

25 August 2026

Disciplinary Committee ordered member excluded*

On 19 May 2026 and 28 July 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mrs Charlotte Zacharia of Hertfordshire, United Kingdom:

Allegations

Mrs Charlotte Zacharia, an ACCA member

1. Since 4 April 2019 in not holding an ACCA Practising Certificate breached Global Practising Regulations (as applicable from 2019 to 2025) by virtue of one of more of the following:
 - (a) Carried on public practice contrary to Global Practising Regulation 3(1)(a);
 - (b) Was a director of Firm A, a firm which carried on and/or held out as being available to undertake, public practice, contrary to Global Practising Regulation 3(2)(b).
 - (d) Held shares in Firm A which put her in the position of principal of a firm which carried on and/or held out as being available to undertake, public practice, contrary to Global Practising Regulations 3(2)(b).
2. Between 4 April 2019 and 20 April 2022, Mrs Zacharia failed on behalf of Firm A, to comply with the Money Laundering, Terrorist Financing and Transfer of Funds (Information on the Payer) Regulations 2017, namely
 - (a) Regulation 26.
3. Since 04 April 2019, Mrs Zacharia has completed and/or submitted to ACCA annual CPD declarations confirming that 'I have not engaged in public practice activities (as defined by The

Chartered Certified Accountants' Global Practising Regulations 3 and 4) without holding a practising certificate' as set out in Schedule 1.

6. In the further alternative the conduct referred to in Allegation 3 above was reckless in that she failed to have sufficient regard for the need to ensure that representations made were in fact accurate and true.

7. By reason of the above, Mrs Zacharia is:

(a) Guilty of misconduct pursuant to Bye-law 8(a)(i) in respect of any or all of the conduct above.

The Disciplinary Committee ordered that Mrs Zacharia be excluded from ACCA membership and to pay costs to ACCA in the sum of £9,639.00.

Please note that this may be the subject of an appeal.

ACCA's regulations require ACCA to publish the Committee's findings and orders by way of a news release, as soon as practicable.

** An order made by the Disciplinary Committee shall take effect from the date of expiry of the Appeal Period referred to in the Appeal Regulations unless the Committee directs that the order should have immediate effect*

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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