



## INFORMATION FOR COMPLAINANTS

### Making a complaint

A complaint can be made about a CIMA Member or Registered Student by anyone. CIMA does not have member firms so complaints cannot be made against companies or firms. The provisions of the complaints process are referred to in the ['Professionalism'](#) pages of CIMA's website. For further regulatory background you may also wish to see CIMA's [Royal Charter Byelaws and Regulations](#).

### Submitting the complaint form

If you want to make a complaint against a CIMA Member or Registered Student, either because you are concerned about the quality of their work, or believe that they have acted unprofessionally, then you can submit a Notification of Complaints Form to CIMA. The complaint form can be found on [cimaglobal.com](http://cimaglobal.com) under the ['Complaints'](#) section.

Misconduct means a failure to comply with the Laws of the Institute, or conduct resulting in a conviction or adverse finding. The 'Laws of the Institute' include CIMA's Code of Ethics, which all Members and Registered students must follow. CIMA's complaints process is unable to determine fee disputes, cannot decide contractual matters and is not an alternative forum to the courts.

When submitting a complaint form, you will need to provide a clear summary of the complaint, specifying the concerns that you have regarding the Member or Registered Student's conduct. You will also be required to provide supporting documents to show background, and evidence of wrongdoing. Examples of supporting documents can be: emails and letters with the Member, letters received or sent to HMRC or Companies House, Court documents, letters of engagement. The Notification of Complaints Form and supporting documents then has to be emailed to [Prof.Conduct@aicpa-cima.com](mailto:Prof.Conduct@aicpa-cima.com).

### What happens when the complaint is received by CIMA

A member of staff from the Professional Conduct team will contact you to acknowledge receipt of the complaint. They will then contact you again to ask for further information and documents, to let you know if the complaint is not something that CIMA can look into, or to provide a Summary of the Complaint.

The Summary of Complaint is sent to you to confirm that we have correctly understood your concerns. Once the Summary of Complaint has been agreed with you, it will be sent to the Member or Registered Student for comment before it is sent to the Investigation Committee. The Member or Registered Student's response will not be sent to you.

## What happens when the complaint is considered by the Investigation Committee

The Investigation Committee (IC) 'sits' (meets) independently of CIMA, to consider complaints made against Members and Registered Students. When the IC sits to consider complaints, 3 members will be present, being 2 lay members (non accountants), and 1 CIMA Member, and they are assisted by a Legal Assessor (a practising barrister) to ensure fairness and that process and law are followed.

The IC decides whether there is a real prospect of the facts of the complaint being proved and whether there is a real prospect of misconduct being proved (a *prima facie* case of misconduct). The IC can also adjourn the complaint to request further information. If the IC decides that there is no *prima facie* case then the complaint is closed.

If the IC decides that there is a *prima facie* case of misconduct for the Member or Registered Student to answer then it can either:

Refer the complaint to the Disciplinary Committee (DC) for a full public hearing Offer a consent order to the Member or Registered Student.

### Consent order

The IC can ask the Member or Registered Student to agree to a sanction being applied (a consent order), without the need for the complaint to go to a DC 'hearing'. The range of sanctions that the IC can offer includes admonishment, reprimand, severe reprimand and a fine. The IC can also include a payment of costs as part of the consent order.

The Member or Registered Student has 21 days to accept the consent order where offered, or the complaint is referred to the DC by default. If a consent order is accepted, then there is a finding upholding the complaint, the sanction is issued and the complaint is then closed. The outcome of the complaint will be published on CIMA's website and in accordance with CIMA regulations.

A complainant who has raised a complaint has the right to appeal against the IC's decision to dispose of a complaint by consent order. CIMA staff will write to you to advise you further if this is applicable.

### The complaint is referred to the Disciplinary Committee

The complaint can be referred by the IC to the Disciplinary Committee (DC), or automatically if the Member or Registered Student fails to accept a consent order. Once a complaint is referred to the DC then CIMA takes over the role of complainant, for further evidence gathering and in order to prepare the complaint for a public 'hearing'. This may involve you being asked to provide a witness statement and being requested to attend the hearing to give evidence. You might be contacted by CIMA's solicitors if they are instructed to prepare the case to present to the DC hearing.

When the DC 'sits' (meets) to hear a case, 3 members will be present, being 2 lay members (non accountants), and 1 CIMA Member, and as with the IC, they are assisted by a Legal Assessor (a practising barrister) to ensure fairness and that process and law are followed.

The DC sits in public and members of the public and press are free to attend if they wish. The Member or Registered Student concerned has a right to attend, be represented, give evidence and cross examine witnesses. DC hearings are held in London and if you are in another part of, or outside, the UK, then CIMA can arrange for the Member or Registered Student, or witnesses, to participate via video or conference call link if they are unable to attend in person, and if facilities are available.

The hearing process is formal, but there will be staff on hand to assist you on the day if you are in the UK and have been requested to attend as a witness. The hearing format follows a 3 stage process:

1. First the DC considers whether the facts of the complaint are proved. For this CIMA has to present evidence to prove this and witnesses can be called to give evidence
2. If the DC decides that the facts are proved, then it will decide whether the facts amount to misconduct
3. If the DC decides that the facts do amount to misconduct, then a finding is made against the Member or Registered Student and the DC will then consider what sanction, if any, to impose. The DC can also order that the Member or Registered Student pays costs.

The DC has a wider range of sanctions than the IC, including suspension and expulsion.

### **After the Disciplinary Committee hearing**

You will be informed by CIMA of the outcome of the DC hearing. If there has been a finding of misconduct and the Member or Registered Student has been sanctioned, then, subject to any appeal, the complaint is then closed and the outcome published on CIMA's website, in CIMA's 'Financial Management' magazine and in accordance with regulations.

The Member or Registered Student has a right to appeal the decision of the DC, as does the person who lodged the complaint with CIMA.

The whole complaints process can be quite lengthy as each complaint must be fully and fairly investigated, but CIMA staff strive to move complaints along as quickly as possible and you will be kept informed of the progress at all stages.

If you have any queries please contact:  
Prof.Conduct@aicpa-cima.com