

10 November 2025

Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 09 December 2025. It will be held remotely but based at the ACCA's Offices, The Adelphi, 1-11 John Adam Street, London, WC2N 6AU.

The hearing is open to any member of the public or the media who wish to attend. However, ACCA is only able to accommodate remote access to the hearing. Please contact adminadjudication@accaglobal.com to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Ms Memory Mudzi.

Allegations

Ms Memory Mudzi (Ms Mudzi), an ACCA Member:

1. Between January 2024 and 20 February 2024, during her employment with Firm A in its audit team preparing workpapers, copied signatures of others from planning specialist documentation and pasted them onto completion specialist documentation that she then uploaded onto the audit file.
2. Between January 2024 and February 2024 included outdated and/or duplicated narrative on documentation uploaded to an audit file.
3. In respect of Allegation 1 above her conduct was dishonest because she falsified the signatures of others onto the completion specialist documentation.
4. In the alternative, in respect of Allegation 1 above, Ms Mudzi failed to demonstrate integrity.
5. In respect of Allegation 2 Ms Mudzi failed to demonstrate Competence and Due Care.

6. In respect of Allegations 1 and/or 2 above, Ms Mudzi was reckless in that she failed to have any or sufficient regard for the need to ensure that documentation was accurate.
7. By reason of any or all of the conduct above Ms Mudzi is:
 - a) Guilty of Misconduct pursuant to bye-law 8(a)(i); or in the alternative:
 - b) Liable to disciplinary action pursuant to bye-law 8(a)(iii).

The allegations listed above are current at the date of publication.

The case will be heard by a panel of the ACCA's Disciplinary Committee.

- ends -

For media enquiries, contact:

ACCA News Room

E: newsroom@accaglobal.com

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About ACCA

We are ACCA (the Association of Chartered Certified Accountants), a globally recognised professional accountancy body providing qualifications and advancing standards in accountancy worldwide.

Founded in 1904 to widen access to the accountancy profession, we've long championed inclusion and today proudly support a diverse community of over 252,500 members and 526,000 future members in 180 countries.

Our forward-looking qualifications, continuous learning and insights are respected and valued by employers in every sector. They equip individuals with the business and finance expertise and ethical judgment to create, protect, and report the sustainable value delivered by organisations and economies.

Guided by our purpose and values, our vision is to develop the accountancy profession the world needs. Partnering with policymakers, standard setters, the donor community, educators and other accountancy bodies, we're strengthening and building a profession that drives a sustainable future for all.

Find out more at: www.accaglobal.com