

## ANNEXE 1 TO INDICATIVE SANCTIONS GUIDANCE

### PREVIOUS DECISIONS: 2016 - 2018

This Annexure is published as an update to the Indicative Sanctions Guidance (October 2015). The following pages summarise the previous sanctions/penalties imposed by CIMA's Investigation Committee, Disciplinary Committee and Appeal Committee in cases from 1 January 2016 to 31 May 2018.

Information on sanctions relating to previous decisions can assist the Conduct Committees in reaching fair decisions, ensuring proportionality and consistency of decision making. However, it is always the intention that the Conduct Committees draw their own conclusions from the information available to them and that previous decisions do not serve as *prescriptive* guidance. Each case will be judged on its own facts.

### INVESTIGATION COMMITTEE

Category of Complaint: (0) unclassified

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision

Category of Complaint: (1) Breach of Fiduciary Duty

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision

Category of Complaint: (2) Criminal Conviction or decision of another body

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
FCMA	<ul style="list-style-type: none"><li>6 month suspension issued by another body</li></ul>	Reprimand + £400 costs	2016
ACMA	<ul style="list-style-type: none"><li>Drink driving while in charge of a child under the age of 7 years</li></ul>	Admonishment + £250 costs	2016

Category of Complaint: (3) Failure to Deal Professionally with an Employer's Affairs

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
FCMA	<ul style="list-style-type: none"><li>Failed to adhere to company finance policies resulting in dismissal from employment</li></ul>	Severe reprimand	2016

Category of Complaint: (4) Failure to act professionally as a Member in Practice

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
ACMA	<ul style="list-style-type: none"> <li>Failed to respond to correspondence from client and subsequent accountant</li> </ul>	Reprimand + £750 fine	2016
FCMA	<ul style="list-style-type: none"> <li>Failure to hand over documents to superseding accountant</li> </ul>	Reprimand + £456 costs	2017
ACMA	<ul style="list-style-type: none"> <li>Failure to provide a complaints procedure to client or deal with the complaint</li> </ul>	Admonishment + £500 costs	2017
ACMA	<ul style="list-style-type: none"> <li>Failure to hand over documents to superseding accountant</li> </ul>	Reprimand + £456 costs	2017
ACMA	<ul style="list-style-type: none"> <li>Failure to provide Terms of Engagement, disclosure of confidential information and failure to complete a service agreed with client</li> </ul>	Reprimand	2017

Category of Complaint: (5) Providing Accounting Services Whilst Not Registered as a Member in Practice

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
FCMA	<ul style="list-style-type: none"> <li>Provided accounting services to clients whilst not registered as a CIMA Member in Practice</li> <li>Failed to provide client with requested documents in a timely manner</li> </ul>	Severe Reprimand + £750 fine	2016
ACMA	<ul style="list-style-type: none"> <li>Failed to submit client tax return on time resulting in financial penalties</li> </ul>	Reprimand + £250 fine	2016
ACMA	<ul style="list-style-type: none"> <li>Failure to provide accounting services in a timely manner or at all and practising while not registered as a MiP</li> </ul>	Severe reprimand + fine of £1,000 and £456 costs	2017

Category of Complaint: (6) Failure to comply with CPD requirements

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision

Category of Complaint: (7) Use of Unfair Methods Whilst Sitting a CIMA Examination

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
Registered Student	<ul style="list-style-type: none"> <li>Disseminating confidential exam information via a WhatsApp chat group</li> </ul>	Severe reprimand and £200 costs	2016
Registered Student	<ul style="list-style-type: none"> <li>Participation in Whatsapp Group set up to share exam questions</li> </ul>	Severe reprimand and exam result voided	2017

Category of Complaint: (8) Misrepresentation of Qualifications

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
Registered student	<ul style="list-style-type: none"> <li>Acting as an endorser on an individual's CIMA application form when not entitled to do so</li> </ul>	Severe reprimand + £100 costs	2016

Category of Complaint: (9) Behaviour Unbefitting Member/Affiliate/Student of CIMA

