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ROBERT MILLER BSc (HONS) ACA

Academic and professional chronology

2001	Manchester Metropolitan University BSc (Hons) Business Studies
2004	Chartered Accountant (England and Wales)
2001 to 2004	Edwards Veeder Chartered Accountants Professional training, general practice experience of small and medium sized businesses.
2004 to 2009	Ernst & Young LLP Manager in the Fraud Investigation and Dispute Services practice
2009 to present	Forensic Accounting Solutions (FAS)

Forensic accountancy experience

I have specialised in forensic accountancy for the past five years and have been instructed on numerous cases including fraud and other investigations, commercial and contractual disputes, transaction dispute advisory and valuation matters. I have acted for both claimants and defendants.

Examples of such cases include:

Fraud and criminal investigations:

- Investigated a number of frauds at a company within the healthcare sector. Reviewed the results of the investigations performed by the company and recommended further work to be undertaken. Assisted management in producing a fraud response plan to assist them in future investigations
- Investigated a multi-million pound “black hole” in the results of a UK subsidiary of a FTSE listed company. Used analytical processes to review high volumes of journal postings and identified systematic manipulation of results by senior management over a five year period
- Instructed in Confiscation proceedings against an individual convicted of mortgage fraud. The work involved analysis of all the defendant’s bank and credit card statements in order to

assess his legitimate income and the benefit of his crime. Following this I provided an expert report for the Court.

Commercial and contractual disputes

- Preparation of an expert report for the Court relating to the defence of a \$12 million claim. The work involved reviewing the claim put forward, along with a detailed analysis of substantial volumes of accounting information and subsequently I provided an expert report for the Court.
- Preparation of an expert witness report quantifying loss of profits due to disruption in trade following the unlawful activities of a public body
- Assessed quantum of loss to a motor dealership franchise as a result of a Compulsory Purchase Order. Calculated the losses prior to the CPO and the future losses in perpetuity. Prepared an expert report and assisted in the negotiation process

Transaction dispute advisory

- Assisted in completion accounts disputes following disposals of a wide range of business

Valuation matters

- Valued the entire share capital of a company to allow the shareholders to assess an offer made by management as part of a management buy-out