



CA PROGRAM

Candidate Complaints, Grievances and Appeals Policy and Procedure

Document ID	Candidate Complaints, Grievances and Appeals Policy and Procedure [07-03-00-02-P]		
Document Owner(s)	Head of Education Risk and Compliance		
Approved by	Group Executive Education and Learning	Date Approved	17 December 2019
		Date Commencing	14 May 2020

POLICY STATEMENT

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

POLICY INTENT

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

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

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

POLICY

1. SCOPE

When is this policy and procedure relevant?

- 1.1 This document applies to complaints, grievances and appeals in connection with their studies in the Graduate Diploma of Chartered Accounting (**GradDipCA**), which is the academic component of CA ANZ's CA Program.
- 1.2 This document applies to both non-academic and academic complaints, grievances and appeals as defined herein.
- 1.3 This document does not apply to complaints, grievances and appeals concerning the following in relation to the CA Program:
 - (a) initial complaints, grievances and appeals concerning academic assessment results. Candidates must first exhaust the assessment review and appeal avenues outlined in the CA Program's [Candidate Assessment Review Policy and Procedure](#) before seeking to appeal an assessment decision through this document; or
 - (b) concerns about refunds of any CA Program or other related monies paid to CA ANZ. For concerns about refunds candidates should refer to the CA Program [Candidate Enrolment Terms and Conditions](#); or
 - (c) complaints, grievances and appeals concerning unlawful discrimination, sexual harassment or bullying. For concerns about unlawful discrimination, sexual harassment

or bullying candidates should refer to the Candidate Code of Conduct and CA ANZ Diversity and Inclusion policy.

- 1.4 This document also does not apply to complaints, grievances and appeals concerning matters outside of the GradDipCA academic component of CA ANZ's CA Program. For these matters CA ANZ Complaints Policy for members and non-members and related policies and procedures apply. For details about other CA ANZ complaints processes refer to the CA ANZ website at <https://www.charteredaccountantsanz.com/about-us/complaints>.
- 1.5 This policy and procedures set out in this document do not:
 - (a) replace or modify procedures or any other responsibilities which may arise under other external higher education provider policies or under statute or any other law; or
 - (b) remove the candidate's right to take further action under Australia's Consumer Protection Laws, nor circumscribe the candidate's right to pursue other legal remedies.

Who is covered by this policy and procedure?

- 1.6 This document applies to all prospective and current candidates of the academic component of CA ANZ's CA programs for a period of up to 3 calendar months after their enrolment has ceased. Complaints, grievances and appeals should be raised as close as possible to the event or decision. For further refer to 3.6 below.
- 1.7 This document applies to CA ANZ, its subsidiaries, affiliates and controlled entities, including the New Zealand Institute of Chartered Accountants (together, the **CA ANZ Group**), defining management requirements at all levels and in all jurisdictions where the CA ANZ Group operates.
- 1.8 This document applies to the CA ANZ Group and all CA ANZ Group employees, contractors, agents and officers (**CA ANZ Group Personnel**).
- 1.9 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under CA ANZ's constitutional documents namely, the CA ANZ Supplemental Royal Charter, By-Laws, Regulations and the NZICA Rules.
- 1.10 The policy and procedures set out in this document do not replace or modify procedures or any other responsibilities which may arise under statute or any other law.

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

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

2. POLICY

2.1 Principles

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

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

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

- publication on the CA Program public website
 - described / referenced in CA Program information for prospective, enrolling and current candidates;
 - described / referenced in 'welcome information' provided to candidates on program commencement; and
 - described / referenced in the orientation procedures for CA Program staff;
- (c) **Timeliness:** Candidates are expected to raise complaints, grievances or appeals as soon as possible after the related event or decision. CA ANZ commits to responding to complaints, grievances and appeals promptly. Some guidance on typical timing is presented at 3.6 below;
- (d) **Confidentiality:** CA ANZ commits to treating all candidate grievances, complaints and appeals confidentially at all stages of the process. Access to information about a grievance, complaint or appeal shall be strictly limited to those staff that "have a need to know" in order to deal with the grievance, complaint or appeal;
- (e) **Fairness:** It is expected that all parties to a complaint, grievance or appeal will act in good faith and seek to achieve an amicable resolution. Intimidating, bullying, harassing, threatening or offensive behaviours will not be tolerated by any parties.

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

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

2.2 Continuation of learning opportunities

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

2.3 Resolution

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

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

2.6 Cost

All internal phases of the Candidate Grievance, Complaints and Appeals Procedure (refer to Stage 1 – 3) shall be without charge to the candidate. A candidate choosing to access an external review agency (refer Stage 4) may be required to pay a service fee. In the case of services fees being required, CA ANZ will refund such fees to candidates if the external review resolves the matter in the candidate's favour.

