

## CA PROGRAM

# Candidate Assessment Review Policy and Procedure

<b>Document ID</b>	07-03-00-55-P		
<b>Policy Name</b>	Candidate Assessment Review Policy and Procedure		
<b>Document Owner(s)</b>	General Manager CA Program and General Manager Education, Risk and Compliance		
<b>Owner Division</b>	Education and Marketing		
<b>Approved by</b>	CA ANZ Education Board	<b>Date Approved</b>	8 June 2023
<b>Date Effective</b>	22 January 2024	<b>Next Review Date</b>	June 2027

## Policy Statement

This document establishes the Chartered Accountants Australia and New Zealand (**CA ANZ**) Chartered Accountants Program (**CA Program**) Candidate Assessment Review Policy and Procedure.

### Policy Purpose

CA ANZ is committed to providing CA Program candidates an education of the highest possible quality and assessing candidates undertaking CA Program studies through transparent, consistent and equitable assessment practices.

CA ANZ aims to assure that grades awarded to candidates reflect the level of attainment and achievement of learning outcomes. However, CA ANZ also recognises that, from time to time, candidates may have legitimate concerns about the result awarded for their assessment task (including exam) or the final result awarded for their subject performance. This document provides the framework and process for the review of academic results awarded in CA ANZ's CA Program.

# Policy

## 1. SCOPE

### Who is covered by this policy?

- 1.1 This document applies to candidates seeking a formal review of an assessment task result or final result for their studies in the Graduate Diploma of Chartered Accounting (**GradDipCA**), which is the academic component of CA ANZ's CA Program.

### When is this policy relevant?

- 1.2 This CA Program Candidate Assessment Review Policy and Procedure is to be used by CA Program candidates to request a formal review by CA ANZ of an assessment outcome and for guidance on the procedure for candidates to request to view their exam script following release of results.
- 1.3 The Assessment Review procedures set out herein must be exhausted before a candidate may appeal a decision concerning an assessment task result or final result through the CA Program's [Candidate Complaints, Grievances and Appeals Policy and Procedure](#).
- 1.4 This document does not apply to:
- (a) A candidate seeking a remark of an assessment task (including exam).  
Due to the number of existing review points and controls within the assessment marking process, candidates are not entitled to request a remark of an assessment task. CA ANZ follows a rigorous and thorough assessment marking process, subject to detailed quality control procedures as described below.<sup>1</sup>
  - (b) Candidates are provided with feedback on assessments as outlined in the CA Program [Candidate Assessment and Grading Policy and Procedure](#). Seeking feedback is not an Assessment Review process.
  - (c) Other academic complaints, grievances or appeals (refer to CA Program [Candidate Complaints, Grievances and Appeals Policy](#)).
  - (d) Non-academic complaints, grievances or appeals (refer to CA Program [Candidate Complaints, Grievances and Appeals Policy](#)).
  - (e) Requests for physical assistance in completing an assessment (refer to [CA Program Assistance for Candidates Policy](#)).
  - (f) Requests for special consideration due to an unforeseen event affecting assessment performance (refer to [CA Program Assessment and Grading Policy and Procedure](#)).

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1 Each assessment is marked by experts employed, trained and supervised by CA ANZ using a rubric and/or marking guide that has been developed and tested for validity and reliability with input from expert technical, professional and academic reviewers. Sample marking is conducted at the beginning of the marking event to assure the rubric/marketing guide is applied consistently across markers and this process continues until the panel achieves consistency. Across the marking period a proportion of all assessments are randomly selected to be independently marked a second time. The second marks are then compared to the original marks and checked for consistency. If discrepancies are detected these are addressed across the marking event, through processes of re-training of markers or re-marking groups of assessments as appropriate to the circumstance. All assessments awarded borderline fail marks are reviewed to validate final marks. Details of marking events are reported to the CA ANZ Education Board through the Education Board Examiners Panel.

- 1.5 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.
- 1.6 This document applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (**CA ANZ Group Personnel**).
- 1.7 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 NZICA Rules.
- 1.8 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.

