

CURRICULUM VITAE - Christopher Napier Westworth

QUALIFICATIONS

LLB (Hons) Bristol
Fellow of the Institute of Chartered Accountants in Australia
Fellow of the Institute of Chartered Accountants in England and Wales
Fellow of the Australian Institute of Company Directors
Registered Company Auditor

CONTACT DETAILS

Westworth Kemp P/L
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PRESENT ROLES

a) Consultancies

- various accounting and auditing consultancies through Westworth Kemp
- the provision of expert witness advice through Westworth Kemp including:
 - giving evidence in court and participating in expert conclaves and “hot tubs” when acting for PwC in the Centro matter;
 - acting for San Miguel Breweries, and TabCorp in accounting matters including the preparation of reports for court and, in the San Miguel matter, court appearances ;
 - supporting counsel in a liquidator’s hearing in respect of accounting issues and audit work;
 - preparing reports and participating in settlement negotiations in an auditor negligence matter in New Zealand about accounting for loans and provisioning;
 - acting for plaintiffs in class actions in respect of compliance plan audits ;
 - acting for a CFO and, separately, an auditor in respect of matters before ASIC .

b) Non-Executive directorships including

- Australian Institute of Management (NSW & ACT) now AIM Group Ltd - July 2010 to date - audit committee chair
- UTS – audit and risk committee
- Chairman -Audit and Finance Committee- Viscopy Ltd (protection of copyright for visual artists)
- New South Wales Water – Board and audit committee chair
- Advisor to the audit and risk committee of NRMA

PAST ROLES

June 2006-2010: Audit Partner and Oceania Professional Practice Director for Ernst & Young Oceania

- Ernst &Young’s Oceania Audit Professional Practice Director(PPD)
 - oversight of Ernst & Young’s processes for audit quality control and risk management in Australia, New Zealand, Indonesia and Fiji covering:
 - emerging issues and their business and strategic impact on the

- practice
 - all forms of audit undertaken by Ernest & Young including the audit of compliance plans
 - oversight of accounting advice and accounting decisions made in audits
 - managing
 - a team of 10 partners as delegates with devolved responsibility for quality management
 - an assurance compliance support team (10 people) and its budget
 - the annual assessment of the quality performance of approximately 220 partners
 - Oceania representative on Ernst & Young's Global Professional Practice group setting audit methodology and audit and accounting policy
 - interactions with Treasury , ASIC, APRA, AuASB, AASB
 - management of all EY potential audit qualifications and obligations to report under s311
 - management of the audit aspects Ernst & Young's litigation risk
 - management of E Y's internal quality review processes and interactions with ASIC and PCAOB quality review processes
- Audit signing partner of complex financial groups reporting to audit committees:
 - Westfield including participation in due diligence processes in major debt raisings and including management of partners in Los Angeles and London
 - St Vincent's Hospital group including management of partners in Melbourne and Brisbane
 - News Australia Holdings
 - Meriton- an accumulation of building companies privately held without a formal group structure
- Audit review partner AMP, Ramsay, CCA, CBA, Abacus, and the ABC
- Review roles on capital and debt raisings for other clients
- Other client signing partner roles

June 1988-2006:

Audit and Technical Partner Ernst & Young Sydney

- Global audit signing partner News Corporation Limited 2002 until and including its transition to USA including management of the work of partners in New York, Los Angeles, Hong Kong and London
- Audit signing partner
 - Aevum including transition from a mutual to a listed company
 - Sydney Airports Corporation including transition from corporatisation through sale and privatisation
 - Societe Generale Australia, State Street Australia, ING Bank Australia, Cogent, Prime Television,
 - Various audit review partner roles and signing partner roles
 - Accounting advice to NSW Treasury and TCorp
- Operational management of Ernst & Young's Financial services group for 2 years

- Creation of Ernst & Young's financial services compliance audit and advisory group and its operations with managed investment schemes
- Implementation and change management for Ernst & Young's revised audit methodology
- Technical accounting and auditing support to partners including consideration of going concern and audit opinion qualifications
- Interactions with ASIC, APRA, AASB
- Expert witness work: AWA v Deloitte, ASIC v C&L in White Constructions, Concrete Constructions v PwC, Lourey in CALDB and various accounting matters in contractual disputes
- Membership of Ernst & Young's global and auditing and accounting bodies

1985 – 1988

Technical Director Arthur Young

Providing accounting and auditing support to partners and managing quality control processes

- Publication of EY internal documents
- Discussions with NCSC/ASC etc
- Presentation to a Senate Select Committee
- Publication of monograph on tax and accounting and their points of commonality

1982 – 1985

Technical Director New Zealand Society of Accountants

- Assessing economic and commercial drivers for accounting standards
- preparing and publishing accounting and auditing standards
- managing the standard setting process
- managing processes for corporate and regulatory consensus
- writing articles for the NZ Society of Accountants journal

1968 – 1982

Ernst & Whinney-UK and Denmark

From staff member to audit manager including authoring some Ernst & Whinney publications on EU directives