

Dear Student

I refer to your recent request for an administrative review to be carried out on your FAU Foundations in Audit exam(s) from the XXXXXX examination session. Your examination script(s) has now been fully reviewed and I can confirm that the result issued to you was indeed correct.

ACCA has a large number of stringent checks in place throughout both the marking procedure and processing of candidates' results to ensure that the final results issued are correct.

As part of this process there are a series of independent checks during the marking process to verify that the data returned to ACCA is correct. The administrative review carried out on your script has re-checked all stages of this process and indeed confirmed that there has been no error in the original marking. Your result for FAU Foundations in Audit will therefore remain unchanged.

If you are unhappy with this outcome and believe that ACCA did not apply its procedures properly when carrying out this review, you may appeal to the Examination Appeals Committee. To do so, you must submit your appeal to the Head of Examinations via email to [examsoperationservices@accaglobal.com](mailto:examsoperationservices@accaglobal.com) by XXXXXX - a fee of 52 GBP will then be raised on your account which should be paid via your myACCA account by the appeal deadline above. Once we have received your payment, your appeal will then be forwarded to the Committee for consideration. In order to ensure that your studies are not disrupted please also submit your examination entry for the next session of examinations, if you wish to attend.

Should your appeal be upheld, amendments will be made free of charge and your appeal fee will be returned to you. The outcome of your appeal will be notified to you by XXXXXX.

With the introduction of the four exam sessions, we will continue to publish the same number of exams, two per year, and at the same times, after the December and June exam sessions. These exams will be compiled from questions selected by the examining team from the two preceding sessions. That is, they will not reflect the entire March or June exam, for example, but will contain questions most appropriate for students to practice. The hybrid papers can be found through the following link:

<http://www.accaglobal.com/uk/en/student/exam-support-resources.html>

I hope that the information provided in this letter will give you a clearer understanding of ACCA's marking process and will assist in reassuring you that your script has been subject to a fair and accurate assessment. To assist you further in gaining a clearer understanding of the mark awarded to you on this occasion, please find below a breakdown of how you performed.

I hope that you will find this helpful and wish you every success with your future studies with ACCA.

Yours sincerely

**Examination Feedback**

## **Points to**

### **Note :**

1. The information provided below is intended to offer some guidance in terms of how you performed within each syllabus area in your exam. This may act as a reference point during further study.
2. The syllabus areas are listed in descending order according to the number of marks available in your exam from highest number of marks to lowest number of marks
3. ACCA adjusts the question content within each exam and between exam sittings so there is no guarantee that the marks awarded to each syllabus area will be the same as below in future exams
4. The ratings below indicate the percentage of marks you achieved from the total available within each syllabus area.

<b>Rating</b>	<b>% Marks Achieved in Syllabus Area</b>
Above Required Standard	80 - 100%
Required Standard	55 - 80%
Borderline	45 - 55%
Below Required Standard	35 - 45%
Considerably Below Required Standard	0 - 35%

## **FAU Foundations in Audit**

<b>Syllabus</b>	<b>Name</b>	<b>Rating</b>
D	Audit evidence and procedures	Required Standard
C	Internal control	Considerably Below Required Standard
A	Business environment and audit framework	Required Standard
B	Audit planning and risk	Borderline
E	Audit completion	Considerably Below Required Standard