2.7 Withdrawing a grievance, complaint or appeal

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

3. PROCEDURES

3.1 There are four (4) stages in the CA ANZ Complaints, Grievance and Appeals procedure as follows:

- Stage 1: Informal Discussion, normally between the candidate and staff member involved, and/or the supervisor of the staff member involved.
- Stage 2: Formal internal complaint, grievance or appeal (management level decision)
- Stage 3: Formal internal complaint, grievance or appeal (high level decision)
- Stage 4: External Review/Appeal

It is strongly recommended that candidates access and complete each stage before escalating to the next stage.

Stages 2 and 3 are formal process and normally initiated by the candidate lodging a CA Program [Candidate Complaints Grievance and Appeals Form](#) (see 3.3 below).

Stage 4 is initiated by the candidate, normally once all internal stages have been exhausted (see 3.10 below).

3.2 Grounds for complaints, grievances and appeals

Grounds for complaints and grievances include, but are not limited to, the following:

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

How do I lodge a formal complaint, grievance or appeal?

3.3 Lodging a Stage 2 or 3 formal internal complaint, grievance or appeal

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

In this written communication the candidate should ensure they:

- (a) make clear the nature and grounds for their grievance, complaint or appeal;
- (b) indicate the grievance, complaint or appeal stages they have already pursued and briefly explain the reason for not pursuing Stage 1 if applicable;
- (c) provide the date of the initial decision (if applicable);
- (d) explain why a reconsideration of the decision is being requested (if applicable);

- (e) attach the evidence they wish have considered in support of their case (Note: If lodging a Stage 3 appeal the supply of new evidence is required).

3.4 Status of CA Program decision that is subject to a candidate complaint, grievance or appeal

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

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

3.5 CA ANZ's investigation of a formal internal complaint, grievance or appeal

The Responsible Officer or their delegate (see 3.6) will oversee the investigation of the case presented with procedural fairness and may:

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

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

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

3.6 Suggested timing for each stage

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

At Stages 2 and 3 (formal internal stages) complaints, grievances and appeals should be lodged by the candidate in writing normally within 10 working days of the prior stage having been exhausted.

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

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

3.7 Responsible Officers

Stage	Academic Matter	Non-Academic Matter	How to lodge / contact details
1	Relevant Module Leader or Senior Module Leader or their delegate	Liaise with the CA Program team or staff member via Member Services	<ul style="list-style-type: none"> • Contact the CA Program team or staff member by emailing Member Services at service@charteredaccountantsanz.com
2	CA Program Development Manager or their delegate and/or General Manager (GM) CA Program or their delegate	CA Program Delivery Manager (if not involved at Stage 1) and/or their delegate or GM CA Program or their delegate	<ul style="list-style-type: none"> • Complete and submit the CA Program <i>Complaints Grievances and Appeals Form</i> available from the CA Program Policies web page at https://www.charteredaccountantsanz.com/come-a-member/ca-program-policies

			<ul style="list-style-type: none"> Alternatively, lodge your formal complaint at CA ANZ Member Support services at https://www.charteredaccountantsanz.com/contact-us or ph: 1300 137 322
3	Education Board Academic Appeals Panel (via Secretary, CA ANZ Education Board)	<p>Group Executive Education & Learning or their delegate.</p> <p>Note:</p> <p>The Group Executive Education & Learning or their delegate has the option to consider the appeal independently, in consultation with others and/or establish an internal Appeals Panel to review and decide on the appeal.</p>	<ul style="list-style-type: none"> Complete and submit the <i>Complaints, Grievances and Appeal Form</i> available from the CA Program Policies web page at https://www.charteredaccountantsanz.com/become-a-member/ca-program-policies
4	External Review/Appeal	External Review/Appeal	Refer to External Review/Appeal details at 3.10 below.

3.8 Notification of outcome of Stage 2 or 3 complaint, grievance or appeal

The Responsible Officer or their delegate will notify the complainant of the outcome of CA ANZ review of their **complaint, grievance or appeal** in writing via email or letter. This response will make clear the decision and the reasons for the decision. If the decision is in relation to an appeal, the notice will make clear that the decision has been reviewed on their request and whether it has been decided to:

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

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

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

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

3.9 If the complainant is dissatisfied with the response or the decision outcome they may proceed to the next Stage provided they can either:

- supply new or additional information to support their case; or
- substantiate an argument as to why the appeal decision did not comply with applicable CA ANZ policies, rules or procedures.

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

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

3.10 Stage 4 External Review / Appeal

Candidates can elect to take their grievance, complaint or appeal to a mutually agreed independent external arbiter nominated by the candidate or by CA ANZ if they have exhausted CA ANZ's internal appeals processes.

There are several professional associations that can assist with external appeals. One such agency is the *Resolution Institute*, the national association of dispute resolvers which has a Student Mediation Scheme to which CA ANZ is a member education institution. Candidates will be liable for the fees charged for the independent external arbiter appointed by the *Resolution Institute*. CA ANZ will refund these fees to the candidate if the case is resolved in the

candidate's favour. For further information refer to the *Resolution Institute's* website at <https://www.resolution.institute/resolving-disputes/tertiary-student-au>.

CA ANZ or the candidate may also request an appropriate representative from another tertiary education provider to act as an independent external arbiter.

