

ANNEXURE TO INDICATIVE SANCTIONS GUIDANCE

DECISIONS FOR THE PERIOD: 2016 - 2021

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 2021.

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	Year of decision

Category of Complaint: (1) Breach of Fiduciary Duty

Status	Offence/Allegation(s)	Sanction	Year of decision
ACMA MiB	Provision of false document to employer's external auditor	Reprimand, fine of £1500 and costs of £500	2016

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

Status	Offence/Allegation(s)	Sanction	Year of decision
FCMA MiP	<ul style="list-style-type: none"> 6 month suspension issued by another body 	Reprimand + £400 costs	2016
ACMA MiB	<ul style="list-style-type: none"> Drink driving while in charge of a child under the age of 7 years (disqualified from driving for 3 years) 	Admonishment + £250 costs	2016
ACMA MiB (MiP in HK)	<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 MiB	<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 Settled by community resolution following police investigation, requiring payback of stolen warrants Failure to notify CIMA 	Severe reprimand, fine of £250 and costs of £456	2019
FCMA MiB	<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 	Severe reprimand Fine of £2,000 Costs of £456	2020

	<ul style="list-style-type: none"> MIA suspension for three years and fine Failure to notify CIMA under Reg 19 		
ACMA MiB	<ul style="list-style-type: none"> Conviction for assault by beating on an individual and threatening behaviour to another under the Public Order Act Sentenced to <ul style="list-style-type: none"> 300 hours unpaid work (150 hours each offence) Compensation for the beating of £300 with victim surcharge of £50 Victim surcharge of £50 for the threatening behaviour 	Reprimand Fine of £500 Costs of £456	2020
FCMA MiB	<ul style="list-style-type: none"> Sanction by Malaysian Institute for unsatisfactory audit work Failure to declare sanction to CIMA under Reg 19 (fine of RM3000 and costs of RM2000 ordered) 	Reprimand and costs of £456	2020
ACMA Unregist ered MiP	<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
ACMA Unregist ered MiP	<ul style="list-style-type: none"> Providing services for fees in Malaysia whilst unregistered Malaysian Institute fine of RM3000 and costs of RM2500. Failure to notify CIMA under Reg 19 	Reprimand with costs of £456	2021
ACMA	<ul style="list-style-type: none"> Finding of “professional conduct” by Malaysian Institute DC relating to an unsatisfactory audit rating. Fine of RM3,000 and costs of RM2,500 with CPD requirement. Failure to notify CIMA under Reg 19. 	Reprimand with costs of £456	2021

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

Status	Offence/Allegation(s)	Sanction	Year of decision
FCMA MiB	<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	Year of decision
ACMA MiP	<ul style="list-style-type: none"> Failed to respond to correspondence from client and subsequent accountant 	Reprimand + £750 fine	2016
ACMA MiP	<ul style="list-style-type: none"> Failed to provide a partnership return to HMRC for a partnership wound up in 2011, resulting in penalty charges against the client. 	Admonishment	2016

	<ul style="list-style-type: none"> Failed to deal promptly or at all with HMRC enquires regarding the said partnership. 		
FCMA MiP	<ul style="list-style-type: none"> Failure to hand over documents to superseding accountant 	Reprimand + £456 costs	2016
ACMA MiP	<ul style="list-style-type: none"> Failure to provide a complaints procedure to client or deal with the complaint 	Admonishment + £500 costs	2016
ACMA MiP	<ul style="list-style-type: none"> Failure to hand over documents to superseding accountant 	Reprimand + £456 costs	2016
ACMA MiP	<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	2016
FCMA MiP	<ul style="list-style-type: none"> Acting for two clients with actual or potential competing interests. Sending threatening communications to one former client demanding documentation. 	Reprimand + fine of £250	2016
ACMA (unregistered MiP)	<ul style="list-style-type: none"> Sharing client personal information without consent 	Reprimand + £250 fine and £456 costs	2018
ACMA MiP	<ul style="list-style-type: none"> failure to back up client data adequately 	reprimand + costs of £150	2018
ACMA MiP	<ul style="list-style-type: none"> Failure to identify a client as required under ML Regulations 	Admonishment	2019
ACMA MiP	<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
ACMA MiP	<ul style="list-style-type: none"> Refusal to provide client with information and refusal to cease providing services despite being terminated 	Reprimand and costs of £456	2021

