

Martin Long

Curriculum Vitae

Name:	Martin Long
Position:	Partner
Qualifications and memberships:	BA (Hons), LLB (Hons), FCA
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Summary of career history

I am a Fellow of the Institute of Chartered Accountants in England and Wales specialising in forensic accounting services. I am the partner in Dains Forensic LLP. I had previously been a forensic accounting partner with the international accounting firms RSM Robson Rhodes and Grant Thornton and was also a partner in BTG Global Risk Partners LLP, a division of the quoted consultancy services group Begbies Traynor Plc. Prior to this I had worked for a number of years as both a trainee and qualified accountant with PricewaterhouseCoopers and its legacy firm Price Waterhouse which included several years during the 1990s based in Rome.

I have had wide experience of providing audit, accounting and due diligence services to owner-managed businesses, quoted UK companies, multinationals, venture capitalists and not-for-profit organisations. I commenced my involvement with forensic accounting services in 1994 and now specialise exclusively in this service line.

My principal areas of focus have been:

- International arbitrations
- Commercial loss claims
- Professional negligence
- Valuations
- Fraud and financial investigations
- Regulatory

I have given evidence in the High Court, the LCIA, the ICC and the DIAC. Both Prosecution and Defence have used my reports in the Crown Court. Cases with which I have been involved have often had an overseas element and in this respect I find myself increasingly occupied with commercial disputes before International Arbitral Tribunals.

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I have given presentations and seminars to the police, solicitors, companies and government officials on fraud investigation, fraud prevention and quantum valuations. I have written a number of forensic accounting articles for newspapers and in-house publications.

I have a second degree in law and a postgraduate certificate in fraud management. I am an associate member of the Association of Certified Fraud Examiners.

I have set out below brief details of some of the more significant and interesting cases with which I have been involved.

International Arbitrations

- Gave evidence in the ICC as expert witness for a major quoted group defending a multi-million pound claim for breach of contract in the manufacture of railway carriages (Engineering Sector).
- Gave evidence in the ICC in Dubai for a diversified local group involving a complex dispute with a major overseas quoted construction group in connection with a joint venture cement plant (Construction Sector).
- Gave evidence in the LCIA in an international arbitration involving allegations of breach of contract and wrongful termination in a supply arrangement (Oil and Distribution Sectors).
- Expert witness in a case before the ICC in an international arbitration involving breach of contract in a supply agreement (Food and Distribution Sectors).
- Valuation of lost revenues and royalties consequent on a breach of contract in respect of a biotech device on behalf of a quoted group for a case submitted to the ICC (Biotech Sector).
- Expert witness in respect of a maritime dispute connected with the supply of grain product arising under GAFTA International Arbitration rules (Food and Distribution Sectors).
- Gave evidence in the ICC as an expert witness in a case involving alleged breaches of a supply agreement for gas product and tortious interference (Oil and Gas Sector).
- Expert witness in a case before the ICC in Germany in a dispute between a major international quoted corporation and an overseas distributor (Medical Instruments Sector).
- Gave evidence in a case before the DIAC in Dubai arising from claims of negligence and breach of contract in the construction/fitting out of international brand retail units on behalf of a local diversified group (Construction and Retail Sectors).
- Review of quantum arising from the non-payment of promissory notes issued by a sovereign entity to a UK group for the nationalisation of plant used for food processing (Food Sector).

