



**QUALIFYING EXAMINATION  
REGULATIONS  
FOR THE  
INITIAL TEST OF COMPETENCE (ITC)**

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## Version control

<b>Version 1</b>	Effective May 2008	Mandi Olivier with input from Webber Wentzel	Supersedes previous examination regulations
<b>Version 2</b>	Updated and approved by EDCO Feb 2009	Mandi Olivier	Revisions to examination regulations – regulation 4
<b>Version 3</b>	Updated and approved by IPD Committee, Nov 2010	Mandi Olivier	Revisions to examination regulations – regulation 10
<b>Version 4</b>	Updated and approved by IPD Committee, August 2011	Sandy van der Walt with input from Brian Mbele (SAICA Legal and Governance Department)	Revisions to examination regulations – regulations 4, 8, 10 and 12
<b>Version 5</b>	Effective QE II 2012 and ITC 2013	Mandi Olivier with input from Webber Wentzel	General editorial updates and revisions to various regulations
<b>Version 6</b>	Effective ITC 2014	Mandi Olivier and Marielienne Janeke	Revisions to the regulations to bring it in line with the new APC regulations Change period of time for which a script is to be retained
<b>Version 7</b>	Effective ITC 2014	Mandi Olivier and Marielienne Janeke	Revision to remove all references to Part II of the QE
<b>Version 8</b>	Effective ITC 2016	Mandi Olivier and Janine Claassens	Revision to comply with POPI act requirements
<b>Version 9</b>	Effective ITC 2017	Mandi Olivier and Janine Claassens	Approved by IPD 12 August 2016 Removal of transitional arrangements and Part II FM. Additional permitted text for ITC 2017
<b>Version 10</b>	Effective ITC 2018	Mandi Olivier	Updated: <ul style="list-style-type: none"> <li>• Date from which standards are examined</li> <li>• Clarification of loose copies of specified documents</li> <li>• Time of leaving the exam venue</li> <li>• Publication of individual results at SAICA office removed (POPI)</li> </ul>
<b>Version 11</b>	Effective ITC 2019	Janine Claassens	Updated July 2018 (Approved IPD August 2018)
<b>Version 12</b>	Effective ITC 2020	Janine Claassens	Updated only for dates ref from ITC 2019 to ITC 2020, no significant changes
<b>Version 13</b>	Effective ITC 2021	Janine Claassens	Proposal for change and clarification of eligibility requirements and update for ITC 2021
<b>Version 14</b>	Effective ITC 2022	Janine Claassens	Proposal for change and clarification of eligibility requirements and update for ITC 2022 (Approved by IPD November 2021)

## 1. INTRODUCTION

- 1.1. This document sets out the regulations for the South African Institute of Chartered Accountants (SAICA) qualifying examinations for persons wishing to qualify for registration as a chartered accountant with SAICA.
- 1.2. The regulations are laid down by SAICA in terms of its Constitution. These regulations came into effect on 1 May 2008, updated in August 2020 superseding any previous versions.
- 1.3. These regulations should be read in conjunction with all SAICA's policy and procedure documents including, but not limited to, the SAICA By-laws, the SAICA Code of Professional Conduct, the training regulations and the special concession policy and procedures. (These documents, which contain further information and guidance, are available on the SAICA website.)
- 1.4. SAICA have included a clause on the protection of Personal Information in this policy below.

## 2. INTERPRETATION AND DEFINITIONS

- 2.1 The headings in these regulations are for the purpose of convenience only and shall not be taken into account in the interpretation of these regulations.
- 2.2 Unless inconsistent with the context or unless a contrary intention clearly appears from the context, in these regulations –
  - 2.2.1 any reference to a gender shall include the other gender; and
  - 2.2.2 any reference to the singular shall include the plural and vice versa.
- 2.3 The following terms shall, unless expressly otherwise stated or inconsistent with the context in which they appear, have the following meanings:

