

EXAM STANDARDS INVESTIGATION PROCEDURE

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1. INTRODUCTION

- 1.1 In the interest of fairness to all CIMA students and members and in line with CIMA's duty to uphold public confidence in the profession, CIMA takes suspected Exam Regulation Breaches, Testing Irregularities and Unfair Practices very seriously.
- 1.2 The purpose of this document is to set out the internal procedure for dealing with a suspected Exam Regulations Breach in circumstances where there is
 - (a) **no direct evidence** of cheating or how the breach occurred, but
 - (b) other evidence gives CIMA reasonable grounds to suspect an invalid exam has been delivered.
- 1.3 This document is intended for all those involved in or affected by a suspected Exam Regulations Breach, including CIMA staff and governance committees involved in the investigation and/or disciplinary process. In the spirit of transparency, this document is also available for CIMA students, members and public consumption.
- 1.4 An Exam Regulations Breach may arise for a variety of reasons. For example:
 - (a) some incidents are intentional and aim to give an unfair advantage in an examination or assessment;
 - (b) some incidents arise due to a lack of awareness of the regulations, carelessness or forgetfulness in applying the regulations. Unawareness of the regulations will not be considered a mitigating factor under this procedure.

2. OUT OF SCOPE

- 2.1 This Exam Standards Investigation Procedure does not apply to instances of suspected Exam Regulation Breaches where there is direct evidence on how that breach occurred. Such cases will be subject to CIMA's standard misconduct disciplinary procedure, overseen by the Appeals Panel and Professional Conduct. Direct evidence could include, for example, CCTV footage of a student using prohibited materials or witness evidence from an invigilator to the same effect.
- 2.2 Once an investigation is concluded, it is the responsibility of CIMA's Investigation Officer to decide which procedure is most appropriate based on the facts and the strength and nature of the evidence in each case.

3. DEFINITIONS

- 3.1 **Academic Judgment** is a term found in Part 2 of the Higher Education Act 2004. The Office of the Independent Adjudicator states that Academic Judgment is not any judgment made by an academic, but a judgment that is made about a matter where only the opinion of an academic expert will suffice.
- 3.2 **Exam Regulations Breach** means a breach of any rules or regulations applying to students taking CIMA exams, including the use of Unfair Practices. CIMA's exam regulations are set out in the [Exams Scheduling Terms and Conditions](#). CIMA exams are confidential and protected by law. Students are expressly prohibited from disclosing, publishing, reproducing or transmitting exam content, in whole or in part, in any form or by any means, written, electronic or mechanical, to another person including any other candidates or any tutor, for any purpose without the prior express written permission of CIMA. To maintain the integrity of the exam, if exam content is divulged to students directly or indirectly before, during or after sitting their exam, it is the student's responsibility to report this to CIMA immediately.
- 3.3 **Testing Irregularities** are events, incidents or patterns which may affect an individual candidate or multiple candidates and cause CIMA to question the validity of an exam result and suggest one or more of the following may have occurred (or another similar irregularity):
- (a) possible access or any form of sight by the candidate (whether deliberately or otherwise) to confidential exam content;
 - (b) unusual answer patterns;
 - (c) unusual score changes; and/or
 - (d) inconsistent performance on different parts of the exam or compared to prior exam performance.
- 3.4 **Unfair Practices** include, but are not limited to:
- (a) cheating or tampering with any computer used for exam purposes;
 - (b) falsifying results; and/or
 - (c) tampering with results to enable false certification
 - (d) disclosing, publishing, reproducing or transmitting exam content, in whole or in part, in any form or by any means to another person.
- 3.5 **An Investigation Officer** is a CIMA-appointed member of staff who is independent of the decision-making process. Investigation Officers are responsible for leading investigation lines of enquiries, collating evidence to support the allegation and presenting the findings objectively to the decision-making committees. The Investigation Officer is also responsible for notifying students at pre-defined phases of the Exam Standards Investigation Procedure.
- 3.6 **CIMA Associates** shall mean CIMA, its subsidiaries and subsidiary undertakings from time to time, any holding company or parent undertaking of any such entity from time to time, the American Institute of Certified Public Accountants, and the Association of International Certified Professional Accountants (a non-profit corporation in the District of Columbia, United States). CIMA Associates also extends to any contractual arrangements between CIMA and third parties who deliver examination services on behalf of CIMA from time to time, including Pearson Vue's contractual obligation to manage and oversee test centre and online exam delivery services.

