



Forensic Accounting Services Investigation Process

Step I

Initial
Background
and
Assessment

Step I - Initial Background and Assessment

- Develop work plan and initial information request
- Perform a high-level financial analysis
- Conduct interviews with management

Step II

Data
Collection

Step II - Data Collection

- Conduct interviews with relevant financial and operational personnel
- Review available documents and prepare supplemental information requests
- Visit site(s) and review accounting systems and internal controls including policies, procedures and processes

Step III

Examination
and
Analysis

Step III - Examination and Analysis

- Perform an in-depth analysis of issues and data
- Conduct analytical review of financial information and perform various tests
- Determine irregularities and related issues
- Quantify preliminary loss amounts and impacts

Step IV

Reporting

Step IV - Reporting

- Summarize findings with expert report
- Present results to client and counsel
- Report on internal controls and make recommendations for improvements to mitigate risks and weaknesses
- Assist with law enforcement, regulators and insurance recovery issues
- Assist in litigation



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