By-laws	mean the by-laws of SAICA in force from time to time under the Constitution;
CA(SA)	means a chartered accountant who is registered as such with SAICA;
Candidate	Means a person taking an examination;
CEO	means the Chief Executive Officer of SAICA and shall include the person who occupies the position of CEO from time to time, by whatever title he may be known;
Constitution	means the Constitution of SAICA, as amended from time to time;
Examination opportunities	mean the number of opportunities granted to a candidate to sit for a SAICA Qualifying Examination, irrespective of whether a candidate elects to sit for a particular opportunity or not. This includes reasons that are within or outside of the candidates control;
IPD Committee	means the Initial Professional Development Committee, a committee established by SAICA and empowered by the SAICA Board inter alia to conduct or make arrangements for the conduct of the Qualifying Examination for prospective members of SAICA;
ITC	means the first part of the Qualifying Examination, the Initial Test of Competence (ITC), which assesses core technical competence, is set by the ITC Examco and is one of the prerequisites for registration as a CA(SA) in terms of SAICA's Constitution;
ITC Examco	means the ITC Examinations Committee, which is a sub-committee of the IPD Committee;
PGDA	means a post graduate diploma in accountancy (nomenclature may vary from university to university) and refers to a formal qualification (with a SAQA registration number and

recognised on the NQF at a level 8) conferred by a tertiary education institution whose programmes lead to the qualification as a CA(SA). PGDA's must be accredited by SAICA and this formal qualification is then recognised by SAICA as a prerequisite for admission into the ITC;

PGDA Year	means the academic year within which the candidate was registered for the PGDA (this is not the year in which the supplementary exam could be written as supplementary exams may be written in the January or February following the completion of the academic year in the prior November or December).
QE	means the Qualifying Examination (consisting of two parts, namely the ITC and the Assessment of Professional Competence (APC)) which is set by the relevant Examco and is a prerequisite for registration as a CA(SA) in terms of SAICA's Constitution;
Republic	means the Republic of South Africa;
SAICA	means the South African Institute of Chartered Accountants;
SAICA website	means the SAICA website, which can be found at <a href="http://www.saica.org.za">www.saica.org.za</a> ;
Trainee accountant or trainee	means a person who is employed by a training office and who is serving under a registered training contract;
Training contract	means a written contract, entered into on the prescribed form and registered with SAICA, in terms of which a trainee accountant is duly bound to the training office for a specified period and is entitled to receive training in the prescribed competencies, and which meets the requirements of a learnership agreement in terms of the Skills Development Act, 1998 (Act 97 of 1998), as set out in the training regulations, and which is a prerequisite to qualify for registration as a CA(SA) in terms of SAICA's Constitution;
Training office	means an accredited training office, whether within or outside the borders of South Africa, and refers to an organisation in commerce and industry or public practice or the public sector, that is approved by and registered with SAICA as an organisation where prospective CAs(SA) may be trained; and
Training regulations	means the training regulations set by SAICA from time to time that govern matters related to trainee accountants and training offices.

### **3. THE QUALIFYING EXAMINATION**

- 3.1. The QE must be passed by all persons wishing to qualify for registration as a CA(SA) in terms of SAICA's Constitution.
- 3.2. The QE consists of two parts: the ITC and Assessment of Professional Competence (APC). The ITC and APC must be passed separately.

### **4. EXAMINATION STRUCTURE**

The following details relating to the examination structure of the ITC are for guidance only and the IPD Committee reserves the right to change any such details.

- 4.1. The ITC shall consist of four papers: Professional Paper 1, Professional Paper 2, Professional Paper 3 and Professional Paper 4. The maximum number of marks for each paper is 100, with the ITC counting a total of 400 marks.
- 4.2. A minimum of 200 marks (thus 50%) are required to pass the ITC, subject to the provision in regulation 4.3.

- 4.3. Candidates need to demonstrate an appropriate level of competence in ALL areas and disciplines, and therefore the overall pass mark of 50% shall be subject to the candidate achieving a sub-minimum of 40% in at least three of the four professional papers.
- 4.4. Candidates are allowed 30 minutes reading time, excluding reading time for the section of the examination paper which sets out the specifics of what needs to be answered with regard to the scenario(s) provided (known as the 'required' section(s)), and 150 minutes writing time in which to answer each paper.
- 4.5. The four papers are written on two consecutive days: one paper shall be written each morning and another each afternoon, with a maximum of 120-minute break between the two papers.
- 4.6. The examination dates shall be published on the SAICA website.
- 4.7. A pass for the ITC shall be retained indefinitely.