4. INVALID EXAM SANCTIONS

- 4.1 In circumstances where CIMA has reasonable grounds to believe an invalid exam was delivered (including, in respect of Testing Irregularities, where CIMA cannot confirm a

student's direct involvement in any Exam Regulations Breach), the sanctions which can be imposed by the Review Panel are as follows:

- (a) exam results may be temporarily invalidated, pending the outcome of an investigation and the Review Panel and/or Appeals Panel decision;
- (b) students prohibited from sitting further CIMA exams pending the outcome of the investigation and disciplinary process;
- (c) exam results may be permanently invalidated and certification withheld;
- (d) exam fees may be deemed to have been forfeited; and/or
- (e) if an Exam Regulations Breach raises issues of potential misconduct, a complaint may be raised against a student and the case referred to Professional Conduct for further disciplinary action. This treatment option is reserved for the most serious Exam Regulation Breaches and serves to protect the public interest and the integrity of the profession.

5. RIGHTS OF THE ACCUSED STUDENTS

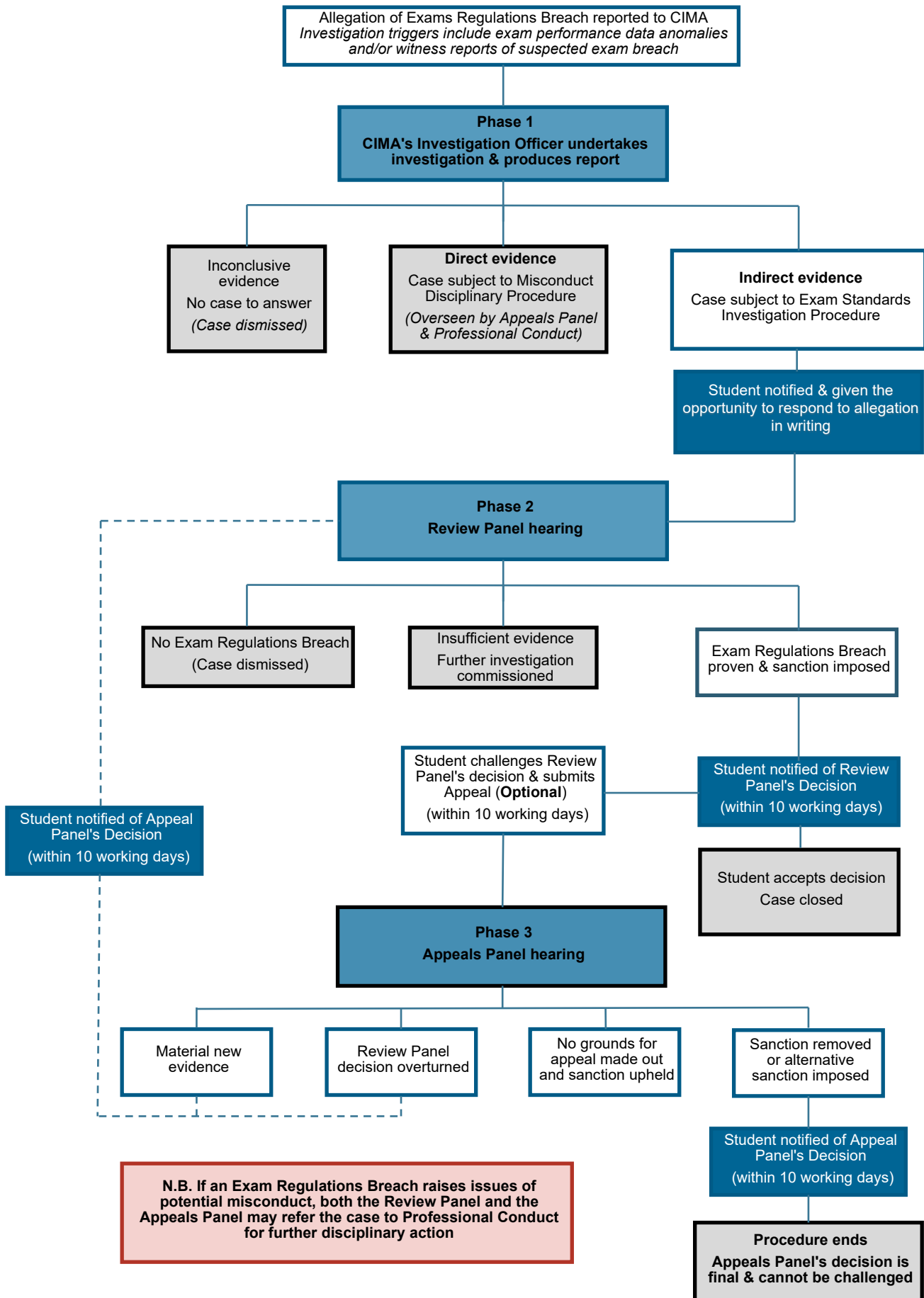
5.1 Students subject to this procedure have the following rights:

