

## The Examination of Experts Witnesses in Accountancy in the Common Law Tradition: Direct Examination, Cross-Examination and Re-Examination

### Training Programme in Detail

30 November to 2 December 2017

#### THURSDAY

9.00am Registration  
*Each trainee will be allocated to one of two teams of three advocates acting either for the Claimant or the Respondent.*

#### *Together in a single room*

9.30am Introduction to IAA, to course and to the case materials  
*Richard Samuel, Director of IAA*

10.00am ICCA: the learning from England and Wales  
*Derek Wood QC CBE*

10.30am The learning from the civil code tradition  
*Professor Lotario Dittrich*

11.00am Coffee

11.30am Tips for the advocate on cross-examining experts  
*Colin Edelman QC and Robert-Jan Temmink QC*

12.30pm Tips for the expert in giving evidence  
*Richard Indge*

1.00pm Lunch – not provided by CAM

#### *In two rooms: a group of six Claimants in one and six Respondents in the other*

2.30pm Case analysis  
*Two Claimant teams enter one training room and two Respondent teams enter the other. Together in each room the teams will analyse each expert report with the assistance of trainers to identify the issues in the case and the potential weaknesses in their own report and in the other side's report. Expert accountants will be present to give introductions to relevant accounting principles.*

4.30pm Coffee

## THURSDAY Continued

- 5.00pm Review of case plan and agenda for conference with expert  
*The trainers and advocates will review the results of the case analysis session in the same two groups of Claimant and Respondent. Each team will allocate one issue of breach and one of loss to each advocate to explore with the expert in conference. The purpose of the conference will be to find ways to improve their own case by examination in chief and to find ways to attack the other side's case in cross-examination.*
- 5.30pm Ends

## FRIDAY

### ***In four rooms: a group of three Claimants or Respondents in each room***

- 9.15am Conference between advocate and expert  
*Each team holds a conference with their expert. Each advocate deals with an allocated issue on breach and on loss. The purpose of the conference will be to find ways to improve their own case by examination in chief and to find ways to attack the other side's case in cross-examination. The trainers will review the lines of questioning of the experts in conference to ensure it is effective in establishing lines of examination in chief or cross examination.*

- 10.30am Coffee

- 11.00am Conference between advocate and expert  
*Continues*

### ***In two rooms: a group of six Claimants in one and six Respondents in the other***

- 12.00pm Review of case plan  
*Each team reviews the results of the conference, overseen by the trainer. Each team reviews issues which need to be dealt with in examination in chief and in cross-examination and shares them out between members of the team.*

- 1.00pm Lunch – not provided by CAM

### ***Allocation of rooms to be reviewed on the day***

- 2.30pm Voluntary supervised preparation for trial  
*Each advocate begins to prepare lines of examination in chief and cross-examination. The trainers will be available to help them prepare, as will the experts, who can re-convene for conferences on any issues as they arise.*

- 4.00pm Coffee

## FRIDAY Continued

- 4.30pm Voluntary supervised preparation for trial  
*Continues*
- 5.30pm Ends

## SATURDAY

***In two rooms: three Claimants and three Respondents in each training room.  
Two further rooms will be available for trainees to have one-to-one video reviews.***

- 9.30am Examination of experts  
*Each advocate examines his own expert in chief and cross-examines the other expert. Each advocate is reviewed in the training room by a trainer immediately after his examination. After each review the advocate leaves the training room and enters the video room to have a second, private review, watching the same examination on the video screen, alongside a different trainer.*
- 11.00am Coffee
- 11.30pm Examination of experts  
*Continues*
- 1.00pm Lunch – not provided by CAM
- 2.30pm Examination of experts  
*Continues*
- 3.45pm Coffee
- Together in a single room***
- 4.15pm 360 review of the examination of the experts and the course  
*All the advocates, experts and trainers come together to discuss the programme, its strengths and weaknesses and how it can be improved in the future.*
- 5.00pm Ends