## 5. ELIGIBILITY

- 5.1. To be eligible to register and sit for (entrance into) the ITC, a candidate must, subject to the provisions in regulations 5.2 – 5.12, have been awarded a SAICA-accredited postgraduate qualification, referred to by SAICA as the PGDA, which has been accredited for purpose of providing students direct access to the ITC, and have registered for, or intends to register for, or completed a SAICA accredited training contract.
- 5.2. SAICA further requires that for a candidate to be eligible for entrance into the ITC, a candidate must have passed all the modules prescribed by the academic provider for the SAICA-accredited postgraduate qualification in one academic period
- 5.3. The academic period means the period that the Provider uses to measure a student's study in order to award the qualification. Academic providers set their own requirements for what forms an academic period. Some providers may refer to this as an "academic year" but this does not infer that a year equals a strict 12-month period or that the period necessarily coincides with a calendar year. Academic providers also refer to this concept as cohorts of students (e.g., "the 2020 PGDA cohort" versus "the 2021 PGDA cohort"). It may also refer to a schedule of all the events that occur in an academic year before the qualification is awarded. These events may include examination dates, vacation time and supplementary, special, or additional exams.
- 5.4. To illustrate the above the following examples are provided:
  - 5.4.1. A SAICA-accredited postgraduate qualification which commences in February 2021, where the final exams are written in November 2021 and a first supplementary, special or additional exam is written in January 2022, and a second special exam is written in February 2022. If the provider considers such student to belong to the 2021 cohort (academic period), then they are eligible to enter the ITC if they passed all the required modules in this period.
  - 5.4.2. A SAICA-accredited postgraduate qualification which commences in February 2021, where the final exams are written in April 2022 and a supplementary, special or additional exam is written in May 2022. If the provider considers such student to belong to the 2021 cohort (academic period), then they are eligible to enter the ITC if they passed all modules in this period.
  - 5.4.3. A SAICA-accredited postgraduate qualification obtained by passing two modules in the 2020 academic period and the remaining two or three modules in the 2021 academic period would not meet the SAICA ITC eligibility requirements.
- 5.5. Examination opportunities for the ITC shall be provided twice a year on dates set by the IPD Committee.
- 5.6. With effect from the year 2013, candidates who completed a PGDA at a tertiary education institution which starts their PGDA academic year in January each year, will be eligible to sit the ITC for a period of three consecutive years (six consecutive opportunities). This eligibility period is counted from the first ITC sitting in each calendar year (usually January) of the year after the PGDA Year. (e.g. Where the candidate has registered for a programme whose academic year starts in January or February 2020 and ends in November or December 2020, or where supplementary exams are written in January or February 2021, SAICA considers the candidate's first attempt to be the first sitting of 2021 irrespective of whether the candidate wrote this sitting or not.)
- 5.7. With effect from the year 2020, Candidates who completed a PGDA at a tertiary education institution which

starts mid-calendar year, and which ends mid calendar year of the following year, or runs an 18-month programme which ends mid calendar year, will have three consecutive years (six consecutive opportunities). This eligibility period is counted from the second ITC sitting (usually June) of the year in which the PGDA was completed. (e.g. Where the academic year starts mid-year being June or July 2020 and ends in May 2021, the candidate's first attempt is the second sitting in 2021; or Where an 18-month programme starts in January or February 2020 and ends in May or June 2021, the candidate's first attempt is the second sitting in 2021)

