



INFORMATION FOR RESPONDENTS

This information sheet is designed for Members and Registered Students who have had a complaint made against them. The provisions of the complaints process are contained in the documents referred to in this information sheet, and the ['Professionalism'](#) pages of CIMA's website at should also assist.

When a complaint is received against a Member or Registered Student, administrative steps are followed by CIMA staff to determine the terms of the complaint. This involves gathering information and supporting documents to clarify the complaint. The complaint will not be sent to you until this process has concluded. CIMA itself can also raise complaints, for example against a Member concerning failure to comply with CPD requirements, against a Registered Student concerning breach of the exam rules, or where a Member or Registered Student has been convicted of a criminal offence.

Receiving a complaint

Once the initial investigation is completed, the complaint will be sent to you for comment. The letter will be sent to the email address in CIMA's records.

The letter will specify a 'Summary of Complaint' which has been made against you, and will contain all the supporting documents for the complaint. The letter will also advise you of the regulatory background to the complaint and will invite you to respond to the allegations within 21 days. You may wish to consider taking legal advice regarding how to respond.

Responses to the complaint have to be received by email. When submitting your response you should bear in mind the Summary of Complaint and supporting documents.

Once your response has been received, or after 21 days has expired without response, the complaint will be referred to the Investigation Committee for consideration.

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 sits in private and considers the complaint 'on the papers'.

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 consideration of 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 you to answer then it can either:

- Refer the complaint to the Disciplinary Committee (DC) for a full public hearing
- Offer you a consent order

Consent order

The IC can ask if you will 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.

If a consent order is offered by the IC, CIMA staff will write to you with the proposed sanction(s) and costs (if any). If you want to accept the consent order, then it has to be signed and emailed to CIMA within 21 days. If it is not received within this time, then the complaint is referred to the DC.

If you return the consent order to CIMA duly signed, a finding upholding the complaint is made, the sanction is imposed and, subject to any appeal from the complainant, the complaint can be closed. (A complainant has a right to appeal the IC's decision to dispose of a complaint by consent order.) The outcome of the complaint will be published on CIMA's website, in Financial Management and in accordance with CIMA regulations.

If the consent order contained a fine or costs, then an invoice will be sent to you by CIMA Finance. Fines and payments of costs are payable within 30 days of the invoice, and failure to pay can be a disciplinary offence. The fines and costs can also be enforced by UK courts.

Disciplinary Committee

The complaint can be referred to the Disciplinary Committee (DC) by the IC or automatically if a consent order is not accepted.

When this happens CIMA takes over the role of complainant and will gather evidence, including witness statements and present the case at the DC 'hearing'. CIMA may use solicitors for this role. You will be sent a Notice of Hearing at least 35 days prior to the date of the hearing.

The Notice of Hearing tells you the date of the hearing, specifies a formal Charge of misconduct and encloses a bundle of documents including witness statements. It also contains a checklist of information you should provide before the date of the hearing. This includes a statement of your means to pay fines and costs. If this is not provided then the DC can assume that you have the ability to pay any fines or costs ordered. An estimate of the costs will be enclosed with the Notice of 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. You have the 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 you, or witnesses, to participate via video or conference call link if you are unable to attend in person, and if facilities are available.

The hearing process is formal and you may wish to consider being legally represented. The hearing format follows a 3 stage process:

First the DC considers whether the facts of the complaint are proved. They will ask you whether or not you admit any of the facts in the Charge. If you do, then the DC moves to the next stage. If you do not admit any of the facts in the Charge, then CIMA will present its evidence, and witnesses can be called to give evidence. At this stage, only the facts are being considered.

If the DC decides that the facts are proved, then it will decide whether the facts amount to misconduct. You will be asked whether, on the basis of the facts that have been proved, if you admit misconduct. If you do admit this then the DC will move to the next stage, if you do not then CIMA will make submissions on misconduct.

If the DC decides that the facts do amount to misconduct, then a finding is made against you and the DC will consider what sanction, if any, to impose. You will be invited to comment on sanction and you can offer mitigation. The DC can also order that you pay all or part of the costs of the hearing. The costs can be quite substantial and are generally a lot more than at IC level.

At each stage of the process when the DC is ready to consider its decision it will leave the hearing room to consider in private. The DC will then come back into the hearing room to announce its decision.

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

After the Disciplinary Committee hearing

CIMA will inform you of the outcome of the DC hearing. If there has been a finding of misconduct and a sanction imposed, subject to any appeal (see below), the outcome will be published on CIMA's website, in Financial Management and in accordance with CIMA regulations.

You have a right to appeal the decision of the DC. Appeals must be made via email, using the [Appeal form](#)

Appeals must be received within 21 days of the notification of the DC decision.

A complainant also has the right to appeal within 21 days of the notification of the DC decision if he/she is dissatisfied with the decision of the DC.

After the conclusion of any appeal the complaint will be closed.

Any fines and payments of costs which have been ordered against you by the DC are payable within 30 days of the invoice. An invoice is sent to you by CIMA Finance. Failure to pay can be a disciplinary offence. Fines and costs can also be enforced by UK courts.

You may wish to refer to the following documents which can all be found on <http://www.cimaglobal.com/>

Royal Charter Byelaws and Regulations (for regulatory background)
<http://www.cimaglobal.com/About-us/Governance-charter-and-byelaws>.

CIMA Code of Ethics
<http://www.cimaglobal.com/Professional-ethics/Ethics/CIMA-code-of-ethics-for-professional-accountants/>

Indicative Sanctions Guidance document (for examples of previous decisions)
<http://www.cimaglobal.com/Professional-ethics/Conduct/Sanctions/>

Investigation Committee Guidance Notes/Disciplinary Committee Rules/Appeals Procedures Notes
<http://www.cimaglobal.com/Professional-ethics/Conduct/Professional-conductcommittees/>

If you have any queries please contact:
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