



ALTERNATIVE ASSESSMENT ARRANGEMENTS: POLICY AND PROCEDURES FOR THE ASSESSMENT OF PROFESSIONAL COMPETENCE



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A member of the International Federation of Accountants (IFAC) and the Eastern Central and Southern African Federation of Accountants (ECSAFA)

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Version	Last updated	Key changes
1	July 2014	Extract from the APC regulations

A. EXTRACT FROM THE APC REGULATIONS:

“5 ALTERNATIVE ASSESSMENT ARRANGEMENTS

- 5.1 The policies and procedures governing all applications for special concessions for the Assessment of Professional Competence shall be published on the SAICA website (see also annexure 1).
- 5.2 Special concessions in the form of additional time or other concessions shall be considered or granted to candidates with disabilities as per the Assessment of Professional Competence special concession policy.
- 5.3 SAICA's special concession policies and procedures are specifically incorporated into these regulations.”

B. ANNEXURE 1 OF THE APC REGULATIONS

1 SAICA’S PURPOSE AND THE ROLE OF THE QUALIFYING EXAMINATIONS

The principal purpose of SAICA is to uphold the standards of the Chartered Accountant (CA) designation and provide a professional home body for qualified CAs(SA). The maintenance of standards is particularly important in the light of the role performed by CAs(SA) in society and the immense trust that is placed in CAs(SA) by virtue of their qualification.

One of the ways in which SAICA performs this important function is through the setting and administration of a test of core competence, the Initial Test of Competence, and setting and administration of a test of professional competence, the Assessment of Professional Competence.

The objective of the Assessment of Professional Competence is to assess the competence of candidates at point of entry into the profession and this means that all candidates must be capable of performing their tasks in their role as entry-level CAs within a professional environment. This context is therefore taken into account when determining whether a special concession is to be granted or not.

2 THE SAICA POLICY FOR GRANTING OF SPECIAL CONCESSIONS

SAICA, in recognising that not all candidates may be able to reflect their true ability under normal assessment conditions, offers special concessions to candidates with certain permanent or temporary physical handicaps or specific learning disabilities.

The assessment examines the professional competence of a candidate to apply defined concepts and principles in an integrated and analytical manner to a standard that illustrates the existence of a solid foundation appropriate for

further professional development. In addition, the assessment examines the ability of the candidate to effectively answer the assessment within a reasonable period of time, as would be the case in a professional working environment. Time within the assessment serves to ensure that the candidate is able to demonstrate a level of knowledge which is easily accessible and communicable **but it is not considered to be a constraint, as candidates will receive eight hours to complete an assessment which is reasonably expected to be completed in five hours.** Without a time limit, one cannot fully assess the knowledge and ability of the candidate. Displaying a significant depth of core knowledge and the ability to communicate are two of the core skills that the assessment examines.

It is SAICA's policy that persons who qualify to write the Assessment of Professional Competence not be excluded from the opportunity to pass the assessment in question. Special concessions will be considered or granted by SAICA for any severe handicap that requires additional time over and above the eight hour time period. Other forms of concession may also be considered for all forms of disabilities or handicap (such as enlarged reading font, separate room, etc.).

SAICA assesses, through processes that are thorough and transparent, the appropriate concessions available to candidates who apply for special consideration. All applications for special concessions are subject to careful assessment and must be supported by rigorous documentation. **SPECIAL CONCESSION REQUESTS ARE ALWAYS CONSIDERED, BUT NOT AUTOMATICALLY GRANTED.** The granting of special concessions is a privilege, not a right.

Within the context of the candidate's learning path,¹ the objective of the assessment and the form of the assessment,² SAICA endeavours to provide concessions that are reasonable and seek to minimise the impact of the disability and not provide an advantage over other candidates. The same assessment standards are set for candidates with disabilities as those applied to all other candidates.

