

Fraud Investigations and Criminal Defence

Clarifying Complex Crime



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Throughout the world, economic crime is on the increase, crossing international borders and permeating every level of society. Its complexity is increasing as the technology around us becomes ever more advanced.

Taking numerous forms, often invisible and largely unnoticed, economic crime can affect individuals and companies in a myriad of different ways, resulting in financial loss and damage to individuals and even threatening personal liberty.

Fraud Investigations

Organisations respond differently when they fall victim to corporate fraud. Many will pursue immediate prosecution while others will focus on recovering their losses. In either event, securing evidence at an early stage is vital, as it will be essential if you are to achieve a successful prosecution or obtain an asset-freezing order. It can also assist in a negotiated recovery.

Once we have secured the evidence, we can help trace and locate vital financial information, which can be used in either criminal prosecution or civil recovery actions.

We have considerable experience in a wide variety of circumstances, ranging from employee theft of comparatively small sums to major multi-million pound carousel fraud.

We have undertaken a number of investigations on behalf of the Company Investigation Branch of the BERR (formerly the DTI), resulting in the winding-up of companies and the prosecution and disqualification of directors.

Criminal Defence

High-quality independent accounting assistance can be essential when you need to defend allegations of financial irregularity brought by bodies such as the Crown Prosecution Service, the Serious Fraud Office or the Office of Fair Trading.

Frequently, prosecution indictments will be based on either a loose interpretation of facts or facts taken in isolation that ignore other relevant and important issues. BTG Global Risk Partners adopt a holistic approach in order to gain a broad perspective of all related issues, so that we are able to present a clear and impartial view of all the available information, thus enabling the defence team to develop its strategy.

We are also experienced in preparing detailed fee proposals for submission to the Legal Services Commission.

Case Examples

SFO Investigation

Our personnel have experience of working for the Serious Fraud Office, where they have acted in a number of multi-million pound international cases relating to, amongst others, advance fee frauds, share ramping, stock market underwriter fraud, fraudulent trading and breaches of UK insolvency and company law. This work invariably involved the preparation and presentation of complex forensic evidence at trial, and exercising Section 2 powers in the obtaining of documentation and interviewing individuals without the right of silence, leading to successful prosecutions and convictions.

Directors' Misfeasance

The managing director of a multi-national's subsidiary in Geneva was obstructing its internal auditors and refusing to explain a number of dubious transactions. We were called in and, without the director's knowledge, discovered that inventory allegedly held by third parties did not exist. The client confronted the director by telephone and he immediately absconded. In his absence, we uncovered a complex, collusive financial fraud involving the director and his accountant and the manipulation of inventory, banking and other accounting records, which the auditors had overlooked and which amounted to \$6m. We persuaded the director to return, despite his suicide threats, and the client made a complete financial recovery.

Software Fraud

BTG Global Risk Partners undertook forensic investigations on behalf of the liquidator of a multi-million pound electronic gaming/software company. Allegations included creditor preference, disposal of assets at undervalue, extraction of funds by use of false invoices, and identifying directors' private expenditure paid for by the company. Our investigation led to funds being recovered from the directors.

Ponzi Fraud

We were instructed to advise on Benefit and Realisable Assets in a \$120m Ponzi fraud. This entailed an analysis of bank accounts throughout the world (Belgium, BVI, Mexico, UK and USA) and assessment of a vast number of electronic documents.