- 5.8. The exam regulation, regarding eligibility is based on time and not on the number of written attempts at the examination. Therefore, should a candidate qualify for a supplementary exam at their tertiary education institution (enabling a final opportunity to obtain a PGDA) and where the successful result is only released after registration closing date of first examination opportunity for that PGDA year; or the candidate opted not to write, or for any unforeseen circumstances preventing a candidate from sitting any of the six examination opportunities their PGDA year is eligible for – the candidate's last opportunity will remain as per regulations 5.6 and 5.7 above. (I.e., any missed attempt(s) count towards the six examination opportunities).
- 5.9. A candidate who obtains an overall average mark of less than 25% in any two attempts of the ITC, will no longer be eligible to sit for any remaining examination opportunities. To be eligible to sit for the ITC again, the candidate must again successfully complete an accredited PGDA.
- 5.10. A list of tertiary education institutions offering accredited programmes is published on the SAICA website.
- 5.11. The IPD Committee may vary or waive the conditions of eligibility for the ITC in line with the terms of arrangements made by the IPD Committee and/or SAICA with and at the request of another organised body of professional accountants or auditors. These reciprocity and pathways requirements are published on the SAICA website.
- 5.12. SAICA may refuse permission for a candidate to sit for the ITC, if SAICA is of the opinion that he is not a fit and proper candidate for the QE, having regard, inter alia, to any evidence of misconduct or dishonesty including, but not limited to, in a university examination or the QE. The candidate concerned shall be given the opportunity to write to SAICA to explain the circumstances of the case, whereupon SAICA shall consider such explanation and make whatever decision it deems fit in its sole and absolute discretion.

## **6. EXAMINATION SCOPE**

### **Legislation and standards**

- 6.1. Accounting standards issued up to 01 January 2020, shall be examinable at both sittings of the ITC 2022. Refer to the Competency Framework(v11) and the ITC Financial Reporting Accounting FAQs for guidance on the accounting standards that will be examinable, which is published on the SAICA website (see 6.3 – 6.6).
- 6.2. Auditing standards issued up to 31 December 2020 (i.e., approximately 12 months prior to the first sitting of ITC), shall be examinable at both sittings of the 2022 ITC. In instances where a new Standard / Pronouncement is issued, information will be made available on the SAICA website to clarify specifically which version is examinable.

Tax legislation amendments promulgated by 31 January 2020, and which are effective for the 2021 year of assessment, shall be examinable at both sittings of the ITC in 2022. In other words, all amendments effective for years of assessment 2022 or later are not examinable. Therefore, the ITC 2022 will test individuals with a 2021 year of assessment and non-natural persons with a December 2021 year of assessment (or earlier). A detailed list of the tax legislation that will be examinable is published on the SAICA website. Certain topics are excluded from the syllabus, being of a specialist nature. These exclusions are available on the SAICA website, as part of the taxation examinable pronouncements.

### **Accounting standards**

- 6.3. The accounting standards relating to certain specialised industries and/or entities are specifically excluded.
- 6.4. In 2017 the accounting and external reporting section of SAICA's competency framework was subject to a detailed review in response to comments raised over the years relating to "syllabus overload". The outcome being that a document setting out principles which will inform assessment in the ITC has been developed and which must be read in conjunction with the competency framework.
- 6.5. There will therefore be no further "examinable pronouncements" documents issued on an annual basis except to clarify which version of a standard will be assessed in the following ITC where a new standard has been

released. There are no Accounting “examinable pronouncements” for financial reporting for the 2022 ITC.

- 6.6. A further document entitled “Financial Reporting Accounting syllabus FAQs” have been written and can be found on the SAICA website. This document contains, inter alia:
- 6.7.1. Explanations on the principles for an examination;
  - 6.7.2. Lists the specific standards that are excluded from the syllabus;
  - 6.7.3. Provides guidance on the extent to which certain concepts and topics are included in the syllabus (for example, presentation and disclosure, income taxes and share buybacks and rights issues in a group context).

