

Professional Qualifications

Fellow of the Institute of Chartered Accountants in England and Wales (“ICAEW”)
ICAEW accredited Forensic Accountant
Member of The Academy of Experts
Accredited Accountant Expert Witness
Associate member of the Chartered Institute of Arbitrators
Member of the Association of Certified Fraud Examiners
Mediator accredited by The Academy of Experts

Professional Background

Ballamy Woodhouse 1998-2013
Price Waterhouse 1979-1998
Serious Fraud Office (secondment) 1989-1991

Professional Experience

Expert evidence and litigation support

Mark is experienced in giving expert accounting evidence in court. Matters upon which he has recently given expert opinions include revenue recognition, false accounting, fraudulent trading, accounting for long-term contracts, realised profits under UK GAAP, compliance with the requirements of International Financial Reporting Standards, going concern and insolvency.

Mark has detailed knowledge of the principles and rules of tracing and has much experience of working with law firms in tracing assets. He is accustomed to adopting methodologies which are most appropriate to the circumstances and which are most likely to assure fairness. In the case of *Jyske Bank (Gibraltar) Limited – v – Jan Henning Spjeldnaes and 39 others*, he applied a tracing methodology to overcome the overdraft rule in circumstances where loan proceeds had been drawn down into overdrawn current accounts in an apparent attempt to defeat the Claimant’s tracing remedies.

Financial and regulatory investigations

In the civil arena Mark has experience of working with law firms on a wide range of contentious matters including bribery allegations, secret commissions, corporate fraud, whistle-blower assertions, shareholder disputes, asset misappropriation and dissipation, advance-fee fraud, royalty disputes and sham trusts.

In the criminal arena Mark has investigated many suspicions of fraud on behalf of the UK’s prosecuting authorities. He is experienced in preparing expert’s reports and in giving expert accounting evidence in the UK’s criminal courts. He is accustomed to being instructed both by the prosecuting authorities and by defence teams.

Mark has assisted a number of regulatory bodies including the Financial Conduct Authority, the Jersey Financial Services Commission and the Financial Reporting Council with investigations designed to reveal whether the conduct of regulated firms and regulated individuals failed to comply with the prevailing legislative and regulatory requirements.