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

Anonymous complaints

3.11 Investigation of anonymous CA Program complaints

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

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

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 remit are aware of this document and their responsibilities defined herein. Senior Leadership/Management also have the responsibility for:

- determining the extent and type of documentation necessary to effectively manage and control practices, processes and activities in their area of authority; and
- ensuring the responsibilities, authorities and accountabilities of their position are satisfied.

CA Program Delivery Manager (or their delegate) is responsible for overseeing the administration of the grievances, complaints and appeals procedures herein and ensuring records are maintained, accessed and released consistent with this document.

CA Program nominated Responsible Officers or their delegate (see 3.7 above) are responsible for overseeing and supporting the prompt handling of candidate grievances, complaints and appeals cases in their remit in a timely manner and in accordance with this document, including ensuring:

- a written notification on the outcomes has been issued to the candidate; and
- all case records that they (or their nominated delegate) have created or have been in receipt of (including emails, letters and supporting materials) are provided in a timely manner to CA ANZ's CA Program Delivery Manager (or their delegate).

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

5. DEFINITIONS

For the purposes of this document the following definitions apply.

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

- (a) candidate progress and program discontinuation decisions due to unsatisfactory progress;
- (b) candidate academic integrity and academic misconduct decisions;
- (c) candidate assessment reviews and appeals after all appeal avenues under the CA Program [Candidate Assessment Appeals Policy and Procedure](#) have been exhausted;

- (d) academic decisions made by a CA Program teaching staff that affects an individual candidate or a group of candidates;
- (e) complaints about CA Program content, structure or teaching staff;
- (f) complaints about decisions in connection with RPL/credit awarded or awards in a course of study.

Appeal means a request for reconsideration of a decision made regarding the outcome of a formal complaint or grievance process that relates to the academic component of CA ANZ's CA Program.

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

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

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

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

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

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

Any claim of extenuating circumstances must be supported by evidence.

Grievance – see complaint

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

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

- (a) matters arising from administrative decisions including in connection with admissions, enrolment, exam scheduling, exclusion from program due to financial status, etc;
- (b) matters arising from decision made concerning a non-academic misconduct matter;
- (c) complaints regarding CA ANZ handling of personal information or in relation to access to facilities required for study.

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

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

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

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

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

6. RECORDS

- 6.1 CA ANZ will maintain records of formal complaints, grievances and appeals in order to:
- (a) monitor, review and improve the complaints and grievance handling process;
 - (b) adjust operational practices to prevent future recurrences and/or effect continuous improvement; and
 - (c) provide deidentified data on complaints, grievances and appeals to the Education Board on a regular basis.
- 6.2 CA ANZ's CA Program Delivery Manager (or their delegate) is responsible for maintaining CA ANZ's CA Program *Register of Formal Grievance, Complaint and Appeal Cases*.
- 6.3 Records in association with this policy will be kept in accordance with CA ANZ's *Records Management Procedure and Privacy, Data Management and Retention Policy*.
- 6.4 The complainant and/or respondent have the right of supervised access to all documents held by CA ANZ concerning their grievance, complaint or appeal as specified in the CA ANZ Privacy Policy.

7. CONFIDENTIALITY

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

8. RELATED DOCUMENTS

CA ANZ Supplemental Royal Charter, By-Laws, and Regulations (and the NZICA Act 1996 and the NZICA Rules if they apply to the candidate), Privacy, Data Management and Retention-Policy, Document Control Procedure, Records Management Procedure, Privacy Policy, and the CA Program's Candidate Code of Conduct and Candidate Complaints Grievance and Appeals Policy and Procedure.

These documents can be accessed from the following website locations:

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

9. RELATED LEGISLATION AND STANDARDS

Tertiary Education Quality and Standards (TEQSA) Act (C'th), Higher Education Standards Framework (Threshold Standards); Australian Qualifications Framework, TEQSA Guidance Notes for Providers. Global Accounting Alliance (GAA) mutual recognition framework; International Federation of Accountants (IFAC) International Accounting Education Standards, and Tax Practitioners Board (Board) standards for course providers.

Document History				
Date Approved	Date Commencing	Summary of Changes	Version	Date Next Review
18 March 2013	18 March 2013	Authorised by the Director, CA Program and the CA ANZ Education Board	1.0	March 2018
17 February 2015	17 February 2015	Amendment to update CA ANZ governance, branding and terminology	2.0	February 2020
3 March 2015	3 March 2015	Authorised by CA ANZ Education Board	3.0	March 2020
13 March 2018	26 March 2018	Policy amendment to provide for external review authorised by CA ANZ Education Board	4.0	March 2023
16 December 2019	20 December 2019	Policy transition to new template and to amended to a 4 stage non-academic and academic complaints, grievance and appeals process. Endorsed by CA ANZ Education Board 16 December 2019	5.0	December 2022
	17 January 2020	Minor technical amendments	5.1	December 2022
	14 May 2020	Minor technical amendments	5.2	December 2022

Appendix

Flow Chart of Complaints, Grievances and Appeals Procedure