Commercial loss claims

- Prepared reports and assisted in the defence on matters of quantum in a High Court case concerning alleged breach of contract in the implementation of a new computer system (IT Sector).
- Prepared initial reports for two major City law firms in support of successful mediations in a series of claims arising from defaults and insolvency in commercial entities involved in freight forwarding contract financial derivatives (Financial Sector).
- Prepared expert reports in a major offshore case for the Claimants arising out of disputes concerning the administration of substantial trust funds held on behalf of a leading Middle East family involving a number of companies in different country locations concerning construction material production and construction projects (Construction Sector).
- Prepared expert reports for a UK construction adjudication arising from breach of contract and wrongful termination by a Housing Association as regards a contract for the fitting of solar panels across a residential property portfolio (Construction Sector).
- Expert determination in a matter involving the application of a shareholder agreement (IT Sector).
- Expert witness in a case before the UK Lands Tribunal in a dispute between a Council and a business pursuing compensation in respect of incorrect enforcement notices relating to commercial activities (Property Sector).
- Expert witness in the High Court on matters of quantum arising from breach of a supply contract leading to loss of profit and customer goodwill (Food and Distribution Sectors).
- Reviewed a multi-million pound business interruption claim for loss of profits on behalf of insurers following large-scale fire damage to a high-grade holiday camp (Leisure Sector).
- Review of disputed completion accounts on behalf of the vendor and assistance in the negotiation of a settlement (Automotive Sector).
- Reviewed business interruption losses for loss adjusters due to suspected arson at a CAD/CAM design business (IT Sector).
- On behalf of insurers, prepared reports on quantum and assisted in the defence of claims for negligence and business interruption arising from the construction of a railway line (Construction Sector).
- Investigation of disputed financial returns by a large telecoms group for download music ring tones (Telecoms Sector).
- Appeared in the High Court as expert witness on the quantum of damages claimed against a major insurance company due to breach of contract in connection with the recovery and disposal of damaged motor vehicles (Automotive Sector).
- Acted as expert and prepared reports in respect of a claim by franchisees against the franchisor for misrepresentation in the sale of the franchise (Cleaning Services Sector).

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- Assisted loss adjustor in matters of quantum arising from damage to goods transported by sea under a maritime insurance policy (Chemicals Sector).
- Expert witness on losses incurred by a computer retail outlet due to flood consequent on alleged landlord negligence (IT Sector).
- Expert determinations in respect of disputed completion accounts for a number of company sales and purchases (Engineering Sector amongst others).
- Prepared an expert report on quantum in a UK arbitration matter arising from breach of contract by partners exiting the membership of a major UK law firm (Legal Sector).

Valuations

- Valuation of a group of engineering companies pending acquisition discussions and group reorganisation (Engineering Sector).
- Prepared reports on behalf of the vendor on matters of quantum and company valuation, arising from substantial disagreements during the post completion process leading to claims for net asset shortfall and breaches of warranty (Engineering Sector).
- Valuation of a Premiership League football club pursuant to Rule 3 of the City Code on Takeovers (Leisure Sector).
- Prepared submissions for expert determination and participated in the CEDR mediation process in respect of a disputed minority shareholder valuation of a facilities management company (IT Sector).
- Review of the financial affairs of a Championship League football club (Leisure Sector).
- Valuation of a group of construction and property investment companies in support of the reorganisation of the group arising from specific commercial risks impacting on the long-term solvency of the group (Construction Sector).
- Valuation of a disputed minority shareholding in a family owned company active in the construction and equipment hire industry and input in negotiation of final payment and terms (Construction Sector).
- Expert witness in the High Court on matters of quantum arising from breach of copyright and trust by employees for a machine tool company including valuation thereof (Engineering Sector).
- Valuation of a minority shareholding in a privately owned company active in the construction services industry and assistance in negotiation of final payment and terms (Construction Sector).
- Valuation of a minority shareholding in a privately owned engineering company for resolution at mediation of a shareholder dispute (Engineering Sector).
- Valuation of a UK based overseas transport arrangement business as part of UK transport and distribution group as a consequence of insolvency and restructure arrangements (Transport and Logistics Sector).

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- Valuation of a machine tool company pending buy-out negotiation with an investment bank shareholder (Engineering Sector).
- Valuation of a privately owned security services company for resolution at mediation of a shareholder dispute (Security Sector).
- Valuation of a group of companies involved in haulage and distribution consequent on a minority shareholder dispute (Transport and Logistics Sectors).
- Valuation of a recruitment agency acting for professional finance and accounting personnel arising out of a shareholder dispute (Recruitment Sector).

Negligence

- Expert witness on quantum for a large chemical manufacturing group in connection with a loss of profit claim arising from a negligent utility service provider (Chemical Sector).
- Prepared reports for lawyers/insurers in respect of a series of substantial professional negligence claims arising from allegations of negligence brought against a major audit firm's Italian operations (Professional Services Sector).
- Expert determination in a dispute consequent on a company disposal, involving alleged negligence on the part of a solicitor (Professional Services Sector).
- Expert witness on matters of quantum for the defendant's Insurers. The case involved alleged negligence and breach of contract arising from the implementation of a new computer system (IT Sector).
- Expert witness on matters of quantum in the defence of a professional negligence claim against a solicitor acting on a property conveyance (Professional Services Sector).
- Expert on quantum for a large house-building group arising from negligent advice provided by a firm of surveyors/construction engineers (Construction Sector).
- Expert witness for the Claimant in a matter involving negligent due diligence by a large firm of accountants following the acquisition of a UK company by an overseas group (Manufacturing Sector).
- Addressed matters of quantum and alleged negligence as part of the claimant team in a High Court case concerning leased computer equipment which led to a substantial mediated settlement (IT Sector and Professional Services Sector).
- Acted as expert for the Claimant in a significant insurance claim arising from a road traffic accident involving serious injury to an overseas resident (Personal Injury).
- Acted as expert for the Claimant in a significant insurance claim arising from an industrial accident and serious injury to a Managing Director/owner of a road haulage company (Personal Injury).

