

Date: 1 January 2026



# ICAS Assessment Regulations

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The Institute of Chartered Accountants of Scotland

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Council, in terms of Rules 11.10.2, 11.10.4 and 11.10.5 of the ICAS Rules, hereby makes the following Regulations.

Arrangement of Regulations:

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## 1. General

### Citation and Commencement

- 1.1 These Regulations, made by Council under Rule 11.10.2, may be cited as the ICAS Assessment Regulations and shall come into force on 1 January 2026.

### Definitions

- 1.2 In these Regulations, words and phrases have the same meaning as in the ICAS Rules, and, unless the context requires otherwise:

**Assessment** – an assessment prescribed by ICAS in respect of an ICAS qualification.

**Assessment Terms and Conditions** – terms and conditions provided to a Member, Affiliate, or CA Student Member in advance of an Assessment in accordance with Regulation 5.

**Reasonable Adjustments** – shall be construed in accordance with the provisions of the Equality Act 2010.

### Notices

- 1.3 Any notice or other document to be sent under these Regulations shall be delivered electronically, by hand or by post. It must be sent to the address that the Member, CA Student Member, Affiliate, or Firm has given to ICAS for this purpose. Delivery shall be deemed to have occurred:
- 1.3.1 for emails, facsimile, and other electronic means, when sent;
  - 1.3.2 by hand, when delivered; and
  - 1.3.3 by post, 48 hours after posting.

## 2. Jurisdiction

- 2.1 These Regulations apply to any Assessment prescribed by the Qualifications Board in exercise of its powers under Regulations 8.35.2 and 8.35.4 of the General Regulations.
- 2.2 A Member, Affiliate, or CA Student Member undertaking an Assessment shall comply with the terms of these Regulations and with any Assessment Terms and Conditions issued in accordance with Regulation 3.4.3.
- 2.3 A failure to comply with the terms of these Regulations or with any Assessment Terms and Conditions issued in accordance with Regulation 3.4.3 may render a Member, Affiliate, or CA Student Member liable to disciplinary action under Rule 13.

## 3. Assessment Powers

- 3.1 In accordance with Regulation 8.35.6 of the General Regulations, the Qualifications Board has delegated certain powers to the executive management in connection with the following assessments:
- 3.1.1 the Knowledge Assessment; and
  - 3.1.2 any Assessment relative to qualifications established under Rule 9.
- 3.2 In accordance with Regulation 8.35.6 of the General Regulations, the Qualifications Board has delegated certain powers to the Skills Assessment Panel in connection with the following Assessments:
- 3.2.1 the Skills Assessment; and
  - 3.2.2 any Assessment relative to qualifications established under Rule 9.
- 3.3 In accordance with Regulation 8.35.6 of the General Regulations, the Qualifications Board has delegated certain powers to the Integration Assessment Board in connection with the Integration Assessment.
- 3.4 The powers referred to in Regulations 3.1, 3.2 and 3.3 are as follows:
- 3.4.1 to set an Assessment;

- 3.4.2 to determine the eligibility requirements for an Assessment, including any applicable timescales;
  - 3.4.3 to determine and issue Assessment Terms and Conditions;
  - 3.4.4 to determine the pass mark and other grading for an Assessment in accordance with such awarding principles as may be published by ICAS from time to time;
  - 3.4.5 to mark an Assessment;
  - 3.4.6 to release the results of an Assessment;
  - 3.4.7 to determine the number of times a Member, Affiliate, or CA Student Member may attempt to pass an Assessment;
  - 3.4.8 to refer to the Investigation Committee any Member, Affiliate, or CA Student Member who is suspected to have breached these Regulations and/or Assessment Terms and Conditions; and
  - 3.4.9 to determine all other matters incidental to or arising from an Assessment.
- 3.5 The powers set out in Regulation 3.4 may be sub-delegated by the executive management [Knowledge], Skills Assessment Panel and the Integration Assessment Board in accordance with a scheme of delegation to be approved by the Qualifications Board from time to time.

