

The marketplace for business has a global footprint, characterised by international suppliers and customers that service multiple sectors in multiple jurisdictions.

When key commercial, employee or regulatory relationships break down, or if disruption arises through fraud, or other criminal activity, businesses face uncertainty. Uncertainty in these cases is usually directly linked to the costs and outcomes of the matter at hand, but it can also extend to other areas; such as the adequacy of accounting controls or the actions of key staff and stakeholders. Our aim is to introduce certainty, during uncertain times.

What we do

DWF Forensic is a team of qualified forensic accountants, intelligence analysts and accredited investigators with decades of relevant investigations experience. As experienced investigators we have secured positive outcomes for our clients following whistle-blower activity; suspicion of fraud and corruption; and a range of other forms of employee misconduct such as asset and IP theft, data leaks, defamation and confidentiality issues arising from team moves.

We work closely with you; our legal teams; your insurers and where necessary, the police, to secure certainty of outcome. Whether than be civil recoveries, criminal convictions or disciplinary action, across the globe.

Intelligence

We specialise in the provision of information that directly supports our investigation strategy. We are expert in adducing relevant information, whether that be from public records, social media footprints or our proprietary intelligence database.

We generally recommend conducting intelligence checks as soon as any key suspects or data custodians have been identified.

Forensic imaging

To mitigate the impact of any future evidential challenges, we strongly recommend that any data harvested during the course of an investigation, be obtained via an evidentially robust and independent process. We work with a range of trusted third party experts to secure relevant data, such as email traffic and text messages.

Once data has been forensically imaged, it is processed (indexed and de-duplicated) ready for review. We interrogate the reduced data population by developing key-words. Those key-words are designed to identify relevant evidence as efficiently as possible.

Response time is critical when a business suspects fraud, bribery or any other financial irregularity. We react quickly to:

- Identify potential suspects, data custodians, witnesses and related parties.
- Conduct appropriate intelligence enquiries.
- Identify, secure, extract, process and review evidence found on email servers, portable hard drives, mobile phones or any other media storage device connected (or potentially connected) to key suspects or data custodians.
- Produce an investigation plan that sets out our proposed approach, the likely costs and key milestones.
- Conduct investigative interviews.
- Work closely with specialist employment, civil and/or criminal lawyers and deliver a privilege protected service.
- Our legal teams will consider any relevant civil recovery options or other injunctive relief measures.
- Prepare detailed reports and recommendations.
- Communicate findings to senior management and the Board.
- Provide post-incident advice on any breaches of relevant controls, enabling the business to strengthen itself against future difficulties and move forward.

Our work

Payment diversion fraud: The human resources function at a UK charity received a whistle-blow concerning suspicions linked to the activities of a Finance Manager. Our investigation into accounting irregularities involved the suspension of key suspects; interviews of finance staff, and the collection and review of imaged emails. Close liaison with the police and insurer followed, as the true extent of a payment diversion fraud unravelled. Following the compilation of a thorough and detailed investigation report to the charity's insurer, the losses were indemnified and the police pressed for a criminal conviction and compensatory recoveries. In this case the fraudster received a 4.5 year prison sentence.

Asset theft: Management were concerned that the financial performance of a restaurant chain had begun to deteriorate. An investigation into the accounting treatment of certain cost drivers commenced. However, it was discovered that the reason for the slippage in reported financial performance was connected to the organised theft of alcoholic beverages at the point of delivery. Using evidence collected from suppliers and web-based email fragments, management were able to pursue criminal actions against branch and area managers.

Adverse media and information leaks: A charitable organisation begun to receive adverse press reports that implied financial improprieties. The nature of the information appearing in the press indicated that the source was likely to have been someone inside the organisation. An investigation commenced. Following an exercise that involved collecting and analysing staff emails and a strategy of disseminating false information and security coded reports, the culprit, a senior member of the team, was identified and disciplinary action taken.

Phishing attack: A Home Counties based reprographics company (owned by a listed Scandinavian conglomerate) suffered a phishing attack known as a "CEO fraud". In this case the Finance Director acted upon a series of emails, prima facie sent by the company's Managing Director, requesting bank transfers relating to a 'special' project. Investigations revealed that these phishing attacks had originated from West African jurisdictions and that the duped Director had not derived a benefit from his actions. The investigation report and recommendations that followed enabled compensation to be recovered from the Group's insurer.

Why DWF Forensic for Investigations?

- Doing things differently, compared to traditional law firms, is a fundamental cornerstone of our approach. Our Forensic expertise supports our clients and legal teams from an early stage.
- Ours is a truly multi-disciplinary, privilege-protected service that makes a real difference and sets us apart from other investigative firms.
- We charge time on an hourly basis, providing 'Big Four' accounting firm expertise, without charging 'Big Four' rates.
- Our hourly rates mirror our lawyers' charges, consequently our skills and experience are often available at a substantial discount to the open market, forensic specialist hourly rate.

Contacts



Chris Wheeler
Head of DWF Forensic
T +44 20 7220 5222
M +44 7725 625003
E Chris.Wheeler@dwf.law



Lisa Sanzeri
Director
T +44 333 320 2220
M +44 7713 342042
E Lisa.Sanzeri@dwf.law



Victoria Middleton
Director
T +44 333 320 2220
M +44 7732 493287
E Victoria.Middleton@dwf.law