FORENSIC AND INVESTIGATION SERVICES

Mazars worldwide

NORTH AMERICA
>1,000 professionals
19 offices
3 integrated countries

LATIN AMERICA
>1,350 professionals
20 offices
8 integrated countries

AFRICA & ME
>2,800 professionals
60 offices
31 integrated countries

EUROPE
>11,000 professionals
160 offices
32 integrated countries

ASIA PACIFIC
>6,000 professionals
52 offices
15 integrated countries

MAZARS GLOBALLY

€1.6bn global fee income

>23,000 people including 1,040 partners

>310 offices in 89 countries
Forensic and Investigation Services

The Mazars UK Forensic and Investigation Services (FIS) team is a recognised market leader, advising national and international corporations and law firms. The team is comprised of dedicated specialists spanning the full spectrum of forensic and investigation services:

Our key strengths

- **UK COVERAGE**: More than 40 professionals based across three dedicated hubs in London, Birmingham and Leeds
- **PARTNER-LED TEAMS**: Our Partners oversee every aspect of each assignment; you can have confidence in the quality of our service
- **FIS INTERNATIONALLY**: Our specialist FIS teams in 20 locations worldwide mean we are perfectly positioned to assist with assignments all over the world
- **GLOBAL REACH**: We routinely work in collaboration with other Mazars service lines across our integrated firm spanning 89 countries tailored to the needs of each assignment
- **A COMMERCIAL APPROACH**: We pride ourselves on our commercial and pragmatic approach, always focusing on ensuring the highest quality in a cost effective manner
- **FOREFRONT OF TECHNOLOGY**: We have a full service Forensic Technology team covering data acquisition, processing, hosting, analysis and production with our bespoke data imaging and eDisclosure solution
Our experts have extensive experience of acting as party appointed, single joint expert or advisor in a host of litigation, English and International Arbitration and Alternative Dispute Resolution Procedures.

We pride ourselves on our ability to provide:

- Clear robust reports and expert testimony. Our experts are recognised as global leaders in this field;
- A practical and tailored approach to each assignment, sensitive to concerns over business disruption, confidentiality and reputation issues;
- A responsive service that meets client’s demands, recognising the inherently unpredictable nature of litigation and arbitration; and
- A truly international service calling on our experienced Disputes teams in 20 countries.

Our experts have given oral evidence under cross examination in the following forums:

**ARBITRATIONS, INCLUDING:**

- London Court of International Arbitration (LCIA);
- United Nations Commission on International Trade Law (UNCITRAL);
- International Chamber of Commerce (ICC);
- Singapore International Arbitration Centre (SIAC);
- Hong Kong International Arbitration Centre (HIAC);
- International Centre for the Settlement of Investment Disputes (ICSID);
- China International Economic and Trade Arbitration Commission (CIETAC);
- American Arbitration Association (AAA);
- London Maritime Arbitrators Association (LMAA);
- Ad hoc arbitrations;
- Iran-United States Claims Tribunal

**COURTS INCLUDING:**

- High Court (including the Commercial Division, the Technology and Construction Court and Family Division);
- Criminal Courts in the UK and overseas (including the United States, Ireland and Egypt)

**TRIBUNALS, SUCH AS TAX TRIBUNALS**
Disputes continued

We routinely act on a wide range of disputes, including:

- Financial reporting disputes;
- Breach of warranty and completion accounts disputes;
- Other transaction related disputes;
- Quantum of loss assessments;
- Contentious valuations;
- Disputes relating to breaches of international law;
- Insurance claims;
- Family and matrimonial disputes;
- Personal injury and medical negligence claims; and
- Professional negligence claims (including relating to auditors, accountants, tax advisors, Independent Financial Advisors and corporate financiers and lawyers).

We are specialists in the following sectors:
Investigations

Our Partner-led teams have a proven track record of undertaking large and complex investigations across a broad range of sectors both nationally and internationally, on a variety of different matters.

We are recognised for our ability to present complex financial information in a manner that can be understood by a lay person. Our qualified accountants and fraud examiners are objective, proactive and have commercial acumen to help with:

- Financial investigations;
- Fraud and corruption investigations;
- Government and regulatory inquiries;
- Tax investigations; and
- Corporate investigation skill training.

An investigation of corruption or economic crime under the UK Bribery Act or the FCPA requires swift and thorough action from seasoned experts. Data collection and analysis must be conducted effectively with minimum disruption, enabling the company to continue operating and to prevent any financial or reputational risks.