## **7. APPLICATIONS AND ENTRY FEES**

- 7.1. The closing dates by when applications must be submitted (via the on-line registration form) for entry to the ITC shall be published on the SAICA website at least three months prior to the first date on which the first paper is written.
- 7.2. Applications for the ITC must be submitted on the official on-line registration form available on the SAICA website and must reach the offices of SAICA on or before the relevant closing date.
- 7.3. SAICA shall acknowledge receipt of all applications submitted via the on-line registration form via email.
- 7.4. Entry fees shall be published on the SAICA website.
- 7.5. Payment of the prescribed entry fees is subject to the following:
- 7.5.1. A candidate who has successfully completed his PGDA must submit payment of the prescribed entry fees together with the official on-line registration form on or before the relevant closing date.
  - 7.5.2. Any person who is awaiting the result of a supplementary examination written or to be written by him in order to complete the requirements of a particular education institution for a PGDA, must submit an application for the ITC on or before the relevant closing date.
    - 7.5.2.1. If the candidate becomes eligible for the ITC (i.e. he passes his supplementary examination), SAICA will confirm the candidate’s eligibility for the ITC. The candidate shall then be required to pay the prescribed examination entry fee.
    - 7.5.2.2. If the candidate is unsuccessful at the PGDA or equivalent supplementary examination, the candidate’s application will be withdrawn (entry fees shall be refunded if these have been paid to SAICA). Please refer to the “Examination/Assessment Fee Policy” found on the website
  - 7.5.3. The results of candidates who have not paid the prescribed entry fees by the time the results are released shall be withheld until such time as payment is received. Such candidates shall also not be allowed to register for any further QE until such time as the outstanding payment is received.
- 7.6. SAICA shall allow a candidate to submit a late application (after registration closing date) for entry to the ITC, subject to the payment of increased fees (original fee plus a penalty), up to 14 days before the date of the examination. After such time, a candidate shall only be allowed to submit a late application if SAICA is satisfied that exceptional circumstances prevented that candidate from submitting his application any earlier. The candidate concerned must write to SAICA (Project Director – Education) to explain the circumstances of the case, and SAICA shall consider such explanation and make whatever decision it deems fit in its sole and absolute discretion.
- 7.7. SAICA shall inform candidates who are eligible for the ITC in writing (which may be by e-mail) only once the SAICA secretariat has confirmed that all requirements have been met.
- 7.8. If a person who has entered for an examination withdraws or absents himself from the whole or any portion of the examination, a refund shall not be given unless such candidate withdraws or is absent for medical or other exceptional circumstances beyond his control and he requests a refund within 14 days of the date of the



examination and provides SAICA with valid evidence substantiating the reason for his absence.

- 7.9. Refunds may be subject to an administrative charge. Please refer to the "Examination/Assessment Fee Policy" found on the website

## **8. ALTERNATIVE EXAMINATION ARRANGEMENTS**

- 8.1. The policy and procedures governing all applications for special concessions is published on the SAICA website.

## **9. PERMITTED TEXTS**

The following is applicable to the ITC:

- 9.1. No access to the internet shall be permitted during the examination (either by means of computers, cell phones, smart phones, tablets or any other similar technology).
- 9.2. Candidates shall be allowed to bring only the following texts into the examination venue:
- 9.2.1. Volume 1: International Financial Reporting Standards:
- Part A (which may be in 1 or 2 parts)
  - Part B (which may be in 1 or 2 parts)
  - Part C (which may be in 1 or 2 parts)
  - Any supplements published from time to time
- 9.2.2. Volume 2: Which contains the International Audit Standards; SAICA and IRBA pronouncements, applicable local legislation as well as the King Code.
- 9.2.3. Volume 3: The SAICA Tax Legislation Handbook
- 9.2.4. Where any loose copies of standards or other notifications published by SAICA can be brought into the exam venue this will be posted on the SAICA website from time to time.
- 9.3. Only ONE version of each of the above text may be brought into the examination venue, although the books may be either a version published in the year the ITC is written, or a version published in one of the previous years. Additional copies of the above books may be brought into the examination in exceptional circumstances and with the express permission of the SAICA secretariat obtained prior to the examination being written.
- 9.4. Any additional references (updates) which the IPD Committee deems appropriate shall be supplied to the candidates on the day of the examination.
- 9.5. Candidates are only allowed to highlight, underline, side-line and flag in the permitted texts. Writing on flags is permitted for reference and cross-referencing purposes only, that is, writing may only refer to the name or number of the relevant discipline standard, statement or section in the legislation.
- 9.6. Candidates may not have in their possession any loose papers whether affixed to the permitted texts or not.
- 9.7. Only properly bound standard publishers' editions are permissible. Photocopies, printed copies of electronic versions, loose sections or isolated pages of texts are prohibited, with exception of permitted text as stipulated in 9.2.4.
- 9.8. Any contravention of regulation 9 is considered to be misconduct and shall be dealt with in terms of regulation 14.