- (a) to be informed in writing of the specific allegation and evidence against an individual;
- (b) to be advised that a copy of the Exam Standards Investigation Procedure and CIMA's Exam policies can be found at <https://www.cimaglobal.com/Studying/Exams/Exam-policies/>
- (c) to know the possible consequences should an Exam Regulations Breach be proven;
- (d) to have an opportunity to submit a written statement/representation in response to the allegation;
- (e) to have an opportunity to seek independent advice;
- (f) to be informed of the applicable appeals procedure; and
- (g) to be informed of the possibility that information relating to a serious Exam Regulations Breach may be shared with the regulators and other relevant authorities.

6. OVERVIEW: EXAM STANDARDS INVESTIGATION PROCEDURE

6.1 CIMA's Exam Standards Investigation Procedure consists of three main phases. After each phase the student will be notified of the outcome and next steps.

- (a) **Phase 1:** Investigation
- (b) **Phase 2:** Review Panel
- (c) **Phase 3:** Appeal (if relevant)



7. PHASE 1: INVESTIGATION

- 7.1 An investigation may be triggered in a number of ways, including but not limited to:
- (a) examiner(s) reporting exam performance anomalies during the marking process, e.g. evidence of plagiarism (similar or identical exam scripts);
 - (b) whistleblowers/witnesses, including employers, regulators, other professional bodies and/or the public reporting wrongdoing (suspected Exam Regulation Breach);
 - (c) anomalies identified within exam performance data reported by CIMA staff and/or associates during routine quality assurance checks;
 - (d) test centres and/or test invigilators reporting a suspected Exam Regulations Breach; and/or
 - (e) exam performance anomalies detected by anti-plagiarism software.
- 7.2 CIMA will not usually disclose the identity of individuals reporting allegations, unless legally obliged to do so.
- 7.3 When CIMA receives a suspected Exam Regulations Breach allegation, the Investigation Officer will evaluate the allegation in the light of any available information to ascertain whether there is cause to investigate further. An investigation does not assume that an invalid exam has been delivered or that there has been an Exam Regulations Breach. However, all suspected incidents of Exam Regulation Breaches will be considered to determine whether further investigation is required.
- 7.4 The Investigation Officer will lead and coordinate investigation activities to obtain the facts of the case and collate any supporting evidence. Lines of enquiry may include, but are not limited to:
- (a) CCTV footage;
 - (b) witness statements/ test invigilation statement;
 - (c) biometrics;
 - (d) Pearson Vue Security team's investigation report;
 - (e) psychometric evidence;
 - (f) exam performance data;
 - (g) unauthorised material found in the examination room or photographs of material; and/or
 - (h) any other evidence deemed relevant to the suspected Exam Regulations Breach.
- 7.5 On completion of the investigation, the Investigation Officer produces an investigation report, puts the exam result on hold, refers the case to a decision-making committee (the Review Panel or Appeals Panel) and notifies the student(s) involved.

- 7.6 The Investigation Officer is responsible for preparing and presenting the investigation report to the decision-making panel and addressing any queries. The report may be circulated to panel members ahead of the hearing, where appropriate.

Notification to Regulators

- 7.7 Where there is a suspected Exam Regulations Breach with respect to regulated qualifications (such as the Apprenticeship End Point Assessments), CIMA will notify the relevant regulator so that the regulator may take such action as it deems necessary.

8. PHASE 1B: STUDENT NOTIFICATION

- 8.1 The student(s) affected will be notified of the suspected Exam Regulations Breach and given further details about the Exam Standards Investigation Procedure and next steps. The student(s) will be given an opportunity to make representations to the Review Panel and to share, in confidence, any further information in relation to the suspected Exam Regulations Breach.

