

## Qualifications and Experience of Murray John Lazelle

### QUALIFICATIONS

**Bachelor of Commerce and Administration (Victoria 1974)**

**Graduate Diploma Business Studies (Personal Financial Planning)**

**Member of the New Zealand Institute of Chartered Accountants**

**Authorised Financial Adviser (FSP20961)**

### PROFILE

I have been providing specialist forensic accounting and litigation support services for 15 years. I have provided expert evidence on damages and valuation issues in the High Court, Family Court, arbitrations and mediations. I have acted for the Commerce Commission, Crown Law Office, Auckland District Law Society and have acted as advisor to two Commissions of Inquiry including the Winebox Inquiry. I am on the committee of NZICA's Auckland Forensic Accountants Special Interest Group.

Prior to establishing my forensic accounting practice, I worked for three of the 'big four' international Chartered Accounting practices in NZ and Australia, followed by twelve years of commercial experience as a Chief Financial Officer with private and public companies in New Zealand.

### SOME EXAMPLES OF COMPLETED ASSIGNMENTS

Loss & damages	Assessment of loss and damages and the investigation of causation issues in the following industries: transport, property development, construction, telecommunications, fishing, real estate, finance, boat building and mining.
Trusts	Litigation arising from trust management issues including beneficiary/trustee disputes
Reckless trading	Investigation of solvency and reckless trading issues in private litigation and for the Insolvency & Trustee Service
Phoenix companies	Expert evidence in support of litigation associated with 'phoenix company' matters
Relationship property	Investigation of financial issues arising in relationship property disputes. Preparation of valuations in support of relationship property litigation
Finance Companies	Expert evidence in litigation arising from finance company collapses
Shareholder & partnership disputes	Profit sharing, earnout, warranty and valuation disputes
Commerce Act	Assessment of losses for a private action for damages. Expert evidence for the Commerce Commission in relation to litigation involving the meat, electricity, oil and computer industries. Investigation of network access issues for the Commerce

	Commission.
Taxation	Expert evidence in litigation for and against the IRD associated with structural and commercial issues arising in litigation arising from GST and income tax matters.
Fair Trading Act	Expert evidence for the Commerce Commission in relation to finance company lending practices and CCCFA issues. Investigation of pyramid schemes
Intellectual property	Loss & damages assessments arising from breach of copyright
Insurance	Loss determination arising in liability litigation. Advisory services to insurers in relation to income protection policy issues
Producer Boards	Loss/damages assessments associated with quota disputes and litigation associated with the wool, meat and dairy industries
Disciplinary Boards	Expert evidence in relation to professional disciplinary proceedings. Analysis for the Auckland District Law Society arising from bloodstock and film partnerships
Employment issues	Loss arising from breach of fiduciary duties and fraud; advisory services in employer – union mediations
Charitable Trusts	Investigation of solvency issues; financial issues involved in a prosecution by the Serious Fraud Office involving the gaming industry
Investment management	Advisor negligence issues and litigation associated with investor losses arising from a failed contributory mortgage company
Defamation	Opinion as to loss in defamation proceedings
Fraud	Investigation of employee and consultant fraud