




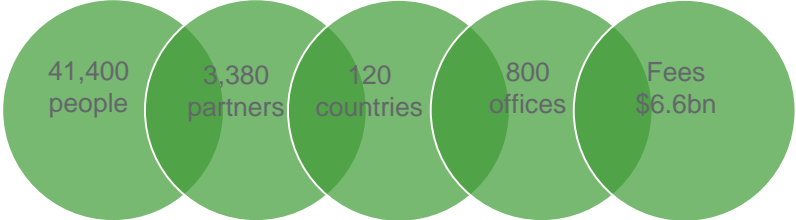
FORENSIC AND INVESTIGATION SERVICES



Experience the
power of being
understood.
Experience RSM.

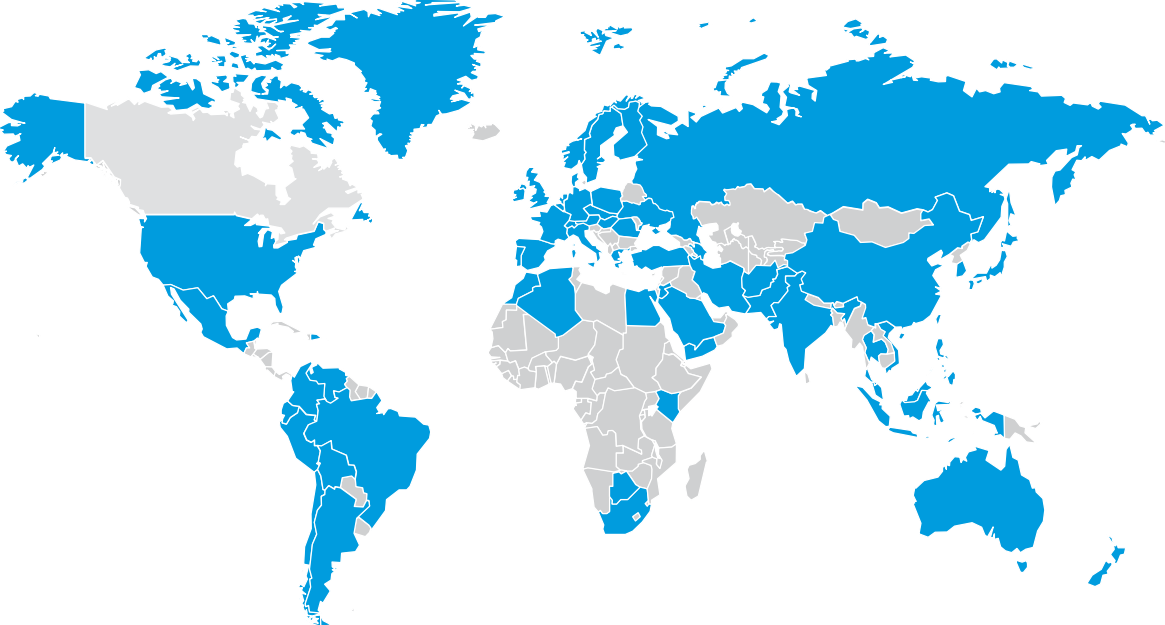
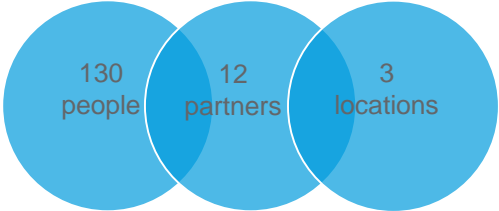
RSM INTERNATIONAL

6th largest global audit, tax and consulting network



RSM IRELAND

8th largest provider of audit, tax and consulting in Ireland



OVERVIEW

Our newly established multidisciplinary Forensic and Investigation Services unit brings together our existing expertise in the areas of investigation, forensic accounting, litigation support, IT forensics, tax consultancy and HR to ensure that our clients' needs can be met.

Our team, which includes Chartered Accountants, Certified Fraud Examiners, Barristers, IT Experts and Chartered Tax Advisers, has an established track record in providing these services to the legal profession and regulatory bodies. We also service semi-state bodies, public sector and private sector clients across the spectrum of industry. Our strength lies in our ability to draw on this group of experts to form multidisciplinary case teams to provide best in class solutions. We have included a number of recent case studies in this document which set out the experience of our team.

In addition to the services set out overleaf, we frequently undertake bespoke multidisciplinary investigations where the scope of the assignment is determined by the facts of the case following initial consultation with the client.

We regularly work jointly with colleagues in RSM offices around the globe on multijurisdictional cases to ensure our clients experience seamless service through a single point of contact.

