



**CIMA**

**Chartered Institute of  
Management Accountants**

## INDICATIVE SANCTIONS GUIDANCE

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For Conduct Committee Members,  
Respondents and Complainants

October 2015

## INTRODUCTION

This guidance is for CIMA's conduct committee members, namely its Investigation, Disciplinary and Appeal Committees, and also for Members and Registered Students who are the subject of complaints, and for complainants. **It does not contain guidance regarding costs issues which might arise, which is dealt with separately.**

CIMA's disciplinary régime empowers the conduct committee **to offer** (in the case of the Investigation Committee) and **to impose** (in the case of the Disciplinary Committee), certain sanctions as provided for in the regulations.

Each case will be judged on its own facts. Indicative guidance 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.

It is essential that the committees remain free to exercise their judgement in each individual case, and that they should articulate, and be accountable for, their reasons for reaching a decision.

This booklet also aims to assist Members and Registered Students, who are the subject of complaints, to see the range of sanctions which may be imposed.

This information is made available in the interests of openness and transparency, and in line with CIMA's duty to uphold public confidence in the profession.

**October 2015**

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## CATEGORIES OF COMPLAINT

<b>0</b>	<b>Unclassified</b>	Includes open cases where the complaint has yet to be categorised.
<b>1</b>	<b>Breach of Fiduciary Duty</b>	This category includes allegation regarding the misappropriation of funds, not only those of a criminal nature (but not resulting in criminal conviction) but also those resulting from unprofessional activity.
<b>2</b>	<b>Criminal Conviction</b>	<p>This category contains convictions relating to accountancy and supported by documentary evidence which verifies the existence of a criminal conviction. It also contains criminal convictions unconnected with accountancy.</p> <p>Added to this category should be the inclusion of any adverse findings by, sanction or order of, or undertaking to, any tribunal or court or other body or authority, to follow Byelaw 1. This includes adverse findings of other disciplinary bodies, bankruptcy restriction orders and undertakings, together with director disqualification orders, all under the relevant legislation.</p>
<b>3</b>	<b>Failure to Deal Professionally with an Employer's Affairs</b>	This category applies to an individual who fails to produce the standard of work expected of a reasonably competent management accountant of such qualification and standing as professed by that individual.
<b>4</b>	<b>Failure to act professionally as a Member in Practice</b>	This category applies to a member in Practice who fails to meet the requirements outlined in the relevant Member in Practice Rules, and includes failing to produce the standard of work expected.
<b>5</b>	<b>Providing Accounting Services Whilst Not Registered as a Member in Practice</b>	This category includes providing accounting services whilst not registered as a Member in Practice.
<b>6</b>	<b>Failure to comply with CPD requirements</b>	This category includes non compliance with CPD requirements and not responding appropriately to CIMA in respect of CPD compliance.
<b>7</b>	<b>Use of Unfair Methods Whilst Sitting a CIMA Examination</b>	This category relates to cheating in examinations.

<b>8</b>	<b>Misrepresentation of Qualifications</b>	This category relates to deliberate misrepresentations for gain.
<b>9</b>	<b>Behaviour Unbefitting Member/Affiliate/Student of CIMA</b>	This category relates to behaviour that cannot be appropriately included within other categories, including such actions as aggression, breach of contract and disruptive behaviour.

It should be noted that this classification is for guidance only and for ease of reference when reviewing the pages on previous decisions. Also it is possible for certain cases to fall into more than one category.

The categories of complaint were revised in January 2013.

The previous categories of complaint for complaints received before January 2013 were as follows:

- (0)** Unclassified;
- (1)** Breach of Fiduciary Duty;
- (2)** Criminal Conviction;
- (3)** Failure to Deal Professionally with an Employer's Affairs;
- (4)** Failure to Deal Professionally with a Client's Affairs;
- (5)** Failure to Deal Professionally with the Public,
- (6)** Failure to Respond Appropriately to a Superseding Accountant;
- (7)** Use of Unfair Methods Whilst Sitting a CIMA Examination;
- (8)** Misrepresentation of Qualifications;
- (9)** Behaviour Unbefitting Member/Student

## SANCTIONS

The conduct committees are empowered by Regulations Part II 8 and 12 to offer (in the case of the Investigation Committee) or order (in the case of the Disciplinary Committee), a range of sanctions, as follows:

**It should be noted that the range of sanctions available was amended in July 2015, including with the addition of the following sanction: Suspension from Membership of the Institute (see below).**

### Investigation Committee

Regulation Part II 8 (e): The respondent should be invited in accordance with these Regulations to consent to the imposition of a sanction or sanctions consisting of:

- an admonishment or
- reprimand or
- severe reprimand
- and/or a fine up to an amount specified from time to time in Regulations, (currently £2,000 for Members, and £500 for Registered Students under Regulation Part II 16.)
- and/or be required to make a payment of costs

### Disciplinary Committee

Regulation Part II 12: The Disciplinary Committee shall decide, following a meeting under Regulation 10 or following a hearing, whether the complaint is upheld, and unless the Committee decides in the particular circumstances that no sanction be applied, the Committee shall direct that any one or more of the following sanctions be imposed:

- a) the respondent be admonished;
- b) the respondent be reprimanded;
- c) the respondent be severely reprimanded;
- d) the respondent's registration as a Member in Practice be cancelled and his Practising Certificate be withdrawn;
- e) the respondent be fined an amount not exceeding a maximum determined from time to time in Council Regulations; (currently an unlimited amount for Members and £2000 for Registered Students under Regulation Part II 16);
- f) the respondent be suspended from membership of the Institute for a period not exceeding two years determined by the Disciplinary Committee (beginning on the date of the decision of the Disciplinary Committee or on the date of the decision of the Appeal Committee if the respondent appeals the decision or sanction of the Disciplinary Committee and the Appeal Committee dismisses that appeal), following which period the respondent shall be restored to membership of the Institute provided that he has paid all monies due to the Institute at that date and howsoever arising and is not the subject of a complaint to the Institute being considered by the Institute or by the conduct committees of the Institute or by an organization set up for the purposes of Article 4(d) of the Charter, or, following a decision of the Appeal Committee, by the courts.