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
Registered Student	<ul style="list-style-type: none"> <li>Editing exam attendance sheets</li> </ul>	Reprimand	2016
ACMA	<ul style="list-style-type: none"> <li>Failure to provide Terms of Engagement (though fee information provided by email)</li> </ul>	None – Case Dismissed on basis complaint is so insubstantial it does not warrant further action	2016
Registered Student	<ul style="list-style-type: none"> <li>Failed to retain appropriate information (eg timesheets, invoices, delivery notes) relating to Clients' payments</li> </ul>	Admonishment	2016
Registered Student	<ul style="list-style-type: none"> <li>Failure to file VAT returns and company accounts in a timely manner</li> </ul>	Reprimand	2017
ACMA	<ul style="list-style-type: none"> <li>Offensive statements made about independent auditors and treasurer at Annual General Meeting for a political party</li> </ul>	None – Case Dismissed on basis complaint is so insubstantial it does not warrant further action	2017

## DISCIPLINARY COMMITTEE

Category of Complaint: 0 unclassified

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision

Category of Complaint: (1) Breach of Fiduciary Duty

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
ACMA	<ul style="list-style-type: none"> <li>Signing audit report (filed with financial statement) on behalf of auditors without authority</li> </ul>	Suspension for 2 years + £2000 costs	2016

Category of Complaint: (2) Criminal Conviction

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
FCMA	<ul style="list-style-type: none"> <li>Theft from employer</li> </ul>	Expulsion + £6186.50 costs	2016
ACMA	<ul style="list-style-type: none"> <li>Possession of false identity documents</li> <li>Sentence - total – 6 months imprisonment</li> </ul>	Suspension for 12 months + £1500 costs	2016
ACMA	<ul style="list-style-type: none"> <li>Dealing with property known or believed to represent proceeds of an indictable offence</li> <li>Finding of professional body in another jurisdiction that guilty of dishonourable conduct</li> </ul>	Expulsion + £5000 costs	2016
ACMA	<ul style="list-style-type: none"> <li>Theft from employer</li> <li>Sentence – 30 months imprisonment</li> <li>Failure to notify of conviction</li> </ul>	Expulsion	2016
FCMA	<ul style="list-style-type: none"> <li>Theft from employer</li> <li>Obtaining a money transfer by deception</li> <li>Possession of criminal property</li> <li>Sentence – total – 7.5 years imprisonment</li> </ul>	Expulsion	2016
FCMA	<ul style="list-style-type: none"> <li>Converting criminal property</li> <li>Sentence – total – 4 years imprisonment</li> </ul>	Expulsion + £6000 costs	2016
Registered Student	<ul style="list-style-type: none"> <li>Making untrue statements to procure a passport for the United Kingdom</li> </ul>	Severe Reprimand + £750 costs	2016

	<ul style="list-style-type: none"> <li>• Sentence – 8 months imprisonment suspended for 12 months</li> </ul>		
ACMA	<ul style="list-style-type: none"> <li>• Fraud</li> <li>• Sentence total 54 months imprisonment</li> </ul>	Expulsion + £6345.00 costs	2017
ACMA	<ul style="list-style-type: none"> <li>• Fraud</li> </ul>	Expulsion	2017
ACMA	<ul style="list-style-type: none"> <li>• Stalking</li> <li>• Harassment</li> <li>• Sentence: <ul style="list-style-type: none"> <li>(a) 12 months imprisonment</li> <li>(b) Restraining order for 7 years</li> </ul> </li> </ul>	Severe reprimand + £1,000 costs	2017
ACMA	<ul style="list-style-type: none"> <li>• Racially aggravated assault</li> <li>• Sentence – 300 hours unpaid work</li> </ul>	Severe reprimand + £6,706 costs	2017
ACMA	<ul style="list-style-type: none"> <li>• Supplied goods/services in contravention of condition by HMRC requiring security be paid for VAT that may become due</li> </ul>	Severe Reprimand + £3000 costs	2017
ACMA	<ul style="list-style-type: none"> <li>• Adverse finding of another regulatory body regarding not repaying a loan owed to that regulatory body's Trust Fund.</li> </ul>	Expulsion + £6972.50 costs	2017
ACMA	<ul style="list-style-type: none"> <li>• Fraud</li> <li>• Sentence – total - 56 months imprisonment</li> </ul>	Expulsion	2017
FCMA	<ul style="list-style-type: none"> <li>• Theft from employer</li> <li>• Sentence – 14 months imprisonment</li> </ul>	Expulsion + £6186.50 costs	2016
FCMA	<ul style="list-style-type: none"> <li>• Fraud</li> <li>• Sentence - total – 18 months imprisonment</li> </ul>	Expulsion + £7405 costs	2017
ACMA	<ul style="list-style-type: none"> <li>• Fraud</li> <li>• Sentence - <ul style="list-style-type: none"> <li>(a) 18 months imprisonment suspended for 24 months</li> <li>(b) Must undertake activity requirement for 15 days</li> <li>(c) carry out unpaid work for 200 hours under supervision before 12 months</li> </ul> </li> </ul>	Expulsion + £7,000 costs	2017
ACMA	<ul style="list-style-type: none"> <li>• Harassment</li> <li>• Sentence – 6 week curfew and electronic tagging + 12 months restraining order</li> </ul>	Severe reprimand	2018
Registered Student	<ul style="list-style-type: none"> <li>• Conspiracy to pervert the course of public justice</li> <li>• Sentence – 6 months imprisonment suspended for 18 months and 100 hours unpaid work</li> </ul>	Severe reprimand + £2,000 costs	2017

