

## **Paul Moriarty BSc FCA FFin**

Valuation Expert | Forensic Accountant

Office: +64 9 363 3700

Mobile: +64 22 107 5787

Email: paul@moriartyassociates.co.nz

### Professional Summary

Mr Moriarty is the Director and Principal of Moriarty Associates Limited where he operates as a valuation expert and forensic accountant.

He has over 25 years of commercial, accounting, and valuation experience and has been appointed as a financial and valuation expert on more than 200 occasions, assisting clients, Courts, and arbitrators to resolve disputes across a wide range of industries such as primary sector, energy, materials, industrials, manufacturing, distribution, wholesale, consumer retail, healthcare, investment (venture capital), financial services, professional services, information technology, telecommunications, entertainment, government, education, utilities, infrastructure, and property.

Mr Moriarty has appeared in commercial, relationship property, and criminal matters, and has given expert witness (oral) testimony on multiple occasions.

His professional experience includes the provision of independent expert evidence in cases where values in dispute were in excess of \$1 billion.

Mr Moriarty has been appointed as a valuation expert by:

1. The New Zealand Court;
2. The President of the New Zealand Law Society; and
3. The President of Chartered Accountants Australia and New Zealand ('CA ANZ').

He has also been accredited as a Business Valuation Specialist by CA ANZ (a designation held by those chartered accountants demonstrating competence in the valuation of businesses, shares, and other assets).

He is a Fellow of the Institute of Chartered Accountants in England & Wales, a Fellow of the Financial Services Institute of Australasia, a Member of CA ANZ, and a past member and the New Zealand representative on CA ANZ's business valuation committee.

### Professional Experience

- 2011 - current      Director, Moriarty Associates Limited. Provision of expert valuation, forensic accounting, and litigation support services.
- 2002 - 2011        Senior executive roles at stock exchange listed companies in Australia and New Zealand with responsibility for valuations, financial modelling, and financial reporting. These roles included appointment as Chief Financial Officer of a listed company.
- 1999 - 2002        Manager at EY in Australia. Leading teams providing investigation and advisory services to listed companies, private companies, banks, and government departments.
- 1997 - 1998        Senior Internal Auditor, Group Financial Services at BTR plc. Internal audit, post-investment review, and fraud investigations of businesses located in the United Kingdom, continental Europe, the United States of America, and Australia.
- 1992 - 1996        Assistant Manager, Audit and Investigations, at KPMG in the United Kingdom.

### Presentations and Publications

- Co-presentation of material on valuation and expert evidence to the New Zealand Law Commission at the New Zealand Property (Relationships) Act 1976 Colloquium in December 2016.
- Contributing author to the publication titled '*Law and Policy in Modern Family Finance – Property Division in the 21<sup>st</sup> Century*' (ISBN: 978-1-78068-464-2).

### Professional Qualifications and Memberships

- Qualified Chartered Accountant (1996 – current)
- Fellow of the Institute of Chartered Accountants in England & Wales
- Fellow of the Financial Services Institute of Australasia
- Member of Chartered Accountants Australia and New Zealand
- Accredited Business Valuation Specialist (2015 - current)
- Member and New Zealand representative on Chartered Accountants Australia and New Zealand's Business Valuation Committee (2015 - 2019)
- Member of the New Zealand Institute of Directors

### Education

- Bachelor of Science (BSc) Honours degree in Chemistry from the University of Durham (United Kingdom)