- g) the respondent be expelled from membership of the Institute;
- h) the respondent's membership be made subject to conditions;
- i) the respondent's registration, if a Registered Student, be cancelled or made subject to conditions;

and the respondent may be required to pay all or part of the costs of the proceedings against him.

Regulation Part II 12A: If, following a hearing, the complaint is not upheld, and the Disciplinary Committee decides, whether on the application of the respondent or otherwise, that the case was brought before it improperly, in bad faith or unreasonably, it may direct that the Institute pay all or part of the reasonable costs incurred by the respondent under these Regulations.

## CIMA'S APPROACH TO SANCTIONS

CIMA's approach to sanctions reflects the guiding principles of its disciplinary process, namely to:

- protect the public;
- maintain public confidence in the profession of management accountancy;
- uphold proper standards of conduct in the profession;
- ensure that CIMA's conduct processes are effective in dealing with complaints of professional misconduct in the interests of the public and all stakeholders;

and to ensure that complaints are dealt with fairly and expeditiously.

## PROPORTIONALITY

If it is necessary for a conduct committee to impose a sanction, it must select the sanction that is **appropriate** and **proportionate** to the facts found proved and in order to protect the public and the profession.

In order to observe the principles of proportionality, and to ensure that the sanction imposed is the minimum necessary to achieve the purpose, the committees should consider a number of key points in their decision making process.

Taking into account all the circumstances of the case – including those of the individual concerned (personal, financial, character and/or other references etc) – the committees should consider:

- which category (0-9 as set out previously) the complaint falls into;
- which penalties are available;
- whether there are any factors that aggravate or mitigate the seriousness of the behaviour (this is addressed in more detail on the next page);
- form a preliminary view of the penalty based on the conduct, and then consider whether any factors personal to the respondent should alter the penalty e.g. whether any past disciplinary record is relevant;
- whether penalty corresponds with the committee's fundamental duties:
  - to be fair;
  - to impose a sanction appropriate and proportionate to the level of seriousness of the facts found proven;

- to act in the public interest; to protect members of the public, to maintain public confidence in the management accountancy profession, to declare and uphold proper standards of conduct of the profession;
- whether any orders in addition to penalty need to be dealt with e.g. costs.

The conduct committees are free to attach such weight as they think fit in their absolute discretion to any aggravating or mitigating factors. Such factors may include (but will not be limited to) the following:

<b>Aggravating (+)</b>	<b>Mitigating (-)</b>
Criminal conviction	
Committed over long period	Short period
Racially motivated	
Sexually motivated	
Senior employee	Unsupported junior
Planned	Impulsive action
Victim particularly vulnerable	
Loss caused to victim	
Cover up	Voluntary reporting
Casting suspicion on others	Evidence of genuine remorse
Severe detriment to CIMA's reputation	Minor detriment to CIMA
	Provocation
Unco-operative with investigation	Co-operative with investigation
Dishonesty	
Breach of trust	
Part of conspiracy	Sole perpetrator
	Duress from others
Multiple instances	Single instance
Intended for gain	No gain intended
Evidence of fraud	Compensation provided



## TYPES OF SANCTION

### Admonishment

The relevant conduct committee might decide to take no further action other than to conclude the case with an admonishment. The Member/Registered Student will receive a letter confirming the admonishment, but will be allowed to continue in practice.

This is the lowest sanction that can be applied by the conduct committees. An admonishment may be appropriate where the conduct is at the lower end of the spectrum, but the relevant committee nevertheless wishes to indicate that the behaviour was unacceptable.

### Reprimand

A reprimand is similar to, but considered to be more severe than, an admonishment. It is appropriate where the conduct is of a minor nature and there is no continuing risk to the public.

### Severe Reprimand

A severe reprimand is similar to but considered to be more severe than a reprimand.

### Fine

The conduct committees have a wide discretion in relation to their power to fine a respondent against whom a complaint has been upheld but, as with all judicial discretion, it must be exercised in accordance with established rules of fairness.

In determining the appropriate level of the fine the committees must take into consideration:

- the seriousness of the respondent's conduct; and
- the respondent's financial means

It is the primary duty of the committees to ensure that the level of the fine should reflect the gravity of the respondent's misconduct, having regard to all relevant aggravating and mitigating factors.

The imposition of the maximum available fine should be reserved for the most serious misconduct that would be reasonably likely to occur. The existence of significant mitigation should normally preclude the imposition of the maximum fine.

Although consistency in decision making is desirable, the amount of the fine is within the discretion of the committee imposing it. Such discretion should not be fettered by the imposition of rigid tariffs, but each case must be assessed on its particular facts and the financial means of the particular respondent.

## **Conditional Membership**

The Disciplinary or Appeal Committees may allow the Member/Registered Student to continue in practice but place conditions on their membership or student registration (which affect their practice).

The conditions may be for the protection of the public or in the Member/Registered Student's own interests. The conditions must either be:

- for a defined period, or
- reviewed after a defined period or periodically.

Conditions should always be:

- proportionate, practical and workable, and where appropriate
- measurable

The Disciplinary or Appeal Committees may conclude that one of the conditions should be that the Member/Registered Student should undergo some form of assessment of his professional performance or retraining which is directly related to the nature of the misconduct that has been found proven.

## **Conditional Student Registration**

This would operate in a similar way.

## **Withdrawal of Practising Certificate**

Withdrawal of a Practising Certificate is considered a serious detriment to the Member's status.

## **Suspension from Membership of the Institute**

The Disciplinary Committee may suspend an individual's CIMA membership for a period of up to two years.

At the end of the period of suspension the respondent shall be restored to membership of the Institute provided that s/he has paid all monies due and is not the subject of an ongoing complaint or disciplinary procedure.

## **Expulsion from Membership/Cancellation of Student Registration**

This is the ultimate sanction that can be imposed. The effect of expulsion/cancellation is to exclude a Member/Registered Student accountant from the profession. Although any excluded management accountant may apply to become a Member in the future, or to register again as a Student, there is no right to be accepted.