## **10. CALCULATORS**

- 10.1. Candidates shall only use silent, electronic, battery-driven pocket calculators subject to the following conditions:
- 10.1.1. Calculators shall be cordless and may not have print-out facilities; and

- 10.1.2. Calculators that have a full set of alpha characters/keys are prohibited (i.e. NO programmable calculators are allowed).
- 10.2. Any financial calculator, subject to the conditions set in regulation 10.1.1 and 10.1.2, shall be allowed as the following tables will not be provided in any SAICA ITC:
- 10.2.1. Tables of present value factors for various discount rates for varying periods; and
- 10.2.2. Tables of future value factors for various interest rates for varying periods.
- 10.3. The calculator function on electronic media, including but not limited to, cell phones, smart watches, smart phones, tablets or any other similar electronic device may not be used.
- 10.4. Candidates may not share a calculator with another candidate in the examination room.

## **11. EXAMINATION CENTRES**

- 11.1. SAICA shall decide from time to time at which centres inside or outside the Republic any examination shall be held.
- 11.2. Candidates may choose the particular centre at which they wish to write an examination, subject to availability. However, examinations shall not be held at any centre at which the number of candidates who wish to write an examination is insufficient to justify holding an examination at that centre. In such a case, candidates must select another centre where the examination is held that year.
- 11.3. SAICA shall notify every eligible candidate via email of the time and place at which he shall be required to write the examination. Candidates must present a printed copy of this notification (examination admission letter) at the examination centre at the time of the examination.
- 11.4. All arrangements regarding travelling, meals or accommodation which may be necessary in order to write the examination at such time and place, shall be made by the candidate at his own expense.
- 11.5. SAICA shall appoint invigilators at each examination centre and ensure that an adequate supply of the examination papers, answer books and other required documentation are available at such centres.

## **12. EXAMINATION ROOM REGULATIONS**

- 12.1. Exam room regulations will be read out ten to fifteen minutes before the start of the reading time for each paper.
- 12.2. Candidates who arrive between the time exam room regulations are read out and 60 minutes from the commencement of the reading time for each paper shall be allowed to enter the exam room but shall not be granted additional time for that paper.
- 12.3. Candidates who arrive more than 60 minutes after the commencement of the reading time shall not be allowed to write this paper and forfeit an attempt.
- 12.4. Candidates shall not be allowed to leave the examination room (i.e. hand in their examination answer books and go home) in the first 60 minutes and the last 30 minutes of the exam session.
- 12.5. Candidates shall at all times follow the instructions of the invigilator. Failure to do so is considered to be misconduct.
- 12.6. Candidates may only use the official answer books provided at the examination centre. Material submitted on other paper shall not be marked.
- 12.7. Candidates should preferably write the examination in black or dark blue ink to enhance legibility.
- 12.8. Candidates must stop writing immediately when instructed to do so by the invigilator.

- 12.9. Candidates must hand in all answer books and any loose papers or other stationery provided (other than the question paper), regardless of whether every question has been attempted. Any such answer book removed from the examination room shall not be marked.
- 12.10. Candidates may bring food and drink into the examination room, provided it is of a nature that, in the invigilators' opinion, will not cause a disturbance.
- 12.11. Devices capable of transmitting, storing or receiving information shall during the entire duration of the examination NOT be available to candidates and must be switched off. This means that such devices may not be found on their person or on their desks. Any such devices brought into the examination venue must be put into the candidates' bag and stored in the front of the examination room. This includes, but is not limited to, cell phones, smart phones, tablets, smart watches or any other similar devices.
- 12.12. Candidates can only answer the ITC in English and English must be used in answering all required sections of the examination.
- 12.13. Any contravention of regulation 12 is considered to be misconduct and shall be dealt with in terms of regulation 14.

