

Managing fraud and asset tracing investigations

Forensic and
Investigation Services

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Mazars LLP is the UK firm of Mazars, an international advisory and accountancy group, and is a limited liability partnership registered in England with registered number OC308299. A list of partners' names is available for inspection at the firm's registered office, Tower Bridge House, St Katharine's Way, London E1W 1DD.



Incentives to commit financial crime and fraud abound as the global financial crisis intensifies. Management may come under pressure to achieve results, to secure or extend borrowing facilities. Employees may be motivated to defraud their employer to resolve their own personal problems.

Our expertise

Mazars investigates many different types of fraud and has undertaken asset tracing and recovering assignments across a wide range of sectors, both nationally and internationally. We have extensive experience of working with the Serious Fraud Office, both in assisting them with their inquiries into companies and team members being seconded for specific cases, and we also have experience acting for defendants. We have experience of both criminal and civil trials and are familiar with injunctive reliefs.

We undertake investigations in civil and criminal matters including black hole investigations which are particularly relevant in the current economic climate. We have acted in relation to confiscation orders and other Proceeds of Crime Act matters, as well as corruption investigations.

Our forensic approach

Our partner-led teams provide authoritative and impartial advice and have hands on experience of fraud investigations and asset recoveries. We can call upon the resources of our global partnership and have successfully investigated allegations of misconduct in remote areas such as rural Uganda.

Each case is unique, but often includes:

- controlling and analysing large amounts of information;
- advising on further information that should be made available or sought;
- interviewing individuals in relation to our investigations;
- tracing assets through complex structures and challenging jurisdictions;
- reporting our findings orally and in written form, in a manner that is helpful and clear to non-accountants, for example, explaining accounting terminology;
- working alongside insolvency practitioners;
- liaising closely with solicitors and counsel to put together pleadings and witness statements/affidavits; and
- reporting to and assisting the appropriate law enforcement authority.

We provide a practical and tailored approach to each assignment. Our qualified accountants and fraud examiners are objective, proactive and have the commercial acumen to thoroughly investigate and analyse the financial aspects of each case. We present findings as a written report or statement and, if required, in the witness box.

How we can help

At Mazars we have experienced fraud investigators who have worked on large and complex fraud assignments. We are recognised for our ability to present complex financial information in a manner that can be understood by a lay person.

Our experts



Nigel Grummitt – Partner, London Forensic and Investigation Services

Nigel has extensive experience fraud investigations including working with the SFO as an expert in relation to a \$400 million investment fraud. Nigel has investigated frauds in a wide range of sectors, including insurance broking, and construction companies both in the UK and abroad.

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Mark Taylor – Partner, London Forensic and Investigation Services

Mark is a Certified Fraud Examiner and has carried out fraud investigations around the world. Mark has experience of working covertly within organisations as well as performing overt investigations. Mark has carried out fraud investigations across a broad range of sectors including: shipping, international trade, construction and oil and gas.

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Stephen Lewis – Partner, Birmingham Forensic and Investigation Services

Stephen has considerable experience of investigating allegations of fraud in civil and criminal proceedings. His experience covers a wide range of sectors including automotive, manufacturing, distribution and construction. Stephen has been appointed in respect of confiscation proceedings.

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Heath Sinclair – Partner, London Business Recovery Group

Heath has over 10 years of experience of conducting asset tracing exercises on behalf of various government departments into parties involved in mainly white collar crime, specifically pension and mortgage fraud or money laundering and tax evasion. He has traced and recovered assets from many overseas locations.

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Graham Platts – Partner, The South Forensic and Investigation Services

Graham is a Certified Fraud Examiner and has considerable experience of investigating allegations of fraud in both civil and criminal matters including confiscation proceedings. Graham has carried out fraud investigations across a wide range of sectors including manufacturing, distribution and professional services.

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