This sanction is appropriate where this is the only means of protecting the public and/or the conduct is so serious as to undermine confidence in the accountancy profession if the Member/Registered Student were to remain on the Register.

## **CRITERIA FOR CONSENT ORDERS**

### **GUIDELINES FOR SANCTIONS AND PUBLICATION OF DECISIONS**

#### **Introduction**

- 1 Set out below are guidelines for consent order sanctions and for publication of decision of the Investigation Committee.

#### **Consent Orders**

- 2 Consent order means an order made by the Investigation Committee with the consent of a respondent. A respondent can be invited to consent to a sanction of admonishment, reprimand, severe reprimand, a fine and/or payment of costs.
- 3 Where the Investigation Committee decides there is a prima facie case to answer, it can only close it off by using a consent order. If the respondent does not agree to the consent order, the complaint will be referred to the Disciplinary Committee.

#### **Disciplinary Committee**

- 5 Where the Investigation Committee agree that a respondent has a prima facie case to answer but decide that it is likely, if proved, to be too serious for it to issue a consent order, it will need to refer the case to the Disciplinary Committee.

#### **Publication of Decisions**

- 6 Regulation II.31 states that all decisions of conduct committees upholding a complaint shall be published in the journal of the Institute, and may be published elsewhere in accordance with policy determined by the Institute, provided that such decisions to be published:
  - a) Shall include decisions in relation to or following on from appeals under Regulations 25 to 29
  - b) Shall not include decisions of the Investigation Committee under Regulation 8(d) and
  - c) Shall not include decisions of the Disciplinary Committee under Regulation 12 to apply no sanction

#### **Complaints**

- 7 It is suggested that the following types of complaint could be dealt with by, if proved, a consent order (though there will be exceptions):
  - failure to deal effectively with clients' or employers' affairs
  - failure to deal professionally with the public
  - conduct which might bring discredit to the Institute
  - failure to respond appropriately to a superseding accountant
  - misrepresentation of qualifications to employer
  - failure to respond to Institute correspondence

- 8 It is suggested that the following types of complaint may be too serious for a consent order:
- a) criminal conviction relating to accountancy
  - b) certain criminal convictions
  - c) any type of fraud
  - d) breach of fiduciary duty
  - e) insolvency
  - f) use of unfair methods whilst sitting a CIMA examination
  - g) continued failure to respond to Institute requests for a CIMA Professional Development record form
- 9 Of those complaints that can be dealt with by a consent order, it is difficult to suggest what kind of sanction should be given – severe reprimand, reprimand, admonishment, a fine and/or payment of costs – as this is dependent on individual cases.
- Details of complaints can vary widely and the Investigation Committee will need to use its judgement.
- 10 Sanctions for complaints dealt with, and not dealt with, by consent order must fall within the limits as set and agreed by Council.
- 11 The types of complaints listed under item 7 above should be used as a guideline (**not a rule**) for the complaints that can be dealt with by consent orders made by the Investigation Committee.
- 12 The types of complaint listed under item 8 above should be used as a guideline (**not a rule**) for the complaints that will need to be referred to the Disciplinary Committee.
- 13 Consent orders should be published as detailed above.

## PREVIOUS DECISIONS

The following pages summarise the previous sanctions/penalties imposed by CIMA's Investigation, Disciplinary and Appeal Committees from 2001. It is a 'living document' which will be updated and revised when the need arises.

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

(now includes cases from pre-2013 categories of \*Failure to Deal Professionally with the Public and also \*\* Failure to Respond Appropriately to a Superseding Accountant)

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	*Failed to remove references to former client from company's website	Consent Order: Reprimand Fine: £250	2008
Registered Student	*Invoiced a third party for advice given, despite no agreement being made and discussions being informal in nature. Disclosed confidential information to the third party's employer in a malicious and vindictive attempt to cause harm after the third party refused to pay the invoice	Consent Order: Severe Reprimand	2012
ACMA	Agreed to be a guarantor for a tenancy and under that agreement became liable for a debt relating to unpaid rent. Agreed to repay the money owed but failed to do so. County Court judgment. Failed to comply with Court Order to repay the money.	Consent Order: Reprimand	2013

### Category of Complaint: (1) Breach of Fiduciary Duty

This category includes allegations regarding the misappropriation of funds, not only those of a criminal nature (but not resulting in criminal conviction) but also those resulting from unprofessional activity.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
FCMA	1) Misused company sport vouchers and/or not used the sport vouchers for business purposes on 18 May 2011; 2) Attempted to support a claim for a bonus by forging an email with the intention of deceiving employer for financial gain	Consent Order: Severe Reprimand	2013

### Category of Complaint: (2) Criminal Conviction

This category contains convictions related to accountancy and supported by documentary evidence which verifies the existence of a criminal conviction. It also contains criminal convictions unconnected with accountancy.

Added to this category should be the inclusion of any adverse findings by, sanction or order of, or undertaking to, any tribunal or court or any other body or authority, to follow Byelaw 1. This mainly includes adverse findings of other disciplinary bodies and bankruptcy restriction orders and undertakings, together with director disqualification orders, all under the relevant legislation.

*Note: Normally considered to be too serious to be dealt with via Consent Order*

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
FCMA	Adverse finding by another regulatory board involving a complaint of issuing an unqualified audit	Consent Order: Severe Reprimand	2008

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

This category applies to an individual who fails to provide the standard of work expected of a reasonably competent management accountant of such qualification and standing as professed by that individual.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	As Company Secretary, failure to supply copies of statutory accounts in contravention of Companies Act 1985; failure to notify shareholders of general meetings	Consent Order: Admonishment	2008
Registered Student	Submitted false claims for travel and subsistence; abused the attendance recording systems and took unauthorised absence. A finding of gross misconduct was made against him by his employer which led to his dismissal	Consent Order: Severe Reprimand Fine: £250	2012

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

(includes cases from pre-2013 categories of Failure to Deal Professionally with a Client's Affairs).