Our relationship team co-ordinate the seamless delivery of our multidisciplinary services.



Catherine Corcoran
Partner

DL +353 (0) 1 496 5388
M +353 (0) 87 958 2058
ccorcoran@rsmireland.ie



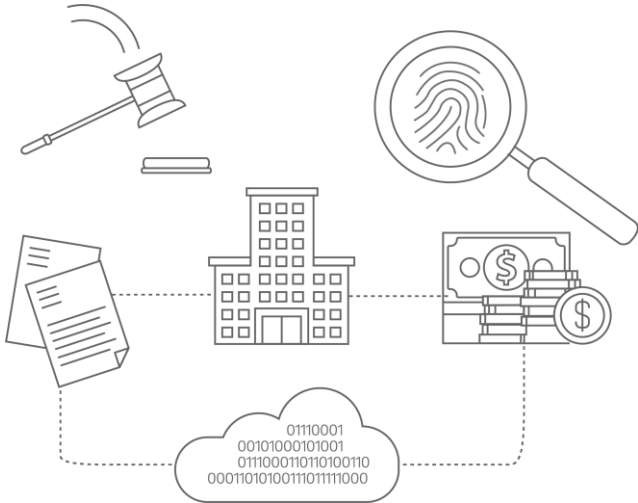
Declan Walsh
Senior Manager

DL +353 (0) 1 499 5272
M +353 (0) 87 752 7273
dwalsh@rsmireland.ie



Joanne Healy BL
Manager

DL +353 (0) 1 499 5228
M +353 (0) 87 258 7772
jhealy@rsmireland.ie



OUR SERVICES

- Litigation support
- Fraud investigation
- Asset tracing
- Forensic accounting
- Workplace investigation / facilitation / mediation
- Expert witness testimony
- Protected disclosures – advisory / outsourcing / investigation
- Tax investigation – Revenue audit
- Regulatory investigation
- Forensic IT investigation

OUR MULTIDISCIPLINARY TEAM

Forensic accounting and fraud investigation

George Maloney
Partner

Brian Hyland
Partner

Tax investigation

Aidan Byrne
Partner

Workplace investigation

Catherine Corcoran
Partner

IT forensics

Terry McAdam
Partner

Declan Walsh
Lead Investigator

Gordon Wilson
Lead Investigator

Paddy Stapleton
Lead Investigator

Joanne Healy BL
Lead Investigator

Nicola Colleran
Lead Investigator

Susan Blake
Lead Investigator

Susan Gorman
Lead Investigator

Over 100 supporting staff across Audit, Tax, Corporate Finance, Recovery and Restructuring and Management Consulting departments

SELECTED CASE STUDIES

Expert witness

- Currently acting as lead expert witness, with assistance from colleagues based in the UK and Cyprus, on behalf of the Bulgarian state prosecutor to provide evidence in connection with a number of prosecutions arising from the 2014 collapse of the fourth largest bank in Bulgaria.

Litigation Support

- Engaged by the plaintiff in a family law case following concerns about the value declared by the respondent of shares held in a global business. The case involved the valuation of a business with 50+ offices around the world and providing expert evidence in relation to same to the court. The outcome for our client was a substantial cash settlement together with the transfer of a number of property assets.

Regulatory Investigation

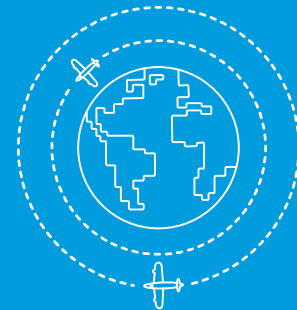
- Engaged by a large charity to investigate an alleged instance of cheque fraud. Following appointment our team identified in excess of 30 further instances over a 5 year period and assisted the client in negotiating the repayment of an agreed sum and the resignation of the employee involved.
- Undertook an investigation into breaches of anti-money laundering and cash handling procedures at a financial institution following a protected disclosure from a whistleblower. Worked closely with colleagues in Risk Advisory Services to provide a number of recommendations to the client to strengthen existing policies and procedures.

Workplace Investigation

- We have an established track record conducting workplace investigations, having successfully completed in excess of 450 in recent years. The experience of our investigation team, in conjunction with our robust process and methodology, has meant that none of our findings have been overturned and have all withstood any subsequent challenge on appeal. Our investigations have covered issues such as bullying, harassment, breaches of trust in care, misconduct, breaches of confidentiality and disciplinary matters.
- Undertook an investigation into a complaint made against a public sector body for failing to provide reasonable accommodation (pursuant to the Employment Equality Acts) to an employee with a disability over a 15 year period.

