

CA PROGRAM

Higher Education Awards Issuance Policy and Procedure

Policy Name	Higher Education Awards Issuance Policy and Procedure		
Document Owner(s)	CA Program General Manager and General Manager Education Risk and Compliance		
Owner Division	Education and Marketing		
Approved by	CA ANZ Board	Date Approved	27 April 2020
Date Effective	22 January 2024	Next Review Date	October 2024

Policy Statement

Chartered Accountants Australia and New Zealand (**CA ANZ**) is committed to ensuring the accuracy and authenticity of all issued documents recording details of candidates' higher education academic information and qualification attainments in the interest of candidates, graduates, members and the broader community. This commitment recognises the importance of protecting the reputation of Australian qualifications when issuing certifying documentation concerning Australian Qualifications Framework (AQF) recognised qualifications.

Policy Purpose

The purpose of this document is to set out the standards, rules, procedures and responsibilities of CA ANZ when issuing documents that certify the academic attainments of candidates and graduates of CA ANZ's accredited higher education qualifications and when ensuring the security of digital records of candidate's academic information and qualification attainments.

Policy

1. SCOPE

When is this policy relevant?

- 1.1 This document applies to all CA ANZ issued certifying documents recording details of Chartered Accountants Program (**CA Program**) candidate's higher education academic information and qualification attainments.
- 1.2 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under other CA ANZ's Supplemental Royal Charter, By-

Laws, Regulations, NZICA Rules or any other responsibilities which may arise under statute or any other law.

Who is covered by this policy?

- 1.3 This document applies to all current CA ANZ CA Program candidates and graduates.
- 1.4 This policy 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.
- 1.5 This policy applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (**CA ANZ Group Personnel**).
- 1.6 This document does not apply to non-academic Chartered Accountants ANZ membership matters which are managed in accordance with CA ANZ's constitutional documents namely, the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules.
- 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 statute or any other law.

2. POLICY

2.1 Principles

CA ANZ is committed to ensuring:

- (a) CA ANZ higher education qualifications are awarded only if a course of study leads to an accredited higher education award of that qualification and all of the requirements of the course of study have been fulfilled by the recipient of the award;
- (b) CA ANZ issued qualifications awarded within the AQF are positioned at a level that corresponds with the level of the AQF it is intended to meet;
- (c) Awardees of CA ANZ higher education qualifications are issued with authorised certification documentation recording details of their academic information and qualification attainments consistent with applicable Australian laws, regulations and standards, as amended from time to time;
- (d) CA ANZ issued certification documentation for CA ANZ's accredited AQF recognised higher education qualifications:
 - i. will be clearly distinguishable from other CA ANZ issued certification documentation that does not lead to an AQF recognised qualification;
 - ii. will identify that the award is recognised within the AQF in a manner consistent with the applicable laws, regulations and guidelines; and
 - iii. will display the full accredited course title of the AQF qualification being awarded consistent with the accredited AQF recognised award title; and
- (e) CA ANZ issued certification documentation is protected against fraud.

2.2 Types of Certifying Documentation Issued

Certifying documentation for CA ANZ Higher Education awards

Candidates of CA ANZ issued higher education qualifications who have satisfactorily completed all course requirements for award of the qualification are entitled to receive a Testamur, and either a Statement of Academic Record or an Australian Higher Education Graduation Statement (graduation statement) where CA ANZ has been authorised by the designated Australian government authority to issue a graduation statement.

Candidates who enrol in one or more requirements that form part of an accredited CA ANZ higher education qualification are entitled to also receive a Statement of Academic Record.

The CA ANZ Statement of Academic Record will display text that clearly distinguishes between statements issued to candidates who are still to complete the course requirements (i.e. incomplete candidates) and those who have completed all course requirements and have been conferred into their entitled higher education award (i.e. graduates).

Currently enrolled candidates will receive an online academic results transcript recording their marks and grades for each subject attempted in the enrolled academic term.

Certifying documentation for other CA ANZ activities

CA ANZ may issue other certificate documentation for training and/or other organisational activities and will ensure that any such documentation is clearly distinguishable from certifying documentation issued for CA ANZ's higher education awards.

2.3 Determining candidates' eligibility to graduate and conferral into their entitled award

To be eligible to graduate with a CA ANZ issued higher education award, CA ANZ CA Program candidates must have:

- a) Been enrolled in the CA ANZ CA Program;
- b) Been assessed by the CA ANZ responsible academic officer¹ as having completed all the academic requirements of the CA ANZ accredited higher education course;
- c) Satisfied any credit limitation requirements under the CA Program's [Candidate Credit Arrangements Policy and Procedure](#), where credit for formal, non-formal and/or informal learning has been recognised as having contributed to the candidate's completion of the accredited higher education course; and
- d) from 1 January 2023, supplied CA ANZ their Australian Government issued Unique Student Identifier (USI) if they are an Australian citizen, permanent resident or visa holder or other international candidate who has resided in Australia at any time during their accredited higher education course studies.

