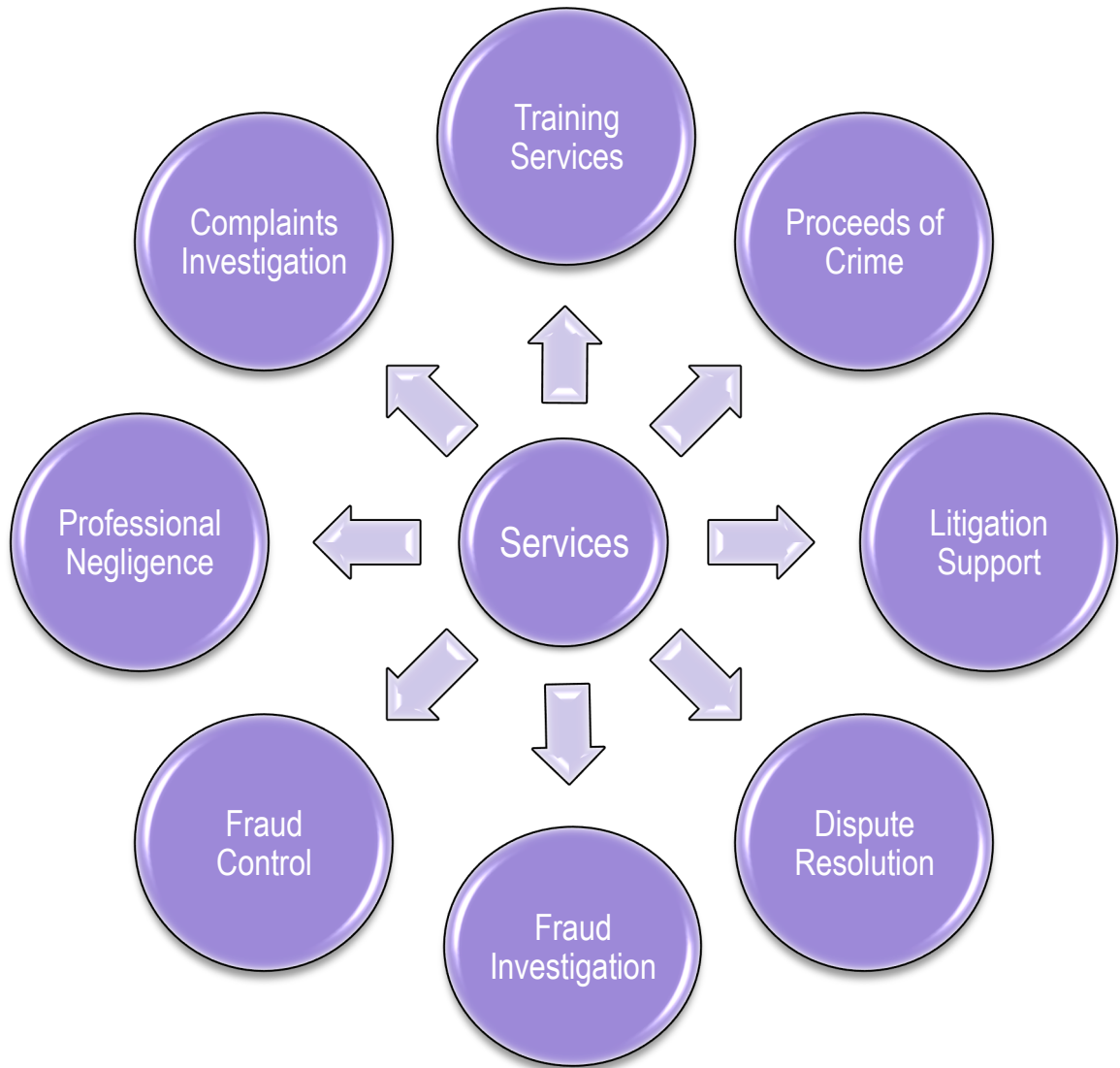




# Aquila Advisory Investigatory Services

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Investigation and forensic analysis, in partnership with businesses  
and the legal profession





**At Aquila we have a breadth of experience in criminal and civil investigations, commercial disputes, case management and discreet intelligence gathering.**

Whether working with solicitors in terms of litigation support or directly with businesses in terms of investigations, at Aquila we pride ourselves on our professionalism, ethics and insight.

Our experienced investigators can assist in assessing claims and evidence in support of internal action or prospective litigation. Our investigation reports are fair and balanced, giving a realistic picture of the strength of available evidence and potential avenues of enquiry.

Our skills include forensic accountancy, a specialist form of accountancy involving the analysis, interpretation and presentation of complex financial and business related issues in a format, which is readily understandable and properly supported. These skills can also be utilised to profile individuals for recruitment purposes or in support of business transactions.

Following any investigation, our investigators will provide a detailed report of our findings but, more importantly, we will make commercially viable recommendations to both enhance profitability and provide your company with greater risk protection.

Obviously it is better to prevent fraud than to have to take action to prosecute it. Whether you want to protect your business through carrying out a fraud management risk assessment, or you already have a concern about an individual or business transaction, we can assist you protect yourself and your commercial activities.

Fraud costs the UK Economy  
£38 billion a year



## At Aquila we offer a wide range of investigative and forensic accountancy services.

### Fraud Investigation

Fraud takes on many forms and is not limited to obtaining property/monies by deceit. Since the Fraud Act 2006 fraud is defined under three separate classes:

- fraud by false representation;
- fraud by failing to disclose information; and
- fraud by abuse of position.

Each of these classes requires the party to have the intention to deceive, but it is no longer necessary for anyone to have actually been deceived.

