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Appeals Policy

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1. Purpose and scope

ICAS is committed to fair, consistent, and transparent assessment decisions. This policy explains how students can appeal assessment results, including End Point Assessments and applications 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.
- Requests for additional final assessment attempts or extensions to a student's qualification clock (see CA Student Handbook).
- Decisions of academic judgement (decisions about final assessment marks are final. ICAS does not offer re-marking due to robust, independent marking processes).

2. Grounds of appeal

Please note: The appeals window is not available until after the release of results.

Appeals will **only** be considered if you:

- fail your assessment(s)
- receive a zero (fail) result due to malpractice and/or maladministration
- have had your assessment voided
- have had the Audit Qualification declined.

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

Appeals will **not** be considered based on the following,

- You regret your actions.
- You have an unblemished academic record.
- You could lose employment, or where applicable, your right to work or remain in the UK.
- You did not intend to commit malpractice and/or maladministration.
- You can present employer/character references.

- You passed your mock assessments.
- You regret your chosen 'mode of delivery' e.g. online versus blended approach.
- Absences caused gaps in your learning i.e. through circumstances such as illness, pregnancy or parental leave.
- You sat in-centre but wanted to sit remotely or vice-versa.

3. Eligibility to appeal

You will find our policies and procedures on the student platform – Advantage. You must identify which of the following eligibility criteria applies to your grounds of appeal;

- **Eligibility 1: The incident was not handled according to published procedures.**
 - *If you believe that the incident was not handled in line with published procedures, it is advisable to proceed with the Stage 1 Appeal process.*
- **Eligibility 2: New evidence has come to light which may influence the outcome.**
 - *If you have identified new evidence that may significantly affect your outcome, it is advisable to proceed with the Stage 1 Appeal process. Please be aware that ICAS will ask the reason why this new evidence was not presented sooner.*
- **Eligibility 3: The action/sanction imposed is disproportionate to the seriousness of the event.**
 - *If you believe that action/sanction imposed is disproportionate to the seriousness of the event, it is advisable to proceed with the Stage 1 Appeal process.*

There are **four** categories that form the grounds of appeal:

3.1 Assessment results

If there is reason to believe that the marking, moderation, or ratification of results processes were not undertaken in accordance with the ICAS policies and procedures, then it is advisable to proceed with the Stage 1 Appeal process.

3.2 Special consideration and extenuating circumstances

If there is reason to believe that the special considerations or extenuating circumstances process was not undertaken in accordance with ICAS policies and procedures, then it is advisable to proceed with the Stage 1 Appeal process.

3.3 Reasonable adjustments

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

3.4 Malpractice or maladministration

If there is reason to believe that the academic integrity and appeals process was not undertaken in accordance with the ICAS procedures and policies, then then it is advisable to proceed with the Stage 1 Appeal process.

4. Note on Academic Judgement

Appeals on academic judgment or assessment marks are not allowed, and ICAS does not offer re-marking. Under ICAS Assessment Regulations, results (pass/fail) are final due to robust independent marking processes:

- (i) All assessments are anonymised; markers cannot identify students, ensuring unbiased results.
- (ii) Markers are subject to conflict of interest declarations to ensure there is no conflict in their role as a marker with any other ICAS roles they may hold.
- (iii) Typed responses eliminate any handwriting bias.
- (iv) Marking is independent:
 - **Knowledge Level:** assessments are auto-marked.
 - **Skills Level:** assessments are marked in accordance with the specified marking range. Marginal cases are independently double-marked and may, where required, be subject to third marking and moderation.
 - **Integration Level:** assessments are marked in accordance with the specified marking range. Selected scripts are independently double marked and may, where required, be subject to third marking and moderation.
 - Robust calibration throughout the marking process.
 - Results undergo final moderation and approval by designated senior ICAS staff [Knowledge] or relevant ICAS Assessment Panel or Board [Skills and Integration Levels].

5. Appeals Process

5.1 Stage 1 Appeal – Procedural Review

What is a procedural review?

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.

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.

How to apply:

Email students@icas.com within ten working days following the release of your result, and by 5pm on that day.

