

## Sara Smith FCA



Partner, Smiths Forensic Accounting

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### Overview

Sara has over 25 years' experience in the accounting profession. She is a Fellow of the Institute of Chartered Accountants in England & Wales.

Sara specialised in forensic accounting on qualification and held client-facing roles within the forensic accounting team of KPMG LLP from 2000, latterly leading the firm's national forensic disputes practice. Smiths Forensic Accounting Limited was established by Adam and Sara Smith in 2024.

Whilst Sara has a broad range of forensic accounting experience, including the investigation of fraud and financial misconduct and regulatory matters, her main area of focus is dispute advisory services. In this regard, Sara is engaged by clients in an expert witness, independent expert or advisory capacity and has prepared many reports for the purpose of Court proceedings, ADR or to inform settlement discussions. Sara has given expert evidence in the High Court.

### Professional experience

Sara works with clients across a broad range of disputes and her experience spans a wide range of clients and sectors. Examples of her experience include:

- **Education sector:** Appointed as advisors to the former owners of a business facing a warranty claim from the new owners. We were brought in at an early stage to (i) review alleged warranty breaches for the purpose of the Defence, and (ii) identify additional information required to properly consider the various claims advanced for the purpose of the Part 18 request. In addition to addressing each of the individual claims, our initial review identified a potentially fundamental flaw in the claimant's case.
- **Consumer sector:** Appointed as forensic accounting advisors to a minority shareholder in relation to a dispute relating to the valuation of his shares on exit. We reviewed the valuation report prepared by the other side and prepared a paper setting out areas of challenge or where additional information would be required. Our advice was used to inform our client's next steps in the settlement process.
- **Consumer sector:** Appointed as an expert witness by the defendant in a case involving a consequential loss claim arising from the termination of a supply contract. Appointed to address the quantum of the losses suffered as a consequence of the alleged breach of contract, Sara gave evidence in this matter in 2022.
- **Property sector:** Appointed as an Independent Expert to prepare a final and binding expert valuation of two privately-owned businesses in a shareholder dispute matter.
- **Public sector:** Led an engagement to advise the claimant in relation to the quantification of losses arising as a consequence of alleged negligent professional advice relating to a major construction contract. This formed part of the work being undertaken to support the claimant's dispute resolution strategy.
- **Leisure/hospitality sector:** Led an engagement in relation to a claim for business interruption relating to the temporary closure/operating restrictions affecting a business. Areas considered included lost revenues, cost savings and additional costs of working.
- **Transport sector:** Supported the expert in the preparation of expert witness reports addressing the quantum of losses arising as a consequence of the alleged unlawful repossession of secured assets by a financial institution.