9. INVESTIGATION REPORT

- 9.1 Once the decision has been made to refer a case to a decision-making committee, the Investigation Officer will liaise with the panel secretary to set a date and convene a panel hearing.
- 9.2 The Investigation Officer will produce a written report supported by the following documentation, as appropriate:
- (a) a statement of the facts, setting out the allegation (specific Exam Regulations Breach), a clear account of the circumstances of the alleged breach and an objective summary of the evidence gathered;
 - (b) the body of evidence relevant to the allegation (see section 7.4 above)
 - (c) a written statement/representation from the student(s), where applicable;
 - (d) any exculpatory evidence and/or mitigating factors, where applicable; and
 - (e) details of the actions to be taken by CIMA, CIMA Associates and/or test centres to mitigate the risk of potentially invalid exams being delivered in the future.
- 9.3 The Investigation Report and any evidence which will be presented to the Review Panel will be sent to the student(s) affected prior to the Review Panel Hearing. The Review Panel may not hear any evidence which has not been made available to the person against whom the allegation has been made.

10. PHASE 2: REVIEW PANEL

Review Panel Membership

- 10.1 The Review Panel consists of three voting members, independent to the investigation phase. The Review Panel is charged with making decisions that impact on student progression and

the validity of examination results and certification. The Review Panel has delegated authority from the CGMA Examination Board to void exam results if there are reasonable grounds to suspect an invalid exam was delivered or that there was an Exams Regulations Breach.

10.2 The Review Panel comprises the following members:

- (a) the Chair, an independent member;
- (b) at least one member of CIMA/AICPA's Examinations Senior Management Team, e.g. the Vice President of Examinations or Examinations Director;
- (c) at least one other member from CIMA/AICPA's Senior Leadership Team, e.g. the Executive Vice President; and
- (d) an independent member of CIMA staff to act as non-voting Secretary to the Review Panel.

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.

Review Panel's decision-making criteria

10.3 The Review Panel's decision-making criteria are based on the principles of fairness and transparency. The Review Panel aims to ensure:

- (a) all students are treated appropriately and consistently;
- (b) all students are informed and provided with relevant information throughout the process;
- (c) all students are given the opportunity to make representations to the Review Panel;
- (d) the decisions made are evidence-driven and where appropriate data led;
- (e) where appropriate, psychometric evidence and/or industry standards are considered to benchmark atypical testing behaviors or patterns;
- (f) any sanctions posed are proportional to the severity of the exam breach; and
- (g) a timely resolution of all cases.

10.4 The burden of proving that an Exam Regulations Breach has taken place shall rest on CIMA. The required standard of proof shall be the balance of probabilities (i.e. CIMA must establish that it is more likely than not that a particular fact has occurred).

10.5 In circumstances where the evidence collated during Phase 1 is insufficient or lacking, the Review Panel has the power to commission further lines of enquiry and/or investigation activities before reaching its final decision.

Review Panel Outcomes

- 10.6 Having considered all the evidence collated during Phase 1 (Investigation), the Review Panel shall decide on one of the following outcomes:

(a) No Exam Regulations Breach

If the Review Panel considers that no Exam Regulations Breach has occurred, the Review Panel will dismiss the case and the student(s) concerned will be informed in writing.

(b) Insufficient evidence

If the Review Panel considers that there is insufficient evidence to find that an Exam Regulations Breach has occurred, but that the facts require additional investigation, the Review Panel may, in its discretion, commission further lines of enquiry and/or investigation activities before reaching its final decision (see Section 10.5 above).

(c) Exam Regulations Breach

Where the Review Panel considers that an Exam Regulations Breach has taken place and/or an invalid exam was delivered, the Review Panel may impose a sanction (as set out in Section 4 above) that is proportionate to the severity of the Exam Regulations Breach. In doing so, the Review Panel shall have regard to the indicative sanctions guidance set out at Section 14 below.

If, in the discretion of the Review Panel, the Exam Regulations Breach does not warrant one of the sanctions set out in Section 4 above, the Review Panel has the discretion to address the matter through other means, e.g. formal warning letter, tutorial advice and support for the student.

- 10.7 In each case, the Review Panel shall record its decision and reasoning in writing, and the decision shall be communicated to the oversight committee of the CGMA Examination Board.
- 10.8 The Review Panel decision, evidence and any correspondence in relation to the case will be kept as a record.