Category of Complaint: (3) Failure to Deal Professionally with an Employer's Affairs

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
ACMA	<ul style="list-style-type: none"> <li>False and misleading entries in local authority financial statements and using council time and resource to pursue personal business interests</li> </ul>	Expulsion + £3,000 costs	2017
ACMA	<ul style="list-style-type: none"> <li>Transfer of company money for personal gain</li> </ul>	Expulsion + £21,825 costs	2017

Category of Complaint: (4) Failure to act professionally as a Member in Practice

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
ACMA	<ul style="list-style-type: none"> <li>Failure to carry out agreed services including filing HMRC returns (resulting in penalties), responding to HMRC correspondence and conducting quarterly reviews</li> </ul>	Severe Reprimand + conditions imposed on MIP registration + £7000 costs	2016
ACMA	<ul style="list-style-type: none"> <li>Attending meetings contrary to client instructions</li> <li>Issuing invoices for fees to incorrect party and instructing debt collectors for the same</li> <li>Knowingly presenting an altered agreement to debt collection agency</li> </ul>	Suspension for 6 months + £1000 costs	2016
ACMA	<ul style="list-style-type: none"> <li>Multiple errors dealing with a client and failure to engage with superseding accountant</li> </ul>	Severe reprimand + £750 fine and £15,500 costs	2017

Category of Complaint: (5) Providing Accounting Services Whilst Not Registered as a Member in Practice

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
ACMA	<ul style="list-style-type: none"> <li>• Provided accounting services to clients whilst not registered as a CIMA Member in Practice</li> <li>• Failed to submit tax returns on time resulting in penalties</li> <li>• Failed to provide client with requested documents in a timely manner</li> <li>• NOTE – previous disciplinary history</li> </ul>	Expulsion + £1,200 costs	2016
ACMA	<ul style="list-style-type: none"> <li>• Provided accounting services to clients whilst not registered as a CIMA Member in Practice</li> <li>• Failed to provide client with engagement terms</li> <li>• Failed to submit tax returns on time resulting in penalties</li> <li>• Failed to respond to client’s complaint</li> <li>• NOTE – previous disciplinary history</li> </ul>	Expulsion + £12,225 costs	2017
ACMA	<ul style="list-style-type: none"> <li>• Failing to provide professional clearance and working papers to a superseding accountant and practising while not registered as a MiP</li> </ul>	Expulsion + £7,225 costs	2017
ACMA	<ul style="list-style-type: none"> <li>• Failure to respond to client correspondence or return documents. Practising while not registered as a MiP</li> </ul>	Expulsion + £9,225 costs	2017

Category of Complaint: (6) Failure to comply with CPD requirements

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision

Category of Complaint: (7) Use of Unfair Methods Whilst Sitting a CIMA Examination