The risk of fraud is an increasing problem that all organisations must take seriously. We are regularly instructed by clients to provide training. We offer a full range of bespoke training that we tailor to fit our client’s specific needs.

PROACTIVE WORK

- Risk profiling
- Fraud awareness and crime reduction surveys
- Awareness presentations/workshops
- Bespoke training packages – including induction and sector specific awareness
- Assessment of existing/development of new policies, procedures and guidance
- Data analytics/mining/matching

REACTIVE WORK

- Fact finding to a full investigation
- Seeking to identify the perpetrator and recovering any losses
- Deterrence and prevention measures
- Quantifying the alleged improper payments
Forensic Technology

- Optical Character Recognition (OCR)
- Deduplication
- Native Language Processing
- Indexing

DATA ACQUISITION
- Scanning
- Email
- Log export
- Forensic collection
- System acquisitions, ERP, database

FILTERING & TRIAGE
- Profiling
- Early Case Assessment
- Triage

PROCESSING
- Data from other platforms
- Scalable
- In house Platform
- Flexible

HOSTING
- Computer Forensic
- eReview/ TAR
- Data analysis
- Advanced Analytics

ANALYSIS
- Export to other review platforms
- Native documents
- Report

PRODUCTION
Global coverage

Case 1  USA
Criminal Court – Instructed as Expert by the US Department of Justice in proceedings against Mr Sushovan Hussain who was convicted on 16 counts of wire and securities fraud.

Case 2  US-IRAN CLAIMS TRIBUNAL
A number of expert assignments in the US-Iran Claims Tribunal relating to alleged breaches of international law.

Case 3  SINGAPORE
SIAC arbitration – quantum assessment in a multibillion dollar post-acquisition dispute concerning an upstream oil and gas company.

Case 4  CIS
Unlawful expropriation of a gold mining group with operations in a CIS state.

Case 5  BERMUDA
Expert advisor in the valuation of a FTSE listed insurance underwriter under Section 106 of the Bermuda Companies Act in connection with a dispute over the fair value of the shares in the company.

Case 6  UK
Acting as expert in the UK High Court on the accounting treatment of provisions in the financial statements of a group of companies allegedly responsible for the clean-up costs following catastrophic pollution damage in the US.

Case 7  THAILAND
High Court – Instructed by Thai Airways as Accounting Expert in a significant breach of contract dispute following Koito’s failure to deliver seats. The Court found for Thai Airways awarding $108.5 million.
Investigations

**Case 1**  **UK**
Investigation into potential fraudulent activity at a worldwide agricultural provider concerning the provision of extended warranties.

**Case 2**  **EUROPE**
Investigation of a number of irregular transactions in the European Subsidiaries of a Global Electronics company (including a significant e-review exercise).

**Case 3**  **EGYPT**
Expert assignment in the Egyptian Criminal Court, acting for an individual accused of laundering almost $1 billion of funds which were alleged to have been illegally obtained.

**Case 4**  **UK**
Provided written and oral testimony in the Criminal Court where Asil Nadir was found guilty of committing ten counts of fraud which led to the downfall of Polly Peck, the FTSE 100 listed international group.

**Case 5**  **AFRICA**
Forensic audit of $2bn of cash flows in a number of licenced funds to identify the nature and purpose of the cash flows and to opine on the apparent bona fides of the cash flows.

**Case 6**  **UK**
Instructed by the Crown Office and Procurator Fiscal Service to investigate allegations of potential criminal activity at a major UK bank.

**Case 7**  **INDIA**
Asset tracing assignment relating to the alleged misappropriation of funds provided under a large construction contract.
Contact us

Should you require any further information, please do not hesitate to contact:

James Gilbey – Partner
T: +44 (0)20 7063 4098
M: +44(0)7794 031 481
E: james.gilbey@mazars.co.uk

David Dearman – Partner
T: +44 (0)20 7063 4740
M: +44(0)7812 83 501
E: david.dearman@mazars.co.uk

Stephen Lewis – Partner
T: +44 (0)20 7063 4940
M: +44(0)7747 631 639
E: stephen.lewis@mazars.co.uk

Chris Drewe – Partner
T: +44 (0)20 7063 4313
M: +44(0)7969 231 749
E: chris.drewe@mazars.co.uk

www.mazars.co.uk