

CIMA - ANNEXURE TO INDICATIVE SANCTIONS GUIDANCE

PREVIOUS DECISIONS: 2016 - 2020

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 December 2020.

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"> 6 month suspension issued by another body 	Reprimand + £400 costs	2016
ACMA	<ul style="list-style-type: none"> Drink driving while in charge of a child under the age of 7 years 	Admonishment + £250 costs	2016
ACMA	<ul style="list-style-type: none"> HKICPA finding of misconduct for inadequate policies and controls and failing to design adequate audit procedures leading to reprimand and cancellation of practising certificate 	Severe reprimand and £456 costs	2019
ACMA	<ul style="list-style-type: none"> Sanction by Malaysian Institute of Accountants for unprofessional conduct Fine and remedial training due to weaknesses in his firm (he was partner) 	Admonishment	2019
Registered Student	<ul style="list-style-type: none"> Theft of travel warrants from employer 	Severe reprimand, fine of £250 and costs of £456	2019
FCMA	<ul style="list-style-type: none"> Finding of misconduct by Malaysian Institute of Accountants (MIA) for producing financial statements containing significant non-compliances with applicable accounting standards MIA suspension for three years and fine Failure to notify CIMA under Reg 19 	Severe reprimand Fine of £2,000 Costs of £456	2020

ACMA	<ul style="list-style-type: none"> Conviction for assault by beating 	Reprimand Fine of £500 Costs of £456	2020
ACMA?	<ul style="list-style-type: none"> Sanction by Malaysian Institute for unsatisfactory audit work and failure to declare sanction to CIMA 	Reprimand and costs of £456	2020
ACMA	<ul style="list-style-type: none"> Sanction of an £880 fine and a reprimand to remain on record for 60 months from the AAT for not providing handover information to a new accountant Also through this, found to be providing services for fees without being registered and not supervised for AML. 	Reprimand and fine of £250 with costs of £456	2020

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"> Failed to adhere to company finance policies resulting in dismissal from employment 	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"> Failed to respond to correspondence from client and subsequent accountant 	Reprimand + £750 fine	2016
FCMA	<ul style="list-style-type: none"> Failure to hand over documents to superseding accountant 	Reprimand + £456 costs	2017
ACMA	<ul style="list-style-type: none"> Failure to provide a complaints procedure to client or deal with the complaint 	Admonishment + £500 costs	2017
ACMA	<ul style="list-style-type: none"> Failure to hand over documents to superseding accountant 	Reprimand + £456 costs	2017
ACMA	<ul style="list-style-type: none"> Failure to provide Terms of Engagement, disclosure of confidential information and failure to complete a service agreed with client 	Reprimand	2017
ACMA	<ul style="list-style-type: none"> Sharing client personal information without consent 	Reprimand + £250 fine and £456 costs	2018
ACMA	<ul style="list-style-type: none"> failure to back up client data adequately 	reprimand + costs of £150	2018
ACMA	<ul style="list-style-type: none"> Failure to identify a client as required under ML Regulations 	Admonishment	2019
ACMA	<ul style="list-style-type: none"> Failure to submit an acceptable tax return (filed a nil return without client's permission) and lack of communication with a client 	Severe reprimand and fine of £1500. Costs of £456	2020

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"> Provided accounting services to clients whilst not registered as a CIMA Member in Practice Failed to provide client with requested documents in a timely manner 	Severe Reprimand + £750 fine	2016
ACMA	<ul style="list-style-type: none"> Failed to submit client tax return on time resulting in financial penalties 	Reprimand + £250 fine	2016
ACMA	<ul style="list-style-type: none"> Failure to provide accounting services in a timely manner or at all and practising while not registered as a MiP 	Severe reprimand + fine of £1,000 and £456 costs	2017
ACMA	<ul style="list-style-type: none"> Not registered with AAT to provide MiP services AAT penalty but no longer practising by the time this came to CIMA 	Admonishment and costs of £456	2019