This category applies to a Member in Practice who fails to meet the requirements outlined in the relevant Member in Practice Rules, and includes failing to produce the standard of work expected.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	Failure to inform clients of additional costs when they arose thus contravening original terms; delayed billing for work carried out; intended to charge an hourly rate for meeting to discuss a resolution; did not inform the clients of the internal complaints procedure until the final step of the process had been reached	Consent Order: Reprimand Fine: £250	2008
Registered Student	Failure to return documents	Consent Order: Reprimand	2009
ACMA	Failure to provide client with a copy of the tax return and appeal to penalty notice as requested; failed to return client's documents; failed to respond to client's letters	Consent Order: Reprimand Fine: £250	2009
FCMA	Failure to deal with clients affairs professionally, failure to respond to correspondent, failure to produce draft accounts, failure to assist client with penalty notices, failure to return client's documents	Consent Order: Reprimand Fine: £250	2009
ACMA	Held an overpayment to a client to meet an invoice, not then rendered, for services to another client company, breached obligation of confidentiality to a client by discussing its business with another without authority, failed to treat two client companies as separate legal entities was rude and unprofessional and used unacceptable tone in emails.	Consent Order: Admonishment	2009

ACMA	(i) failed to reply to communications from the client (ii) submitted incorrect figures to HMRC on the client's personal tax return (iii) lost personal documents and information relating to the client's tax return (iv) failed to correct the figures on the client's tax return for the year or resolve the issue with HMRC by the deadline, despite assuring that this would be done (v) failed to provide a letter confirming the breakdown of fees as requested by the client despite an assurance that this would be provided.	Consent Order: Reprimand; Fine of £500 ; Costs of £1000	2010
ACMA	(i) did not submit the client's tax return to HMRC on 08 July 2009 for the year 2008/09 despite telling the client that this had been done (ii) failed to provide copies of the client's accounts for the years 2004/05, 2005/06, 2006/07 and 2007/08 as requested in a letter (iii) failed to attend two meetings with the client and did not notify the client that he would not be attending	Consent Order: Reprimand; fine of £250; Costs of £400	2010
ACMA	Submitted accounts to HMRC which contained errors and inconsistencies. Submitted revised accounts to HMRC without the client's approval and failed to inform client or new accountant that they were to be resubmitted. Threatened to report company to HMRC if new accountant took actions against the Member and the Member's firm.	Consent Order: Severe Reprimand; fine of £1000; Costs £496	2011
ACMA	Failed to submit returns on time. Failed to submit personal tax returns on time, and failed to inform the tax authorities that they had formed a business Partnership. Failed to claim allowances in respect of purchases by the business and failed to advise on the tax treatment of such purchases.  Failed to submit Corporation Tax returns on time, failed to compile and/or to submit accounts for the company to Companies House. Made significant errors in the accounts, causing them to underpay tax. Failed to submit VAT returns on time, adversely affecting the cash flow of the Client's business.	Consent Order Severe Reprimand	2012



ACMA	Failed to deal appropriately or professionally with a client's concerns, used unprofessional language and behaved in an unprofessional manner when communicating with the client.	Consent Order; Admonishment	2012
FCMA	Failed to provide information requested by superseding accountant in a professional clearance letter; issued an invoice for £1000 for a 'Document Release Charge' when no other fee was owed by the client; failed to deal professionally with the request for professional clearance.	Consent Order: Reprimand	2013
ACMA	Informed client that the company's accounts had been filed with HMRC and Companies house when in fact Companies House had rejected the same; failed to file overdue accounts online when agreed to do so, resulting in a £750 fine for the client	Consent Order: Reprimand and £250 fine	2014

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

This category includes providing accounting services whilst not registered as a Member in Practice.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	Provided accounting services whilst not registered as a Member in Practice for 4 years	Consent Order: Reprimand and fine of £500	2012
ACMA	Providing accountancy services whilst not registered as a Member in Practice for two years; failing to deal professionally with written requests for professional clearance, failing to provide handover information	Consent Order: Reprimand and fine of £250	2012

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

This category includes non compliance with CPD requirements and not responding appropriately to CIMA in respect of CPD compliance.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
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### Category of Complaint: (7) Use of Unfair Methods whilst Sitting a CIMA Examination

This category of complaint relates to cheating in the examinations.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
Registered Student	Found to be in possession of notes when out of the exam room. Failed to leave in designated area.	Consent Order: Reprimand and fine of £100	2012
Registered Student	Colluded with another candidate by submitting an exam script (Word and Excel files) which were substantially identical to those submitted by the other candidate	Consent Order: Severe Reprimand, fine of £500 and costs of £200	2014

### Category of Complaint: (8) Misrepresentation of Qualifications

This category relates to deliberate misrepresentations for gain.

Status	Offence/Allegation(s)	Further Information	Sanction/Penalty	Year of decision
Registered Student	Misrepresented status as being a Member of CIMA in email footer		Consent Order: Reprimand	2008
Registered Student	Described status as "CIMA qualified" on employment application form when actually a Registered Student, having completed equivalent of Managerial level	Respondent admitted the allegation and submitted mitigation	Consent Order: Admonishment	2009

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

This category relates to behaviour that cannot be appropriately included with other categories, including such actions as aggression, breach of contract, disruptive behaviour.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	Used ambiguous language which caused the clients concern	Consent Order: Admonishment	2009
ACMA	Sent a threatening letter to a client	Consent Order: Admonishment	2009

Former FCMA	Failed to: follow agreed engagement letter procedure; assist client company in preparation of financial statement; address client's concerns around the use of accountancy software when client was experiencing difficulties; provide training or support on the software; complete and file tax form on time; submit year end accounts on time which incurred a fine despite assurances that deadline would be met; plus tax said to be due differed from final computation and interest charges were incurred	Consent order: Reprimand	2013
Registered Student	Whilst in employment between January 2012 and May 2013, left the country without informing employer. Failed to return laptop and confidential information, and to honour financial obligations relating to non-return of laptop	Consent Order: Reprimand And costs: £400	2013
ACMA	Acted unprofessionally in unilateral termination of services to client; inaccurate completion of Personal Tax Return, resulting in a fine of £342.42 for the client	Consent Order: Admonishment	2015

