

**THE ASSOCIATION OF CERTIFIED
PUBLIC ACCOUNTANTS**

MALPRACTICE POLICY

EQUALITY AND DIVERSITY STATEMENT

The Association of Certified Public Accountants, hereby referred as Institute, strives to treat all its members and visitors fairly and aims to eliminate unjustifiable discrimination on the grounds of gender, race, nationality, ethnic or national origin, political beliefs or practices, disability, marital status, family circumstances, sexual orientation, spent criminal convictions, age or any other inappropriate grounds.

Responsible Persons for Implementation of this policy

- **Mr. Mohasin Tahasildar**- Head of Quality Improvement-ICPA CEO
- **Ms. Janaki Mistry Panchal**- Internal Quality Assurer (IQA) (Subject/Head Tutor)
- **Ms. Kausar Firoz**- Quality Co-ordinator (QC) (Business Support Executive)

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The Association of Certified Public Accountants

MALPRACTICE POLICY

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MALPRACTICE AND MALADMINISTRATION

Institute considers all issues of plagiarism, malpractice and maladministration to be of a serious nature. This policy will allow both staff and students to be aware of how these issues will be dealt with.

1 PURPOSE

The intention of this document is to provide a standardised approach to Malpractice and Maladministration across all learners and staff at Institute.

2 AIMS

- 2.1 Identify and minimise the risk of malpractice/maladministration by staff and learners.
- 2.2 Enable a prompt and effective response to any incident of any alleged malpractice/maladministration.
- 2.3 Standardise and record any investigation to ensure openness and fairness and alert awarding organisations when relevant.
- 2.4 Decide on appropriate penalties and /or sanctions relating to learners and staff where malpractice/maladministration is proven. See appendix for sanctions.
- 2.5 Protect the integrity and reputation of Institute and the qualifications delivered.

3 INTRODUCTION

Responsibilities

- 3.1 Institute is proactive in promoting a positive culture to enable individuals to learn responsibly, fairly and show respect for the work of others.
- 3.2 It is the responsibility of all learners and colleagues to fully support and implement this policy.
- 3.3 This policy should be actively integrated within the learners' programmes of study. To ensure assessment opportunities limit malpractice opportunity and use programme materials to highlight the seriousness of malpractice and the outcomes.
- 3.4 It is the learners' responsibility to ensure the submitted work is their own and fully acknowledges the sources of information used. It is the learners' responsibility to declare their own work and ensure they do not embark on any form of cheating or other ways to gain an unfair advantage.

- 3.5 It is the assessors responsibility to ensure the submitted work is the actual work of the learner. It is the assessors role to be vigilant for malpractice and maladministration and to highlight to their IQA when these occur.
- 3.6 The Internal Quality Assurer (IQA) (Subject Tutor) is responsible for checking learner work and bringing to the attention of the Lead for that area in any instances of suspected malpractice or maladministration. The Head of Quality Improvement shall also be informed.
- 3.7 Head of Quality Improvement (CEO) is responsible for any investigation into allegations of malpractice and maladministration.
- 3.8 The Quality Co-ordinator (QC) (Head Tutor/ Support Executive) is responsible for informing the awarding organisations of all acts of suspected malpractice and maladministration that warrant an investigation into the allegation, as requested by the Head of Quality Improvement.

4 MALPRACTICE

Malpractice covers any deliberate actions, neglect, default or other practice that comprises the integrity of the qualification/certificate. This could include (but is not limited to) the following:

Learner malpractice

4.1 Cheating is any irregular behaviour during examinations, such as:

- Unauthorised possession of notes.
- Communicating with, or copying from another candidate.
- Using programmable calculators, mobile phones, pagers or other equipment when this has been forbidden.
- Unauthorised obtaining of examination papers.

