

## Forensic Accounting

K2 Integrity is a global preeminent risk, compliance, investigations, and monitoring firm. Built by former regulators and industry leaders, driven by interdisciplinary teams, and supported by cutting-edge technology, we work to safeguard our clients' operations, reputations, and economic security.

### Going Beyond the Audit

Allegations of financial fraud, corruption, or accounting irregularities can lead to economic loss, regulatory censure, and reputational damage. K2 Integrity's forensic accountants and financial investigators dig deep and propose solutions to resolve our clients' most pressing challenges and mitigate both current and future risk.

### Our Forensic Accounting clients include

- ▶ Companies
- ▶ Investors
- ▶ Boards
- ▶ Legal advisors

### Our Approach

Our approach to financial investigations combines technical forensic accounting, an investigative skill set, and cutting-edge forensic and data mining technologies—enabling the expert analysis of large and complex data sets while integrating findings from multiple investigative sources. We specialize in presenting complicated analysis and research using data visualizations in areas including complex litigation, political corruption, IP theft, retail fraud, regulatory compliance, payroll and work site monitoring, UK Bribery Act and U.S. Foreign Corrupt Practices Act (FCPA) violations, internal threats, and outlier behavior and anomaly detection.

We work in concert with the firm's in-house innovation lab, Agile Technologies, which applies state-of-the-art advancements to investigative and advisory assignments worldwide. The Agile Technologies team has an advanced understanding of the capabilities, strengths, and limitations of a wide range of software, data discovery solutions, and investigative tools. These technology solutions are efficient, actionable, and often customized to achieve the client's goals.

## Our Services

Our global investigations experience has given us deep insights in the mechanisms used to commit fraud, corruption, and other wrongdoing, and our investigative methodology addresses industry- and country-specific risks to ensure each client gets the tailored support they need. We provide credible, robust analysis for a wide range of matters, including:

- Forensic audits and financial investigations
- Fraud, embezzlement, and misappropriation investigations
- Internal controls review and remediation
- Fraud risk assessments
- Bank statement analysis and funds flow analysis
- Anti-bribery and corruption investigations
- CFIUS advisory services
- Third-party financial due diligence and risk assessments
- Construction and real estate risk management
- Ponzi scheme investigations
- Financial litigation support
- Expert and fact witness testimony
- Financial reporting and disclosure assessments
- Complex cross-border financial investigations
- Reconstruction of financial transactions

## Representative Matters

- As part of a litigation support assignment for a pharmaceutical client, K2 Integrity analyzed bank data from ten financial institutions corresponding to 110 bank accounts and 4,000 bank statements. We reviewed and categorized each transaction and documented check payee, intrabank transfers, and corresponding transfer partners, interbank transfers, and fund transfer recipients. We conducted funds flow analysis, discovered bank accounts and holding companies, irrefutably quantified illicit funds, provided expert testimony, and helped our client secure a settlement of \$43 million.
- A public company client tasked K2 Integrity with determining the impact of executive statements on its share price. After gathering the statements/events, along with the corresponding dates and a brief description of changes in the client's share price, volume, and market cap occurring around those dates, we conducted public domain research and imported six months of the client's daily trade data (i.e., trading volume and stock price). After analysis of all the information, we created a visualization that clearly demonstrated a spike in trade activity correlated with the statements/events for the period under review.

## Multidisciplinary Teams

Our diverse global team of experts includes forensic accountants who previously worked at the Big 4, the Serious Fraud Office, and the Financial Conduct Authority, as well as certified fraud examiners, financial analysts, data scientists, software engineers, certified e-discovery experts, corporate investigators, and former regulators. Deploying nimble, experienced teams able to act quickly and with discretion anywhere in the world, we help our clients learn the facts, minimize the damage or loss, and assist with recovery.



**Adam Frey**  
Senior Managing Director  
New York  
afrey@k2integrity.com



**Ghazanfar Shah**  
Senior Managing Director  
Abu Dhabi  
ghazshah@k2integrity.com



**Bradley Sussman**  
Senior Managing Director  
New York  
bsussman@k2integrity.com



**Yomi Togunde**  
Associate Managing Director  
New York  
ytogunde@k2integrity.com



**Lucy Gonzales**  
Senior Director  
New York  
lgonzales@k2integrity.com