The email must include the following information:

- Subject line should read Procedural Review
- The assessment you are wishing to be reviewed
- The date you sat the assessment
- Your exam candidate number
- Which of the 3 eligibility criteria apply to your request (found in section 3)
- Which of the 4 appeal categories apply to your request (found in section 3.1, 3.2, 3.3, 3.4)
- Why you believe the eligibility criteria is relevant to you.
- Why you believe the appeal category is relevant to you.
- You may also include any other relevant additional information.

What happens:

An independent ICAS team (i.e., not involved in the day-to-day administration of assessments and results), reviews whether procedures were followed. You'll receive a written outcome within 30 working days.

The review 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 designated senior ICAS staff (Knowledge) or relevant Assessment Panel/Board (Skills and Integration).
- 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.

Possible outcomes:

- **Upheld:** Where an anomaly has been identified in ICAS' processes or procedures, your result will be re-ratified in accordance with the mark ratification process. Your result may be changed (e.g., move from a fail to a pass, or voided).
- **Not upheld:** Your original result stands and you'll receive an explanation as to why your appeal was not upheld.

5.2 Stage 2 Appeal

What is a Stage 2 Appeal?

Following the outcome of a Stage 1 Appeal (Procedural Review) if you believe you have definitive evidence that ICAS' procedures and processes have not been followed correctly i.e. new relevant evidence is submitted which was not part of the Stage 1 Appeal, you may request a Stage 2 Appeal.

ICAS will only accept a Stage 2 Appeal if;

- made within the published timescale
- definitive new evidence, which was not submitted as part of a Stage 1 Appeal, is provided

Independence

ICAS takes all appeals seriously and the Stage 2 Appeal is conducted by a different independent team of ICAS staff (i.e., not involved in the Procedural Review). The Stage 2 Appeal is heard by the ICAS Academic Integrity and Appeals Advisory Panel.

How to apply:

Email students@icas.com within 10 working days, and by 5pm, from the date on which the outcome of the Stage 1 Appeal was issued by ICAS with:

- Subject: Stage 2 Appeal
- Your name and student number
- Grounds for appeal and details
- Supporting evidence

What happens:

The Stage 2 Appeal is heard by the ICAS Academic Integrity and Appeals Advisory Panel. You are 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.

Possible outcomes:

- **Upheld:** Where your appeal is upheld, your result will be re-ratified in accordance with the mark ratification process. Your result may be changed (e.g., move from a fail to a pass, or voided).
- **Not upheld:** Your original result stands and you'll receive an explanation as to why it was not upheld.

6. Summary of timescales

Stage	Timescale
Student submits a Procedural Review (Stage 1 Appeal)	Student submits within 10 working days of release of results, and by 5pm that day
ICAS acknowledges receipt of Procedural Review (Stage 1 Appeal)	ICAS responds within 2 working days of receipt of the appeal
ICAS notifies outcome of Procedural Review (Stage 1 Appeal)	ICAS notifies student within 30 working days of appeal receipt
Student confirms they wish to proceed to Stage 2 of the appeals process following Stage 1 outcome – see criteria in section 5.2	Student submits within 10 working days from date of Stage 1 outcome
ICAS acknowledges receipt of Stage 2 Appeal	ICAS responds within 2 working days of receipt of the appeal
ICAS notifies outcome of Stage 2 review	ICAS notifies student within 60 working days of receipt of the appeal

7. Complaints

Once Stage 2 is complete, no further ICAS appeal process is available.

ICAS operates a robust complaints procedure which can be followed if you wish 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. You should email students@icas.com.

If you have gone through the ICAS appeals and complaints procedure and are still dissatisfied with the result, you may pursue the complaints process offered by the appropriate regulatory body.

FRC (All students): [Make a complaint](#)

Ofqual (Apprentices in England, Integration Level): [Complaints procedure - Ofqual - GOV.UK](#)

8. Continuous Improvement

ICAS is firmly committed to the principle of continuous improvement across all aspects of its policies and procedures. We undertake an annual review of the Appeals Policy and conduct additional reviews as circumstances require. Insights and information gathered from cases are systematically utilised to enhance our policy frameworks, operational procedures, communications, and training.



CA House, 21 Haymarket Yards, Edinburgh, UK, EH12 5BH
+44 (0) 131 347 0100
connect@icas.com
[icas.com](https://www.icas.com)

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