11. PHASE 2B: STUDENT NOTIFICATION

- 11.1 The student(s) will be notified of the outcome of the Review Panel's decision in writing (usually within 10 working days). The student(s) will also be informed of next steps and, if the Review Panel found an Exam Regulations Breach, the student(s) will be advised of their right to appeal the Review Panel's decision.

12. PHASE 3: APPEALS PROCEDURE

- 12.1 For the purpose of this procedure, an appeal is defined as a student's request for a review of any decisions and sanctions imposed by the Review Panel, including the decision to permanently void a result on the grounds that an invalid exam was delivered or an Exam Regulations Breach occurred.

- 12.2 All appeal requests must be submitted to the Investigation Officer Exams.Consideration@aicpa-cima.com in writing within 10 working days of the letter notifying the student(s) of the Review Panel's decision.

Grounds for an Appeal

- 12.3 The Appeals Panel may consider appeals based on one or more of the following grounds:
- (a) there was unfairness, bias or irregularity in the procedure leading to the decision reached or the sanction imposed by the Review Panel;
 - (b) the decision reached or sanction imposed by the Review Panel was unreasonable or disproportionate given the facts of the case; and/or
 - (c) there is material new evidence which the student could not reasonably have provided during Phase 1 or Phase 2 of this process, which may have had an important influence on the outcome of the Review Panel's decision-making process.

Exceptions

- 12.4 Challenges to Academic Judgment alone, are not sufficient grounds for an appeal. For example, a technical (psychometric) judgment about the validity of an exam result, will normally be considered to be academic judgment.

Principles underlying CIMA's Appeal's Procedure

- 12.5 This appeals procedure is based on the principles of fairness and transparency. It aims to ensure:
- (a) students are given the opportunity to represent themselves and challenge any decisions made by the Review Panel on the limited grounds set out in Section 12.3 above;
 - (b) the process and decisions made by the Review Panel are objective, evidence-driven, data led and free from impropriety;
 - (c) the decisions made by the Review Panel are fair and reasonable, and any sanctions imposed by the Review Panel are proportionate to the Exam Regulations Breach in question; and
 - (d) students are given the opportunity to introduce important new evidence which was not available to them at a previous Phase of this process.

Appeal Panels Membership

- 12.6 The Appeals Panel is a sub-committee of the CGMA Examination Board.

- (a) the Appeals Panel comprises at least 3 independent voting members, each of which must be independent of Phase 1 (Investigation) and Phase 2 (Review Panel); and
- (b) an independent member of CIMA staff to act as a non-voting Secretary to the Appeals Panel. The Secretary must be independent of Phase 1 (Investigation) and Phase 2 (Review Panel).

12.7 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. Such members of staff should be independent of Phase 1 (Investigation) and Phase 2 (Review Panel).

Appeal Panel Hearing

12.8 The Appeals Panel is presented with:

- (a) the Investigation Report;
- (b) the same body of evidence presented at Phase 2 (Review Panel);
- (c) the Review Panel's decision and rationale; and
- (d) the student's appeal statement and copies of any new supporting evidence that the student may wish to adduce pursuant to Section 12.3(c) above.

Appeals Panel Outcomes

12.9 Having considered all the evidence and the specific grounds for the student's appeal, the Appeals Panel shall decide on one of the following outcomes:

- (a) none of the grounds for appeal is made out, in which case the Appeals Panel shall uphold the original decision and sanction imposed by the Review Panel;
- (b) if the Appeals Panel finds that there was unfairness, bias or irregularity in the procedure leading to the decision reached or the sanction imposed by the Review Panel, or that the decision reached by the Review Panel was unreasonable, the Appeals Panel may overturn the finding of the Review Panel and refer the case to a newly-constituted and independent Review Panel for rehearing;
- (c) if the Appeals Panel finds that the sanction imposed was inappropriate, the Appeals Panel may (i) remove the sanction imposed on the student; or (ii) substitute a different sanction from amongst those available to the Review Panel;
- (d) if the Appeals Panel finds that there is material new evidence which the student could not reasonably have provided during Phase 1 or Phase 2 of this process and, which may have had an important influence on the outcome of the Review Panel's decision making process, the Appeals Panel may direct that the original Review Panel should reconvene to hear the new evidence; and/or
- (e) if the Appeals Panel upholds the original decision by the Review Panel and an Exam Regulations Breach raises issues of potential misconduct, the Appeals Panel may

raise a complaint against a student and refer the case to Professional Conduct for further disciplinary action.

