



Special Consideration & Extenuating Circumstances Policy

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Contents

1. Purpose and scope	4
2. What is a special consideration?	4
2.1 Eligibility for special consideration	4
2.2 Special consideration process	6
3. What is an extenuating circumstance?	6
3.1 Eligibility for an extenuating circumstance	7
3.2 Extenuating Circumstance Process.....	7
4. Outcomes.....	7
5. Appeals	8
6. Continuous improvement.....	8

1. Purpose and scope

The purpose of the Special Consideration and Extenuating Circumstances policy is to set out the requirements for registered students seeking consideration where their performance during an assessment may have been materially impacted by a circumstance outside their control.

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.

ICAS has a dedicated Panel – the Special Consideration and Extenuating Circumstances (SCEC) Panel – which reviews and decides on such cases.

2. What is a special consideration?

A special consideration relates to an unforeseen, unexpected, and temporary experience which has materially impacted the performance of a student during an assessment. The student must submit an application to ICAS outlining their experience and the resulting impact. This must be submitted by midnight on the day of the assessment. Each request for special consideration will be unique to the individual and will depend on the circumstances that occurred during the assessment. Students are permitted to submit one application per assessment within the specified window.

For Skills and Integration assessments, an eligible special consideration will be considered by the SCEC Panel. Any decisions made must not affect the validity or reliability of the assessment outcome, to ensure the integrity and fairness of all ICAS assessments.

From Term 4/2025, Special Consideration applications for Knowledge assessments that change a student's result from a fail to a pass, will now be confirmed up to five days after the assessment results are released (though this shall usually be done earlier).

2.1 Eligibility for special consideration

A student who has declared themselves fit-to-sit the assessment, may be eligible for special consideration if they are confirmed as meeting two eligibility checks. ICAS will verify the information provided by the student and assess the impact experienced.

Eligibility Criteria:

- [1] that their performance during an assessment is materially impacted by unforeseen circumstances beyond their control and;
- [2] following the initial marking process their assessment mark is within the boundary of the pass/fail margin and in accordance with the relevant moderation policy.

Please note: Only minor adjustments will be awarded, in line with ICAS policy, to ensure the standard of the assessment is not jeopardised. It is important to understand that whilst students may be eligible for additional marks this will not necessarily result in a change to the assessment outcome. See section 4 for further information.

If a student does not utilise the entire allocated assessment period (i.e. by submitting their assessment before the deadline), compensation for technical incidents resulting in lost assessment time is typically not granted. However, for other circumstances such cases are reviewed individually to determine an appropriate outcome.

Examples of eligible criteria that **may** qualify for special consideration will generally fall into one of the below categories (but is not an exhaustive list):

- **sudden** unforeseen temporary illness or accident/injury
- bereavement on the day of the assessment
- domestic crisis during the assessment
- **serious** accidental event during the assessment e.g., flooding, ceiling collapsing
- **serious** disturbance during an assessment e.g., witnessing a seriously disturbing event
- unforeseen technological related issues outside the control of the student

Students **cannot** enter a plea for special consideration if:

- Performance during the assessment is affected by events that happen before the assessment. E.g., a known illness or bereavement (by sitting the assessment, the student is declaring themselves fit-to-sit).
- Any part of the assessment is interrupted due to a domestic inconvenience, such as moving to a new house, lack of facilities, taking holidays at the time of the assessment.
- Any part of the assessment is interrupted due to 'minor' disturbances, such as a doorbell ringing, traffic noise or other students leaving the assessment centre.
- Any part of the assessment is interrupted by IT issues within the control of the student (e.g., switching off computer, saving files, charging of laptop, known hardware or software issues, known issues with internet connection, camera not working).
- The student is unsatisfied with the quality of teaching, staff shortages or lack of facilities.
- The student misreads the timetable and/or fails to attend at the right time and in the right place.
- There has been a misreading or misunderstanding of the assessment instructions and/or answering of the wrong questions.
- Due to circumstances within their control, the student started the assessment too late (greater than 30 minutes after the assessment start time).

- Any technical issues are experienced when using a firm device (rather than personal device) e.g. firm software update happening during the assessment.

Late submissions for special consideration will not be considered i.e., submissions received by ICAS later than midnight on the day of the assessment.

Any special considerations submitted after results are issued will not be considered.