The CA Program General Manager (or delegate) is responsible for confirming the list of candidates who have satisfied the requirements for graduation and recommending these candidates to the CA ANZ Education Board for their recommendation to the CA ANZ Board (or authorised delegate) for approval and conferral into their entitled awards.

2.4 Conferral of an Award Posthumously

When a candidate who has been deemed as eligible to graduate becomes deceased before the conferral of the award for which they are entitled, the responsible academic officer may authorise the award to be conferred posthumously provided the supporting award certification documentation is given to the next of kin.

2.5 Conferral of an Award *in Aegrotat*

Where, as a result of permanent incapacity, illness or death, a CA Program candidate has completed a substantial proportion of, but not all of, the course requirements for eligibility for a CA ANZ higher education award, the CA Program General Manager (or delegate) may recommend to the CA ANZ Education Board that the candidate be deemed to have completed requirements of the course *in aegrotat*. Such a recommendation would normally be made within two (2) years of the candidate's last academic enrolment and must be supported by relevant documentary evidence. Such evidence may include the academic results of studies attempted and completed, or other tangible course and/or related information concerning the candidate's prior informal and non-formal related learning activities. The CA Program General Manager (or

1 Refer to CA Program Academic Delegations Register.

delegate) may seek advice from other parties as part of their recommendation considerations. The Testamur of an award conferred *in aegrotat* shall clearly display beneath the award title in parenthesis the words “(*in aegrotat*)”.

2.6 Signatories on CA ANZ Awarded Higher Education Certifying Documentation

- (a) Testamurs issued by CA ANZ will bear the signature, name and title of the President and Chief Executive Officer (CEO) of CA ANZ.
- (b) Statements of Academic Record issued by CA ANZ will bear the signature, name and title of the (CEO) of CA ANZ.

2.7 Protection of CA ANZ Awarded Higher Education Certifying Documentation Against Fraud

All CA ANZ issued certification documentation for CA ANZ's accredited higher education qualifications is protected against fraudulent issuance through a range of measures.

These include:

- affixing of the CA ANZ Seal and assigning a unique document number to each certifying document issued, and
- ensuring issued certification documentation displays the signature(s) of the CA ANZ authorised issuer.

Falsification of the CA ANZ Testamur, Statement of Academic Record, or any other CA ANZ document recording details of a candidate's academic information and qualification attainment damages the reputation of CA ANZ, its candidates and graduates. Candidates who falsify documents will be dealt with under the CA Program's Candidate [Candidate Code of Conduct](#). Other persons who falsify CA ANZ certifying documents covered by this policy may be prosecuted under the applicable Australian Commonwealth, State or Territory Crimes Act.

2.8 Revoking of issued Award

An issued Award must be formally revoked under the authority of the CA ANZ Board (or authorised delegate) on recommendation by the General Manager CA Program, following an investigation where it is substantiated that the award has been issued:

- (a) for a qualification for which that recipient was not entitled; or
- (b) as a result of fraud or dishonesty; or
- (c) as a result of administrative error.

A memorandum outlining the reason(s) for the revocation is prepared for consideration by the General Manager CA Program (or delegate), who after conducting an investigation, will recommend revocation, if appropriate, to the CA ANZ Board (or authorised delegate).

The investigation will be conducted with procedural fairness, providing the graduate with an opportunity to respond.

If revocation occurs, the details of the revocation will be noted on CA ANZ's graduation and candidate record registers by the authorised responsible officer¹ and the graduate will be advised to surrender all official artefacts associated with the revoked Award. (see 3.4 below).

Procedure

3. PROCEDURE

3.1 Printing and issuance of the Award Documentation

The authorised responsible officer¹ will arrange for the secure printing and issuance of the CA ANZ issued higher education testamurs and statements of academic record, and the recording of issuances.

3.2 Supply of Award Documentation

CA Program candidates upon award conferral are issued an official Testamur and Statement of Academic Record which is securely posted to them free of charge on the basis of one copy per conferred award. Graduates may request further copies of their Statement of Academic Record. CA ANZ may charge a fee for copies of transcripts².

Enrolled CA Program candidates may request a Statement of Academic Record at any time through their 'MyCA portal'. CA ANZ may charge a fee for this service².

3.3 Supply of Award Documentation to third parties

CA ANZ may provide copies of an individual's Testamur and/or Statement of Academic Record to external organisations (for example, to professional accreditation bodies, other educational institutions and for employment purposes) where the candidate has provided appropriate written authority for CA ANZ to do so (and paid any applicable fee²) or where such disclosure falls within the CA ANZ's [Privacy Policy](#).

CA ANZ may also be required to provide copies of an individual's Testamur or Statement of Academic Record under specific legislation and to police services or other law enforcement agencies under subpoena, police search warrant, or other similar written official request. CA ANZ's [Privacy Policy](#) directs CA ANZ's response in such situations.