### **13. IDENTIFICATION**

- 13.1. Each candidate shall be required to show a form of identification and his SAICA examination admission letter, which contains his examination number, at the examination centre. A South African identity document or a South African driver's licence is acceptable as identification for South African nationals. A valid passport is only acceptable for non-South African nationals.
- 13.2. At each examination session each candidate shall sign the attendance register provided at the particular examination centre.
- 13.3. Any case where a person presents himself for a paper but is not the candidate whose application for that particular examination was accepted by SAICA, is considered to be misconduct with regard to both the person who presented himself and the candidate whose application for the examination was accepted by SAICA, and shall be dealt with in accordance with the provisions of regulation 14.
- 13.4. SAICA allocates a unique examination number to every candidate for every examination to be written, and each candidate shall be advised by e-mail of his examination number before the date set for the examination. This number must be used exclusively by that candidate for purposes of the examination.
- 13.5. Each candidate will be provided with labels with their unique examination number to be placed on the front of each answer book. Refer to invigilator instructions on the day of the examination to understand the process in this regard. In absence of the labels, examination number must be written on the front of each answer. Candidates must write their exam number on the front of all additional writing paper supplied.

### **14. MISCONDUCT**

- 14.1. Any activity that is irregular or dishonest or likely to give an unfair advantage to any candidate shall be considered to be misconduct. Examples of this include, but are not limited, to the following:
- 14.1.1. If a candidate leaves or marks any answer book or other document in any way whatsoever by means of which he may be identified (candidates must use the unique examination number allocated to them for purposes of identification as set out in regulation 13);
- 14.1.2. If a candidate communicates with or receives assistance from another candidate or other person, or copies from the answer book of any other candidate during the writing of a paper;
- 14.1.3. If a candidate has in his possession in the examination room any unauthorised text or other document, as set out in regulation 9;

- 14.1.4. If a person who presents himself for a paper is not the candidate whose application for that particular paper was accepted by SAICA, as set out in regulation 13; or
- 14.1.5. If a candidate fails to observe or carry out any instructions that may from time to time be issued by SAICA or the IPD Committee or by an invigilator in connection with any examination.
- 14.2. The chief invigilator at the examination centre shall report to SAICA all cases of suspected misconduct in connection with the examination.
- 14.3. SAICA reserves the right to contact a candidate's training office with regard to cases where misconduct is suspected or is determined to have taken place.
- 14.4. Any case of alleged misconduct shall be referred by SAICA and/or the IPD Committee to the CEO (or his delegate) and such misconduct shall be treated as a complaint or formal complaint (as the case may be) to be dealt with by the Professional Conduct Committee and/or the Disciplinary Committee (as the case may be) in accordance with the provisions of SAICA's By-laws.
- 14.5. The Professional Conduct Committee and/or the Disciplinary Committee (as the case may be) shall have all the powers set out in the By-laws to penalise any candidate found guilty of misconduct. Further, where required to do so based on the findings of the relevant committee, SAICA, through its IPD Committee, may disqualify any such candidate from the QE, or any part thereof, for such period as SAICA may deem appropriate.
- 14.6. SAICA reserves the right to suspend marking or to withhold publication of the results of any paper of candidates suspected of having been involved in any misconduct in connection with a paper, pending the findings of the Professional Conduct Committee and/or the Disciplinary Committee (as the case may be) into the alleged misconduct.

## **15. MARKING AND ADJUDICATION OF CANDIDATES' ANSWERS**

- 15.1. SAICA shall appoint suitably qualified persons to mark candidates' answers.
- 15.2. All answer books shall be marked electronically and independently by two markers in order to ensure the objectivity of the marking process.
- 15.3. After all answer books have been marked, the IPD Committee shall adjudicate the relevant part of the QE in order to determine which candidates are to be awarded a pass with honours (75% and higher) and which a pass, and which candidates did not pass.
- 15.4. The IPD Committee's adjudication shall be final and under no circumstances shall the adjudication be re-opened or any answer be re-marked.

