

# Forensic Accounting and Corruption Investigations

Problem: Solved.

Illegal or unauthorized acts – whether by employees, vendors, contractors, or strangers – pose grave threats to the integrity of corporate assets and information. Fraud and corruption can cause untold damage to corporate reputations and immeasurable economic harm.

At Lowers Forensics International (LFI), Our overriding objective is to ensure that the reputations of our clients remain intact and that the impact of fraudulent or corrupt activity is identified and quickly mitigated.



## Occupational Fraud Investigations

We assist audit committees, management, corporate counsel and/or the internal audit team with a thorough investigation of allegations of fraud against the corporate entity including common schemes such as:

- Vendor fraud
- Fictitious employees
- Accounts payables fraud
- Embezzlement
- Collusion

## Bribery & Corruption Investigations

We investigate allegations of receipts or payments of bribery and attempts to conceal such activity ranging from isolated “one-off” incidents involving a few employees to more pervasive conduct involving multiple players in multiple countries. Our team of seasoned investigators are knowledgeable in the nuances of various existing anti-corruption laws such as the Foreign Corrupt Practices Act (FCPA) and the UK Bribery Act.

## Forensic Due Diligence

We assist clients in evaluating their FCPA and regulatory transactions risks and with their pre-and post-closing needs. We help reduce transaction execution risk both on the buy and sell side.

## Forensic Technology

We find and collect electronic data wherever it may be as well as analyze the evidence to locate, identify, and extract information of evidentiary value to an investigation or conflict. In addition, we can assist in compiling evidence into a database searchable by investigators and lawyers around the world. We also maintain the data and assist in constructing searches to help you find what you need when you need it.

## Financial Statement Fraud Investigations

We assist external counsel with the investigation of alleged corporate wrongdoing including financial statement misrepresentations. Classic schemes include overstatement of income and/or assets as well as understatement of liabilities. Our team of experienced CPAs has assisted Fortune 500 companies with complex accounting restatement issues spanning several historical reporting periods in order to deal with their responses to governmental authorities.

## Contractual Compliance

We understand the complexities and risks related to contract compliance. We have conducted risk assessments of contract portfolios by reviewing existing contracts and helping identify areas with the greatest risks. We have also performed reviews of third parties on behalf of rights of holders to identify unpaid or underpaid revenues and royalties.

## Supply Chain Risk

Globalization has greatly expanded the supply chain of organizations throughout the world, as well as increasing the risk associated with it, both foreseen and unforeseen. Our team is prepared to provide expert insight into the contingent claims that accompany supply chain risk management.

## Fidelity Loss Investigations

The reality is that fraud happens and it happens at an alarming rate. As forensic accountants, we frequently play the dual role of accountants and investigators in order to help businesses gain the clarity they so desperately need after a loss occurs and to help insurance companies resolve such claims quickly and fairly.

Learn more at [lowersforensics.com](http://lowersforensics.com)

