

LITIGATION SUPPORT

Presentation by:

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Presentation agenda



Objectives

- ☐ What is a litigation
- ☐ What causes litigation
- ☐ Sources of litigation
- ☐ Who can be part of the team
- ☐ Ways in which forensic investigators can support a litigation
- ☐ Analysis and presentation of findings
- ☐ Q and A

What is Litigation?



"Litigation Support", provides assistance of an accounting nature in a matter involving existing or pending litigation. It deals primarily with issues related to the quantification of economic damages.

Causes of Litigation



- ☐ Criminal Investigations
- ☐ Shareholders' and Partnership Disputes
- ☐ Business Interruption / Other Types of Insurance Claims
- ☐ Business/Employee Fraud Investigations
- ☐ Professional Negligence
- ☐ Business Economic Losses

The CMC Motors East Africa
versus Peter M.

Form of support provided by a forensic investigator



- ❖ Investigating and analyzing financial evidence (Physical and electronic);
- ❖ Developing computerized applications to assist in the analysis and presentation of financial evidence;
- ❖ Assistance with **Examination** for Discovery including the formulation of questions to be asked regarding the financial evidence;
- ❖ Communicating their **findings** in the form of reports, exhibits and collections of documents; and
- ❖ Assisting in legal proceedings, including testifying in court as an expert witness or assistance with settlement discussions and negotiations
- ❖ *“Must be alive to the legal concepts and procedures”*

Who can be part of the team



- ☐ It depends on the nature of the transaction in which litigation occurs.
- ☐ It needs to be the subject matter experts

Analysis and presentation of findings



Prepare a good report

- ☐ Cover letter -addressed to the relevant entity or committee;
- ☐ Detailed table of contents;
Executive Summary-this is a brief overview of the report
- ☐ Introduction-initiation, the nature of the allegations, notification, authority and scope
- ☐ Background - detailed information .
- ☐ Scope-This section should explain the extent of the fraud investigation, the period covered and any limitation of scope
- ☐ Approach and method
 - Procedures followed
 - Persons consulted
 - Tests and analysis carried out etc
- ☐ The findings, impact and conclusion

Analysis and presentation of findings



A litigation deliverable must

- Communicate;
- Achieve understanding;
- Convincing argument;
- Present relevant facts; and
- Change perception -possibly

Analysis and presentation of findings



Always keep in mind

- ☐ Preparation- ensure adequate preparation
- ☐ Accuracy or Reports-record all contacts made on timely basis
- ☐ Clarity- convey pertinent information in the clearest possible language
- ☐ Impartiality and relevance- all facts should be reported without bias.
- ☐ Timeliness- preserve the investigator's memory of the interview(s)

Q and A