2.2 Special consideration process

Special consideration requests must be submitted to ICAS no later than midnight after the end of the assessment. This must be submitted using the digital form provided by ICAS. Where applicable, ICAS requires evidence to support the application.

Please note: For students sitting assessments remotely (with remote invigilation) who submit a special consideration form under the 'technical issues' category, will be required to confirm that:

- either they have not had technical issues previously or if they have, attempts have been made to improve the situation.
- the pre-checks and the onboarding module have been successfully completed.
- the assessment environment is fit for purpose.

All information, including any necessary evidence, submitted for special consideration is reviewed on an individual basis. As set out in section 2.1, ICAS will perform the initial eligibility check, at which stage the student will be informed whether it meets the first [1] eligibility check criteria or not. Where the second [2] eligibility check is also confirmed (with the information and impact verified), the case will be submitted to the SCEC Panel for review and decision.

If an adjustment has been made by the SCEC Panel, this will be reflected in the students' final mark/outcome. However, the student will **not** be informed of the individual decision. See section 4 for further information.

3. What is an extenuating circumstance?

An extenuating circumstance is a provision for a student whose performance during an assessment may have been materially impacted by an unforeseen **exceptional** situation outside their control. An extenuating circumstance will not necessarily be raised through the special consideration application process. However, ICAS must, during the course of the assessment or via a special considerations form, be made aware of the circumstance. Each request will be unique to the individual and will depend on the circumstances that occurred during the assessment. Students are permitted to submit one application per assessment within the specified window.

An eligible extenuating circumstance will be considered by the SCEC Panel on a case-by-case basis. These cases fall outside the marginal pass/fail boundary, but due to the serious nature of the circumstance experienced, the SCEC Panel reviews and decides upon the fairest outcome for the student. Any decisions made must not affect the validity or reliability of the assessment outcome, to ensure the integrity and fairness of all ICAS assessments.

3.1 Eligibility for an extenuating circumstance

A student who has declared themselves fit-to-sit the assessment, **may** be eligible for consideration under an extenuating circumstance if the following applies:

- The student assessment mark falls outside the marginal pass/fail boundary.
- The student is able to supply ICAS with relevant evidence in support of the issues experienced. ICAS will review and investigate all evidence (e.g., student provided evidence, invigilation data and any communication with ICAS).
- It is unlikely that the student will have completed the assessment. Generally, this will be due to either serious technical issues or the serious and sudden onset of a medical issue.
- There will be verified contact with ICAS and/or the invigilator, with attempts made to resolve the issue(s).

3.2 Extenuating Circumstance Process

ICAS (or the live invigilator where applicable) must be made aware, in real time, of any issues experienced during an assessment. Students must also submit a special consideration form (no later than midnight after the end of the assessment) or *by exception* via an alternative communication method, e.g., telephone or email. ICAS reserves the right to decline any extenuating circumstance request, should it fail to meet the criteria outlined in section 3 and 3.1. Where applicable, ICAS requires evidence to support the application.

All information, including any necessary evidence, submitted for an extenuating circumstance is reviewed on an individual basis. Having applied the criteria set out in section 3.1, the case will then be submitted to the SCEC Panel for review and decision.

Any adjustments made by the SCEC Panel will be reflected in the students' final mark/outcome. However, the student will **not** be informed of the individual decision. See section 4 for further information.

4. Outcomes

The type of allowance depends on the timing, nature, and material impact associated with the circumstance(s) that disrupted the student's performance during the assessment.

Examples of outcomes that could be taken by the SCEC Panel include (but are not limited to):

- The mark remains unchanged e.g. sufficient material impact could not be verified.
- Additional marks are awarded, in line with ICAS Policy.
- The assessment result is declared a 'void' and not counted as an attempt.

Where there is evidence of misconduct (such as falsifying the grounds for a special consideration or extenuating circumstance), the matter will be investigated and presented to the Academic Integrity and Appeals Advisory Panel (see Academic Integrity Policy for possible outcomes). Actions taken by the Panel will be applied proportionately i.e., they will reflect the seriousness of the case and the impact of it.

5. Appeals

A student who applied for a special consideration or extenuating circumstance and failed their assessment, can appeal if there is reason to believe that the ICAS process has not been followed. Please refer to the ICAS Appeals Policy.

6. Continuous improvement

ICAS will review the case outcomes for special consideration and extenuating circumstances applications. 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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