4.2 Plagiarism is the passing off of another person's thoughts, ideas, writings or images as one's own such as:

- The inclusion of quotations from published works, the source of which is not properly acknowledged.
- Summarising another person's published material by simply changing words or altering the order of presentation, without proper acknowledgement.
- Copying the work of another student with or without that student's knowledge or agreement. In the former case, both parties are guilty of plagiarism.

(Note: Institute uses special software to detect plagiarism, any such attempt will result in sanctions)

4.3 Collusion includes situations such as:

- A student completes work in collaboration with another person and then submits for assessment as entirely his/her own work.
- A student collaborates with another person to complete work which is then submitted for assessment as entirely that other persons work.

4.4 Impersonation where a learner pretends to be someone else.

- 4.5 False declaration of authenticity in relation to a learners portfolio or coursework.
- 4.6 Misleading material that includes presenting data which has been invented or obtained by unfair means and/or re-submission in whole or in part, without proper acknowledgement, of any work for which the student has already gained credit as part of the same or another award.

Staff Malpractice

- 4.7 Improper assistance to learners (dictating answers/offering the correct answers during assessment).
- 4.8 Misuse of assessments (inappropriate adjustments to assessments, repeated assessments against requirements).
- 4.9 Failure to meet the awarding body requirements for accurate and safe retention of learner documentation (assessments, IV documentation).
- 4.10 Falsification of records in order to claim certification.
- 4.11 Impersonation of a Learner.

Centre Malpractice

- 4.12 Any act which breaks the confidentiality of question papers or materials.
- 4.13 Any act which breaks the confidentiality of the learners.
- 4.14 Failure by the Centre to notify, investigate and report to an awarding organisation allegations of suspected malpractice.
- 4.15 Failure of Centre not having due process to identify and act up cases of malpractice and maladministration.

5 MALADMINISTRATION

Maladministration is defined as any activity, neglect, default or other practice that results in non-compliance of specified requirements and regulations for delivery of the qualification set out by the awarding organisation. This could include (but is not limited to) the following:

- 5.1 Continual failure to adhere to learner registration and certification procedures.
- 5.2 Continual failure to adhere to centre recognition/qualification requirements, and/or associates assigned to the course.
- 5.3 Continual late learner registration.
- 5.4 Inaccurate claim for certification.

- 5.5 Failure to maintain appropriate auditable records – e.g. certificate claim and/or forgery of evidence.
- 5.6 Withholding or delaying of information by deliberate acts or omission required by awarding organisation.
- 5.7 Inappropriate administration arrangements and/or records.

6 IDENTIFYING MALPRACTICE/MALADMINISTRATION

Where malpractice/maladministration is clarified/suspected a summary or full investigation would be activated and sanctions actioned where appropriate.

Procedure

Allegations of malpractice and maladministration may be dealt with either by a summary procedure or by a full investigatory procedure by the Quality Improvement Unit.

Summary Procedure

- 6.1 The summary procedure is available to all learners and staff, except where the allegation relates to misconduct in an examination, where there has previously been an allegation against him/her upheld or the allegation is deemed high risk
- 6.2 Where there is suspicion of malpractice or maladministration the Quality Co-ordinator needs to be notified and evidence provided of the grounds for the suspicion.
- 6.3 Where the Quality Co-ordinator considers there is enough evidence to proceed, he/she will write to those who have had the allegation made against them advising him/her of his/her right to have the matter dealt with under the summary or the full investigatory procedure and will be invited to an interview under the summary procedure except:
- 6.4 Where a HE course is validated by a partner university and an accredited professional institution, the case shall be referred to both the university and the accredited professional institution. The procedures of these bodies shall then be followed.
- 6.5 All other cases involving higher and professional awards will be reported to the Academic Committee for consideration.
- 6.6 If the person who has had the allegation made against them elects to attend the interview, the Quality Co-ordinator will explain the nature of the allegation to the student.
 - 6.6.1 If a satisfactory explanation is offered to the Quality Co-ordinator will dismiss the case.
 - 6.6.2 If the allegation is admitted then the Quality Co-ordinator may

impose any of the sanctions he /she deems appropriate.