2.1 The nature of special concessions

Depending on the disability, special concessions available may include, inter alia, the following:

- The use of special equipment such as a computer, specialised keyboard, etc.
- Use of an amanuensis / scribe
- Special printed version of the assessment paper, such as an enlarged font, coloured background or varied spacing

¹ In order to gain admission to the Assessment of Professional Competence a candidate must have passed the Initial Test of Competence, completed a minimum of 20 months under a registered training contract with an accredited training office by the beginning of the month in which the assessment is written, and successfully completed the professional programme.

² The APC comprises of a single case study which is based on real-life scenarios and is multi-disciplinary in nature with pre-release material provided to candidates five days before the assessment is written. The assessment is open book in nature as per the assessment regulations above.

- Assessment in alternative forms such as audiotape, Braille, text to speech
- Separate assessment room
- Special seating arrangements.

2.2 Conditions under which candidates may apply for special concessions

- Any specific physical disability that may limit the candidate's ability to successfully demonstrate his professional competence in the allocated format of the assessment. This definition excludes conditions which can be neutralised through physical aids or controlled by medical treatment.
- Any physiological difficulties that may impinge upon a candidate's ability to successfully demonstrate his professional competence in the allocated format of the assessment.

3 PROCEDURES

- 3.1 All applications for special concessions must be submitted to the Professional Development Unit: Education, of SAICA in writing. SAICA should receive the application by no later than the date specified on the SAICA website relating to the year in which the candidate will write the assessment. No late applications will be accepted for conditions that existed before the application date. Should unforeseen circumstances arise after the application due date, the application should be submitted to SAICA as soon as possible.
- 3.2 Application for special concessions must be made on the prescribed application form (available from the SAICA offices / website) with full supporting documentation.
- 3.3 Full supporting documentation includes the following:
- (a) A history of the condition, including recent medical reports from a relevant registered specialist (not older than three years) and specific diagnostic data (test results). The supporting documentation must also include evidence of previous interventions and their outcome, for example, drug or remedial interventions. The applicant's practitioner or specialist must be specific in this report as to the nature of the problem, its duration and likely effects. Within the context of the disability, an indication of the type of concession (see section 2.1 of the annexure) should also be included.
 - (b) A declaration from the relevant practitioner stating that all the information in his reports and letters is true and correct (see annexure 1.2). The declaration can also be downloaded from the SAICA website.
 - (c) A history of any previous concessions granted and relevant documentation relating to the nature of the concession. In this

regard a letter of support may also be provided by the candidate's employer – this is optional.

- 3.4 All applications with supporting evidence will be considered by a SAICA appointed advisory panel comprising an education psychologist or educational expert, one or more CAs in practice, a medical doctor, an IPD Committee member and a member of the SAICA secretariat. The advisory panel is appointed by SAICA's IPD Committee and will act on behalf of the IPD Committee in making special concession decisions.
- (a) The candidate's application is considered based on the information submitted. It is the candidate's responsibility to read and ensure that he fully comprehends SAICA's special concessions policy. An application will be declined if it contains insufficient information.
 - (b) All applications for a special concession are reviewed by the advisory panel based on the availability of the advisory panel and guided by the number of applications, SAICA will endeavor to have all applications reviewed by the panel as soon as possible after the closing date for applications. ; and
 - (c) The advisory panel discusses and reviews all information presented in the candidate's application and provides an opinion to SAICA on whether special concessions should be afforded and what form these should take.
- 3.5 SAICA will **NOT** contact other persons to obtain or confirm information on the candidate's behalf; it is the candidate's responsibility to supply **all supporting documentation**, and ensure that the reports are relevant and comprehensive. SAICA reserves the right to make its own enquiries to verify the authenticity of documentation or the substance of a candidate's case. Candidates are reminded that the submission of fraudulent documents may result in disciplinary action and may lead to a severe penalty, such as disqualification from the assessment (see regulation 12).
- 3.6 SAICA may request that candidates applying for certain special concessions are also assessed by an appropriate specialist appointed by SAICA.
- 3.7 A non-refundable application fee of R517.50 is payable with each application. When submitting an application, the applicant must submit proof of payment of the application fee.
- 3.8 In certain circumstances, an applicant may be required to, in addition to paying the application fee, contribute towards the costs of assessing the application. A decision that an applicant should make a contribution shall be final.
- 3.9 SAICA may in exceptional circumstances and in its sole and absolute discretion waive the application fee on receipt of a written request from an applicant to that effect.
- 3.10 SAICA's decision with regard to the granting of special concessions will

be communicated to the applicant in writing (which may be by e-mail).

