

End Point Assessment

Malpractice Policy and Procedures

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1. Purpose

- 1.1 In the interest of fairness and in line with CIMA's duty to uphold public confidence in the accountancy profession, we take suspected End Point Assessment (EPA) regulation breaches, assessment irregularities and unfair practices very seriously.
- 1.2 This policy is for Employers, Training Providers and Apprentices. It includes the definitions of misconduct, malpractice and maladministration within the context of CIMA's EPA Service. It outlines the actions we will take to address suspected malpractice.

2. Principles

- 2.1 This policy aims to:
 - provide a transparent policy and procedure for handling malpractice
 - ensure all malpractice cases are investigated fairly and in a timely manner
 - inform those involved in a suspected malpractice case of their rights
 - ensure all relevant staff and external stakeholders involved in the delivery of EPA are aware of the consequences of EPA regulation breaches.
- 2.2 Please note information relating to EPA regulation breaches may be shared with apprenticeship regulators, external quality agencies (EQA) and other relevant apprenticeship authorities.

3. Policy scope

- 3.1 This policy is applicable to all EPA related processes, including registration, booking, Gateway, EPA delivery, results and post-results processes.

4. Definitions

- 4.1 **Malpractice** means any act, default or practice which is in breach of CIMA's EPA service and EPA regulations or which:
 - gives rise to prejudice to an apprentice; or
 - compromises public confidence in the EPA Service, the integrity of the Apprenticeship programme or the validity of an EPA result or certificate; or
 - damages the authority, reputation or credibility of CIMA as an End Point Assessment Organisation (EPAO).

Examples of malpractice include:

- breaching CIMA's [EPA exam terms and conditions](#) and/or [EPA general terms and conditions](#);
- unfair assessment practices or testing irregularities which call into question the integrity of the EPA result;
- plagiarism (submitting assessment work that is not the apprentice's own original work);
- deliberate destruction or tampering with work or assessment records;
- apprentices offering bribes to invigilators, employers, training providers, CIMA staff or independent assessors, etc;
- use of unauthorised material or devices during the assessment;

- failure to cooperate with an investigation or act as requested by CIMA;
- any action or inaction that allows apprentices to have an unfair advantage in the outcomes of their EPA;
- misconduct, maladministration and instances of non-compliance with EPA regulations.

4.2 **Maladministration** is defined as any activity, practice or omission which results in employers, training providers or apprentices' non-compliance of administrative regulations and requirements. For example,

- persistent mistakes or poor administration resulting in failure to keep accurate and appropriate apprentice assessment records;
- providing false or misleading declarations of authenticity of assessment evidence and / or other information pre and post Gateway;
- any person undertaking the EPA on behalf of someone else;
- any action or inaction that allows apprentices to have an unfair advantage or advantage in the outcomes of their EPA.

4.3 **Misconduct** means in respect of any CIMA Member or Registered Student: (i) failure to comply with the laws and regulations of CIMA; or (ii) conduct resulting in any conviction (or adverse finding by, or sanction or order of, or undertaking to, any tribunal or court or other body or authority) relevant to their membership or registration with CIMA, whether or not a Member or Registered Student at the time of the conduct in question. This could include a breach of CIMA's EPA Exam or general terms and conditions or any other malpractice under this policy.

4.4 Any reference in this policy to malpractice includes a reference to misconduct or maladministration as defined above.

5. Reporting malpractice

5.1 You must report any incident of suspected or actual malpractice by staff, employers, training providers or apprentices as soon as possible to CIMA.

5.2 You can report suspected or actual malpractice by formally 'making a complaint of misconduct' to CIMA in writing and send to epa.malpractice@aicpa-cima.com. Please refer to Table 1 below for further details on how to report different types of complaints.

