SINGAPORE CHARTERED ACCOUNTANT QUALIFICATION EXAMINATIONS

EXAM DISCIPLINARY POLICY FOR EXAM TAKERS

1. This policy applies to all candidates who are taking physical or remote proctored examinations of Singapore CA Qualification. This policy may be revised from time to time by the Singapore Accountancy Commission (SAC).

2. Candidates of Singapore CA Qualification are required to always hold themselves to the highest standard of integrity. The Exam Rules\(^1\) 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. There are two levels of severity, i.e. minor or serious.

5.2 Exam Breaches which may be classified as minor offences are those where the candidate’s actions may be regarded as unintentional by the Disciplinary Panel based on the circumstances surrounding the matter. These include but not limited to:
   a. Non-conformance to conditions of actual exam location but does not constitute cheating;
   b. Possession of unauthorised materials or prohibited items but does not constitute cheating during the actual exams; or
   c. Non-conformance to exam rules on toilet breaks and other breaks but does not constitute cheating during actual exams.

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 not limited to:

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\(^1\) Exam Rules refer to the document(s) sent to Candidates which set(s) out the guidelines and rules applying to each examination.
a. 4th 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;
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;
i. Causing disruption to the examination.

6. Investigations by Disciplinary Panel

6.1 Where a candidate is alleged to have committed an Exam Breach, the Disciplinary Panel set up by the Singapore Accountancy Commission (“SAC”) will commence investigations.

6.2 The Disciplinary Panel comprises at least two senior members of the Professional Qualifications & Development (“PQD”), SAC, of which one of the members must either be the Head or its deputy.

6.3 The Candidate will be informed of the allegations against him and will be allowed to prepare his response to the allegations, which may be through written responses and/or interviews with the Disciplinary Panel.

6.4 Whilst the investigation is underway, marking may still continue in respect of the candidate’s exam scripts but results will be withheld pending the issuance of the Disciplinary Notice.

6.5 Upon conclusion of the investigations and findings of an Exam Breach by the Disciplinary Panel, appropriate disciplinary actions will be imposed on the candidate in accordance with this policy. SAC will issue a written notice to the candidate (via email address registered with SAC) of the decision and disciplinary sanction(s) (“Disciplinary Notice”).

7. Appeal Procedures

7.1 The candidate may appeal against a decision 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 enquiries@sac.gov.sg.

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).

7.2 The appeal will be reviewed and decided by the Learning and Assessment Committee ("LAC"). The decision of the LAC shall be final and binding on the candidate.

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 2 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>
<thead>
<tr>
<th>Severity Level</th>
<th>Sanctions</th>
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<tbody>
<tr>
<td>1st Minor Offence</td>
<td>a. Issuance of a Non-Compliance Notice</td>
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<tr>
<td>2nd or 3rd Minor Offence</td>
<td>a. A zero mark/fail grade for the examination; and/or</td>
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<td></td>
<td>b. Suspension for one exam session</td>
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<tr>
<td>4th and above Minor Offence / Serious Offence</td>
<td>a. Fail grade for the examination; and/or</td>
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<td></td>
<td>b. Suspension for two exam sessions; and/or</td>
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<td></td>
<td>c. Removal from candidature; and/or</td>
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<td></td>
<td>d. Inform ISCA if Candidate is also a member of ISCA, and</td>
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<td></td>
<td>subject to disciplinary actions of ISCA.</td>
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</tbody>
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9. Disciplinary Register

9.1 A Disciplinary Notice on a candidate’s record will be retained for 7 years from the date of the Disciplinary Notice or if an appeal is filed, from the date of the appeal outcome of the LAC.

9.2 Disciplinary Notice(s) relating to minor offences committed by a candidate under the Foundation Programme will not be transferred to his candidate record under the Professional Programme. Only Disciplinary Notices relating to serious offences committed by the candidate under the Foundation Programme will be transferred to his candidate record.
record under the Professional Programme, unless the retention period of 7 years for the Disciplinary Notices has expired.

9.3 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 Notices issued to such candidate will continue to remain on such candidate’s record in the Disciplinary Register if he applies to become a new candidate of the same programme after the 12-months cooling period stipulated in the Candidate Handbook, unless the retention period of 7 years for the Disciplinary Notices has expired.