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
Registered Student	<ul style="list-style-type: none"> <li>• Using a mobile phone in an examination</li> </ul>	Cancellation of student registration + £2,000 costs	2016
Registered Student	<ul style="list-style-type: none"> <li>• Using a pen drive containing notes during an examination</li> </ul>	Cancellation of student	2016

		registration + £2,000 costs	
Registered Student	<ul style="list-style-type: none"> <li>Sharing confidential information with others about exam content in advance of sitting the exam</li> </ul>	Cancellation of student registration + £5000 costs	2016
Registered Student	<ul style="list-style-type: none"> <li>Using mobile phone in examination to send photos of exam questions to a friend for assistance</li> </ul>	Cancellation of student registration	2016
Registered Student	<ul style="list-style-type: none"> <li>Using a mobile phone containing notes during an examination</li> </ul>	Cancellation of student registration + £2000	2016
Registered Student	<ul style="list-style-type: none"> <li>Possessing a notebook containing notes relevant to exam during an examination</li> </ul>	Cancellation of student registration + £500	2016
Registered Student	<ul style="list-style-type: none"> <li>Exam answers extremely similar to other candidates therefore had prior knowledge of exam content before sitting exam and/or divulged knowledge of the content of the exam to another person or persons</li> </ul>	Cancellation of student registration + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> <li>Exam answers extremely similar to other candidates therefore had prior knowledge of exam content before sitting exam and/or divulged knowledge of the content of the exam to another person or persons</li> </ul>	Cancellation of student registration + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> <li>Exam answers extremely similar to other candidates therefore had prior knowledge of exam content before sitting exam and/or divulged knowledge of the content of the exam to another person or persons</li> </ul>	Cancellation of student registration + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> <li>Using notes during an examination</li> </ul>	Cancellation of student registration + £6,945 costs	2017
Registered Student	<ul style="list-style-type: none"> <li>Exam answers extremely similar to other candidates</li> <li>Involvement in dissemination of confidential information relating to the exam</li> <li>Prior knowledge of exam content before sitting exam and/or divulged knowledge of the content of the exam to another person or persons</li> </ul>	Cancellation of student registration + £2,000 costs	2017



	<ul style="list-style-type: none"> <li>Dissemination of exam content</li> </ul>		
Registered Student	<ul style="list-style-type: none"> <li>Exam answers extremely similar to other candidates</li> <li>Involvement in dissemination of confidential information relating to the exam</li> <li>Prior knowledge of exam content before sitting exam and/or divulged knowledge of the content of the exam to another person or persons</li> <li>Dissemination of exam content</li> </ul>	Cancellation of student registration + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> <li>Dissemination of exam content</li> </ul>	Cancellation of registration + £2000 costs	2017
Registered Student	<ul style="list-style-type: none"> <li>Using notes during an examination</li> </ul>	Cancellation of student registration + £6,945 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Using information on exam content provided by another student</li> </ul>	Cancellation of registration + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> <li>Cheating in exam by using notes brought in</li> </ul>	Cancellation of registration + £2,000 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	reprimand and exam result voided + £220 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	reprimand and exam result voided + £220 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	reprimand and exam result voided + £300 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Reprimand and exam result voided + £220 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Reprimand and exam result voided+ £300 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Reprimand and exam result voided + £220 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Reprimand and exam result voided + £220 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Severe reprimand and voiding of	2017

		exam result + £330 costs	
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Severe reprimand, exam voided and required to take ethics exam before any others + £300 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Severe reprimand, exam voided and required to take ethics exam before any others + £220 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Severe reprimand and exam result voided + £220 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group</li> </ul>	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group</li> </ul>	Severe reprimand and exam result voided + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group</li> </ul>	Severe reprimand and exam result voided + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group</li> </ul>	Severe reprimand and exam result voided + £220 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group</li> </ul>	Severe reprimand and exam result voided + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs	2017

Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group</li> </ul>	Severe reprimand and required to take ethics exam before any others + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group and encouraging others to share</li> </ul>	Severe reprimand and exam result voided + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group and encouraging others to share</li> </ul>	Severe reprimand and exam result voided + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Severe reprimand and exam result voided	2017
Registered student	<ul style="list-style-type: none"> <li>Encouraging others to share exam questions through Whatsapp Group</li> </ul>	Severe reprimand and exam result voided	2017
Registered student	<ul style="list-style-type: none"> <li>Requesting exam questions through Whatsapp Group</li> </ul>	Severe reprimand and exam result voided + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Encouraging others to share exam questions through Whatsapp Group</li> </ul>	Severe reprimand and exam result voided + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group and encouraging others to share</li> </ul>	Cancellation of registration + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group and encouraging others to share</li> </ul>	Cancellation of registration + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group and encouraging others to share</li> </ul>	Cancellation of registration + £330 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group and encouraging others to share</li> </ul>	Cancellation of registration + £300 costs	2017
Registered student	<ul style="list-style-type: none"> <li>Sharing exam questions through Whatsapp Group and encouraging others to share</li> </ul>	Cancellation of registration + £330 costs	2017

Category of Complaint: (8) Misrepresentation of Qualifications

<b>Status</b>	<b>Offence/Allegation(s)</b>	<b>Sanction</b>	<b>Penalty Year of decision</b>
Registered Student	<ul style="list-style-type: none"> <li>Presenting forged certificates to employer purporting to have passed several CIMA examinations</li> </ul>	Cancellation of student registration + £1000 costs	2016
Registered Student	<ul style="list-style-type: none"> <li>Submitting membership application with unqualified endorser</li> </ul>	Reprimand + £300 costs	2016
Registered Student	<ul style="list-style-type: none"> <li>Submitting membership application with unqualified endorser</li> </ul>	Reprimand + £300 costs	2016
Registered Student	<ul style="list-style-type: none"> <li>Presenting fraudulent letters to a recruitment agency purporting to be from CIMA staff and falsely claiming CIMA qualifications</li> <li>Falsely claiming CIMA qualifications and using designations on online profile</li> </ul>	Cancellation of student registration	2017

Category of Complaint: (9) Behaviour Unbefitting Member/Affiliate/Student of CIMA

<b>Status</b>	<b>Offence/Allegation(s)</b>	<b>Sanction</b>	<b>Penalty Year of decision</b>
FCMA	<ul style="list-style-type: none"> <li>Awarded pay rises to self without authority</li> <li>Instructed and received unauthorised salary, overtime and bonus payments</li> <li>Forged expense claim forms</li> <li>Made unauthorised bonus payments to family members</li> </ul>	Expulsion + anonymity of decision ordered	2016

## APPEAL COMMITTEE

Status	Offence/Allegation	Sanction / Penalty of DC	Year of appeal	Appeal Committee Decision
ACMA	<ul style="list-style-type: none"> <li>Failed to act impartially between interests of Company and Directors, and between Directors</li> <li>Engaged in unprofessional discussions about Company and its Directors</li> <li>Failed to comply with directions from Director</li> <li>Terminated appointment of Director without consent</li> </ul>	Severe reprimand + £2000 fine; £111,000 costs	2016	DC Decision upheld except one factual finding overturned. Sanction varied to severe reprimand and £1750 fine; costs of £111,000 upheld.
Registered Student	<ul style="list-style-type: none"> <li>Using a mobile phone during an examination, including to take photographs of questions.</li> <li>Disclosing such photographs to other individuals</li> </ul>	Cancellation of student registration	2017	Disciplinary Committee decision upheld
Registered student	<ul style="list-style-type: none"> <li>Dissemination of exam content</li> </ul>	Cancellation of registration + £2,000 costs	2017	DC decision upheld
Registered Student	<ul style="list-style-type: none"> <li>Cheating in exam using a mobile phone</li> </ul>	Cancellation of registration + £500 costs	2017	DC decision upheld and appeal costs of £500 added
FCMA	<ul style="list-style-type: none"> <li>Claiming companies were exempt from audit when they weren't</li> </ul>	Severe reprimand + £2000 fine and costs £18000	2017	DC decision upheld original costs order reduced to £15,000 and appeal costs of £3,225 added.
ACMA	<ul style="list-style-type: none"> <li>Claiming remission of fees due to unemployment when he was in fact employed</li> </ul>	Expulsion + £6,825 costs	2017	DC decision upheld and costs reduced to £2,750 by AC

Registered Student	<ul style="list-style-type: none"><li>Sharing exam questions through Whatsapp Group</li></ul>	Cancellation of registration + £330 costs	2017	DC decision upheld and further £500 costs added
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