

11 May 2026

## Notice of hearing

A hearing of ACCA's Disciplinary Committee will take place at 09.30am on 12 June 2026. 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 Mrs Natalie Jacqueline Smith.

### 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;
  - b) Her conduct demonstrates a failure to act with Integrity
3. By reason of the above Mrs Smith is guilty of misconduct pursuant to bye-law 8(a)(i).

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

**- ends -**

**For media enquiries, contact:**

ACCA News Room

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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](http://www.accaglobal.com)