

Sara Smith FCA



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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 relevant experience include:

- Appointed by the Applicant in an advisory capacity to review the financial disclosure presented by the Respondent in his Form E in relation to his business assets. The exercise involved consideration of whether the valuations attributed by the Respondent to his business investments and ventures appeared reasonable. Our review led to a lengthy list of questions and information requirements for inclusion in the questionnaire. The assets in this case were in the region of £100m.
- Appointed by the Wife to review the Husband's voluntary financial disclosure in relation to the value of his business assets for the purpose of settlement negotiations. The exercise involved a short, sharp review of the information advanced by the Husband and preparation of a briefing paper highlighting a number of areas for potential challenge. The total matrimonial assets in this case were in the region of £1m.
- Appointed as a shadow expert by the Mother in a Schedule 1 Children Act proceedings matter. Our role involved reviewing the Single Joint Expert report which addressed the earnings potential of the Father from his family business. We provided observations on the report and assisted with the questions to the Expert under FPR Part 25.
- Appointed by the Husband to assist in reviewing the financial disclosure presented by the Wife in her Form E in relation to consideration payable following the sale of her business and the various corporate/trust structures she has subsequently put in place.
- Supported the Expert appointed by the Applicant in relation to the valuation of the Respondent's various (international) business interests. This involved an initial investigation phase to identify potential business assets, followed by the valuation of the business assets at different valuation dates.
- Various appointments in relation to valuation issues arising from shareholder disputes, commercial disputes and Compulsory Purchase matters. Appointments include expert witness and forensic accounting advisory engagements. Sara has also been appointed in the capacity of independent expert to prepare a final and binding valuation under a company's Articles of Association.