## DISCIPLINARY COMMITTEE

### Category of Complaint: (0) Unclassified

(now includes cases from pre-2013 categories of \*Failure to Deal Professionally with the Public and also \*\* Failure to Respond Appropriately to a Superseding Accountant)

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	**Failure to respond within a reasonable time to a superseding accountant's requests for professional clearance and failure to supply documents and information	Reprimand Fine: £500	2010
FCMA	Failed to provide required handover information to a former client company's superseding accountant as requested in four communications; thus failed to respond appropriately, professionally and in a timely fashion to requests for cooperation from a superseding accountant	Severe Reprimand Fine: £1000 Costs: £7500	2011

ACMA	**Failed to respond appropriately to a superseding accountant in relation to two clients. Failed to return documents	Severe Reprimand Costs: £7000  Decision Appealed	2012
ACMA	Failed to i) complete and submit tax returns by deadline for client and ii) answer or reply to phone calls, text messages or emails from client	Reprimand Fine: £250 Costs: £2000	2013
ACMA	Whilst engaged to provide accountancy services, failed to i) provide timely clarification to a client regarding various invoices and ii) respond adequately to the directors of a client company when asked to provide up to date reports, sage accounts, payroll data, return all company property and report any open items with creditors and/or debtors within a reasonable time	Reprimand Costs: £5000	2013
ACMA	Disclosed personal, sensitive and/or confidential client information to a subcontractor outside the EU without the client's consent or authority	Reprimand Costs: £500	2014

### Category of Complaint: (1) Breach of Fiduciary Duty

This category includes allegations regarding the misappropriation of funds, not only those of a criminal nature (but not resulting in criminal conviction) but also those resulting from unprofessional activity.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
Registered Student	After leaving employment, failed to refund monies to which respondent had not been entitled to claim, receive or retain; and, failed to provide payroll and other documents which had been in the respondent's possession and/or control	Student Registration cancelled Costs: £3,800	2009
FCMA	Falsified accounts of employer in role as Finance Controller by deliberate misstatement of stocks and purchase ledger balances	Expelled	2010
Registered Student	Whilst employed as Finance Officer transferred funds totalling in excess of ZMK 20,000,000 from employer by: i) diverting interest refunds which should have been deposited in employer's account, ii) diverting funds from employer's account through unauthorised cheque withdrawals into own account and iii) diverting funds of rental income due to employer	Student Registration cancelled Costs: £3000	2012

ACMA	Whilst employed as a Financial Controller, dishonestly authorised payment of £1100 for payment of rent to own benefit	Severe Reprimand Fine: £5000 Costs: £2000	2013
Registered Student	Made redundant as an accounts manager; submitted an IP claim form to the Company's liquidators for redundancy pay despite already having made payment to self from the Company for "redundancy pay"	Severe Reprimand Fine: £500 Costs: £500	2014

## Category of Complaint: (2) Criminal Conviction

This category contains convictions related to accountancy and supported by documentary evidence which verifies the existence of a criminal conviction. It also contains criminal convictions unconnected with accountancy.

Added to this category should be the inclusion of any adverse findings by, sanction or order of, or undertaking to, any tribunal or court or any other body or authority, to follow Byelaw 1. This mainly includes adverse findings of other disciplinary bodies and bankruptcy restriction orders and undertakings, together with director disqualification orders, all under the relevant legislation.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	Whilst a Registered Student was involved as a Partner in a joint scheme to deceive tax authorities as to the true takings and profits of a company	Reprimand Costs: £5,000	2008
Former FCMA	Failed to inform CIMA of a disciplinary sanction imposed by another regulatory body	Severe Reprimand Costs: £5,333	2008
ACMA	Convicted of 6 counts of theft from employer; failed to inform CIMA of conviction	Expelled Costs: £2,500	2008
Registered Student	Convicted of 12 counts of false accounting	Student Registration cancelled Costs: £2,500	2008
Registered Student	When employed as Finance Manager of a company, had added themselves as a payee on the company system and by repeated transactions had transferred a six figure sum of money from the company to own account, and had deleted the files containing their details as recipient, leading to a conviction for Theft. Also guilty of misconduct in failing to inform the Institute of the conviction	Student Registration cancelled Costs: £1,500	2009

Registered Student	Stole £30,252 from his employer, leading to a conviction for theft and subsequent sentence of 8 months imprisonment	Student Registration cancelled Costs: £2,000	2010
ACMA	Convicted of two counts of conspiracy and was sentenced to 30 months imprisonment (which was later reduced to 13 months by the Court of Appeal).	Expelled Costs: £1,250	2010
Registered Student	Convicted of two counts of fraud by abuse of position whilst employed as Financial Controller stealing £12,500	Student Registration cancelled Costs: £2,000	2010
Registered Student	Failed to notify the Institute of a disciplinary sanction imposed by the Association of Chartered Certified Accountants (ACCA) which had removed him from ACCA's student register. The Committee considered that the offence committed against the Institute was not at the most serious end of misconduct. Other matters taken into account included attempts made to inform the Institute in a timely way of the ACCA investigation	Reprimand Costs: £50	2010
Registered Student	Failed to notify the Institute of a disciplinary sanction imposed by the Association of Chartered Certified Accountants (ACCA). Committee noted that there was no suggestion of being intentionally deceptive or dishonest or wilfully seeking to conceal the sanction.	Reprimand Costs: £50	2010
Registered Student	Convicted of one count of fraud by abuse of position and one count of false accounting, in connection with employment	Student Registration cancelled Costs: £2,000	2010
Registered Student	Was found guilty of misconduct by the Disciplinary Committee of the Association of Chartered Certified Accountants (ACCA) by reason of engaging in unprofessional conduct designed to assist in an examination, contrary to the ACCA fundamental principle of integrity, resulting in removal from the ACCA student register, and this was conduct resulting in an adverse finding relevant to CIMA student registration, and (b) failed to notify CIMA of this adverse finding	Student Registration cancelled Costs: £500	2010