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

Status	Offence/Allegation(s)	Sanction	Year of decision
FCMA MiP	<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 MiP (unregistered MiP)	<ul style="list-style-type: none"> Failed to submit client tax return on time resulting in financial penalties 	Reprimand + £250 fine	2016
ACMA (unregistered MiP)	<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 MiB (former unreg MiP with AAT)	<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 CIMA Monitoring requirements, including submission of CPD records or Mandatory Requirements documentation and failure to meet CIMA deadlines for registration or remedial actions under AML visit outcomes or conduct conditions.

Status	Offence/Allegation(s)	Sanction	Year of decision
ACMA MiP	<ul style="list-style-type: none"> Failure to provide documents under QA mandatory requirements monitoring. 	Admonishment + £250 costs	2016
ACMA MiP	<ul style="list-style-type: none"> Failure to provide documents under QA mandatory requirements monitoring. 	Admonishment + £250 costs	2016

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

Status	Offence/Allegation(s)	Sanction	Year of decision
Registered Student	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	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	Year of decision
Registered Student	<ul style="list-style-type: none"> Editing exam attendance sheets 	Reprimand	2016
Registered Student (operating as MiP)	<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 	Admonishment and costs of £456	2020

	member of CIMA and that his firm was registered with CIMA		
Registered Student	<ul style="list-style-type: none"> Making false statements on social media with regard to qualifications Claiming CIMA membership whilst a student 	Admonishment and costs of £456	2021

DISCIPLINARY COMMITTEE

Category of Complaint: 0 unclassified

Status	Offence/Allegation(s)	Sanction	Year of decision

Category of Complaint: (1) Breach of Fiduciary Duty

Status	Offence/Allegation(s)	Sanction	Year of decision
ACMA MiB	<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 (full hearing)	2016
ACMA MiB	<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 (case considered on papers)	2020
ACMA MiB	<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 (case considered on papers)	2020
ACMA MiB	<ul style="list-style-type: none"> Theft of £115k and bitcoin valued £190k from employer's company account, for personal gain 	Expulsion and costs of £912.50 (case considered on papers)	2021

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

Status	Offence/Allegation(s)	Sanction	Year of decision
ACMA MiP	<ul style="list-style-type: none"> Fraud Sentence total 54 months imprisonment 	Expulsion + £6345.00 costs (full hearing)	2017
ACMA MiB	<ul style="list-style-type: none"> Fraud Sentence – Total - 56 months imprisonment 	Expulsion (full hearing)	2017
ACMA MiB	<ul style="list-style-type: none"> Stalking Harassment Sentence – (a) 12 months imprisonment (b) Restraining order for 7 years 	Severe reprimand + £1,000 costs (full hearing)	2017
ACMA MiB	<ul style="list-style-type: none"> Racially aggravated assault Sentence – (a) 300 hours unpaid work 	Severe reprimand + £6,706 costs (full hearing)	2017