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"> Disseminating confidential exam information via a WhatsApp chat group 	Severe reprimand and £200 costs	2016
Registered Student	Participation in Whatsapp Group set up to share exam questions	Severe reprimand and exam result voided	none
Registered student	Notes in possession in the examination room during the Exam	Severe reprimand and fine of £50	2018
Registered student	Breach of examination conditions by taking prohibited notes into an exam	Severe reprimand and fine of £500. Costs of £456	2020

Category of Complaint: (8) Misrepresentation of Qualifications

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
Registered student	<ul style="list-style-type: none"> Acting as an endorser on an individual's CIMA application form when not entitled to do so 	Severe reprimand + £100 costs	2016
Registered Student	<ul style="list-style-type: none"> false declarations on CV submitted for a freelance consulting position claimed to be CIMA Dip MA when this level of the CIMA Professional Qualification was incomplete and therefore not entitled to use the letters 	Severe reprimand and costs of £456 + £250 fine	2019

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"> Editing exam attendance sheets 	Reprimand	2016
Registered Student	<ul style="list-style-type: none"> Failed to retain appropriate information (eg timesheets, invoices, delivery notes) relating to Clients' payments 	Admonishment	2016
Registered Student	<ul style="list-style-type: none"> Failure to file VAT returns and company accounts in a timely manner 	Reprimand	2017
Registered Student	<ul style="list-style-type: none"> Misrepresenting himself as a member while still a registered student. Claimed he was a member of CIMA and that his firm was registered with CIMA 	Admonishment and costs of £456	2020

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"> Signing audit report (filed with financial statement) on behalf of auditors without authority 	Suspension for 2 years + £2000 costs	2016
ACMA	<ul style="list-style-type: none"> Mis-statements of company accounts provided to auditor resulting in net assets being overstated by £2.5m Manipulation of the stated profit of business unit 	Expulsion + costs of £1,825	2020
ACMA	<ul style="list-style-type: none"> Moving bad debt to avoid it appearing in the profit and loss account Distorting the true financial position of the company Deliberate attempts to disguise her actions 	Expulsion + costs of £1,825	2020

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

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
ACMA	<ul style="list-style-type: none"> Fraud Sentence total 54 months imprisonment 	Expulsion + £6345.00 costs	2017
ACMA	<ul style="list-style-type: none"> Fraud Sentence – Total - 56 months imprisonment 	Expulsion	2017
ACMA	<ul style="list-style-type: none"> Stalking and harassment Sentence – <ol style="list-style-type: none"> 12 months imprisonment Restraining order for 7 years 	Severe reprimand + £1,000 costs	2017