Table 1 Malpractice complaint type

Complaint type	Complainant	CIMA function responsible for investigation procedure	CIMA function responsible for decision making (& sanctions or appeals where applicable)	Supporting information
Registered CIMA student or member	Complete a CIMA Notification of Complaints Form.doc and send to epa.malpractice@aicpa-cima.com	EPA Quality Assurance	Review Panel Appeals Panel Professional Conduct	CIMA-Information-for-complainants https://www.cimaglobal.com/Professionalism/Conduct/How-to-make-a-complaint-of-misconduct/
Training Provider		EPA Quality Assurance	Review Panel	
Employer		EPA Quality Assurance	Review Panel	
CIMA supplier/partner e.g. Test centre		EPA Quality Assurance	Review Panel	
CIMA staff		Human Resources	Human Resources	
Whistleblowing	epa.whistleblower@aicpa-cima.com	EPA Quality Assurance	Internal audit or Professional Conduct	Where requested, we will not disclose your identity, unless legally obliged to do so. For more information, please refer to section 11 below, Whistleblowing.

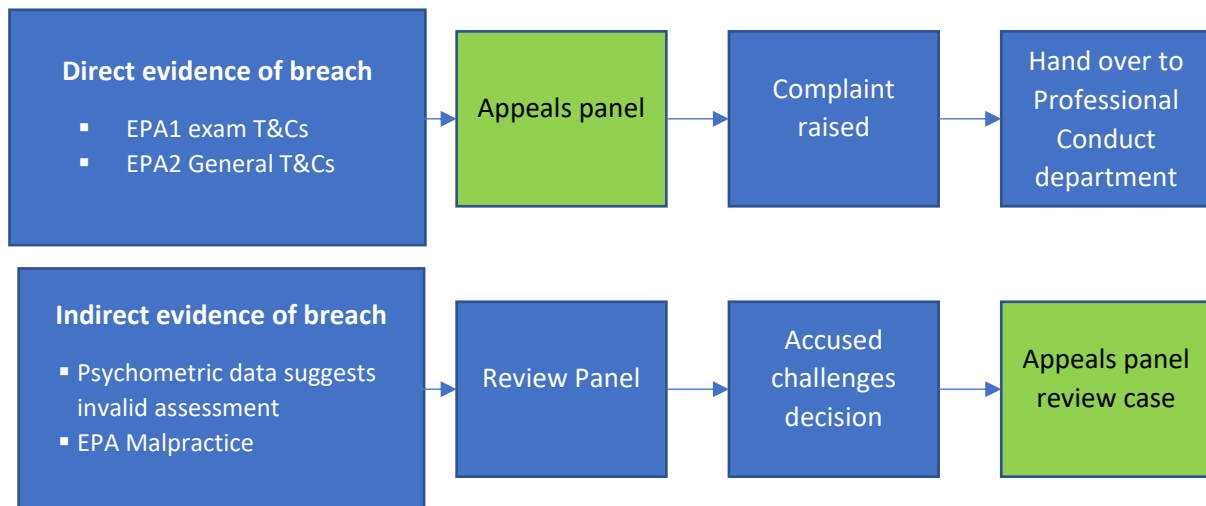
6. Malpractice procedure

- 6.1 Please refer to **Appendix 1**: diagram overview of the EPA malpractice procedure.
- 6.2 To find out more about our internal procedures and different roles involved in the investigation, decision marking and appeals process please refer to CIMA's [Exam Standards Investigation Procedure](#). **The same investigation procedure is applicable to all components of EPA.**
- 6.3 During routine quality assurance activities, If CIMA identifies or is made aware of an EPA suspected malpractice case, we will adhere to the Exams standards investigation procedure.

7. Malpractice hearings

- 7.1 The following independent governance committees – The Appeals Panel and Review Panel are responsible for considering EPA malpractice cases and making decisions on disciplinary sanctions, if the case is substantiated.

Figure 1: EPA regulations breach procedures



8. Review Panel membership

- 8.1 The Review Panel consists of three voting members, independent to the investigation phase.
- 8.2 The Review Panel is charged with making decisions that impact on student progression and the validity of assessment results and certification. The Review Panel has delegated authority from the CGMA Examination Board to void EPA results if there are reasonable grounds to suspect an invalid exam was delivered or that there was an EPA regulations breach that calls into question the authenticity of the assessment as the apprentice's own work.
- 8.3 The Review Panel is also charged with considering cases and sanctions of malpractice or maladministration involving other external stakeholders, such as employers or training providers, EPA test centres and deciding on appropriate sanctions, if a case is proven.
- 8.4 The Review Panel comprises the following members:
- the Chair, an independent member;
 - at least one member of CIMA/AICPA's Examinations Senior Management Team, e.g. the Vice President of Examinations or Examinations Director;
 - at least one other member from CIMA/AICPA's Senior Leadership Team, e.g. the Executive Vice President; and
 - an independent member of CIMA staff to act as non-voting Secretary to the Review Panel.