3.4 Surrendering of higher education certifying documentation

- (a) CA ANZ graduates are not required to surrender their Testamur when resuming a higher education program of study having been issued a nested award within the program.
- (b) CA ANZ may require the surrender of a Testamur, Statement of Academic Record and/or any other certifying higher education documentation in the following circumstances:
 - i. the Award has been revoked by the CA ANZ Board (or authorised delegate) (see 2.8 above);
 - ii. if has been substantiated following investigation by the authorised responsible officer¹ that the Statement of Academic Record and/or any other certifying higher education documentation has been issued:
 - for an activity for which that recipient was not entitled; or
 - as a result of fraud or dishonesty; or
 - as a result of administrative error.

Any investigation(s) will be conducted with procedural fairness, providing the graduate, candidate or other individual (as applicable) with an opportunity to respond.

If documentation surrender is required, the graduate, candidate or other individual in receipt of the documentation will be advised by the authorised responsible officer (or delegate) that they are required to return all official artefacts associated with the documentation required to be surrendered. The details of the documentation surrendered will be noted on the Candidate's record by the authorised responsible officer (or delegate) as appropriate.

3.5 Replacement of a Testamur

CA ANZ does not provide copies of Testamurs. CA ANZ may approve the replacement of a Testamur issued to a graduate upon receipt of a complete request for Testamur replacement that includes:

² If fees or charges apply these will be listed on the CA Program Policy page.

- a statement setting out the reason for requesting the replacement;
- where the request is due to a change of name, evidence, including legal documentation, verifying and confirming the reason for the request and linking the new name with the original name;
- the originally issued Testamur if available;
- where the original Testamur is not available to be returned, a Statutory Declaration that attests to this effect and that includes the statement and undertaking that 'if the original document is subsequently located the replacement Testamur will be returned to CA ANZ'; and
- payment of any fee prescribed by CA ANZ².

A replaced Testamur will display text that makes clear (a) the date of original award issuance and the date of reissuance and (b) whether the reissue has occurred at the request of the holder or by action of CA ANZ. A replacement Testamur will be printed on the CA ANZ Testamur stock that is current at the time of reissuance.

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

5. DEFINITIONS

For the purposes of this document the following definitions apply.

Australian Qualifications Framework (AQF) means the Australia's national qualifications framework underpinning Australian regulated qualifications as updated from time to time.

Award course means a course leading to an accredited qualification recognised under the AQF (see also CA ANZ award course).

CA ANZ means Chartered Accountants Australia and New Zealand ABN 50 084 642 571 having its registered office at 33 Erskine St Sydney NSW 2000.

CA ANZ award course means a CA ANZ higher education course accredited by TEQSA that leads to CA ANZ awarded qualification.

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 CA Program current candidate or graduate of a CA ANZ's issued higher education award.

Course of study (“course”) means a coherent sequence of subjects/modules/units leading to the award of a qualification. Courses of study are sometimes known as 'courses'.

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

Credit is the value assigned for the recognition of equivalence in content and learning outcomes between different types of learning and/or qualifications. Credit reduces the amount of learning required to achieve a qualification and may be through credit transfer, articulation, recognition of prior learning or advanced standing.

GradDipCA means the Graduate Diploma of Chartered Accounting.

Graduation statement A graduation statement is a supplementary statement to the testamur and record of results that provides additional information to enhance understanding of the qualification by candidates/students, employers, industry, professional associations and internationally.

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.

Nested qualifications are qualifications that include articulated arrangements from a lower level qualification into a higher level qualification to enable multiple entry and/or exit points.

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

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.

Statement of Academic Record means a record of all learning leading to an AQF qualification or an accredited unit in which a candidate is enrolled and is issued by CA ANZ. This may also be called a ‘transcript of results’, ‘academic transcript’, ‘record of achievement’ or ‘statement of results’.

Subject has the same meaning as ‘module’, ‘unit’ or ‘unit of study’

Testamur means the official certification document that confirms that a qualification has been awarded to an individual. This may also be called an ‘award’, ‘parchment’, ‘laureate’ or ‘certificate’

Unique Student Identifier (USI) is a 10 digit alpha numeric number issued by the Australian Government to an individual for life. The Unique Student Identifiers Act 2014 (C'th) requires higher education providers to collect, use and disclose the student identifiers of higher education students, as reasonably necessary for the purposes of performing their legislated functions.

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

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

These documents can be accessed from the following website locations:

- CA ANZ CA Program Policy webpage → 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 → Policies & Procedures tab.

8. 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, Unique Student Identifiers Act 2014 (C'th), 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
27 April 2020	27 April 2020	Document establishment. Endorsed by CA ANZ Education Board 21 April 2020	1.0	October 2024
	15 February 2021	Minor technical amendments to maintain business currency	1.1	October 2024
	5 August 2022	Technical amendments to maintain business currency	1.2	October 2024
	22 January 2024	Template update and minor technical amendments to maintain business currency	1.3	October 2024

Chartered Accountants Australia and New Zealand (CA ANZ) is a registered Australian higher education provider in the category of 'Institute of Higher Education' (TEQSA Provider ID: PRV12024).