Registered Student	Failed to notify CIMA of an adverse finding against him by the Disciplinary Committee of the Association of Chartered Certified Accountants	Reprimand Fine: £200 Costs: £100	2010
FCMA	Found guilty of misconduct and excluded from ACCA, having stolen money from a school whilst employed as Business Manager. Guilty of misconduct for conduct resulting in an adverse finding and failure to inform CIMA of the adverse finding.	Expelled Costs: £2500	2011
Registered Student	When employed as Financial Controller, had written out cheques totalling £115,750 to himself which resulted in a criminal conviction of obtaining money transfer by deception. Whilst in a subsequent employment as commodity accountant, conduct led to a conviction for theft. Both convictions were relevant to registration. Failed to inform CIMA of the convictions.	Student Registration cancelled Fine £2000 Costs: £4500	2011
Registered Student	Convicted of 7 counts of using a forged document to obtain a pecuniary advantage whilst employed.	Student Registration cancelled Fine: £2000 Costs: £7175	2011
ACMA	Convicted on 7 counts of fraud for conduct whilst employed as Financial Controller. Failed to notify CIMA of conviction	Expelled Costs: £11999.95 (full costs)	2011
Registered Student	Convicted of using forged documents to obtain a pecuniary advantage	Student Registration cancelled Fine: £2000 (maximum) Costs: £7,175	2012
ACMA	Convicted under Forgery and Counterfeiting Act 1981 and failed to inform CIMA of the conviction	Expelled Costs: £9,165	2012
ACMA	Convicted of 12 offences involving benefit fraud	Expelled Costs: £5000 Reduced to £3000 on appeal	2012
Registered Student	Convicted of embezzlement and sentenced to 40 months imprisonment. Failed to inform CIMA of conviction within 30 days	Student Registration cancelled Costs: £6,448.20	2012

ACMA	Convicted of indecent assault, sentenced to over three years imprisonment. Found guilty of dishonourable conduct by the Disciplinary Committee of the Hong Kong Institute of Certified Public Accountants ('HKICPA'). Failed to notify CIMA of conviction. Aggravating factors relating to the offence, including serious breach of trust and failing to inform CIMA. Mitigating factors included substantial prison sentence, HKICPA three year suspension due to expire, expressed regret and remorse	Expelled Costs: £6,448.28	2012
ACMA	Convicted in November 2012 of making false representations to make gain and sentenced to 12 months imprisonment and a confiscation order for £605	Expelled Costs: £3500	2013

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

This category applies to an individual who fails to provide the standard of work expected of a reasonably competent management accountant of such qualification and standing as professed by that individual.

Status	Offence/Allegation(s)	Further Information	Sanction/ Penalty	Year of Decision
ACMA	Admitted that during 2005 and 2006 he had completed inaccurate management accounts for his company employer, had transferred operating costs to the balance sheet prepayments account, reversing them only after the final management accounts for the year had been issued and without notifying management, and he had inflated income by transfers to the balance sheet	The Committee took into account circumstances including how he was relatively inexperienced at the time and that he has since maintained proper professional standards in his work	Severe Reprimand Costs £2,500	2009
FCMA	As Finance Controller, had falsified the accounts of employer by deliberate misstatement of stocks and purchase ledger balances.	The Committee found a lack of integrity, and a breach of professional behaviour and technical standards. Activities had been deliberate and were on-going over many months. Appeared no personal gain. Duty to maintain public confidence in profession.	Expelled	2010



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

(includes cases from pre-2013 categories of Failure to Deal Professionally with a Client's Affairs)

This category applies to a member in Practice who fails to meet the requirements outlined in the relevant Member in Practice Rules, and includes failing to produce the standard of work expected.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	Recklessly making a statement which was misleading, false or deceptive when preparing accounts and accountant's report	Expelled Costs: £3,000	2008
ACMA	Caused incomplete and inaccurate company accounts created by another accountant to be submitted to Companies House	Severe Reprimand Fine: £2,000 Costs: £2,250	2010
ACMA	i) Failed to submit the client's company accounts for the period ending ii) failed to submit Value Added Tax returns for the client's company iii) failed to submit the relevant PAYE return by the deadline which incurred the client penalties iv) failed to reply to the client's correspondence	Reprimand Fine: £750 Costs: £3000	2010
FCMA	Failed to provide a thorough and accurate trial balance to the client (sent the wrong version). Failed to respond to a letter from the client, Failed to show diligence, responsibility to act carefully and in accordance with the assignment.	Reprimand Costs £4000	2011
ACMA	Failed to submit partnership and personal tax returns by deadline despite telling client they had been done, incurring fines. Failed to resolve the client's problems with HMRC. Provided a copy of the accounts containing errors, provided a copy of personal tax return with errors. Inserted his company bank details on a personal tax return without client's permission resulting in a delay of HMRC repayments. Previous disciplinary record taken into account.	Severe Reprimand Fine: £7500 Costs: £10000	2011

ACMA	Admitted misconduct. Failed to exercise professional competence and due care in failing to submit 3 personal tax returns to HMRC on time. Failed to submit a number company accounts on time. Failed to forward his clients legal notices received at his office or inform them that notices had been received. Failed to respond to communications adequately or at all. Had told clients on 3 occasions that he had prepared and submitted accounts when he had not done so	Severe Reprimand Fine: £1500 Costs: £3000	2011
ACMA	Failed to exercise professional competence and due care by failure to submit clients tax returns to HMRC for 5 successive years. Failed to respond to communications from the client. Failed to act with integrity by informing the client that he had submitted the returns when they had not been submitted. Committee took into account previous disciplinary record (above).	Expelled Costs: £9245 (full costs of Hearing)	2011
ACMA	Failed to inform company that corporation tax was due in a timely manner or at all, resulting in 2 separate debts being incurred. Twice failed to submit company's accounts by the relevant deadline, incurring late penalties. Failed to reply to or forward correspondence sent his office as clients registered address. Failed to respond to correspondence.	Severe Reprimand Fine: £1000 Costs: 5000	2011
ACMA	Failed to complete required work in a timely manner or at all. Failed to provide handover information to new accountant despite making assurances on a number of occasions that this would be done. Failed to respond to correspondence with clients new accountant, solicitors and HMRC	Severe Reprimand Fine: £1000 Costs: £9000	2011
ACMA	Failed to ensure that a client's correspondence was responded to in a timely manner and (ii) failed to address a complaint raised by the client in a letter despite promising to do so. Failed to act with professional competence and due care and in relation to (ii) he had also acted in a manner that may bring discredit to the profession, contrary to the Code of Ethics.	Reprimand Fine: £400 Costs: £4000	2012