- 8.5 The secretary and/or Review Panel may seek procedural advice from other members of staff where appropriate and may also co-opt other relevant members of staff and/or CIMA associates to present evidence where appropriate.

9. Appeals Panel membership

- 9.1 The Appeals Panel is a sub-committee of the CGMA Examination Board. The Appeals Panel comprises
- (a) the Chair, an independent member;
 - (b) at least 3 independent voting members, each of whom must be independent of Phase 1 (Investigation) and Phase 2 (Review Panel);
 - (c) and an independent member of CIMA staff to act as a non-voting Secretary to the Appeals Panel.
- 9.2 The Secretary and/or the Appeals Panel may seek procedural advice from other members of staff as appropriate and may also invite them to any Appeals Panel hearing.

10. Sanctions

- 10.1 If a case of malpractice is proven, we will consider whether the integrity of our EPA service may be at risk if the accused in question were to be involved in future assessments.
- 10.2 Sanctions may include:

During investigation

- Refusing to accept assessment registrations.
- Temporary hold on booking further assessments.
- Preventing access to the EPA service or suspending delivery of an EPA.
- Temporary hold on issuing results or claiming certificates from the Education Skills Funding Agency (ESFA).

If malpractice is proven

- Termination of the EPA Service agreement.
- Invalidating EPA results.
- Invalidating claims for an apprenticeship certificate.
- Informing EQA and ESFA.
- Debarring from involvement in the delivery of EPA.
- Disqualifying an apprentice from taking any component of the EPA.

This list is not exhaustive.

11. Whistleblowing

- 11.1 A whistleblower is an individual who reports suspected or actual malpractice. Disclosure of this information or concern is typically in the public interest and/or in the best interest of CIMA students and members.
- 11.2 Malpractice can be committed by test centre staff, training providers, employer, a student or apprentice or another third party.
- 11.3 You can raise your concern at any time about an incident that happened in the past, is happening now, or you believe will happen in the near future.
- 11.4 These are some common examples of complaints that count as whistleblowing:
- a criminal offence, for example fraud, antibribery
 - safeguarding issues
 - a miscarriage of justice
 - the company is breaking the law, for example, does not have the right insurance
 - you believe someone is covering up wrongdoing.
- 11.5 The following types of complaints examples are not covered by whistleblowing law, unless your particular case is in the public interest.
- Personal grievances. For example, bullying, harassment or discrimination.
 - A breach of CIMA's byelaws and/or code of ethics.
 - A breach of the apprenticeship and/or EPA regulations.
- 11.6 These types of matters should be reported under CIMA's [EPA Complaints and Appeals Policy](#). For further support and advice on what constitutes whistleblowing in the context of the EPA service, please contact epa.whistleblower@aicpa-cima.com.

Reporting concerns as a whistleblower

- 11.7 To raise a concern as a whistleblower, please put your concern in writing to epa.whistleblower@aicpa-cima.com. Please note although CIMA can confirm whether an investigation is open or closed, we are not obliged to disclose the outcomes of our investigations.

12. Confidentiality

- 12.1 CIMA takes all whistleblowing and malpractice allegations seriously and will investigate disclosures in a sensitive and discreet manner. Individuals who make disclosures can request that their identity be kept confidential. However, this cannot always be guaranteed, such as, if required to disclose the information by law. While your privacy and confidentiality will be respected, this needs to be balanced with facilitating a fair investigation. It is important to note that CIMA may not be able to investigate a concern as effectively if an allegation is reported anonymously.

Appendix 1 Diagram overview of Malpractice Procedure.