ACMA MiP	<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 (£3,000 fine, £3038.99 compensation and repayment of £6153.99) 	Severe Reprimand + £3000 costs (full hearing)	2017
ACMA MiB	<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. Removal from HKICPA register for 6 months and costs of HK\$31,829.70 Failure to report to CIMA or cooperate with the CIMA investigation 	Expulsion + £6972.50 costs (full hearing)	2017
FCMA MiB	<ul style="list-style-type: none"> Theft from employer Sentence – 14 months imprisonment 	Expulsion + £6186.50 costs (full hearing)	2016
ACMA MiB	<ul style="list-style-type: none"> Possession of false identity documents Sentence – total of 6 months imprisonment 	Suspension for 12 months + £1500 costs (full hearing)	2016
ACMA MiB	<ul style="list-style-type: none"> Conviction for dealing with property known or believed to represent proceeds of an indictable offence 2 years 9 months imprisonment Finding of professional body in another jurisdiction that guilty of dishonourable conduct – name removed from HKICPA register for 4 years and HK\$35,352 costs Failure to notify CIMA 	Expulsion + £5000 costs (full hearing)	2016
ACMA MiB	<ul style="list-style-type: none"> Theft from employer Sentence – 30 months imprisonment Failure to notify of conviction 	Expulsion (full hearing)	2016
FCMA MiB	<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 (case considered on the papers)	2016
FCMA MiP	<ul style="list-style-type: none"> Converting criminal property Sentence – total of 4 years imprisonment 	Expulsion + £6000 costs (full hearing)	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 (full hearing)	2016
FCMA MiB	<ul style="list-style-type: none"> Fraud Sentence - total of 18 months imprisonment 	Expulsion + £7405 costs (full hearing)	2017
ACMA MiB	<ul style="list-style-type: none"> Fraud Sentence - <ul style="list-style-type: none"> (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 (full hearing)	2017
Registered Student	<ul style="list-style-type: none"> Conspiracy to pervert the course of public justice Sentence – <ul style="list-style-type: none"> (a) 6 months imprisonment suspended for 18 months (b) 100 hours unpaid work 	Severe reprimand + £2,000 costs (full hearing)	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 (full hearing)	2018
ACMA MiB	<ul style="list-style-type: none"> Convicted of an offence under section 127(1)(a) of the Communications Act 2003. Sentenced to: <ul style="list-style-type: none"> a) A 3 year Supervision Order; and b) 250 hours Community Payback Order 	Expulsion + costs of £1,000 (case considered on the papers)	2018
ACMA MiB	<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 (full hearing)	2018
Registered Student	<ul style="list-style-type: none"> Conviction for sexual assault 16 months imprisonment suspended for 24 months and registration under S92 of the Sexual Offences Act for 10 years 	Severe reprimand and £2,675.00 costs (full hearing)	2019
ACMA Unregistered MiP	<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 and had been reprimanded for this in 2016] 	Expulsion and £1,825 costs (case considered on the papers)	2019
ACMA MiP	<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 (case considered on the papers)	2019
ACMA MiB	<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 (full hearing)	2019
ACMA MiB	<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 (case considered on the papers)	2019
ACMA MiB	<ul style="list-style-type: none"> Conviction for fraud 54 months imprisonment 	Expulsion (no costs) (case considered on the papers)	2020
ACMA MiP	<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 (case considered on the papers)	2020
Registered Student	<ul style="list-style-type: none"> Conviction for physical assault Community Payback order of <ul style="list-style-type: none"> - 9 months supervision - 175 hours of unpaid work to be completed within 6 months - Victim compensation £400 	Reprimand + costs of £2,325 (full hearing)	2020

ACMA MiP	<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 (full hearing)	2020
ACMA MiB	<ul style="list-style-type: none"> Conviction for theft from employer 9 months imprisonment and fine of AUS\$500 	Expulsion + costs of £912.50 (case considered on the papers)	2021
ACMA MiB	<ul style="list-style-type: none"> Conviction for Fraud by abuse of position totalling approximately £134,000, 2 ½ years imprisonment 	Expulsion + costs of £912.50 (case considered on the papers)	2021
ACMA MiB	<ul style="list-style-type: none"> Aiding and abetting tax evasion One year imprisonment – sentence suspended for one year (from court in Germany) 	Expulsion + costs of £1,825 (case considered on the papers)	2021

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

Status	Offence/Allegation(s)	Sanction	Year of decision
ACMA MiB	<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 (case considered on the papers)	2017
ACMA MiB	<ul style="list-style-type: none"> Transfer of company money for personal gain 	Expulsion + £21,825 costs (case considered on the papers)	2017
Registered Student (operating as MiP)	<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 (full hearing)	2018
FCMA MiP	<ul style="list-style-type: none"> Forging a client's signature in order to make a submission on time 	Severe Reprimand (no costs) (case considered on the papers)	2019
ACMA (Misconduct while Registered Student)	<ul style="list-style-type: none"> Breaching employer's expenses policy and submitted fraudulent expenses claims. Tampered with receipts, submitted personal expenses as business ad submitted duplicate expenses 	Expulsion + £24,431 costs (full hearing)	2020