- 3.11 Concessions granted by SAICA are only applicable for the year in which the application was made (i.e. a new application must be made and submitted to SAICA the following year if the candidate was unsuccessful in the assessment written in the year in question).
- 3.12 On notification of a special concession from SAICA, candidates are required to sign and return the terms and conditions applicable to the concession granted. Failure to return a signed copy of the terms and conditions may result in a candidate's concession being revoked.
- 3.13 Candidates wishing to file an appeal against the decision made regarding their application for special concessions must file a formal appeal notice in writing to the Project Director: Education, within seven days of receipt of the concession notice.
- 3.14 Candidates must provide detailed justification for their appeal and include, if necessary, additional supporting documentation.
- 3.15 Upon receipt of the formal appeal, all letters of justification and supporting documentation with regard to the candidate are forwarded to the original panel and two independent IPD Committee members, who will constitute the appeal panel for review. The appeal panel will consider the candidates' appeal in the light of the candidate's submission and new evidence.

The panel's decision is final.

- 3.16 SAICA will retain applications for special concessions and records relating to the application for a period of three years after the date on which the Assessment of Professional Competence is to be written, after which time all such applications and records will be destroyed, unless a further retention is required for a lawful purpose or if required by law.

ANNEXURE 1: BACKGROUND INFORMATION

According to IFAC³ member bodies have legal, business and moral reasons to ensure candidates with disabilities have reasonable access to their profession. IFAC encourages member bodies to strive to provide reasonable accommodation to persons with proven disabilities to minimise or eliminate the impact of the disability in order to –

- meet any legal requirements in their jurisdiction;
- attract as members all persons with the intellect and capacity to be professional accountants;
- demonstrate openness, transparency and caring to their communities; and
- do what is morally “right”.

Disabilities, according to IFAC, should be addressed in four parts:

1. Establish a written policy.
2. Establish a process for identification and assessment of candidates with disabilities.
3. Establish provisions and administrative arrangements for reasonable accommodation of those proven disabilities.
4. Establish a review cycle and evaluation approach to periodically reassess the policy and the procedures.

An investigation by SAICA of a sample of professional bodies⁴ and local institutes⁵ revealed the following:

- All the bodies and institutes investigated offer special concessions (time and other) to their candidates and have written policies and procedures to facilitate the process.
- All policies under review seek to establish equality and not give unfair advantage.
- Special concession applications are assessed on a case-by-case basis with relevant consideration given to the supporting medical information provided.
- The special concession policies under review assess the type of concession to be granted within the context of the examination, i.e. the form, length and purpose.
- All policies reviewed provide sufficient flexibility to accommodate most forms of physical handicaps and learning disabilities.
- There is a similarity of approach to disabilities in the applicable legislation in South Africa, the United Kingdom, America and Australia. Each jurisdiction requires that the disability must be a physical or mental impairment, and that it substantially limits everyday activities.

³ International Education Paper, October 2001: Accommodation of candidates with disabilities.

⁴ Institute of Chartered Accountants England and Wales, Institute of Chartered Accountants Ireland, Institute of Chartered Accountants Hong Kong, Institute of Chartered Accountants Ontario, New Zealand Institute of Chartered Accountants.

⁵ Independent Examination Board, Gauteng Department of Education, Health Professional Council, The Independent Regulatory Board for Auditors, the University of the Witwatersrand.

