

Issue Date: March 2025
Version 8
Ref: OPS-APR-004



Appeals Policy

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1. Purpose and scope

This policy underpins ICAS' commitment to ensuring that assessment decisions are fair, consistent, and based on valid judgements.

The purpose of this policy is to describe the arrangements for an appeal and applies to any student registered for an ICAS assessment, including End Point Assessments, who have received their assessment results and includes the outcome of any application for the Audit Qualification.

The term 'student' is applicable to anyone completing an ICAS qualification. Pathways include, but are not limited to:

- School leaver or Graduate (including integrated training contract and industrial placements).
- Level 7 Accountancy/Taxation Professional Apprenticeship.
- RGU Graduate Apprenticeship.
- Continuing CA Student
- CA/CTA Joint Programme.
- Special entrants.

1.1 Out of scope

The policy does not apply to,

- Mock assessments.
- Practice assessments.
- Applications for additional final assessment attempts or extensions to a student's qualification clock. The application process for such submissions may be found in the CA Student Handbook.
- Relevant practical experience. For further information relating to the relevant practical experience element of the CA Qualification, please see the CA Student Handbook.

2. Grounds of appeal

Before lodging an appeal, a student should first seek to understand the grounds of the appeal and the circumstances.

Appeals will **only** be considered if a student

- has failed their assessment(s)
- been issued with a zero (fail) result due to malpractice and/or maladministration, or
- has had their assessment voided
- has had the Audit Qualification declined.

Any appeal request which does not meet the above grounds will be rejected.

The following examples do not constitute grounds of appeal (but are not an exhaustive list):

- The student did not intend to cheat.
- The student has an unblemished academic record.
- The student could lose employment.

- The student regrets their actions.
- The student can present employer/character references.
- The student passed their mock assessments.
- The student uses 'mode of delivery' e.g. online versus blended approach) as the basis for an appeal.

2.1 Eligibility

Students must identify which of the following eligibility criteria applies to their grounds of appeal;

- The incident was not dealt with in accordance with published procedures.
- Evidence has come to light which may influence the decision(s).
- The action imposed is disproportionate to the seriousness of the event.

There are four categories that form the grounds of appeal:

[1] Assessment results

ICAS operate clear and published policies on assessment. If there is reason to believe that the marking, moderation, or ratification of results processes were not undertaken in accordance with the ICAS procedures and policies, then the Stage 1 Appeal process should be followed.

[2] Special consideration

ICAS operates a clear and published policy on special considerations. This can be found on the student platform - Advantage.

The ICAS Special Considerations Policy outlines the mechanism whereby a student can submit information related to unforeseen circumstances, which have occurred during the assessment. These unforeseen circumstances, provided they meet the eligibility for consideration criteria set out in the policy, will be presented to the appropriate ICAS Panel for special consideration during the mark ratification process.

If there is reason to believe that the special considerations process was not undertaken in accordance with ICAS procedures and policies, then the Stage 1 Appeal process should be followed.

[3] Reasonable adjustments

ICAS operates a clear and published policy on the application and processing of reasonable adjustments. This can be found on the student platform - Advantage.

All reasonable adjustments awarded (prior to the assessment) will be presented to the relevant Panel or Board during the mark ratification process.

If there is reason to believe that the reasonable adjustment process was not undertaken in accordance with the ICAS procedures and policies, then the Stage 1 Appeal process should be followed.

[\[4\] Malpractice or maladministration](#)

ICAS operates a clear and published policy on academic integrity (malpractice and maladministration). This can be found on the student online platform, Advantage.

The student must set out clearly and concisely the grounds for appealing the assessment result issued as a consequence of a finding of malpractice or maladministration. If there is reason to believe that procedure was not undertaken in accordance with the ICAS procedures and policies, then the Stage 1 Appeal process should be followed and must include evidence relevant to supporting the appeal.

3. Note on Academic Judgement

It should be noted that there are no grounds of appeal on decisions of academic judgement regarding the assessment marks applied. ICAS does not offer a re-marking service. Under the ICAS Assessment Regulations, a final assessment result (i.e., pass/fail) is final and there is no right of appeal for a re-mark due to the stringent independent marking processes that are in place, namely:

- Students are required to anonymise their responses in assessments, and all assessments are anonymised for marking so it should not be possible for the marker to determine the identity of the individual removing bias from the marking process.
- Students type their responses removing any handwriting bias from the marking process.
- ICAS operates an independent marking process:
 - At Knowledge Level: assessments are auto marked.
 - At Skills Level: all marginal assessments are marked by a second marker and if necessary, moderated by a third person.
 - At Integration Level: all assessments are marked independently by two markers and if necessary, moderated by a third person.
- All assessment results are subject to final moderation and sign off by the relevant ICAS Assessment Panel or Board.

