

Martin White

Martin has broad ranging commercial experience and currently specialises in forensic accounting and business valuations.

Martin commenced his career in the audit division of a mid-tier accounting practice where he audited a variety of organisations including large manufacturing corporations, financial institutions and not for profit entities.

Martin also spent time working in the firm's business consulting division providing accounting, taxation, risk management and strategic advice.



Assessments of Economic Loss

Martin has been engaged on a significant number of assignments in connection with the assessment of economic loss suffered by plaintiffs in a wide range of circumstances. Plaintiffs have included individuals, businesses and large company groups.

Specific engagements have included:

- Assessment of economic losses arising from personal injuries, most commonly as a consequence of motor vehicle accidents.
- Quantification of lost profits arising from alleged breach of long-term accommodation contract and misrepresentation.
- Quantification of lost trust funds arising from audit and accounting failures.
- Quantification of losses arising from an employee theft over several years.
- Quantification of lost profits and/or business value arising from compulsory acquisition of land.
- Analysis of alleged losses arising from alleged failure to consent to the sale of a JV interest.

Financial Investigations

Martin has been responsible for the conduct of investigations targeting fraud or misappropriation of monies. He has also conducted numerous investigations to determine causes and quantum of loss.

This has often led to the need to reconstruct accounting records and financial statements, which has involved detailed analyses of accounting records and systems and the use of complex financial modelling.

Specific engagements have included:

- Identification of material accounting misstatements and audit failures and restatement of financial statements for potential auditor and directors' action.
- Investigation into actions of finance personnel in multi campus private college.
- Investigation of alleged misappropriation of monies from a government funded arts organisation.
- Investigation of costs incurred by a large contractor to a statutory water authority.
- Investigation of the sources of funds used to acquire certain real estate in a proceeds of crime claim.



Business Valuations

Martin has prepared valuations of numerous businesses with a variety of ownership structures, across a broad range of industries. Valuations have been prepared for matrimonial property settlements, commercial disputes, shareholder oppression actions and commercial transactions.

Martin has also been involved in due diligence engagements on both buy and sell sides.

Martin has authored or had substantial involvement in preparing valuations of a:

- National insurance company for the purpose of determining the extent to which the purchaser of the company overpaid.
- Multistate mining services company.
- South Australian hotel group for matrimonial property settlement purposes.
- National retirement village operator for matrimonial property settlement purposes.
- South Australian and Victorian fuel distributor for the purposes of sale and restructure.
- Large South Australian internet service provider to determine the value of the alleged interest of a minority owner.
- National forklift sales and service group for taxation purposes.
- Mid-north agricultural group to assist in resolving a family dispute.
- South Australian insulation manufacturer for taxation purposes.
- Suburban Adelaide private hospital for determining the amount to be paid to an exiting shareholder.
- Consulting practice to determine price at which to buyback units of exiting unitholder.

Professional Qualifications

- Bachelor of Commerce (Accounting), Flinders University, 2000
- Bachelor of Laws and Legal Practice (Honours), Flinders University, 2001
- Graduate Diploma of Chartered Accounting, The Institute of Chartered Accountants in Australia, 2003
- Graduate Diploma of Applied Investment and Finance, Financial Services Institute of Australasia, 2007
- Business Valuation Specialisation, Kaplan, 2014
- Forensic Accounting Specialisation, Macquarie University, 2018

Memberships & Designations

- Member of Chartered Accountants Australia and New Zealand
 - Business Valuation Specialist
 - Forensic Accounting Specialist
- Member of The Law Society of South Australia
- Admitted to practice as a Barrister and Solicitor in the Supreme Court of South Australia

Committee Positions

- Member, City of Playford Corporate Governance Committee