

# Computer Investigations

In addition to financial exposure, organisations are now increasingly exposed to the threat of the electronic medium. This threat can range from the theft of intellectual property and data from computers (particularly prior to employees leaving employment) through to industrial sabotage and the inappropriate use of the internet, in particular the accessing of inappropriate or illegal sites.

We have the technology, expertise and capacity to covertly mask computer hard drives and servers and investigate their content to establish if issues exist.

You will appreciate that this area is a legal minefield. We take particular care to continually liaise with legal advisors in order to protect ourselves and the client organisation.



**GOLDBLATT  
McGUIGAN**

Providing expert advice and investigative services in:

## Investigative Accounting

Internal Investigations  
Asset & Cash Tracing  
Money Laundering

## Computer Forensics

Suspicious Transaction Analysis  
Data Mining  
Data Imaging  
Data Recovery / Deleted Item Retrieval  
Computer Usage Reporting  
Identification of Internet & Email Misuse

## Fraud Risk Management

Fraud Risk Assessment  
Systems & Control Testing  
Employee Screening

If you would like to find out more about our Advanced Forensic Solutions Services or if have a particular issue in your organisation that you would like to discuss with us in complete confidence, please contact:

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**GOLDBLATT  
McGUIGAN**

# Advanced Forensic Solutions

**We look behind  
the numbers**

Fraud Risk Management

Computer Forensics

Investigative Accounting

# Advanced Forensic Solutions

**Recent scandals such as Enron, Worldcom and AIB's Allfirst subsidiary have highlighted fraud as being one of the major issues affecting every organisation. While these cases may be extreme, the reality is that fraud in most organisations, if unaddressed, is likely to have a significant impact on profitability and results.**

**Fraud can take many forms from the over-claiming of expenses and the receipt of 'brown envelope' kickbacks through to sophisticated frauds involving shell companies and false trading. It can manifest itself at all levels within an organisation. Previous cases have shown that no individual should be above suspicion from junior employees through to the Chief Executive.**

**The economic cost of fraud is difficult to quantify as many firms are unaware of its existence or alternatively opt to "brush the issue under the carpet" rather than suffer public attention. It is estimated however that the extent of the problem within the UK is between £15 billion and £40 billion per annum.**

**In spite of the serious impact fraud can have on a business many organisations still have not put in place appropriate structures to counteract the risk of fraud. Surveys have revealed that as few as three out of ten Company Boards know how to recognise economic crime.**

**Goldblatt McGuigan Advanced Forensic Solutions has been set up to assist Boards and Senior Management to control the threat of fraud and to identify and deal with fraud should suspicions arise. This service, the only one of its kind to be delivered by an entirely local specialist team, brings together expertise from our Forensic Accounting, Audit, Corporate Finance and Management Consultancy Departments.**

# Fraud Risk Prevention and Detection

Fundamental to establishing the risk that fraud presents is the undertaking of a Fraud Risk Assessment. This is a comprehensive review of all systems, all controls, management structure and the business ethics adopted by management in order to determine critical risk areas. Key to this assessment is the formulation of a Fraud Risk Matrix which identifies fraud risks in terms of the likelihood of occurrence and financial impact and forms the basis for implementing corrective measures.

Other key aspects of the assessment are the creation of a Fraud Prevention Plan and a Fraud Response Plan specific to the organisation. This in turn invariably identifies training as a requirement.

## IT Considerations

The importance of computers and the electronic medium in today's business cannot be underestimated. It is therefore vital that as part of the Fraud Risk Assessment process that separate Fraud Prevention and Response Plans are prepared dealing solely with the information technology of the organisation.

# Fraud Investigations

When fraud is suspected or confirmed the Fraud Response Plan should immediately be activated.

With our specialist expertise and our position as an independent party removed from management and the politics of the organisation, Goldblatt McGuigan Advanced Forensic Solutions can undertake fraud investigations quickly, discretely and with minimal disruption to the organisation.

We have experience in carrying out "dawn raids" (i.e. arriving and securing evidence before others have a chance to intercept) and in the past have achieved response times of less than one hour from receipt of instructions to having a team in place carrying out the detailed work.

Our ability to encrypt hard drives, identify key evidence, appropriately maintain the chain of evidence (for Court purposes if required) and liaise with legal representatives and PR companies in order to control any negative publicity that may arise is well established. This experience gives our clients the comfort that they will get an efficient, proactive and complete investigation leading to a speedy resolution with minimal impact on day to day operations. In several instances we have carried out investigations in real time while the organisation has continued to operate normally without any undue attention being attracted to the business.