ANNEXURE 2: APPLICATION FORM FOR A SPECIAL CONCESSION FOR THE ASSESSMENT OF PROFESSIONAL COMPETENCE

PLEASE READ THIS BEFORE PROCEEDING

- This form must be lodged at the offices of the South African Institute of Chartered Accountants (SAICA) by no later than **20 September** with regard to the relevant assessment. E-mail to apc@saica.co.za
- Prior to completing this form, please familiarise yourself with SAICA's Special Concessions Policy applicable to the Assessment of Professional Competence.
- In order for your application to be considered by SAICA, this application must be fully supported by suitable medical or other evidence. Applications will be declined if candidates do not provide sufficient and relevant supporting evidence. The panel will only consider the submitted evidence.

Part a: TO BE COMPLETED BY THE APPLICANT:

APPLICATION FOR SPECIAL CONCESSION FOR THE ASSESSMENT OF PROFESSIONAL COMPETENCE		
DATE OF THE ASSESSMENT		
1 PERSONAL INFORMATION		
ID Number		
Surname		
First name		
Contact telephone numbers	Work	
	Home	
	Cell	
E-mail address		
SAICA ID		
2 DETAILS OF CONDITION		
2.1 Name of disability / impairment		
2.2 Duration of impairment	Long term (indefinite)	
	Short term (this year only)	
02.3 Indicate the type of disability	Learning disability	
	Physical disability	
2.4 Briefly describe how the disability impacts on your ability to successfully complete the assessment		
2.5 Describe the type of concession sought, example a scribe, use of a computer, special print version, etc.		

3 DOCUMENTATION SUBMITTED IN SUPPORT OF APPLICATION			
Please list all reports and other supporting documentation included in support of your application.			
3.1 Medical reports and records			
	Name of practitioner or specialist	Date of report	Area of specialisation
1			
2			
3			
4			

3.2 Previous concessions granted			
	Name of institution	Date of examination	Description of concession
1			
2			
3			
4			

3.3 Support from the current employer (optional)			
	Name of employer	Still under registered training contract	Impact concession has on candidate in the work place
1		Yes / No	
2		Yes / No	

4 CANDIDATE'S SIGNATURE AND DATE

I confirm that the above information is true and correct and that I have read and understood the SAICA special concession policy for the Assessment of Professional Competence.

Signature

Date.....

All supporting documentation must be submitted along with this application form for SAICA to consider your application. Should you not provide sufficient supporting evidence, SAICA may decline your application for a special concession. The onus is on you, the applicant, to provide sufficient and relevant information to support the application.

SAICA will **NOT** contact other persons to obtain or confirm information on your behalf; it is your responsibility to supply all supporting documentation.

SAICA will advise you in writing of the extent of the special concession granted, if any. You will be required to sign a letter confirming you agree with the terms of the special concession granted and to e-mail this to SAICA prior to the assessment being written.

Part b:
TO BE COMPLETED BY THE MEDICAL PRACTITIONER

To: Project Director: Education
Professional Development Department
The South African Institute of Chartered Accountants

RE: Application for special concession to undertake the Initial Test of Competence

I _____
(medical practitioner's full name)

and Identity number _____

and practice number _____

do hereby declare the following:

1) I am a qualified medical practitioner and qualified and practicing
specialist in _____
(state area of speciality)

2) I have examined _____
(state candidate's name)

Candidate ID number _____

on this date: _____
(date)

3) It is my professional opinion that the candidate suffers from the following
medical condition / physical handicap / learning disability: (This definition
excludes conditions which can be neutralised through physical aids or controlled by
medical treatment)

- 4) It is my professional opinion that she/he is unable to undertake a written examination under normal circumstances for the following reasons:

(Further detail with regard to my diagnosis, the history of the condition and the duration of its effects are clearly documented in the attached reports)

- 5) I confirm that the above and the attached documentation are a true and correct reflection of the condition suffered by:

(repeat candidate's name)

(Medical practitioner's stamp)

(Signature)

(Date)