

Curriculum Vitae of Sally Longworth

Overview

Sally has worked as a forensic accountant for 23 years and has a breadth of experience acting as an expert witness and in advisory roles.

She trained as a chartered accountant at Ernst and Young, where she spent time in the corporate finance team. She joined GLF, now part of Baker Tilly, in 1990 and spent eight years there working on a variety of investigative work including corporate finance and pre-insolvency reviews. She also looked after a small portfolio of audit clients comprising SMEs, solicitors and charitable organisations. Whilst working at GLF, Sally undertook her first forensic assignments, working on personal injury claims, commercial cases involving business valuations and fraud investigation work. She first gave evidence, in a matrimonial matter, in 1997.

Sally left GLF in 1998, shortly after being made a partner to pursue a full time career as a forensic accountant at Deloitte LLP and she remained there until she was approached to join Grant Thornton UK LLP. Whilst at Deloitte, Sally extended her forensic knowledge and experience working on a diverse range of cases, from Kuwaiti government compensation claims following the first Gulf War, to small insured loss claims, from charity fraud investigations to major breach of warranty cases. When she left Deloitte, she was the Forensic Director responsible for the North.

On joining Grant Thornton as a partner in 2004, Sally continued to undertake a wide range of forensic work and from 2010 led the firm's regional forensic practice. She has written a book on Company Valuation for Resolution. Sally set up her own forensic accounting company in 2013 as a niche provider of forensic services. Sally has given evidence in court in England and in Scotland and at arbitration on many occasions. She acts for Claimant and Defendant and as a single joint expert. She also takes advisory roles.

Professional Qualifications

ACA	Institute of Chartered Accountants in England & Wales
BA (Hons)	The University of Hull
EWI	Member of the Expert Witness Institute
Other	Practising Certificate, issued by Institute of Chartered Accountants in England & Wales

Career history

June 2013 to present	Managing Director of Longworth Forensic Accounting Limited
2003 to May 2013	Partner in Grant Thornton UK LLP's forensic and investigation services team, heading up the regional forensic practice from 2010
1998 to 2003	Director in Deloitte LLP, working in the forensic team
1990 to 1998	Promoted to Partner in GLF (part of Baker Tilly) working on a range of corporate finance, pre insolvency and forensic work.
1985 to 1990	Ernst and Young LLP, qualifying as a chartered accountant in 1989.

Key areas of forensic expertise

- Commercial disputes involving completion accounts, breach of warranty, breach of contract and consequential loss of profit claims.
- Business valuations in respect of matrimonial, partnership and shareholder disputes.
- Loss of earnings and pension claims arising from personal injury, medical negligence and fatal accident claims.
- Fraud and other criminal investigations.

Recent cases have included:

- Acting for the former FD of a family owned business in respect of a buyback of own shares, assessing whether the shares had been valued at an undervalue, commenting on the implications of a pension fund deficit and assessing whether whitewashing procedures had been correctly followed. The case was heard in the High Court, Chancery Division and the Judgment stated, in respect of the expert evidence, that "To the extent that there are material differences of opinion between the two experts, I have no hesitation in preferring the expert opinions of Ms Longworth."

Longworth Forensic Accounting Limited

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- Acting for husband, the majority shareholder in a multimillion pound technology company, initially as adviser and then as expert, in ancillary relief proceedings. The case was heard in Court and the Judge accepted Sally's valuation in all material areas.
- Acting for claimant, a young woman, who had suffered medical negligence at birth to consider if her award for damages was better taken as a conventional lump sum or if her future losses, other than those in respect of her property, adaptation, immediate aids and equipment needs, were paid by periodical payments with the balance as a lump sum. Sally built a degree of variance analysis into her calculations to assist the claimant in settlement negotiations.
- Acting for Defendant in criminal case where charges were brought alleging misdeclaration of earnings for Income Tax purposes. Sally was able to show that the prosecution had misunderstood the financial information and made arithmetic errors in their calculations of the alleged tax underpayment. As a result of the work, the charges against the Defendant were reduced and he pleaded guilty to the remaining lesser charges.

Examples of other cases are given at www.longworthforensic.co.uk

Contact Details



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