## 4. Pre-assessment

### Information

- 4.1 ICAS shall ensure that the following information is made available to Members, Affiliates, and CA Student Members in advance of an Assessment:
  - 4.1.1 the date, time and location of the Assessment;
  - 4.1.2 any fees which require to be paid and the terms of payment;
  - 4.1.3 the eligibility requirements which a Member, Affiliate, or CA Student Member must satisfy in order to sit the Assessment;
  - 4.1.4 the number of times a Member, Affiliate, or CA Student Member may attempt to pass the Assessment; and
  - 4.1.5 the anticipated date on which the results of the Assessment will be released.

### Reasonable Adjustments

- 4.2 A Member, Affiliate, or CA Student Member who considers that they have a disability under the provisions of the Equality Act 2010 may request that Reasonable Adjustments are made for an Assessment.
- 4.3 A request for Reasonable Adjustments, including access arrangements, should be made at the earliest opportunity and shall be considered and determined by ICAS in accordance with the provisions of the Equality Act 2010 and in conjunction with any policy on Reasonable Adjustments, including access arrangements, published by ICAS from time to time.
- 4.4 If ICAS considers that Reasonable Adjustments, including access arrangements, are appropriate, the details shall be set out in a letter or electronic communication, which the Member, Affiliate, or CA Student Member concerned shall produce prior to the commencement of the Assessment.
- 4.5 ICAS may, at its absolute discretion, adjust assessment conditions for circumstances that are not considered to be a disability under the provisions of the Equality Act 2010.
- 4.6 By registering for, and then completing an Assessment, a Member, Affiliate, or CA Student Member shall be deemed to have confirmed that they consider themselves to be sufficiently mentally and physically fit to sit the Assessment.

## 5. Assessment Terms and Conditions

- 5.1 Assessment Terms and Conditions shall be made available to Members, Affiliates, or CA Student Members not less than 7 days before the date of an Assessment.
- 5.2 In order to be eligible to undertake an Assessment, a Member, Affiliate, or CA Student Member must confirm, electronically or otherwise, their understanding and agreement to the Assessment Terms and Conditions.
- 5.3 A Member, Affiliate, or CA Student Member who has not confirmed their understanding and agreement to the Assessment Terms and Conditions in accordance with Regulation 5.2 shall not be eligible to undertake the Assessment.

## 6. Post-assessment

### **Assessment result**

- 6.1 The Assessment result issued to a Member, Affiliate, or CA Student Member may only be appealed in accordance with any policy on appeals published by ICAS from time to time.

### **Material interruption to studies**

- 6.2 A Member, Affiliate, or CA Student Member who considers that their performance in an Assessment was affected by illness or such other material interruption to studies may submit a request for a further attempt at the Assessment once all available attempts to pass the Assessment have been used.
- 6.3 A request under Regulation 6.2 shall be:
  - 6.3.1 in the form prescribed by ICAS;
  - 6.3.2 accompanied by relevant supporting evidence; and
  - 6.3.3 submitted no later than 28 days after the date on which the Member, Affiliate, or CA Student Member was informed that their final attempt to pass the Assessment was unsuccessful.
- 6.4 A request for a further attempt at the Assessment shall be assessed and determined at the next meeting of the Qualifications Board, and may be:
  - 6.4.1 granted, in which instance the Member, Affiliate, or CA Student Member shall be allowed a further attempt at the Assessment; or
  - 6.4.2 rejected, in which instance the mark attributed to the Member, Affiliate, or CA Student Member for the Assessment shall remain.
- 6.5 The Qualifications Board may delegate authority to assess and determine a request for a further attempt at an Assessment to the Qualifications Board Chair, or in their absence the Executive Director of Learning & Market Development, in accordance with a scheme of delegation to be approved by the Qualifications Board from time to time.



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