

19 May 2025

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09:30am on 17 June 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](mailto:adminadjudication@accaglobal.com) to obtain information about attending this (or any other) hearing.

The case to be heard on this day concerns Ms Zoe Tanner.

## Allegations

1. Zoe Tanner at all material times an ACCA member, between 22 April 2016 and 23 November 2022:
  - (a) Carried on public practice, without a practicing certificate, contrary to paragraph 3 (1) (a) of the Global Practising Regulations.
  - (b) Was a Director of Firm A where public practice was carried on in the name of the Firm, without a practicing certificate, contrary to paragraph 3 (2) (a) of the Global Practising Regulations.
  - (c) Held shares in Firm A where public practice was carried on in the name of the Firm, which in effect put her in the position of a Principal of the Firm, without a practising certificate, contrary to paragraph 3 (2) (b) of the Global Practising Regulations.
2. Between 26 June 2017 and 19 August 2020, Ms Tanner failed to comply with the Money Laundering, Terrorist Financing and Transfer of Funds (information on the payer) Regulations 2017, in that she failed to arrange for Firm A to be supervised for Anti-Money Laundering (AML) purposes.

3. Submitted Continuing Professional Development (CPD) declarations to ACCA as set out in schedule 1, in which she declared to the effect that she had not engaged in public practice without holding an ACCA practising certificate.
4. Ms Tanner's conduct in respect of allegation 3 was reckless, in that she declared [she] had not been engaging in public practice without a practicing certificate, without proper regard as to whether this was true.
5. By reason of her conduct Ms Tanner is:
  - I. Guilty of misconduct pursuant to bye-law 8(a)(i) or, in the alternative
  - II. Liable to disciplinary action pursuant to bye-law 8(a)(iii) in in respect of allegation 1 only.

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

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[accaglobal.com](https://www.accaglobal.com)

**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](https://www.accaglobal.com)