- Expert witness in a number of personal injury cases resulting from road traffic and industrial accidents, acting on behalf of the Defendant insurance companies (Personal Injury).

Fraud and Financial investigations

- Post-acquisition investigation into alleged market manipulation arising from the takeover of a software group (IT Sector).
- On behalf of investing banks and venture capitalists, led the investigation into alleged fraud and 'contract rigging' by two senior directors at a vehicle rental group (Automotive Sector).
- Performed rotational fraud reviews at subsidiaries of a UK quoted group (Aerospace Sector).
- Managed assignments in India and Italy on behalf of a 'Fortune 100' group investigating suspected fraud and 'contract rigging' (Automotive Sector).
- Reviewed the circumstances of suspected senior management fraud and advised on investigation strategy at the UK subsidiary of an international vehicle manufacturer (Automotive Sector).
- Investigated with internal audit director level fraud and corruption from 'rigging' construction and engineering maintenance contracts at a major multinational group (Construction Sector).
- Led the investigation into alleged collusive fraud between senior management and supply contract manipulation (IT Sector).
- Acted for insurers in the investigation of employee fraud and dishonesty at an estate agency and property management business (Property Sector).
- Reported to a trade union on allegations of fraud made against two of its members and presented findings to a pre-tribunal hearing (Hospital Sector).
- Reviewed director related activities at the UK subsidiary of a US multinational leading to termination of employment and funds recovery (Engineering Sector).
- Investigation of accounting systems and business modelling of the stocks and production process of a large foundry, part of a UK quoted group, in order to substantiate allegations of theft of goods (Engineering Sector).
- Investigated allegations of employee fraud and prepared affidavits leading to freezing orders and recovery of losses for a quoted UK group (Construction Sector).
- Investigated senior management fraud on behalf of an overseas group including preparation of a report for insurance recovery purposes (IT Sector).
- Investigated senior management fraud at an IT organisation involving the establishment of a shadow company and the diversion of revenues (IT Sector).

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- Co-ordinated fraud investigation into senior management accounting manipulation at an Italian subsidiary of a UK FTSE 250 quoted group (Engineering Sector).
- Investigated senior employee fraud at a trade association arising from the award of maintenance/service contracts and employment to related parties at advantageous rates (Trade Association Sector).

Regulatory

- Expert witness for the then DTI against two directors in a substantial director's disqualification action arising from the alleged mismanagement of a private medical facility (Hospital Sector).
- Expert witness for the CPS in respect of charges of fraud (theft and false accounting) against a representative of the Church of England (Not-for-profit Sector).
- Prepared reports and assisted in defending an appeal to the OFWAT (UK regulator for the water industry) Director General concerning directions made by a quoted national water company to several corporate customers (Utilities Sector).
- Expert witness for the Defence in a Crown Court case brought by the Serious Fraud Office in respect of conspiracy to defraud shareholders from the alleged attempted manipulation of the accounts of a quoted international group (Recruitment Sector).
- Expert witness for a Council Authority in a claim for compensation brought against the Council for wrongful closure of a tipping facility (Public Sector).
- Expert witness for the Defence in a confiscation matter brought before the Crown Court by the Police in connection with a previous conviction for vehicle theft (Automotive Sector).
- Expert witness for the Defence in respect of allegations of fraud (fraudulent trading) brought by HM Customs & Excise against the Managing Director/owner of a group of companies involved in vehicle repair and accessories (Automotive Sector).
- Worked with the Regulator to produce a public report on the performance of a national water company as regards inaccuracies in reported data (Utilities Sector).
- Value-for-money review and report on the implementation of a new IT system and relocation assignment in respect of a public body (IT Sector).