Asset Tracing

- Undertook an Asset Trace Investigation on behalf of a secured creditor which identified the existence of a number of parcels of unencumbered development land held by a corporate entity. The creditor was subsequently able to register its debenture as a charge over the properties and appoint a Receiver to dispose of same.



SELECTED CASE STUDIES

Fraud investigation

- Investigated the activities of a number of corporate entities involved in fuel laundering and related money laundering activities as part of a large criminal organisation. Various legal proceedings are ongoing.
- Undertook an investigation into directors' loans in two companies in the retail sector at the request of the High Court. Significant undeclared loans of €4m, substantial undeclared tax liabilities of €1m and fraudulent overstatement of net assets of both companies by a combined €11m were identified.
- Appointed to investigate the conduct of a Liquidator in circumstances where the level of fees charged were inconsistent with the scope and scale of the case. Following conclusion of our investigation and an application to the High Court the matter was settled with 80% of the original fees repaid. The matter was also reported to relevant regulatory authorities.
- Appointed Liquidator of a Luxembourg registered company in order to investigate the use of €20m of investors' funds intended for the purchase and development of Polish property. Prepared a comprehensive report in conjunction with colleagues in Luxembourg and Poland detailing the application and recoverability of funds.

Tax investigation

- Engaged to forensically analyse all expense claims made by officers of a public sector body over a two year period to determine breach of relevant legislation and quantify tax liabilities in respect of same. Also provided the client with recommendations for improved policies and procedures and oversaw their implementation.
- Engaged to represent a client in respect of a Revenue investigation covering all tax heads. Undertook a forensic review of all tax returns, supporting computations and nominal ledger transactions to minimise exposure to interest and penalties.

Forensic IT Investigations

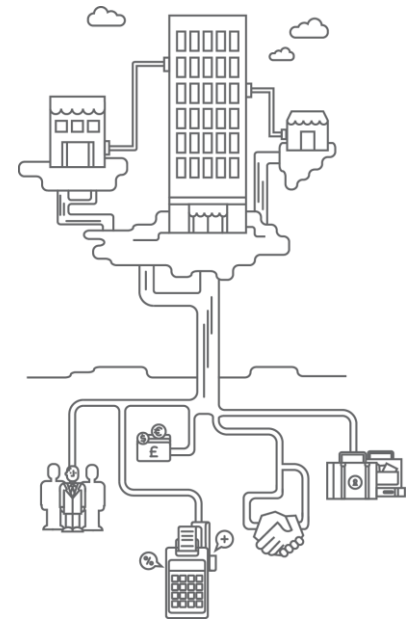
- Engaged by a client in the construction sector to undertake a forensic investigation into the circumstances pertaining to an international cyber (man in the middle) attack that saw considerable funds withdrawn without authorisation. Conducted a rigorous investigation and produced a report that identified the circumstances of the fraud, key findings arising and related recommendations to mitigate the likelihood of similar attacks via enhanced user awareness and IT security.
- Engaged by a leading NGO to investigate an underperforming multi-million-euro project intended to deliver a centralised ICT platform in response to a prior information security and threat analysis undertaken by a third party. Our review featured a considered analysis of the current security and threat assessment in light of the current and future activities of the organisation, its strategy, global profile, the scale of its operations and the diverse location of its interventions. Delivered a concise presentation to the organisation's leadership on our key findings, the practical and relevant options available, and our recommendations regarding the future governance and provision of relevant ICT services within the organisation.



OUR ADDITIONAL SERVICES

Our industry experts advise our clients across the full range of business advisory services.

- Audit & assurance
- Management consulting
- Outsourcing
- Restructuring
- Tax
- Transaction advisory



RSM Ireland

Trinity House
Charleston Road
Ranelagh
Dublin 6
Ireland
T +353 (0)1 496 5388
www.rsmireland.ie

RSM Ireland is a member of the RSM network and trades as RSM. RSM is the trading name used by the members of the RSM network.

Each member of the RSM network is an independent accounting and consulting firm, each of which practices in its own right. The RSM network is not itself a separate legal entity of any description in any jurisdiction.

The RSM network is administered by RSM International Limited, a company registered in England and Wales (company number 4040598) whose registered office is at 11 Old Jewry, London EC2R 8DU.

The brand and trademark RSM and other intellectual property rights used by members of the network are owned by RSM International Association, an association governed by article 60 et seq of the Civil Code of Switzerland whose seat is in Zug.

© RSM International Association, 2016