## 2. POLICY

- 2.1 CA ANZ is committed to maintaining quality and rigor within academic assessment marking and final result release processes.
- 2.2 CA ANZ aims to assure that assessment task results and final results awarded to candidates reflect the level of attainment and achievement of learning outcomes. However, CA ANZ also recognises that, from time to time, candidates may have legitimate concerns about the outcomes of an assessment.
- 2.3 The key principle informing this policy and procedure is that awarded assessment task results and final results reflect the candidate's level of attainment of the assessed learning outcomes accurately.
- 2.4 As indicated above, CA ANZ's rigorous assessment marking process is subject to detailed quality control procedures. Due to the number of existing review points and quality controls within the process, candidates are not entitled to request a remark.
- 2.5 CA ANZ recognises that all candidates should have the opportunity to request a review of an assessment task result or final result where there are valid grounds for review and is committed to dealing with all candidates consistently, transparently and equitably, within the scope of this policy and procedure.
- 2.6 CA ANZ may apply a fee for Assessment Reviews, inclusive of exam script viewing and a review of an assessment. Where a mark increases after review, CA ANZ will refund the fee providing that the candidate does not have any outstanding fees to CA ANZ.

# Procedure

## 3. PROCEDURE

- 3.1 These procedures are designed to ensure that requests for an Assessment Review are dealt with procedural fairness and in a transparent and timely manner.
- 3.2 All parties to an Assessment Review must act in good faith and seek to achieve an amicable resolution. Candidates will not suffer any victimisation, discrimination or reprisals as a result of raising an Assessment Review in good faith. Intimidating, bullying, harassing, threatening or offensive behaviours will not be tolerated from any parties.

### How to lodge a request for an Assessment Review

- 3.3 An application to request an Assessment Review must be made in writing by lodging a completed CA Program Assessment Review Form (AR Form) within 5 business days of release of the assessment task result or final result<sup>2</sup>. This form can be accessed from the [CA Program Policy webpage](#). For an application to be accepted the form must sufficiently detail what is being requested and if a review of an assessment is being sought, substantiate and evidence the grounds for requesting the review (see 3.4 and 3.5 below). If lodging the AR Form after the due date, the grounds for late lodgement must also be stated and substantiated (i.e. supported by relevant documentation).

### Grounds for requesting an Assessment Review

3.4 *Valid grounds for requesting an Assessment Review*

A candidate may request a review of their submitted assessment only where there are substantiated grounds relating to

- (a) an administrative or procedural irregularity; and/or
- (b) prejudice or bias by an examiner

in the assessment or examination process which had a significant negative impact on the determination of a candidate's assessment result.

For instance, where the candidate can substantiate disadvantage in one or more of the following ways:

- (a) a piece of work submitted on time, and in the required manner and format required, was not marked;
- (b) alleged wrong advice from staff teaching the course (e.g., about approval of an extension for an assessment);
- (c) there was an administrative error in the calculation of the subject result;
- (d) alleged discrimination, prejudice or bias on the part of the assessor or any other person involved in determining the assessment result awarded; or
- (e) other factors, for example where a candidate can substantiate that the degree of impact of their prior submitted and considered special consideration application may not have been sufficiently taken into account and/or the degree of impact has not been recognised.

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2 For Term 3 2023 enrolments the CA Program Assessment Review Form (AR Form) is required to be lodged within 15 business days of release of the assessment task result or final result.

Claims and allegations must be supported by specific and verifiable examples and/or evidence. Where verifying evidence is not available, a statutory declaration in the form of a written statement where the candidate declares the claims and allegations made to be true, that is witnessed by the candidate's CA ANZ registered employer or in the presence of an [authorised witness](#)<sup>3</sup>, will be accepted as evidence.

In exceptional circumstances, other grounds (except those in the list of not valid grounds) will be considered if the GM CA Program (or their delegate) accepts these as reasonable.

3.5 The following are **not valid grounds** for an Assessment Review:

- (a) disagreement with the academic judgement made in determining your assessment mark or grade awarded<sup>1</sup>;
- (b) wishing to have the assessment marked by a more senior staff member<sup>1</sup>;
- (c) challenges to
  - the specified learning outcomes of the subject or course;
  - the assessment methods for the subject or course;
  - the performance standard required to be met to receive a particular result;
- (d) study or work/study overload or other personal and medical problems other than those permitted on the basis of accessibility or special consideration (refer to [CA Program Assistance for Candidates Policy](#) or [CA Program Candidate Assessment and Grading Policy and Procedure](#));
- (e) financial or other implications of not passing the subject or course;
- (f) marks or grades received by other candidates for the assessment task or the subject;
- (g) lack of English language or numeracy proficiency;
- (h) the amount of work the candidate has done;
- (i) a penalty imposed on a candidate in accordance with the Regulations, By-Laws, policies and procedures of CA ANZ or CA ANZ's CA Program;
- (j) the need for additional marks to achieve a higher grade;
- (k) having been/or not been granted an Assessment Review for a previous Assessment Review application;
- (l) any grounds that relate to an outcome received for a previous Assessment Review application (e.g., being granted or denied a mark or grade change for a previous Assessment Review application);
- (m) the submission of incorrect assessment document/s;
- (n) the submission of assessment document/s in the incorrect format;
- (o) other grounds considered by the General Manager CA Program (or their delegate) as not valid.

