

SINGAPORE CHARTERED ACCOUNTANT QUALIFICATION EXAMINATIONS EXAM

DISCIPLINARY POLICY FOR EXAM TAKERS

1. This policy applies to all candidates who are taking examinations for the Singapore CA Qualification, whether conducted by way of physical invigilation or remote proctoring. This policy may be revised from time to time by the Institute of Singapore Chartered Accountants (ISCA).
2. Candidates of the Singapore CA Qualification are required to always hold themselves to the highest standard of integrity. The Exam Rules¹ will be sent to candidates. All candidates are responsible for knowing and complying with the Exam Rules, and ignorance of such Exam Rules will not be accepted as a justification for non-compliance.
3. A candidate is regarded as having committed an Exam Breach when he or she has committed an act of misconduct or irregularity, made use of prohibited items or have prohibited items within the candidate's sight or hearing during an examination or when he or she has committed a breach of any of the Exam Rules.
4. The purpose of this policy is to set out the grounds for disciplinary actions in respect of an Exam Breach by a candidate and the investigation procedure for an Exam Breach which constitutes grounds for disciplinary action. The specific course of action taken by the Disciplinary Panel may vary from case to case depending on the nature of the Exam Breach, the severity of the offence, and the circumstances surrounding the matter.
5. Grounds for Disciplinary Actions
 - 5.1 The Disciplinary Panel will classify the severity of each Exam Breach and depending on the severity of the breach, different sanctions may be applicable. An Exam Breach will be classified as either a minor offence or a serious offence.
 - 5.2 Exam Breaches which may be classified as minor offences are those where the candidate's actions may be regarded as unintentional and does not constitute cheating during the actual exam by the Disciplinary Panel, based on the circumstances surrounding the matter. These include, but are not limited to:
 - a. Non-conformance to exam rules relating to conditions of actual exam location; or
 - b. Communicating with external parties during the exam; or
 - c. Possession of unauthorised materials or prohibited items; or
 - d. Non-conformance to exam rules on toilet breaks and other breaks.

¹ Exam Rules refer to the document(s) sent to Candidates which set(s) out the guidelines and rules applying to each examination.

- 5.3 Exam Breaches which may be classified as serious offences are those where the candidate's actions may be regarded as intentional by the Disciplinary Panel based on the circumstances surrounding the matter or which reflect a serious integrity breach. These include, but are not limited to:
- a. 2nd or more occurrences of minor offences (which may be for the same or different minor offence);
 - b. Cheating, including:
 - i. Use of, or sight or hearing of, unauthorised materials, including online resources or prohibited items during the actual exams.
 - ii. Gaining unauthorised access to the Internet or communicating with external parties during the examination.
 - iii. Colluding – Receiving or providing assistance, whether in person, electronic, or written.
 - c. Personating – you pretend to be someone else for an exam;
 - d. If you are impersonated by someone else for an exam;
 - e. Furnishing false or misleading information or making false declaration/s;
 - f. Fabricating or altering information, data or document and presenting it as legitimate;
 - g. Submitting fraudulent medical certificates;
 - h. Failure to comply with the instructions of the invigilator or exam instructor (in the event of an invigilation performed by live invigilators);
 - i. Intentionally causing hardware or software failures in electronic devices during the exams in order to be eligible for deferment.
 - j. Failure to perform a 360-degree scan of the environment in the event of a remotely conducted e-Exam.

6. Investigations by Disciplinary Panel

- 6.1 Where a candidate is alleged to have committed an Exam Breach, the Disciplinary Panel set up by ISCA will commence investigations.
- 6.2 The Disciplinary Panel should comprise at least two senior members of the CA Education & Learning Department of ISCA, of which one of the members must either be the Head or its deputy.
- 6.3 For serious offences, the candidate will be informed of the allegations against them and will be allowed to prepare their responses to the allegations, which may be through written responses and/or interviews with the Disciplinary Panel.
- 6.4 For all Exam Breaches, candidates will be issued a Disciplinary Notice. There are two types of Disciplinary Notices:
- a. Advisory Notice (This serves as a reminder for the candidate not to repeat the same Exam Breach or other types of Exam Breaches in future)
 - b. Non-Compliance Notice – (This would be included in the candidature as a disciplinary record)

- 6.5 Whilst the investigation is underway, marking may still continue in respect of the candidate's exam scripts but results may be withheld depending on the nature of the Disciplinary Notice that is issued.
- 6.6 Upon conclusion of the investigations and findings of an Exam Breach by the Disciplinary Panel, appropriate actions will be imposed on the candidate in accordance with this policy. Please refer to Table 1 for the Prescribed sanctions.

7. Appeal Procedures

- 7.1 The candidate may appeal against the issuance of a Non-Compliance Notice and/or sanction imposed by the Disciplinary Panel. If the candidate wishes to lodge an appeal, the following shall apply:-
 - a. The candidate must lodge the appeal within 10 days from the date of the Disciplinary Notice.
 - b. The appeal must be lodged in writing via an email sent to scaq@isca.org.sg for Singapore CA Qualification candidates.
 - c. The appeal must clearly state if the candidate is appealing against the decision (i.e. the finding of an Exam Breach committed by the candidate) and/or the sanction (E.g. duration of suspension).

8. Prescribed Sanctions

- 8.1 The sanction prescribed for an offence depends on the severity of the offence.
- 8.2 Multiple offences of the same severity level will warrant a more severe sanction. The prescribed sanction for a minor offence will be based on the number of times the candidate has committed an offence of the same minor severity level during his candidature, which may or may not be of the same offence.
- 8.3 Table 1 provides a non-exhaustive list of possible sanctions that may be prescribed for each level of offence, and may be changed from time to time without prior notice to the candidates. The Disciplinary Panel has the discretion to impose the appropriate sanction for the offence committed with regard to the facts and circumstances of each case.

Table 1

Severity Level	Sanctions
1 st Minor Offence	a. Issuance of an Advisory Notice
2 nd Minor Offence	a. Issuance of a Non-Compliance Notice

3 rd Minor Offence and above / 1 st Serious Offence and above	<ul style="list-style-type: none"> a. Issuance of a Non-Compliance Notice; and/or b. Fail grade for the examination; and/or c. Suspension for one or more exam sessions; and/or d. Removal from candidature; and/or e. Inform ISCA if candidate is also a member of ISCA, and subject to disciplinary actions of ISCA.
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9. Disciplinary Register

- 9.1 Advisory Notices relating to minor offences committed by a candidate under the Foundation Programme will not be transferred to their candidate record under the Professional Programme. Only Non-Compliance Notices issued to the candidate under the Foundation Programme will be transferred to their candidate record under the Professional Programme.

- 9.2 If a candidate is removed from candidature under the Foundation Programme or Professional Programme being the sanction imposed for the committal of a serious offence, the disciplinary record for such candidates will continue to remain on the candidate's record in the Disciplinary Register if they apply to become a new candidate of the same programme after the 12-months cooling period stipulated in the Candidate Handbook.