

27 July 2026

Disciplinary Committee ordered member excluded*

On 12 June 2026, the Disciplinary Committee of ACCA (the Association of Chartered Certified Accountants) found proved the following allegations against Mrs Natalie Jacqueline Smith, of Buckden, England.

Allegations

Mrs Natalie Jacqueline Smith, a member of ACCA:

1. Between 01 January 2022 and 31 August 2022 and at all material times an employee and Finance Director of Company A submitted or caused to be submitted inaccurate financial information to Company B to obtain payments to which Company A was not entitled to from Company B in accordance with an invoice finance facility agreement entered into in or about January 2010 between Company A and Company B.
2. By reason of the matters referred to in allegation 1 above, Ms Smith was:
 - a) Dishonest in that she knew the financial information she provided was incorrect and would lead to additional payments being made by Company B to Company A which she knew it was not entitled to, in the alternative;
3. By reason of the above Mrs Smith is guilty of misconduct pursuant to bye-law 8(a)(i).

The Disciplinary Committee ordered that Mrs Smith be excluded from membership and to pay costs of £5,271.00 to ACCA.

- ends -

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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