

Brian Morris

Morris Forensic

Brian Morris is the principal of Morris Forensic, a specialist firm established in November 2014 to provide accounting and valuation services, primarily in connection with litigation and dispute resolution.

History

Brian commenced employment with Edwards Marshall in 1971 and was a partner of the firm from 1983 to 2014.



Brian worked primarily on audit and business services engagements from 1971 to 1983. He was the partner responsible for the firm's audit practice from 1983 to 1991.

Brian worked primarily in the forensic accounting practice from and after 1991; however, he continued to undertake partner reviews and provide technical advice in respect of the firm's audit engagements and provide management consulting services to several of the firm's major clients.

Brian was Managing Partner and Chairman of Partners of Edwards Marshall at various times.

Brian was also responsible for the firm's relationship with its international affiliation, Polaris International. Brian served as Vice President, Secretary and a Director of the International Board and as the Chairman of the Asia/Pacific Region of that body.

He also co-ordinated and undertook Practice Inspections of the affiliation member firms in the Asia/Pacific region.

Brian established Morris Forensic in November 2014.

Professional Qualifications & Awards

- Bachelor of Arts (Accountancy), University of South Australia, 1977
- Honours Degree of Law, University of Adelaide, 2007
- Professional Certificate in Arbitration and Mediation, University of Adelaide, 2002
- CPA President's Award for Excellence for service to CPA Australia and to the accounting profession nationally and internationally, 2012

Memberships

- Fellow of The Institute of Chartered Accountants in Australia and New Zealand
- Fellow of CPA Australia
- Member of the Australian Institute of Company Directors

Registrations

- Registered Company Auditor
- Registered Tax Agent



Board and Committee Positions

Current

- Director of the Accounting Professional and Ethical Standards Board
- Chair of the Audit and Risk Committee of the Courts Administration Authority of South Australia
- Member of the Audit Committee of the Art Gallery of South Australia
- Member of the editorial committee of Australian Accounting Review.

Former

- Chairman of the National Technical Standards Committee of CPA Australia (until 1992)
- Member of the Auditing Standards Board (1991-1995)
- Member of the Urgent Issues Group (1995-2001)
- One of the two Australian members on the International Accounting Standards Committee (2000)
- Member of the Companies Auditors and Liquidators Disciplinary Board (2000-2010)
- Member of the Finance Committee of the University of Adelaide, an advisory committee to the Council and Executive of the University (2000-2009)
- Director of the South Australian Film Corporation and Chair of its Finance and Audit Committee (2001-2008)
- Director of Thoroughbred Racing SA Ltd and Chair of its Finance & Audit Committee (2007- 2011)

Professional Experience

Audit

Brian has worked in, or in connection with, audit throughout most of his professional career.

He worked extensively on audit assignments between 1970 and 1990 and was the partner responsible for Edward Marshall's audit practice from 1983 until 1990. He continued to work in the area of audits as a review and technical partner of the firm after 1990 and in the provision of expert opinions for the purpose of litigation.

Audit clients have been involved in a broad range of activities including financial services, health insurance, pharmaceuticals, property development, manufacturing, construction, education and retail.

Brian has also been retained by South Australian Government Authorities as the Probity Auditor in connection with significant projects for the development of infrastructure and the outsourcing of services.

Brian was also appointed by the State of South Australia to audit SA Health Partnership Holdings Nominees Pty Limited in connection with the project to construct the new Royal Adelaide Hospital.

Brian served as a member of CPA Australia's National Technical Standards Committee and became the Chair of that Committee. The Committee's role was to advise the National Council in respect of the Council's role in the promulgation of the accounting and auditing standards developed by the Accounting Standards Board and the Auditing Standards Board of the Australian Accounting Research Foundation.

Brian was a member of the Auditing Standards Board between 1991 and 1995.



Brian was a member of the Companies Auditors and Liquidators Disciplinary Board from 2000 to 2010, the board established pursuant to the ASIC Act to deal with complaints brought by ASIC against auditors and liquidators, as a member of the accounting profession, nominated by CPA Australia.

Brian was a director of the South Australian Film Corporation from 2001 to 2008, a South Australian statutory authority that promoted film production, and of Thoroughbred Racing SA Limited from 2007 to 2011, the controlling body of thoroughbred racing in South Australia. He was the chair of the Finance and Audit Committees of both of those bodies.

Brian has served as the chair of the Audit and Risk Committee of the Courts Administration Authority, the statutory body that provides infrastructure and administrative services to the South Australian Courts, since 2014.

Brian is a director of the Accounting Professional and Ethical Standards Board, nominated by CPA Australia.

Brian also serves as a member of the Audit Committee of the Art Gallery of South Australia.

Brian has been retained to provide expert opinions in respect of a significant number of matters that have been connected with audit services. These include:

- Ann Street Mezzanine Pty Ltd & Ors v KPMG (re Westpoint Group)
- Australian Motor Finance Limited v Bentleys
- Australian Property Custodian Holdings Limited v Pitcher Partners
- Banksia Securities Ltd (Receivers & Managers Appointed) (In Liquidation) v Patrick Godfrey & Ors and Banksia Securities Ltd (Receivers & Managers Appointed) (In Liquidation) v Trust Company (Nominees) Limited
- Re Beneficial Finance Corporation Ltd - investigation into the audits undertaken by Price Waterhouse
- Bill Express Limited v Pitcher Partners
- Charles Hodges v Sandhurst Trustees Ltd (re the audit of LKM Capital Limited)
- DSHE Holdings Ltd (Receivers and Managers appointed) (In Liquidation) v Nicholas Abboud & Ors
- Emanuel Management Pty Ltd (In Liquidation) & Ors v Foster's Brewing Group Ltd & Ors
- Environinvest Ltd (Receivers & Managers appointed) (In Liquidation) v Webster & Ors
- Ernst Young in respect of a complaint brought by ASIC in respect of the audit of Assist Finance Corporation Limited
- Executor Trustee Australia Limited and Ors v KPMG Peat Marwick Hungerfords (re the audit of Excel Finance Corporation Ltd (Receivers & Managers Appointed)
- Re Great Southern Limited
- Groote Eylandt Aboriginal Trust Inc v Deloitte Touche Tohmatsu & Ors
- Gunns Limited v KPMG
- Harris Scarfe Ltd (Receivers & Managers Appointed) v Ernst & Young and PricewaterhouseCoopers



