

QUALIFICATIONS AND EXPERIENCE OF MURRAY JOHN LAZELLE

QUALIFICATIONS

Bachelor of Commerce and Administration (Victoria 1974)
Member of the New Zealand Institute of Chartered Accountants

PROFILE

I have been providing specialist forensic accounting and litigation support services for twelve years. I was initially engaged in 1995 by the Commission conducting the Winebox Inquiry. Since that engagement, 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.

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/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 and the use of trusts as a defensive relationship property device
Reckless trading	Investigation of solvency and reckless trading issues in private litigation and for the Insolvency & Trustee Service
Phoenix companies	Investigation of 'phoenix company' matters including good faith obligations. Provision of expert evidence in the Aeromarine (Sojourner v. Robb) case
Relationship Property	Investigation of financial issues arising in relationship property disputes. Preparation of valuations in support of relationship property litigation
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
Shareholder disputes	Earnout, warranty and valuation disputes
Commerce Act	Assessment of losses for a private action for damages
Commerce Act	Expert witness services in relation to price fixing and pricing issues in the meat, electricity, oil and computer industries
Fair Trading Act	Investigation of pyramid schemes. CCCFA 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
Taxation	Expert evidence in relation to commerciality issues associated with Income Tax and GST litigation