ACMA	<ul style="list-style-type: none"> Racially aggravated assault Sentence – (a) 300 hours unpaid work 	Severe reprimand + £6,706 costs	2017
ACMA	<ul style="list-style-type: none"> Supplied goods/services in contravention of condition by HMRC requiring security be paid for VAT that may become due 	Severe Reprimand + £3000 costs	2017
ACMA	<ul style="list-style-type: none"> Adverse finding of another regulatory body regarding not repaying a loan owed to that regulatory body's Trust Fund. 	Expulsion + £6972.50 costs	2017
FCMA	<ul style="list-style-type: none"> Theft from employer Sentence – 14 months imprisonment 	Expulsion + £6186.50 costs	2016
ACMA	<ul style="list-style-type: none"> Possession of false identity documents Sentence – total of 6 months imprisonment 	Suspension for 12 months + £1500 costs	2016
ACMA	<ul style="list-style-type: none"> Dealing with property known or believed to represent proceeds of an indictable offence Finding of professional body in another jurisdiction that guilty of dishonourable conduct 	Expulsion + £5000 costs	2016
ACMA	<ul style="list-style-type: none"> Theft from employer Sentence – 30 months imprisonment Failure to notify of conviction 	Expulsion	2016
FCMA	<ul style="list-style-type: none"> Theft from employer Obtaining a money transfer by deception Possession of criminal property Sentence – total of 7.5 years 	Expulsion	2016
FCMA	<ul style="list-style-type: none"> Converting criminal property Sentence – total of 4 years imprisonment 	Expulsion + £6000 costs	2016
Registered Student	<ul style="list-style-type: none"> Making untrue statements to procure a passport for the United Kingdom Sentence – 8 months imprisonment suspended for 12 months 	Severe Reprimand + £750 costs	2016
FCMA	<ul style="list-style-type: none"> Fraud Sentence - total of 18 months imprisonment 	Expulsion + £7405 costs	2017
ACMA	<ul style="list-style-type: none"> Fraud Sentence - (a) 18 months imprisonment suspended for 24 months (b) Must undertake activity requirement for 15 days (c) Must carry out unpaid work for 200 hours under supervision before 12 months 	Expulsion + £7,000 costs	2017
Registered Student	<ul style="list-style-type: none"> Conspiracy to pervert the course of public justice Sentence – (a) 6 months imprisonment suspended for 18 months (b) 100 hours unpaid work 	Severe reprimand + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> Failure to disclose a conviction leading to a sentence of two years imprisonment, for a number of offences 	Cancellation of student registration + £2,787.50 costs	2018
ACMA	<ul style="list-style-type: none"> Convicted of an offence under section 127(1)(a) of the Communications Act 2003 Sentenced to: a) A 3 year Supervision Order; and b) 250 hours Community Payback Order 	Expulsion + costs of £1,000	2018
ACMA	<ul style="list-style-type: none"> Conviction for Harassment Sentence – 6 week curfew and electronic tagging plus 12 months restraining order 	Severe reprimand + £3,500 costs	2018
Registered Student	<ul style="list-style-type: none"> Conviction for sexual assault 	Severe reprimand and £2,675.00 costs	2019

ACMA	<ul style="list-style-type: none"> Conviction for Fraud by abuse of position, and making/supplying articles for use in fraud 28 months imprisonment [Respondent was also not registered as a MiP] 	Expulsion and £1,825 costs	2019
ACMA	<ul style="list-style-type: none"> Failure to ensure company met its liabilities in respect of VAT, PAYE and National Insurance as and when it fell into liquidation Disqualified as acting as a Director for 4 years 	Severe reprimand and £1,825 costs	2019
ACMA	<ul style="list-style-type: none"> Finding by HKICPA of misconduct for putting forward a non-existent Mutual Understanding Agreement therefore acting dishonestly and in breach of directors' duties Disqualification as a Director in HK for 5 years Removal of name from HKICPA Directory for 3 years Failure to notify CIMA within 30 days 	Expulsion and £2,425 costs	2019
ACMA	<ul style="list-style-type: none"> Defrauding an employer by making false transaction entries in accounts and theft of £15,594 15 months imprisonment (suspended), supervision order and compensation to victim 	Expulsion and £1,825 costs	2019
ACMA	<ul style="list-style-type: none"> Conviction for fraud 54 months imprisonment 	Expulsion (no costs)	2020
ACMA	<ul style="list-style-type: none"> Conviction for fraudulent evasion of VAT 16 months imprisonment (suspended), community service plus costs 	Expulsion and £1,825 costs	2020
Registered Student	<ul style="list-style-type: none"> Conviction for physical assault Community Payback order 	Reprimand + costs of £2,325	2020
ACMA	<ul style="list-style-type: none"> Allowing or participating in fraudulent evasion of VAT Failure to conduct due diligence of supply chains Disqualified as a director for 12 years 	Expulsion + costs of £14,575	2020

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"> False and misleading entries in local authority financial statements and using council time and resource to pursue personal business interests 	Expulsion + £3,000 costs	2017
ACMA	<ul style="list-style-type: none"> Transfer of company money for personal gain 	Expulsion + £21,825 costs	2017
Registered Student	<ul style="list-style-type: none"> Use of company credit card for personal gain and attempting to cover up deception by recoding journal entries 	Cancellation of student registration + costs of £7,225	2018
FCMA	<ul style="list-style-type: none"> Forging a client's signature in order to make a submission on time 	Severe Reprimand (no costs)	2019

