

CIMA Regulation 32 Statement (PART II – Discipline, Charter, Byelaws and Regulations)

Margaret May, fellow of the Chartered Institute of Management Accountants (CIMA), [No 1-11ZV]

Margaret May had been an elected member of the Governing Council of The Chartered Institute of Management Accounts (CIMA), her professional Body, since 1994. In March 2010, whilst carrying out specific duties as a Council Member, as a Council elected member of the Executive Committee and as Council appointed Chairman of Member Services Committee, two complaints were made against her. The first arose from emails sent by Mrs May following an Executive Committee Meeting in February 2010, and the second arose from her disclosure to members of the Executive Committee of a letter sent to her by the then CIMA Chief Executive and alleged to be confidential. Both complaints were raised under the Code of Best Practice for Council Members and referred to a Disciplinary Committee (DC).

The allegations had originally been heard at a DC hearing, with the DC making findings in relation to both charges of engaging in unprofessional behaviour and failing to act with integrity. The DC imposed a sanction of reprimand and ordered Mrs May to pay costs.

Mrs May appealed against these findings to the Appeal Committee (AC). The AC upheld Mrs May's appeal on the first of those charges stating that there was no evidence to suggest that Mrs May's conduct would be viewed as dishonest by the ordinary standards of the profession, but dismissed her appeal on the second charge. It stated that no question of dishonesty arose in respect of this matter but held that she should have respected the confidentiality of the letter. The AC went on to acknowledge that in disclosing the letter in question Mrs May was only seeking to draw attention to an issue which she believed to be important affecting CIMA's reputation. The AC upheld the sanction of reprimand but reduced the amount which Mrs May had been ordered to pay in respect of costs.

Mrs May sought a judicial review of the Appeal Committee's decision. On review, the Administrative Court held that the AC had erred in finding that Mrs May was in breach of her duty of confidentiality without considering whether the letter which she had disclosed contained any confidential information. Their failure to address that question affected their conclusions in relation to her duties both of confidentiality and integrity; these conclusions were therefore flawed and must be quashed. The Court ordered that the following decision be substituted for the decision of the Appeal Committee: Mrs May's appeal against the decision of the Disciplinary Committee should succeed and she should not be subject to any sanction.

As a result of the Administrative Court's findings (R. on application of Margaret May v CIMA [2013] EWHC 1574 (Admin Court)), Mrs May is a member of CIMA in good standing having been cleared of the charges and findings against her.

**Professional Standards Department
Chartered Institute of Management Accountants (CIMA)
Dated 12 December 2016**