ACMA	Non-compliance with Member in Practice Rules; failed to provide copies of documents required under CIMA's monitoring programme, which were requested on four occasions between July 2012 and January 2013	Severe Reprimand Fine: £2,000 Costs: £3,500	2015
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### Category of Complaint: (5) Providing Accounting Services Whilst Not Registered as a Member in Practice

This category includes providing accounting services whilst not registered as a Member in Practice.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	Provided accounting services to clients whilst not registered as a CIMA Member in Practice	Admonishment	2010
ACMA	i) Failed to provide client with terms of engagement ii) wrote threatening and unprofessional letters to client iii) failed to register with the Institute as a Member in Practice from 2004 to 2011 whilst providing accountancy services to clients and iv) had unprofessional terms of engagement on website by attempting to limit liability to £10	Severe Reprimand	2013
ACMA	Provided accountancy services as Managing Director of a company whilst not registered as a Member in Practice; failed to register as a Member in Practice despite requests from CIMA to do so. Website described as Fellow of CIMA and a registered Member in Practice which was factually incorrect	Severe Reprimand Fine: £2500 Costs: £7500	2014
ACMA	Provided accountancy services without being registered as a Member in Practice for two years; failed to respond at all or effectively to requests for professional clearance and handover information for two clients; failed to file a self-assessment tax return on time, resulting in the client receiving a fine	Severe Reprimand Fine: £2000 Costs: £18000	2014

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

This category includes non compliance with CPD requirements and not responding appropriately to CIMA in respect of CPD compliance.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	Failure to provide evidence of non-compliance with CPD requirements; acting in unprofessional manner in respect of same. Facts admitted and unconditional apology offered	Severe Reprimand Costs: £10,583	2009
ACMA	Wilful and persistent non-compliance with CPD obligations	Expelled Costs £3,000	2009
ACMA	Wilful and persistent non-compliance with CPD obligations	Expelled Costs £3,000	2009
FCMA	i) Failed to comply with CPD requirements ii) Failed to respond adequately or at all to requests to provide evidence of CPD compliance	Conditions on membership that CPD is complied with  In relation to i) Severe Reprimand Fine: £1250  In relation to ii) Reprimand Fine: £750  Fines only payable if CPD not complied with  Costs: £6000	2012
ACMA	Failed to supply evidence of CPD requirements for 2 years when requested to do so several times	Expelled Costs: £6000	2012

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

Status	Offence/Allegation(s)	Further Information	Sanction/ Penalty	Year of Decision
Registered Student	Possession of unauthorised material in examination	During an examination was found with hand written notes on the desk. No mitigation offered	Registration cancelled Costs: £2,000	2008
Registered Student	Failed to turn off mobile 'phone whilst in a CIMA examination and left the room without being escorted by an invigilator	The 'phone was on for work related issues and there was no intention to use it to cheat. Violation of the rules with no dishonesty	Admonishment	2009
Registered Student	Found in possession of unauthorised material in examination	Observed by Invigilator referring to notes during the course of an examination	Registration cancelled Costs: £1,000	2009

Registered Student	Found in possession of unauthorised material in examination	Book in back trouser pocket. Suggestion that it could have been used for gaining an advantage as respondent left the exam room twice with book in pocket	Registration cancelled Costs: £1,500	2009
Registered Student	Causing or permitting a third party to attempt to undertake a CIMA examination on the respondent's behalf		Student Registration cancelled Costs: £1,000	2009
Registered Student	Found in possession of study notes during a CIMA examination	Respondent claimed the notes had fallen – unnoticed - out of a wallet	Student Registration cancelled Costs: £500	2009
Registered Student	Failed to leave notes in area designated by Invigilator for purpose	Retained possession of notes during examination	Student Registration cancelled Costs: £600	2009
Registered Student	Found to be in possession of handwritten notes	Seen to be referring to notes	Student Registration cancelled Costs £750	2010
Registered Student	Found in possession of a pocket revision note book and observed referring to it	Committee recognised cheating serious but did not think severest sanction necessary to protect public. Genuinely sorry for error of judgement, admitted at earliest opportunity. Severe sanction but allowed to continue career	Severe Reprimand Costs: £500 Conditions: All exam results from sitting in question cancelled and banned from sitting exams for two years.	2011
Registered Student	Found in possession of hand written notes and seen referring to them during exam	Admitted the actions. Committee considered it serious breach.	Student Registration cancelled Costs: £750	2011
Registered Student	Found in possession of revision guide	Evidence of regret	Student Registration cancelled Costs: £100	2012
Registered Student	Failed to leave notes in the designated area and had notes in his possession which could have been used	Absence of strong mitigating factors	Student Registration cancelled Costs £200  Decision appealed	2012