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"> Failure to carry out agreed services including filing HMRC returns (resulting in penalties), responding to HMRC correspondence and conducting quarterly reviews 	Severe Reprimand + conditions imposed on MIP registration + £7000 costs	2016
ACMA	<ul style="list-style-type: none"> Attending meetings contrary to client instructions Issuing invoices for fees to incorrect party and instructing debt collectors for the same Knowingly presenting an altered agreement to debt collection agency 	Suspension for 6 months + £1000 costs	2016
ACMA	<ul style="list-style-type: none"> Multiple errors dealing with a client and failure to engage with superseding accountant 	Severe reprimand + £750 fine and £15,500 costs	2017
ACMA	<ul style="list-style-type: none"> Failure to provide standard T&Cs referred to in his letter of engagement Dishonestly claimed to have fulfilled a number of obligations to his client, including the filing of a tax return, when, in fact, he had not, resulting in a penalty to his client. Providing accountancy services whilst not registered as a CIMA MiP 	Expulsion + costs of £7,225.00	2018
ACMA	<ul style="list-style-type: none"> Retention of client refund from HMRC, purportedly to offset monies owed to him for his services - i.e. misuse of client money 	Severe reprimand + fine of £5,000 and costs of £900	2018
ACMA	<ul style="list-style-type: none"> Failure to notify CIMA of the following: He had rendered an unqualified Auditor's report for a club despite being notified that various material audit issues that were not resolved. Action was taken against him by the Malaysian Institute of Accountants (fine + costs) 	Severe reprimand + costs of £7,225	2018
ACMA	<ul style="list-style-type: none"> Failure to conduct client due diligence Failure to establish the capacity of a bankrupt client to issue instructions Failure to keep required records Therefore failure to comply with money laundering regulations 	Expulsion and £20,000 costs	2019

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"> Provided accounting services to clients whilst not registered as a CIMA Member in Practice Failed to submit tax returns on times resulting in penalties Failed to provide client with requested documents in a timely manner <p>NOTE – previous disciplinary history</p>	Expulsion + £1,200 costs	2016

ACMA	<ul style="list-style-type: none"> • Provided accounting services to clients whilst not registered as a CIMA Member in Practice • Failed to provide client with engagement terms • Failed to submit tax returns on time resulting in penalties • Failed to respond to client's complaint <p>NOTE – previous disciplinary history</p>	Expulsion + £12,225 costs	2017
ACMA	<ul style="list-style-type: none"> • Failing to provide professional clearance and working papers to a superseding accountant and practising while not registered as a MiP 	Expulsion + £7,225 costs	2017
ACMA	<ul style="list-style-type: none"> • Failure to respond to client correspondence or return documents. Practising while not registered as a MiP 	Expulsion + £9,225 costs	2017
ACMA	<ul style="list-style-type: none"> • Persistent failure to register as a MiP or be supervised for AML by another body (with one previous disciplinary sanction of severe reprimand for the same offence) 	Expulsion + £3,030 costs	2018
ACMA	<ul style="list-style-type: none"> • Providing accountancy services whilst not registered as a MiP or supervised for AML by another body 	severe reprimand + fine of £675 and £1,825 costs	2018
FCMA	<ul style="list-style-type: none"> • Repeated failure to register as a MiP and be supervised for AML despite previous severe reprimand and fine dating back to 2007 	Expulsion + £1,825 costs	2020