12.10 In each case, the Appeals Panel shall record its decision and reasoning in writing. The Appeals Panel's decision is final and cannot be challenged.

13. PHASE 3B: STUDENT NOTIFICATION

13.1 The student is notified of the Appeals Panel's decision (usually within 10 working days).

14. INDICATIVE SANCTIONS GUIDANCE

14.1 A sanction is the penalty imposed on a student by the Review and/or Appeals Panel if an Exams Regulations Breach is proven.

14.2 In determining the appropriate sanction, the Review and/or Appeals Panel will consider all relevant factors, including (but not limited to):

- (a) the potential risk to the integrity of the examination process;
- (b) the potential adverse impact on students;
- (c) the number of students and/or test centres affected; and/or
- (d) the public interest and the potential risk to those relying on the qualification in question (e.g. employers and members of the public).

14.3 The Review Panel and the Appeals Panel shall observe the principle of proportionality and, accordingly, shall ensure the sanction imposed is the minimum necessary to achieve the purpose for which it is imposed.

14.4 The Review Panel or the Appeals Panel shall also consider whether there are any aggravating or mitigating factors in the specific circumstances of each case.

- (a) Aggravating factors may include (but are not limited to) prior planning, intention to gain an advantage (irrespective of whether an advantage materialises), dishonesty and a lack of co-operation with the investigation.
- (b) Mitigating factor may include (but are not limited to) voluntary reporting or whistleblowing, co-operation with the investigation and evidence that no gain was intended. Unawareness of the regulations, by itself, will not be considered a mitigating factor.

14.5 The Review Panel and the Appeals Panel are free to attach such weight as they think fit in their absolute discretion to any aggravating or mitigating factors.

Table 1: Exam Regulations Breach tariff

The table below provides indicative examples of how CIMA will treat the status of exams in a range of circumstances. The sanctions which may be imposed by the Review Panel or Appeals Panel will depend on the severity of the allegation and the facts of each case. The list is not exhaustive and may be subject to regular review.

Please Note:

In circumstances, where an exam is revoked (cancelled or terminated early) by the test invigilator or online proctor due to an Exam Regulations Breach, exam fees will be forfeited and students will not be eligible for compensation including a refund, free re-sit or special consideration.

The examples set out in the table below serve as guidance only. These examples are based on previous decisions and may assist the decision panels in reaching fair decisions, as well as promoting proportionality and consistency of decision making. However, it is essential that both the Review Panel and the Appeals Panel remain free to exercise their judgment in each case and that previous decisions do not serve as prescriptive guidance.

	Common Exam Regulation Breaches	Exam delivery mode	Exam status
1.	Unauthorized materials found in possession before exam	Online Test centre	Exam revoked No exam delivered No result available
2.	Unauthorized materials found in possession during exam, but no evidence of the student referring to it.	Online Test centre	Exam revoked Exam results on temporary hold pending outcome of investigation
3.	Referring to book/notes or other unauthorized materials during the exam, including use of paper and pen	Online Test centre	Exam revoked Exam results on temporary hold pending outcome of investigation
4.	Non approved physical calculator	Online Test centre	Calculator will not be permitted for use in a test centre Result published
5.	Mobile phone use during the exam (beyond seeking technical support for online exams)	Online Test centre	Exam revoked Exam results on temporary hold pending outcome of investigation
6.	Left webcam view e.g. bathroom break	Online	Exam revoked Result published
7.	Third party present in room	Online	Exam revoked Exam results on temporary hold pending outcome of investigation
8.	Student observed engaging with third party, including extended eye contact	Online	Exam revoked Exam results on temporary hold pending outcome of investigation
9.	Using two screens	Online	Exam revoked Exam results on temporary hold pending outcome of investigation
10.	Student speaking/mumbling during exam	Online	Exam may be revoked, if the behaviour persists
11.	Abusive or inappropriate behaviour towards invigilator during exam	Online /Test centre	Exam revoked Exam results on temporary hold pending outcome of investigation
12.	Unfair practices e.g. using other computer applications such as emails	Online /Test centre	
13.	Evidence of plagiarism	Online /Test centre	
14.	Disclosing exam content information via social media	Online /Test centre	
15.	Testing irregularities (unusual score patterns unusual testing behaviour)	Online /Test centre	
16.	Proxy testing	Online /Test centre	