### What happens after lodging an Assessment Review Form

3.6 A submitted Assessment Review Form (AR Form) will be reviewed by an authorised administrative officer of the CA Program to determine whether it is has been submitted by the

<sup>3</sup> Refer to the Australian Government's information on statutory declarations. A completed Commonwealth, State or Territory (or equivalent) statutory declaration is acceptable, (see [www.ag.gov.au/legal-system/publications/commonwealth-statutory-declaration-form](http://www.ag.gov.au/legal-system/publications/commonwealth-statutory-declaration-form) (external link)).

due date<sup>4</sup>, is complete and that there are clearly documented and substantiated grounds for the Assessment Review.

- (a) Where it is determined that the application has been submitted late and/or is incomplete it will be declined on this basis. No further application may be lodged for that assessment. It is the candidate's responsibility to ensure that their application is submitted complete and by the due date.
- (b) Where it is determined that there are no grounds for an Assessment Review the candidate will be notified in writing and no further action will be taken.
- (c) Where it is determined that there are grounds for an Assessment Review, other than an exam script viewing, the candidate will be notified in writing that their Assessment Review application has been accepted and forwarded to an authorised CA Program senior academic staff member who will oversee the independent assessment review (**the Responsible Officer**). The responsible officer has the option to undertake the assessment review independently, in consultation with suitably qualified other officers internal or external to CA ANZ, and/or establish an internal Assessment Appeals Panel to review and decide on the case.
- (d) Where the submitted AR Form requests an exam script viewing the candidate will be notified of the scheduled date and time of the viewing and of the viewing Terms and Conditions. Exam script viewings are normally conducted online approximately six (6) weeks after the release of the exam results, are limited to 15 minutes in duration, and are supervised by a CA ANZ staff member at all times. During the viewing the candidate will view only the exam and their submitted responses to the exam, as requested on their submitted AR Form. CA ANZ may charge a fee for viewing of exam scripts. It should be noted that markers do not make any notations on exam scripts, so that the exam script viewing is an opportunity to view the responses submitted by the candidate and marker feedback will not be available.

The Terms and Conditions of the exam script viewing include (but are not limited to):

- exam script viewing will be supervised by a CA ANZ staff member at the date and time specified and for the specified duration;
- candidates must present photo identification prior to viewing their exam script;
- candidates must have their camera turned on throughout the supervised exam script viewing;
- candidates are not permitted to take notes, snapshots, pictures, or any digital recordings during the exam script viewing;
- candidates are not permitted to invite additional people to the viewing; and
- candidates are not permitted to ask questions about the assessment material during the exam script viewing.

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4 Refer to paragraph 3.3 for information on requirements to be satisfied for late lodgement of an application.

- 3.7 The candidate will be notified in writing of the outcome of their request for Assessment Review and the reason for the decision.
- 3.8 CA ANZ CA Program will make determinations on Assessment Reviews as soon as practicable, however, some cases may not be resolved before teaching commences for the next teaching period.
- 3.9 An Assessment Review may lead to a result (mark or grade) remaining unchanged (i.e. not increasing or not decreasing).
- 3.10 Where an Assessment Review decision is to vary the previously awarded assessment result the result variation will be initiated promptly by CA ANZ.
- 3.11 If the circumstances of an Assessment Review decision are deemed by the authorised academic officer as warranting an uplift to the result of one or more other candidates in the assessed cohort the General Manager CA Program will oversee the communication and the implementation of the result variation(s) to these candidates.
- 3.12 Where an Assessment Review decision upholds the original result, the candidate may exercise their right to appeal under the provisions of the CA ANZ's *CA Program [Candidate Complaints, Grievances and Appeals Policy and Procedure](#)*. Such further appeals must be made within 10 business days of the date of the notification on the outcome of the Assessment Review and will only be considered if there are grounds that the process has not been followed. There will be no further consideration of the academic merits of the case.
- 3.13 A candidate waiting for the outcome of an Assessment Review in relation to a final mark/grade which may impact upon the requisite requirements for further study in the course in the following teaching period should notify the CA Program team by replying to the email they received acknowledging their lodgement of an Assessment Review application. A candidate's re-enrolment should proceed on the basis that the result will remain unchanged; an enrolment variation can be made later if appropriate. A candidate must be formally enrolled in and eligible to undertake any studies they commence.

