



Forensic Case Management

Forensic engagements are bespoke, detailed investigations for use in civil or criminal proceedings, the success of which may wholly depend on the strength of the Expert Witness evidence provided.

Case management of documents and evidence upon which the Expert opinion is based is crucial in order to correctly comprehend and consider a full range of possibilities – whether favourable or unfavourable to a case.

A Forensic Accountant's duty is to assist the Court, being fully independent and impartial from the instructing party and the end client. The level of confidence required in Forensic work is therefore high, particularly in criminal work to satisfy the burden of proof: 'beyond reasonable doubt'.

Our Expert work is fully compliant with part 35 of the Civil Procedure Rules and part 19 of the Criminal Procedure Rules. It is also in accordance with the ICAEW's Code of Ethics and guidance from Civil Justice Council.

Non Forensic engagements follow internationally applied accounting and audit 'standards', with standardised working files and compliance checklists, and may apply a materiality threshold to areas of review. Expert Witness work must withstand the great level of scrutiny required in cross examination and Court proceedings to provide an opinion evidenced fully by supporting documentation and a legally compliant Expert report.





Due Diligence

Thorough conflict checks are performed to ensure the Expert is independent and impartial. Should a conflict arise at a later date, this would immediately be brought to the attention of the instructing party.



Planning stage

A detailed case plan is produced at the outset to plan staff time, monitor costs and manage client expectations and timescales for completion in line with Court schedules. Possible further issues are identified which may need clarification from the instructing party, ensuring controlled costs and helping fulfil the Expert's duty to the Court.



Flexible approach

Calculations, figures and opinion may change as the case progresses and further evidence is produced, clarified or obtained. An Expert must consider all case matters when using his expertise to form an opinion and record any change in opinion and the reasons for it.



Limitations

An Expert must report on any restrictions, limitations or conditions placed upon their work (e.g. reliance on third party work, review of a specific period), including any information which was expected to be provided but was not made available. Each obstacle dealt with and how it was overcome must be reported, including any assumptions adopted in the duration of the case.



Report writing

Our Expert reports assist the Court in resolving a legal matter and technical jargon is avoided to explain complex concepts in simple, easy to understand language. The facts and issues of the matter are set out and a clear, concise opinion is provided on the basis of the work and the expertise of the Expert.

If you'd like to find out more, please contact a member of our Forensics team.



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