Registered Student	Had notes in possession	Inadvertent act, immediate contrition and apology	Severe Reprimand, result for examination annulled, prevented from sitting exams for a year. Costs £500	2012
Registered Student	Failed to leave notes in area designated by Invigilators and had notes in possession and caught referring to notes in exam	Had expressed deep regret for actions, but in still a serious breach in the circumstances	Student Registration cancelled Costs £1000	2012
Registered Student	Failed to leave notes in a designated area and had notes hidden in handkerchief during exam	Deliberate and pre-meditated attempt to gain an unfair advantage	Student Registration cancelled Costs £1000	2012
Registered Student	Had notes in her possession and in a situation which suggested she could have used them	Detailed and extensive notes on table. Had apologised at time but advanced no mitigation or explanation	Student Registration cancelled Costs £1000 Reduced to £750 on appeal	2012
Registered Student	Found in possession of a mobile telephone in examination	Did not use or attempt to use mobile phone. No suggestion of dishonesty or lack of integrity. Had a previous disciplinary finding of misconduct	Severe Reprimand Fine: £500 Costs: £600	2012
Registered Student	Found in possession of notes during examination. Did not leave notes in designated area	Did not intend to make use of material. Requirement to leave belongings in designated area is strict	Severe Reprimand, result for examination annulled Costs: £500	2012
Registered Student	Failed to leave belongings, namely two mobile telephones and written material, in designated area	Did not use the mobile telephones or written material	Severe Reprimand Costs: £500	2013

## Category of Complaint: (8) Misrepresentation of Qualifications

This category relates to deliberate misrepresentations for gain. It should not be confused with inadvertent misrepresentations to the Institute in Registered Students' CV applications for membership, which are dealt with outside the conduct process.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
ACMA	Described as a 'registered member in practice' of CIMA on own company's website while not registered	Admonishment	2010
Registered Student	Recklessly submitted degree certificate and transcripts that were not authentic in support of an exemption application. Committee not satisfied on the balance of probabilities that respondent knew documents were not authentic	Reprimand Fine: £500 Costs: £750	2011
Registered Student	Admitted misconduct in that he had described himself on CV as qualified member of CIMA since 1994 when he was not a member, but had completed all exams.	Reprimand Costs: £5662.50	2011
Registered Student	Permitted a myCIMA exam history document to be created which showed incorrect level of passes together with CBA certificates for exams that had not been passed and bore incorrect marks and false signatures. Permitted these documents to be passed to CIMA in an attempt to get official CIMA records updated	Student Registration cancelled Costs: £100	2012
FCMA	Had a CIMA Member in Practice Practising Certificate holder logo on headed paper when not registered as a Member in Practice.  Provided accountancy services to clients whilst not registered as a Member in Practice	Severe Reprimand Fine: £250 Costs: £11825	2012
Registered Student	Stated to employer had passed exam; knew or believed had in fact failed. Provided document to employer showing a pass mark; knew or believed document to be false or misleading	Student Registration cancelled Costs: £500	2012

Registered Student	Submitted a false CIMA associate membership certificate to a prospective employer claiming to be an associate member when not admitted as an associate member	Student Registration cancelled Costs: £100	2012
Registered Student	Applied to CIMA seeking exemptions from examinations based on an MBA which was not a bona fide qualification from a recognised or bona fide university. Misrepresented qualifications to CIMA in order to gain exemptions	Student Registration cancelled Costs: £500	2014

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

This category relates to behaviour that cannot be appropriately included with other categories, including such actions as aggression, breach of contract, disruptive behaviour.

Status	Offence/Allegation(s)	Sanction/Penalty	Year of decision
Registered Student	Took a mobile 'phone belonging to a fellow student from a computer room of a college; subsequently denied knowledge of the item when questioned	Student Registration cancelled Costs: £1,500	2009
FCMA	Charge 1 dishonest statements in two emails that were widely disseminated to CIMA members, and therefore breached the Code of Ethics by failing to act with integrity and by engaging in unprofessional behaviour. Charge 2 forwarded to others a letter marked Strictly Private and Confidential in breach of the Code's requirements of integrity and respect for confidentiality.	Reprimand for each charge Costs: £55,000  Decision Appealed	2011



## APPEAL COMMITTEE

Appellant	Offence/Allegation(s)	Sanction/ Penalty of DC	Year	Appeal Committee Decision and date
Respondent	Whilst a Registered Student, was involved as a Partner in a joint scheme to deceive tax authorities as to the true takings and profits of a company	Reprimand Costs: £5,000	2008	Disciplinary Committee decision upheld – appeal dismissed
Respondent	Failure to provide evidence of non-compliance with CPD requirements; acting in unprofessional manner in respect of same. Facts admitted and unconditional apology offered	Severe Reprimand Costs: £10,583	2009	Appeal on the grounds that costs were disproportionate and amounted to the imposition of an unfair and unwarranted financial penalty, was allowed. Costs reduced to £4,500.
Respondent	Found in possession of hand written notes and seen referring to them during exam	Student Registration cancelled Costs: £750	2011	Appeal on grounds that sanction was inappropriate. Appeal dismissed. Additional costs of £350
Respondent	Company displayed ACCA logo when not entitled. Recklessly misleading	Admonishment Fine: £250 Costs: £1250	2011	Appeal allowed. Appealed on grounds that 'reckless' issue had only been put to respondent in hearing. All costs and sanctions cancelled
Respondent	Charge 1 dishonest statements in two emails that were widely disseminated to CIMA members, and therefore breached the Code of Ethics by failing to act with integrity and by engaging in unprofessional behaviour. Charge 2 forwarded to others a letter marked Strictly Private and Confidential in breach of the Code's requirements of integrity and respect for confidentiality.	Reprimand for each charge Costs: £55,000	2011 Appeal 2012	Appeal upheld in relation to Charge 1  Appeal dismissed in relation to Charge 2  Reprimand Appropriate sanction in relation to Charge 2  Costs reduced from £55,000 to £10,000
Respondent	Failed to respond appropriately to a superseding accountant in relation to two clients. Failed to return documents	Severe Reprimand Costs: £7000	2011 Appeal 2012	Decision and sanction upheld Costs reduced to £3500

Respondent	Failed to leave notes in the designated area and had notes in his possession which could have been used	Student Registration cancelled Costs: £2000	2011 Appeal 2012	Costs reduced to £500
Respondent	Failed to leave notes in the designated area and had notes in his possession which could have been used	Student Registration cancelled Costs: £1000	2012 Appeal 2012	Costs reduced to £750
Respondent	Criminal conviction	Expelled Costs: £5000	2012 Appeal 2012	Costs reduced to £3000



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