#### 4. RESPONSIBLE OFFICER

**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 employees in their teams (directly or indirectly) are aware of this document and their responsibilities defined 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's CA Program Delivery Manager** (or their delegate) is responsible for overseeing the administration of the procedures herein and ensuring records are maintained, accessed and released consistent with this document.

**CA ANZ CA Program nominated Responsible Officer(s)** or their delegate (see 3.7 above) are responsible for overseeing and supporting the prompt handling of formally lodged CA Program Candidate Assessment Reviews or Appeals 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 are provided in a timely manner to CA ANZ's CA Program Delivery Manager (or their delegate).

**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.

**Assessment** means a process undertaken to determine whether a candidate has achieved the expected learning outcomes and may include a range of written and oral methods and practice or demonstration. Along with learning activities, assessment tasks contribute to volume of learning.

**Assessment Review** means a formal application for reconsideration of a decision concerning a CA ANZ CA Program awarded result (mark or grade) for an assessment task (including exam) or a subject.

**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.

**Candidate** means a CA ANZ registered current candidate or recent graduate of CA ANZ's GradDipCA course, this being the academic component of CA ANZ's CA Program.

**GradDipCA** means the Graduate Diploma of Chartered Accounting.

**Member** means a member of CA ANZ as defined in CA ANZ's By-Laws and Regulations.

**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 layperson nominated by the candidate, for example, a family member or friend.

**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.

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

## 6. RECORDS

6.1 Records in association with this policy will be kept in accordance with the CA ANZ's *Records Management Procedure and Privacy, Data Management and Retention Policy*.

6.2 CA ANZ will maintain Assessment Review records as specified in CA ANZ's Records Management Procedure.

Note: Assessment items (including examination scripts) are retained by CA ANZ, if not returned to the candidate, at least 15 business days after result release or until the end of an Assessment Review or any subsequent appeal period, then may be destroyed except records relating to changes to assessment results as a result of moderation, re-marking review or appeal processes which are retained a minimum of 7 years after action completed, then may be destroyed.

6.3 The complainant and/or respondent have the right of supervised access to all documents held by CA ANZ concerning an Assessment Review as specified in the CA ANZ Privacy Policy.

## 7. CONFIDENTIALITY

7.1 CA ANZ is obliged to maintain records relating to CA Program candidate assessment reviews.

7.2 Information provided by candidates to CA ANZ will be stored confidentially and only used in attempt to resolve the Assessment Review and any related subsequent appeal.

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, Regulations (Australia), Regulations (New Zealand), Privacy Act 1988 (Australia), Privacy Act 2020 (New Zealand), Corporate Group Structure, Document Control Procedure, Records Management Procedure and Privacy, Data Management and Retention Policy, and [Privacy Policy](#). CA ANZ's CA Program Candidate Code of Conduct and Candidate Complaints Grievance and Appeals Policy and Procedure.

These documents can be accessed from the following website locations:

CA ANZ CA Program Policy webpage → [www.charteredaccountantsanz.com/become-a-member/ca-program-policies](http://www.charteredaccountantsanz.com/become-a-member/ca-program-policies)

CA ANZ public website. Go to Member Services → [Member Obligations](#)

CA ANZ intranet for staff. Go to [caanz.unily.com](http://caanz.unily.com) → Policies & Procedures tab.

## 9. RELATED LEGISLATION AND STANDARDS

Tertiary Education Quality and Standards (TEQSA) Act (C'th), Higher Education Standards Framework (Threshold Standards); Higher Education Support Act 2003 (HESA), Higher Education Provider Guidelines 2012, Australian Qualifications Framework, TEQSA Guidance Notes for

Providers, DESE Higher Education Administrative Information for Providers, 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
13 March 2018	26 March 2018	Established	1.0	March 2023
16 December 2019	20 December 2019	Retitled with amendments (prior titled 'Assessment Appeals Policy', replacing 'Access to Assessment Material Policy')	2.0	December 2022
	11 February 2020	Minor amendments to maintain currency	2.1	December 2022
	14 May 2020	Minor amendments to maintain currency	2.2	December 2022
	18 May 2021	Minor amendments to maintain currency including addition of exam script viewing procedures	2.3	December 2022
	2 July 2021	Minor amendments to maintain currency	2.4	December 2022
	28 October 2022	Review with minor amendments to maintain currency	3.0	December 2022
	9 December 2022	Minor technical amendments to maintain currency	3.1	December 2022
8 June 2023	7 August 2023	Review with amendments to maintain currency	4.0	June 2027
	22 January 2024	Minor technical amendments to maintain currency	4.1	June 2027

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