

Mazars' Forensic and Investigation Services Department, with its headquarters in the Czech Republic, operates in the Central and Eastern European region. Our Forensics Team represents a specialised and flexible group of forensic investigators with experience from a wide variety of fields, areas and countries and they are able to solve cases that extend beyond the borders of any one country.

Mazars has defined the composition of its forensic services in order to offer its clients effective consultation in the widest scope of areas while resolving matters that could even end up before the courts. These services include detecting non-standard or fraudulent behaviour, preventing fraud, corruption and non-standard behaviour and providing the necessary support during legal proceedings and other legal acts executed as a result of the ascertained circumstances as well as consulting and assistance when designing and implementing systems, internal regulations, procedures and control mechanisms used to prevent and detect fraudulent behaviour.

The members of our multidisciplinary team, comprised of accounting experts, auditors, attorneys, information technology specialists and investigators, have been trained in uncovering activities that cannot generally be detected during regular statutory audits or internal audit reviews, activities that require special technical and investigative skills to be detected.

Our services

- ▷ **The investigation of fraud** such as the embezzlement of funds and the theft of property, tunnelling, non-standard contractual stipulations, presentation of misrepresented financial information, behaviour harming the shareholders, employees' suspicious behaviour or collusion in the area of purchasing and/or sales. This investigation includes the determination of the manner in which the fraud is committed and who is responsible, the identification of the weaknesses of systems and control mechanisms, detecting breaches of internal regulations and procedures and legal regulations on the part of the employees and gathering evidence on dishonest activities.
- ▷ **The assessment of damages and a proposal for measures** to compensate for the damages incurred as a result of non-standard behaviour (e.g. theft or fraud) or breaches of contractual stipulations so that legal action can be instigated.
- ▷ **Reviews of the risk of fraud** with the objective of determining the risk areas in a certain operational cycle and the application of forensic techniques based on data analysis, the random verification of selected transactions, well-developed interview techniques and the identification of conflicts of interest. One example is the in-depth review of a production plant's purchase and sale processes.
- ▷ **Complex programs for the prevention and detection of fraud** including audits of systems and processes, the identification and assessment of the risk of fraud and commercial risks, the examination and assessment of existing internal regulations, procedures, systems and control mechanisms concerning the risk of fraud and commercial risks in comparison with the best practice in this area. The design and implementation of internal regulations, procedures and control mechanisms corresponding to the best practice to limit the risk of fraud and commercial risks.
- ▷ The design of and assistance when introducing **monitoring controls for top management**, which makes it possible for our clients' top management to follow the functionality and efficiency of internal control mechanisms. These monitoring controls are used as an early warning system for detecting negative management trends and any fraudulent behaviour in the company.
- ▷ Thanks to their knowledge of accounting, experience with investigating fraudulent behaviour, ability to obtain and process the necessary information and sophisticated tools for the preparation and analysis of accounting data, the Mazars Forensic Team can provide fast and effective **support in bankruptcy proceedings** for either bankruptcy trustees or attorneys involved in the bankruptcy proceedings.

- ▷ Our Forensics Team can **assist in all stages of the process for resolving disputes**. Our services include the gathering and analysis of materials for the proceedings, the preparation of a dispute settlement strategy, the expert determination of contractual entitlements in order to satisfy a dispute between contractual parties, acting in the role of a mediator and determining the amount of damages. In cooperation with Mazars branches in Great Britain and/or other countries we are able to provide expert testimony in litigation or arbitration proceedings.
- ▷ **Special reviews of adherence to regulatory requirements**, ascertaining whether the clients satisfy the requirements of the law, regulations and directives and the submission of recommendations in areas where the requirements are not satisfied. We examine, for example, the adherence to the US Foreign and Corrupt Practices Act ("FCPA"), the UK Bribery Act ("UKBA") and the legal requirements in the prevention of money laundering.
- ▷ The provisioning of services in the area of **acquiring business information** and performing special investigations oriented on the analyses of basic information on individuals and legal entities, on their financial situation, connections with other entities and subjects, etc. The goal of these services is to obtain important information for clients regarding their potential business partners, clients, investors, competitors and candidates for top management positions.

Our methods

We primarily use the following procedures and methods when providing the aforementioned services:

- ▷ The analysis and processing of electronic financial data;
- ▷ The collection, review and analysis of evidence for proving or disproving suspicions of non-standard or fraudulent behaviour. This area includes a description of systems and procedures used in the period when the alleged offence or other non-standard facts occurred, the gathering of information and evidence, cash flow analyses, document interpretations and the determination of missing information and/or documents;
- ▷ The use of internal databases of forensic knowledge such as, for example, fraud schemes, tools for the prevention and detection of fraud, internal regulations, procedures and control mechanisms corresponding to best practice;
- ▷ Holding interviews and obtaining testimony;
- ▷ Obtaining publicly-available information from various sources;
- ▷ Tools, such as questionnaires, set so as to not only detect potential extraordinary facts, but also to make it possible to compare your organisation with international standards in the area of the existing company culture and awareness of the existence of anti-fraud measures;
- ▷ Provisioning of expert testimony as required;
- ▷ The application of comparison techniques, systems analyses and techniques for reengineering business processes.

Contact information

For more information on Mazars' Forensic and Investigation services in Slovakia and other Central and Eastern European countries, please contact:

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