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"> • Using a mobile phone in an examination 	Cancellation of student registration + £2,000 costs	2016
Registered Student	<ul style="list-style-type: none"> • Exam answers extremely similar to other candidates • Involvement in dissemination of confidential information relating to the exam • Prior knowledge of exam content before sitting exam and/or divulged knowledge of the content of the exam to another person or persons 	Cancellation of student registration + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> • Exam answers extremely similar to other candidates • Involvement in dissemination of confidential information relating to the exam • Prior knowledge of exam content before sitting exam and/or divulged knowledge of the content of the exam to another person or persons 	Cancellation of student registration + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> • Exam answers extremely similar to other candidates 	Cancellation of student registration + £2,000 costs	2017

	<ul style="list-style-type: none"> • Involvement in dissemination of confidential information relating to the exam • Prior knowledge of exam content before sitting exam and/or divulged knowledge of the content of the exam to another person or persons 		
Registered Student	<ul style="list-style-type: none"> • Using a pen drive containing notes during an examination 	Cancellation of student registration + £2,000 costs	2016
Registered Student	<ul style="list-style-type: none"> • Sharing confidential information with others about exam content in advance of sitting the exam 	Cancellation of student registration + £5000 costs	2016
Registered Students	<ul style="list-style-type: none"> • Using mobile phone in examination to send photos of exam questions to a friend for assistance 	Cancellation of student registration	2016
Registered Students	<ul style="list-style-type: none"> • Using a mobile phone containing notes during an examination 	Cancellation of student registration + £2000	2016
Registered Students	<ul style="list-style-type: none"> • Possessing a notebook containing notes relevant to exam during an examination 	Cancellation of student registration + £500	2016
Registered student	<ul style="list-style-type: none"> • Using information on exam content provided by another student 	Cancellation of registration + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> • Cheating in exam by using notes brought in 	Cancellation of registration + £2,000 costs	2017
Registered Student	<ul style="list-style-type: none"> • Cheating in an exam - using revision notes 	Cancellation of registration + £6945 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	reprimand and exam result voided + £220 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	reprimand and exam result voided + £220 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	reprimand and exam result voided + £300 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Reprimand and exam result voided + £220 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Reprimand and exam result voided+ £300 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Reprimand and exam result voided + £220 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Reprimand and exam result voided + £220 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand and voiding of exam result + £330 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £300 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £220 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand and exam result voided + £220 costs	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs	2017

Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and exam result voided + £220 costs	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and required to take ethics exam before any others + £330 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Severe reprimand and exam result voided + £330 costs	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Severe reprimand and exam result voided + £330 costs	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand and exam result voided	2017
Registered student	Encouraging others to share exam questions through Whatsapp Group	Severe reprimand and exam result voided	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs	2017
Registered student	Encouraging others to share exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £330 costs	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £330 costs	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £330 costs	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £300 costs	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £330 costs	2017
Registered student	Prior knowledge of exam questions leading to unfair advantage – i.e. cheating	Cancellation of registration + £3,345 costs	2018

Registered Student	<ul style="list-style-type: none"> Exam cheating by communicating through Whatsapp 	Severe reprimand, voiding of Operational Case Study Exam result and requirement to sit and pass CIMA's examination in the Fundamentals of Ethics, Corporate Governance and Business Law before sitting any further CIMA exams. Costs of £330	2019
Registered Student	<ul style="list-style-type: none"> Exam cheating by collusion with another candidate or candidates 	Cancellation of student registration and £1,000 costs	2019
Registered Student	<ul style="list-style-type: none"> Exam cheating by collusion with another candidate or candidates 	Cancellation of student registration and £1,000 costs	2019
Registered Student	<ul style="list-style-type: none"> Taking prohibited notes into the strategic case study examination and referring to them during the course of that examination. 	Severe reprimand December 2019 exam voided Barred from taking CIMA exams for two years Costs of £912.50	2020