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

Status	Offence/Allegation(s)	Sanction	Year of decision
ACMA MiP	<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 (full hearing)	2016
ACMA MiP	<ul style="list-style-type: none"> Attending meetings contrary to client instructions 	Suspension for 6 months + £1000 costs (full hearing)	2016

	<ul style="list-style-type: none"> Issuing invoices for fees to incorrect party and instructing debt collectors for the same Knowingly presenting an altered agreement to debt collection agency 		
ACMA MiP	<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 (full hearing)	2017
ACMA (unregistered MiP)	<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 (full hearing)	2018
ACMA MiP	<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 (case considered on the papers)	2018
ACMA MiB	<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 (full hearing)	2018
ACMA MiP unregistered	<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 (full hearing)	2019
ACMA MiP	<ul style="list-style-type: none"> Failure to meet Charity Commission minimum benchmarks for accounts Failure to declare a third party disclosure 	Severe Reprimand and costs of £1825 (case considered on the papers)	2021
ACMA MiP	<ul style="list-style-type: none"> Submission of client's tax return based on telephone conversation without obtaining supporting documentation Failure to issue terms of engagement 	Severe Reprimand with conditions. Costs of £912.50. Conditions of (i) CPD record submission for minimum two years; (ii) submit to a CIMA AML inspection visit within 12 months. (case considered on the papers)	2021

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

Status	Offence/Allegation(s)	Sanction	Year of decision
ACMA MiP unregistered	<ul style="list-style-type: none"> Provided accounting services to clients whilst not registered as a CIMA Member in Practice 	Expulsion + £1,200 costs (full hearing)	2016

	<ul style="list-style-type: none"> 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>		
ACMA MiP (unregistered)	<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 (full hearing)	2017
ACMA MiP	<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 (full hearing)	2017
ACMA MiP (unregistered)	<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 (full hearing)	2017
ACMA MiP (unregistered)	<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 (full hearing)	2018
ACMA Unregistered MiP	<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 (case considered on the papers)	2018
FCMA Unregistered MiP	<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 (case considered on the papers)	2020

Category of Complaint: (6) Failure to comply with CIMA Monitoring requirements, including submission of CPD records or Mandatory Requirements documentation and failure to meet CIMA deadlines for registration or remedial actions under AML visit outcomes or conduct conditions.

Status	Offence/Allegation(s)	Sanction	Year of decision

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

Status	Offence/Allegation(s)	Sanction	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 (full hearing)	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 	Cancellation of student registration + £2,000 costs (full hearing)	2017

	the content of the exam to another person or persons		
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 (full hearing)	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 (full hearing)	2017
Registered Student	<ul style="list-style-type: none"> Using a pen drive containing notes during an examination 	Cancellation of student registration + £2,000 costs (full hearing)	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 (full hearing)	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 (full hearing)	2016
Registered Students	<ul style="list-style-type: none"> Using a mobile phone containing notes during an examination 	Cancellation of student registration + £2000 (full hearing)	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 (full hearing)	2016
Registered student	<ul style="list-style-type: none"> Using information on exam content provided by another student 	Cancellation of registration + £2,000 costs (full hearing)	2017
Registered Student	<ul style="list-style-type: none"> Cheating in exam by using notes brought in 	Cancellation of registration + £2,000 costs (full hearing)	2017
Registered Student	<ul style="list-style-type: none"> Cheating in an exam - using revision notes 	Cancellation of registration + £6945 costs (full hearing)	2017
Registered student	Requesting exam questions through Whatsapp Group	reprimand and exam result voided + £220 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	reprimand and exam result voided + £220 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	reprimand and exam result voided + £300 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Reprimand and exam result voided + £220 costs full hearing or case considered	2017

		on the papers (case considered on the papers)	
Registered student	Requesting exam questions through Whatsapp Group	Reprimand and exam result voided+ £300 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Reprimand and exam result voided + £220 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Reprimand and exam result voided + £220 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand and voiding of exam result + £330 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £300 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £220 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand and exam result voided + £220 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and exam result voided + £220 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs (case considered on the papers)	2017

Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group	Severe reprimand and required to take ethics exam before any others + £330 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand, exam voided and required to take ethics exam before any others + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Severe reprimand and exam result voided + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Severe reprimand and exam result voided + £330 costs (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand and exam result voided (case considered on the papers)	2017
Registered student	Encouraging others to share exam questions through Whatsapp Group	Severe reprimand and exam result voided (case considered on the papers)	2017
Registered student	Requesting exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs (case considered on the papers)	2017
Registered student	Encouraging others to share exam questions through Whatsapp Group	Severe reprimand and exam result voided + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £330 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £300 costs (case considered on the papers)	2017
Registered student	Sharing exam questions through Whatsapp Group and encouraging others to share	Cancellation of registration + £330 costs (case considered on the papers)	2017
Registered student	Prior knowledge of exam questions leading to unfair advantage – i.e. cheating	Cancellation of registration + £3,345 costs (full hearing)	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 (case considered on the papers)	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 (full hearing)	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 (full hearing)	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 (case considered on the papers)	2020

Category of Complaint: (8) Misrepresentation of Qualifications

Status	Offence/Allegation(s)	Sanction	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 (full hearing)	2016
Registered Student	<ul style="list-style-type: none"> Submitting membership application with unqualified endorser 	Reprimand + £300 costs (full hearing)	2016
Registered Student	<ul style="list-style-type: none"> Submitting membership application with unqualified endorser 	Reprimand + £300 costs (full hearing)	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 (full hearing)	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 (full hearing)	2019

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

Status	Offence/Allegation(s)	Sanction	Year of decision
FCMA MiB	<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 (case considered on the papers)	2016

	<ul style="list-style-type: none"> Made unauthorised bonus payments to family members 		
ACMA (RS when misconduct took place)	<ul style="list-style-type: none"> Signed papers as a witness when witnesses were not present resulting in fraudulent activity on the part of his boss 	Severe Reprimand, fine of £10,000 and costs of £11,225 (full hearing)	2021

APPEAL COMMITTEE

Status	Offence/Allegation	Sanction / Penalty of DC	Year of Appeal	Appeal Committee Decision
ACMA Unregistered MiP	<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 (full hearing)	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"> Dissemination of exam content 	Cancellation of registration + £2,000 costs (full hearing)	2017	DC decision 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 	Cancellation of student registration	2017	DC decision upheld.
Registered Student	<ul style="list-style-type: none"> Cheating in exam using a mobile phone 	Cancellation of registration + £500 costs (case considered on the papers)	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 (full hearing June 2014)	2017	DC decision upheld original costs order reduced to £15,000 and appeal costs of £3,225 added.
ACMA MiB	<ul style="list-style-type: none"> Claiming remission of fees due to unemployment when he was in fact employed 	Expulsion + £6,825 costs (case considered on the papers)s	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 (case considered on the papers)	2017	DC decision upheld and further £500 costs added
ACMA MiB	<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 (case considered on the papers)	2018	DC decision upheld at AC with further £1,825 costs

ACMA MiB	<ul style="list-style-type: none"> conviction for wounding with intent to do grievous bodily harm. <p>Sentence: (a) 6 years imprisonment (b) Restraining order imposed (until further Order)</p>	Expulsion + costs of £1,000 (full hearing)	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. (full hearing)	2019	DC decision upheld and costs reduced to £500 (full hearing)
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. (full hearing)	2019	Disciplinary decision upheld with costs reduced to £2000 (full hearing)
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. (full hearing)	2019	Disciplinary decision upheld with costs reduced to £200 (full hearing)
ACMA MiP	<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 (full hearing)	2019	Disciplinary decision upheld and total costs ordered of £33,840.65 (full hearing)
FCMA MiP	<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 (case considered on papers)	2019	Disciplinary decision upheld and further costs of £2,835 added (full hearing)