## **16. RESULTS**

- 16.1. SAICA shall notify each candidate in writing (which may be by e-mail) of his results for the ITC.
- 16.2. Candidates who failed shall be informed of the actual number of marks awarded to them for each question as well as the mark obtained for the examination overall.
- 16.3. Answer books and other submitted documents shall remain the property of SAICA and shall not be returned to candidates. SAICA retains the right to use the answer books and other submitted documents for training and research purposes.
- 16.4. A copy of the official examiners' comments on the examination and the official suggested solutions shall be published on the SAICA website.
- 16.5. Candidates who fail the examination may request a copy of their answer books in terms of the *Promotion of Access to Information Act, 2000 (Act 2 of 2000)*.

- 16.6. Such requests must be made on the required form, which can be found on the SAICA website, and forwarded to the Examinations Officer.
- 16.7. The required fee (which is published on the SAICA website) must be paid before the copy of the candidate's information will be released to the candidate.
- 16.8. Such requests must reach the SAICA Examinations Officer within 140 days after the date of the official publication of results.
- 16.9. All candidate answer books shall be retained for a period of 150 days after the date of the official publication of results, after which time all such answer books will be destroyed, subject to provision in regulation 16.3.

## **17. PROTECTION OF PERSONAL INFORMATION**

- 17.1 SAICA collects and processes certain types of personal information about candidates for the purposes of:
  - 17.1.1 assessing the eligibility of a candidate to sit for the ITC in accordance with regulation 5;
  - 17.1.2 processing applications and entry fees in accordance with regulation 7;
  - 17.1.3 allocating unique examination numbers to candidates and verifying the identity of candidates in accordance with regulation 13;
  - 17.1.4 reporting and referring alleged misconduct in accordance with regulation 14;
  - 17.1.5 marking and adjudicating candidates' answers in accordance with regulation 15; and
  - 17.1.6 notifying candidates of their results in accordance with regulation 16.
- 17.2 SAICA may occasionally be required by law to collect and process certain types of personal information in order to comply with the requirements of government departments and agencies.
- 17.3 Under the *Protection of Personal Information Act, 2013* (Act 4 of 2013), all organisations which handle personal information must comply with a number of important conditions regarding the manner in which they process the information. SAICA endorses and adheres to these conditions, and accordingly will:
  - 17.3.1 observe the requirements regarding the fair collection and use of personal information;
  - 17.3.2 specify the purposes for which personal information is collected;
  - 17.3.3 only process personal information required to carry out our business or to comply with legal requirements;
  - 17.3.4 take steps to ensure that personal information processed is accurate and up to date;
  - 17.3.5 ensure that we do not keep personal information any longer than is necessary;
  - 17.3.6 ensure that people whose personal information we process are aware of their rights to know what personal information is held by us about them and, in certain instances, to correct and require us to stop processing their personal information; and
  - 17.3.7 take appropriate, reasonable technical and organisational measures to prevent loss or unlawful access to personal information.
- 17.4 Candidates have the right to request, free of charge, whether or not SAICA holds personal information about them.
- 17.5 Candidates have the right to request, subject to the prescribed fee (if any), the record or a description of the personal information SAICA holds about them.
- 17.5 Such requests are subject to the grounds for refusal of access to records set out in the relevant sections of Chapter 4 of Part 2 and Chapter 4 of Part 3 of the *Promotion of Access to Information Act, 2000* (Act 2 of 2000).

- 17.6 For any personal information protection issues, questions or complaints and for requests for access to personal information the candidate may contact SAICA *Legal Department* at our SAICA call centre number:  
Local: 08610 SAICA (72422)  
International: 27 11 621 6600  
Email: saica@saica.co.za

## **18. GENERAL**

- 18.1 SAICA shall have the power to determine any matters not specifically referred to in these regulations.

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