4. Stage 1 Appeal – Procedural Review

If a student has reason to believe that the correct procedures have not been followed, then under this provision a Procedural Review can be requested.

The Procedural Review is not a re-mark, it is a review of the administrative processes associated with the results process and to confirm if any anomalies have taken place during the process.

A Procedural Review can be requested up to ten working days post results release dates. It will include the following:

- Verification that the assessment (based on the Candidate number) was marked in accordance with the ICAS marking procedures and policies.

- Verification that all marks were reviewed and approved by the relevant Assessment Panel or Board.
- Verification that any special consideration reported by the student on the day of the assessment was presented to the appropriate ICAS Panel for consideration, where they were eligible for presentation under the Special Consideration and Extenuating Circumstances Policy.
- Verification that any reasonable adjustments were dealt with and applied in accordance with the ICAS Reasonable Adjustments and Access Arrangements Policy.
- Verification that cases of alleged or suspected malpractice and maladministration were dealt with in accordance with the ICAS Academic Integrity Policy.

If the Stage 1 Appeal is upheld, then as part of the process, the relevant Assessment Panel and/or Assessment Board that have overseen the ratification of the assessment result will be informed to enable them to (i) re-ratify the result and (ii) ensure that a fair and equitable decision has been made with regards to the considerations which have been applied to the other students.

4.1 Time limit and process for appeals

The student must lodge a Stage 1 Appeal, within 10 working days of the result being released, via email to students@icas.com.

An application for a Stage 1 Appeal must be submitted in writing to students@icas.com. The email must include:

- A subject line called Procedural Review.
- The name and Student number of the student.
- Which appeal grounds the appeal relates to, and specific details of the dissatisfaction.
- Any evidence (supporting documentation) that is being offered to substantiate the case.

ICAS will issue a written response indicating the outcome of the Stage 1 Appeal, within 30 working days of the request submission. The response will explain if any necessary remedial action must be taken.

4.2 Independence

ICAS takes all appeals seriously and the Procedural Review is conducted by an independent team of ICAS staff (i.e., not involved in the day-to-day administration of assessments and results). The Procedural Review is then checked and approved by a senior manager within ICAS.

5. Stage 2 Appeals

Following the outcome of a Stage 1 Appeal a student, who has evidence that ICAS' procedures and processes have not been followed correctly i.e. new relevant evidence emerges which was not part of the Stage 1 Appeal, may request a Stage 2 Appeal.

Stage 2 Appeals must be lodged to students@icas.com within 10 working days from the date on which the outcome of the Stage 1 Appeal was issued by ICAS.

ICAS will only accept a Stage 2 Appeal if;

- made within the published timescale
- relevant new additional evidence, which was not submitted as part of a Stage 1 Appeal, is provided by the student or
- following a Stage 1 Appeal, it was identified that ICAS' processes or procedures had not been followed.

A successful Stage 2 Appeal includes independent review of the data and stages of the Stage 1 Appeal, and independent review by the Academic Integrity & Appeals Advisory Panel.

The student is not automatically expected to participate in the appeal but may be required to do so.

ICAS will issue a written outcome of the Stage 2 Appeal normally within 60 working days from the date of the acknowledgement of the application.

If the Stage 2 Appeal is upheld, then as part of the process, the relevant Assessment Panel and/or Board that have overseen the ratification of the assessment result will be informed to enable them to (i) re-ratify the result and (ii) ensure that a fair and equitable decision has been made with regards to the considerations which have been applied to the other students.

There is no further appeal following Stage 2.

6. Complaints

ICAS operates a robust complaints procedure which can be followed if a student wishes to make a complaint on the following (which fall outside the grounds of appeal):

- The level of service provided by ICAS.
- The process followed by ICAS in taking a decision.
- The actions or behaviour of an ICAS employee or representative.

The Complaints Policy can be found on the ICAS website. Students should email students@icas.com.

7. Continuous Improvement

ICAS will review the outcomes of both Stage 1 and Stage 2 Appeals. Any scenarios identified which result in the setting of precedents will be used to implement improvement to ICAS policy, process, communication, and training.



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