

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

When key commercial 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 introduce certainty, during uncertain times.

What we do

DWF Forensic is a team of qualified forensic accountants and accredited investigators, with 'Big Four' accounting expertise and decades of relevant investigations experience. As experienced investigators we have secured positive outcomes for our clients following whistle-blower activity; suspicion of fraud or corruption; and a range of other forms of misconduct such as asset and IP theft, data leaks and defamation.

We work closely with you, our legal teams, and your insurers and where necessary, the police; to secure civil recoveries and/or criminal convictions as appropriate, across the globe.

Intelligence

DWF's in-house intelligence team provide crucial support to investigations through their understanding of and access to a range of public records databases, specialist industry databases and social media.

Additionally we have developed our own intelligence database, D:cypher, which contains in excess of 25 million records, based upon DWF's extensive insurance claims expertise.

Our data provides unique, actionable intelligence

Should a business suspect fraud, bribery or other financial irregularity, investigator response time is critical. We react quickly to:–

- 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.
- Identify likely suspects, witnesses and related parties.
- Conduct investigative interviews.
- Mobilise our in-house intelligence team to conduct appropriate enquiries.
- Work closely with DWF's specialist lawyers with civil recovery proceedings.
- 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 further attacks 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 full extent of the losses were indemnified and the police pressed for a criminal conviction and compensatory recoveries.

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. It was discovered however, 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 began 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 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 Accounting expertise supports clients from an early stage with the quantum aspects of claims, disputes and investigations.
- Ours is a truly multi-disciplinary, privilege-protected service that makes the real difference and sets us apart from other firms.
- DWF Forensic 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.

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Beyond borders, sectors and expectations

DWF is a global legal business, connecting expert services with innovative thinkers across diverse sectors. Like us, our clients recognise that the world is changing fast and the old rules no longer apply. That's why we're always finding agile ways to tackle new challenges together. But we don't simply claim to be different. We prove it through every detail of our work, across every level. We go beyond conventions and expectations.

Join us on the journey.