- 6.7 If the allegation is denied and a satisfactory explanation is not offered, the case will proceed to the full investigatory procedure.

Full Investigatory Procedure

- 6.8 Where the person elects not to attend the interview under the summary procedure, or in the case of 6.7 above, the Head of Quality Improvement will appoint an Investigating Officer to enquire into the facts of the case as soon as is reasonably practicable. The Investigating Officer will not subsequently be either wholly or partly responsible for determining the sanction.
- 6.9 The Investigating Officer may decide that there is no need to proceed with the full investigatory procedure and that it is sufficient to talk the matter over with the person involved or simply issue a reprimand. The Investigating Officer will determine whether the allegations potentially constitute malpractice or maladministration, and if they do, an investigatory meeting chaired by the Head of Quality Improvement will be established.
- 6.10 The investigatory meeting will normally be arranged within 14 working days of the appointment of the Investigating Officer and the person involved will be given at least 3 working days notice of the meeting. He or she will have the right to attend, be heard and to be accompanied or represented by either a fellow student of ICPA or Student Executive official or parent/guardian etc. Failure of the person who has had the allegation made against them to attend the meeting will not delay or affect the hearing of the case.
- 6.11 The decision of the Head of Quality Improvement will be made in writing to the student within seven working days of the meeting.

7 RIGHT TO APPEAL

- 7.1 The appellant will have the right to appeal against the outcome of the full investigatory procedure. Appeals must be made to the Institute Governing Council and received within 5 working days of the date of the letter advising the appellant of the decision resulting from the investigatory meeting.
- 7.2 The Appeal Hearing will be arranged within 14 working days of the receipt of the appeal and the learner/staff member will be given at least 3 working days notice. The appellant will have the right to attend and be heard and to be accompanied and/or represented by either a fellow student of Institute/ Student Executive or parent/guardian/next of kin or in the case of a staff member by the trade union representative or work place colleague.
- 7.3 The decision of the Institute Governing Council at appeal will be final.

8 CONTINUAL IMPROVEMENT

- 8.1 Quality Improvement plan devised and regularly monitored and updated in relation to the programme area.
- 8.2 Monitoring of the internal quality assurance of assessment activity to include further malpractice/maladministration checks.
- 8.3 Further auditing of Internal Quality Assurance moderation to be actioned by the QC.
- 8.4 QC to review these procedures annually.

APPENDIX 1

Sanctions

- A) If a minor case is identified one or more of the following sanctions may be applied:
- (i) Warn the student about future conduct and make a note on the student's file.
 - (ii) Deduct marks from the student's work or return work to be re-done and resubmitted for marking.
 - (iii) Notify the awarding organisation, in line with their procedures.
 - (iv) Inform external examiners/verifiers in line with awarding organisations procedures.
- B) If a moderate case is identified, one or more of the following sanctions may be applied:
- (i) Award a mark on a scale between a minimum pass mark and zero for the examination or assessed piece of work, and make a note on the student's file.
 - (ii) Withdraw the right of the student to re-sit the examination or test, or withdraw the right to resubmit the assessed piece of work.
 - (iii) Notify the awarding organisation, in line with their procedures.
 - (iv) Inform external examiners/verifiers in line with awarding organisation procedures.
- C) If a serious case is identified, one or more of the following sanctions may be applied:
- (i) Award a mark of zero for the examination or assessed piece of work and make a note on the student's file.
 - (ii) Withdraw the right of the student to re-sit the examination or test, or withdraw the right to resubmit the assessed piece of work.
 - (iii) Disqualify the student from the course.
 - (iv) Recommend expulsion of the student from the Institute.
 - (v) Notify the awarding organisation, in line with their procedures.
 - (vi) Inform external examiners/verifiers in line with awarding organisation procedures.
- D) Student Disciplinary Procedure
- (i) A student or staff member found guilty of having committed malpractice/maladministration may also be subject to action under the Institute Disciplinary Procedure.