on your behalf.

Contact [CA ANZ Member Services](#) if you need advice about the other types of supporting documentation you can provide.