

# Fraud and Forensic Accounting Services

Fraudsters do not discern between geography, size of company, industry, or business scope. No organization is immune. Our professionals assist clients in developing and executing strategies for investigation and provide solutions to mitigate the future risk of fraud. We also have deep experience investigating and testifying in matters of corporate and securities fraud.

Marshall & Stevens provides consulting resources to courts, attorney, fiduciaries, investors, and advisors in bankruptcy, restructuring, and matters of dispute. Our professionals resolve these business challenges by applying their expertise in forensic accounting, receiverships/accountants to a receiver, solvency/insolvency opinions, and valuation consulting.

## THE NEED FOR INDEPENDENT FORENSIC EXPERTISE

1. Taking the proper measures to react quickly and prevent fraud is critical. These far-reaching and increasingly complex activities can be multi-million-dollar problems.
2. Fraud investigations continue to grow, in size and complexity, due to increases in the quantity and quality of data, the global economy, ease of access to international banking systems, and increasingly sophisticated schemes.

These facts make the need to engage with independent investigative teams who have the right experience and are on the forefront of fraud investigation tools and techniques more important than ever for any business or organization.

## OUR EXPERTISE

Our experts assist companies, legal counsel, law enforcement, and regulators in conducting forensic accounting investigations for a wide variety of frauds and disputes around the globe while distilling testimony of findings in a way that a judge or jury can understand. Our experience includes:

- Ponzi Schemes
- Securities Fraud
- Embezzlement
- FCPA Violations
- Money Laundering
- Bankruptcy Fraud
- Mortgage Fraud
- Advance Fee Schemes
- Public Corruption
- Check Kiting
- Cybercrimes

Marshall & Stevens provides confidential, professional resources to investigate fraud and advise on ways to manage, mitigate, and minimize risk. Through in-depth forensic accounting diagnosis and investigative expertise, we help our clients to identify and quantify lost funds, prevent further losses, and assist with recovery actions. Our methodical, agile, and thorough approach to forensic examinations provide our clients peace of mind when faced with questions of fraud and deception.

## OUR SERVICES

At Marshall & Stevens, we offer the following services in forensic and investigative accounting:

- Fraud Detection and Prevention
- Expert Testimony and Litigation Support
- Cash and Asset Tracing
- Asset Recovery and Redistribution
- Receivership or Accountants to Receivers
- Due Diligence
- Internal Controls and Prevention
- Mergers and Acquisitions
- Business Interruption
- Shareholder Disputes
- Divorce Disputes

## OUR SPECIALTIES

### Ponzi Schemes

Ponzi and other security frauds-related schemes require a meticulous and thorough investigation to ensure conclusions are accurate. Whether it is determining net winners and losers, opining on the date an investment firm began to operate as a Ponzi scheme, or assisting with “clawback litigation,” the experts at Marshall & Stevens have experience in dealing with some of the largest Ponzi schemes in the country.

Having worked with the SEC and Receiverships on dozens of Ponzi scheme cases, Marshall & Stevens understands the complexities, nuances, and challenges surrounding Ponzi scheme investigations and related litigation.

### Asset Misappropriation / Embezzlement

Theft of company assets by a trusted employee can be complicated. Perpetrators can hide fraud for years. Even when companies discover that fraud has occurred, the extent and method of theft requires experienced professionals to unravel these schemes.

Marshall & Stevens’ experts have years of experience breaking apart the most sophisticated employee thefts and helping clients quickly discover the source and scope of their frauds as well as helping them put in place safeguards to prevent future frauds.

### Money Laundering

Increased globalization and the ease of transferring funds abroad makes elaborate money laundering investigations a daunting task. Complicated asset tracing methodologies make asset seizure, prosecution, and defense of these crimes increasingly difficult. The experts at Marshall & Stevens have years of expert experience in criminal matters involving money laundering and can simplify and break down even the most complex web of transactions.

## Financial Statement Fraud

Financial Statement Fraud is one of the most complex and often one of the most damaging frauds for a company. Because it often involves high-level executives and other trusted company employees with great access and influence, these types of fraud can persist for a significant period of time before they are discovered.

Marshall & Stevens has experts who have been on the ground many times at the outset of these investigations and can quickly identify potential problem areas. Our methodical and detail-oriented approach ensures that we understand all aspects of the business and the fraud. In addition, we have the tools necessary to provide guidance to companies for preventing future frauds.

## MARSHALL & STEVENS

Public and privately held companies rely on Marshall & Stevens to assist them with the planning and reporting of mergers, acquisitions, divestitures, financings, corporate tax restructuring, wealth transfer, estate tax reporting, receivership, bankruptcy, reorganization, dispute resolution, and litigation support.



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