Category of Complaint: (8) Misrepresentation of Qualifications

Status	Offence/Allegation(s)	Sanction	Penalty Year of decision
Registered Student	<ul style="list-style-type: none"> Presenting forged certificates to employer purporting to have passed several CIMA examinations 	Cancellation of student registration + £1000 costs	2016
Registered Student	<ul style="list-style-type: none"> Submitting membership application with unqualified endorser 	Reprimand + £300 costs	2016
Registered Student	<ul style="list-style-type: none"> Submitting membership application with unqualified endorser 	Reprimand + £300 costs	2016
Registered Student	<ul style="list-style-type: none"> Presenting fraudulent letters to a recruitment agency purporting to be from CIMA staff and falsely claiming CIMA qualifications Falsely claiming CIMA qualifications and using designations on online profile 	Cancellation of student registration	2017
Registered Student	<ul style="list-style-type: none"> Stating to employer that she had "completed CIMA" in an appraisal holding herself out as a fully qualified member of CIMA 	Cancellation of student registration and £8,000 costs	2019

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

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

	<ul style="list-style-type: none"> Made unauthorised bonus payments to family members 		
--	--	--	--

APPEAL COMMITTEE

Status	Offence/Allegation	Sanction / Penalty of DC	Year of Appeal	Appeal Committee Decision
ACMA	<ul style="list-style-type: none"> Failed to act impartially between interests of Company and Directors, and between Directors Engaged in unprofessional discussions about Company and its Directors Failed to comply with directions from Director Terminated appointment of Director without consent 	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"> Using a mobile phone during an examination, including to take photographs of questions. Disclosing such photographs to other individuals 	Expulsion	2017	Disciplinary Committee decision upheld.
Registered student	<ul style="list-style-type: none"> Dissemination of exam content 	Cancellation of registration + £2,000 costs	2017	DC decision upheld
Registered Student	<ul style="list-style-type: none"> Cheating in exam using a mobile phone 	Cancellation of registration + £500 costs	2017	DC decision upheld and appeal costs of £500 added
FCMA	<ul style="list-style-type: none"> Claiming companies were exempt from audit when they weren't 	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"> Claiming remission of fees due to unemployment when he was in fact employed 	Expulsion + £6,825 costs	2017	DC decision upheld and costs reduced to £2,750 by AC
Registered Student	<ul style="list-style-type: none"> Sharing exam questions through Whatsapp Group 	Cancellation of registration + £330 costs	2017	DC decision upheld and further £500 costs added
ACMA	<ul style="list-style-type: none"> CIMA tutor who had knowledge of question sharing and failed to notify CIMA 	Suspension for 9 months + £900 costs	2018	DC decision upheld at AC with further £1,825 costs
	<ul style="list-style-type: none"> conviction for wounding with intent to do grievous bodily harm. Sentence: (a) 6 years imprisonment (b) Restraining order imposed (until further Order)	Expulsion + costs of £1,000	2018	DC decision upheld with further £1,000 costs
Registered Student	<ul style="list-style-type: none"> Prior knowledge of exam contents Copying another candidate's answers Collusion with another candidate 	Cancellation of student registration and £3,112.50 costs.	2019	DC decision upheld and costs reduced to £500

Registered Student	<ul style="list-style-type: none"> • Disclosure of exam contents to others • Collusion on exam answers 	Cancellation of student registration and £6,225 costs.	2019	Disciplinary decision upheld with costs reduced to £2000
Registered Student	<ul style="list-style-type: none"> • Disclosure of exam contents to others • Collusion on exam answers 	Cancellation of student registration and £3,112.50 costs.	2019	Disciplinary decision upheld with costs reduced to £200
ACMA	<ul style="list-style-type: none"> • Claiming breach of contract, continuing to take fee / salary payments from a company • Making unauthorised payments and withdrawals from a company bank account to himself recovered by civil proceedings 	Expulsion and £12,500 costs from DC	2019	Disciplinary decision upheld and total costs ordered of £33,840.65
FCMA	<ul style="list-style-type: none"> • Failure to return an overpayment refund of £10,193 from HMRC back to his client causing client to take enforcement action to recover the money 	Expulsion and costs of £1,825.00	2019	Disciplinary decision upheld and further costs of £2,835 added