- LM Investment Management Ltd (Receivers & Managers Appointed)(In Liquidation) v Ernst & Young and Ors
- Mr G R Swan – in respect of the 2017 audit of Big Un Limited
- Nathans Finance NZ Limited (In Receivership) v Staples Rodway
- NCF Financial Services Ltd v PKF
- New Zealand Institute of Chartered Accountants and certain members of PricewaterhouseCoopers (a disciplinary action concerning the audits of Wynyard Group Limited and Vista Group Limited)
- Normans Wines Limited v Deloitte Touche Tohmatsu
- Octaviar Administration Pty Ltd (In Liquidation) (formerly MFS Administration Pty Ltd) v KPMG
- Property Ventures Limited & Ors v PricewaterhouseCoopers
- Provident Capital Limited (Receivers & Managers Appointed) (In Liquidation) v M O’Sullivan & Ors
- Richard Kirby v Centro Properties Ltd & Anor and Richard Kirby v Centro Retail Ltd & Anor
- Southern Equities Corporation Ltd (In Liquidation) (formerly Bond Corporation Holdings Ltd) v Arthur Andersen
- Re State Bank of South Australia– investigation into the audits undertaken by KPMG Peat Marwick
- Sons of Gwalia Ltd (Subject to DOCA) v Ernst & Young and Ors
- Strategic Finance Limited (In Receivership and Liquidation) v BDO Spicers

Forensic Accounting and Expert Evidence

Brian has provided expert accounting evidence in The Federal Court of Australia, The Family Court of Australia, the Supreme Courts of South Australia, New South Wales, Queensland, Victoria and the Northern Territory and the District Courts of South Australia and Western Australia.

Brian has been retained in connection with a considerable number of matters involving litigation. This has ranged from the investigation of financial records and transactions, valuation of businesses and business entities, assessments of loss and damage, audit and accounting negligence and fraud.

Matters in which he has been retained include:

- About Life Pty Ltd v Aaron Kloczko & Ors
- Adelaide Brighton Cement Limited v Concrete Supply Pty Ltd
- Adelaide Brighton Cement Limited v Veolia Environmental Services (Australia) Pty Ltd
- Alliance Craton Explorer Pty Ltd v Quasar Resources Pty Ltd
- Aquista Investments Pty Ltd & Veolia Environmental Services (Australia) Pty Ltd v Ahrens Group Pty Ltd & Ors
- Beach Petroleum NL & Ors v Fuller & Ors
- Blairgowrie Trading Ltd & Ors v Allico Finance Group Ltd (Receivers & Managers Appointed) (In Liquidation) & Ors
- Burrup Fertilisers Pty Ltd (Receivers & Managers Appointed) v Mr P Oswal & Ors



- Cement Australia Pty Ltd v Ahrens Group Pty Ltd
- Clarke & Anor v Sandhurst Trustees Ltd (re Wickham Securities Limited)
- Clean Seas Tuna Ltd & Anor v Gibsons Ltd
- Halikos Hospitality Pty Ltd & Ors v INPEX operations Australia Pty Ltd
- HIH Insurance Ltd v Adler & Ors
- IOOF Australia Trustees Ltd v SEAS Sapfor Forests Pty Ltd
- Mineralogy Pty Ltd v Sino Iron Pty Ltd & Ors
- Newsat Limited (In Liquidation) (Receivers & Managers Appointed) & Anor v AM Ballantine
- Prosecution of Mr A Bond (in connection with Bond Corporation Ltd)
- Prosecution of Messrs M J Fuller and J P Cummings (in connection with Spargos Mining NL)
- Prosecution of Messrs P Reid, A Kovess & H Abbott (in connection with The Duke Group Ltd)
- Smith & Anor v Sandhurst Trustees Ltd (re GR Finance Limited)
- Solar Shop Australia Pty Ltd (In Liquidation) v Solarise Pty Ltd, Solar Shop Australia Pty Ltd (In Liquidation) v SMA Solar Technology AG and Solar Shop Australia Pty Ltd (In Liquidation) v Messrs Steel & Thornton
- State of South Australia v Marcus Clark
- Termite Resources NL (In Liquidation) v Mr N E Meadows & Ors
- The Duke Group Ltd (In Liquidation) v Arthur Young and Peat Marwick Hungerfords

Financial Investigations and Valuations

Brian has been involved in a considerable number of projects involving investigations and valuations.

Financial investigations have been undertaken mainly for the purposes of litigation and the provision of expert evidence. These have entailed analyses of specific transactions connected with allegations of breach of fiduciary and other duties, fraudulent activities, corporate failure and solvency.

Matters that have not been in connection with proceedings include:

- South Australian Water Corporation v United Water International Pty Ltd

Valuations have been undertaken for the purposes of acquisition and divestment transactions as well as for forensic purposes connected with commercial litigation and property settlements.

Brian has delivered a number of papers on topics dealing with accounting standards, auditing, business investigations, data processing systems, valuations and forensic accounting.