Whether you have a current concern, which needs investigating, you need assistance to develop a fraud risk management plan, or you need an evaluation of your existing plan, systems and controls, our fraud investigators have a wealth of experience for you to draw on.

As part of any fraud investigation evidence will be gathered in line with PACE recommendations.

### Forensic Accountancy

In cases of civil proceedings, we can be instructed as forensic accountants to investigate the possibility that a business is losing money due to a fraud being perpetrated by one or more of its employees.

Our report will focus on:

1. The extent of the fraud the weakness in the system that allowed the fraud to take place;
2. We will make recommendations how controls can be strengthened to protect the company in the future; and
3. If required we can support you in bringing civil proceedings, recovery of goods or assets or making a criminal report.

In cases of criminal proceedings, we can be instructed as forensic accountants on behalf of Defendant(s) accused of fraud. Our forensic accountancy report sets out to examine and analyse the evidence prepared by the Crown Prosecution Service and assess whether the case against the accused is consistent with the evidence brought by the Prosecution.



## Bribery and Corruption

The Bribery Act 2010 came into force on 1 July 2011, and affects companies of all sizes that carry on business within the UK. It creates three offences:

- the offences of bribing another person;
- bribery of a foreign official; and
- failure of commercial organisations to prevent bribery.

A Company will be liable to prosecution if a person associated with it bribes another person intending to obtain or retain business or an advantage in the conduct of business for that organisation. However, a company will have a complete defence if they can show they have adequate procedures in place to prevent persons associated with it from bribing others.

It is clear from guidance issued that it will not be enough to merely establish policies and procedures and communicate those to staff. It is also necessary to monitor and test those procedures.

At Aquila our investigation team can assist in testing your internal systems and controls and make commercially sensitive recommendations to strengthen them.

However, bribery and corruption is not all about regulatory compliance and protecting your company from prosecution. Bribery and corruption costs companies real money every day either via their employees paying bribes or losing business to contractors willing to bribe to win business away from legitimate companies.

## Procurement Fraud

Experience has also shown that employees willing to pay bribes often make no distinction between that and receiving kickbacks from suppliers.

Procurement fraud is any fraud relating to a company purchasing goods, services or commissioning construction projects from third parties.

Fraud happens when there is cost mischarging, price fixing, bid rigging or if the tender process has not been followed correctly.

It can also include payment for goods or services that were not delivered or are for personal use.

Whether you have a current concern that needs investigating, want reassurance over your systems and controls or need help developing systems and controls, Aquila's fraud advisers can assist.

## Litigation Support

It is commonly acknowledged that the majority of litigation is settled prior to reaching court, following successful negotiation supported by the presentation of clear and compelling evidence or new facts that have been discovered.

At Aquila, we provide support to the legal, insurance and financial industry to assist in litigation cases.

The very nature of litigation means that the facts in evidence are disputed often as a result of a lack of trust between the parties involved. In order for both sides to reach an understanding can require an independent detailed investigation, reconstruction and interpretation of the facts that highlights common ground and provides objective and supportive evidence of the facts in dispute.

Complex cases may require specialist financial and intelligence skills and require cross border enquiries. These cases may also require that information be presented in a graphical or digital form for ease of understanding, cross referenced to supporting documentation.

At Aquila, we fully appreciate the restraints and practices of legal professionals and operate in such a way as to support their needs.

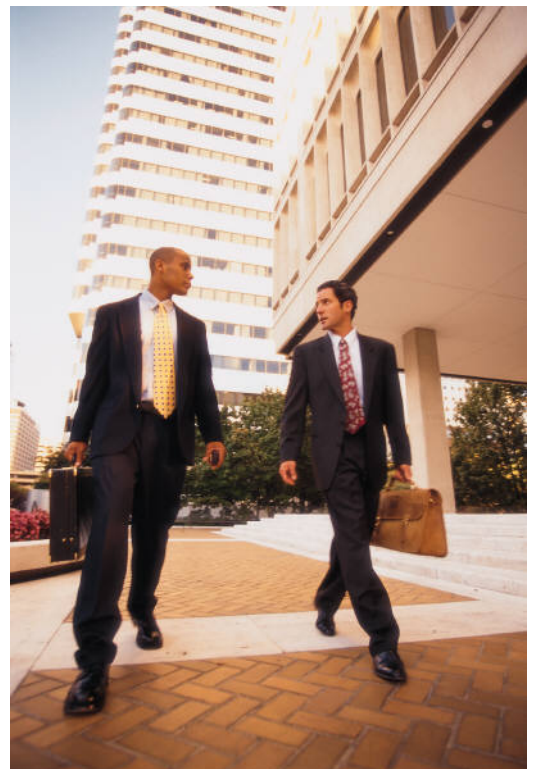
In addition to conducting investigatory work and the preparation of evidence our investigators can provide expert witness testimony and provide training to those expected to give evidence.

Evidence that can be gained via investigation and surveillance will support the paper trail and can, in some cases, provide leverage to obtain out of court settlement and early dispute resolution.

With the right support  
disputes can be  
resolved quickly and  
cost effectively

Through our select business partners, our litigation support team can provide:

- Surveillance & Investigations
- Close Protection
- Electronic Counter Measures
- Counter Intelligence
- Computer Forensics
- Asset tracing
- Personal Profiling
- Corporate Profiling



## Case Studies - Our investigators are experienced in both civil and criminal proceedings:



### **Trustee Fraud**

Instructed by a company to investigate a complaint against one of their employees, which could result in a major Professional Indemnity claim. Our investigators collated and analysed evidence spanning a period of twenty years, prepared statements to the police and provided an expert witness service at trial and disciplinary hearing. Our detailed reports assisted the company and the insurers to defend the claim by the beneficiaries.



### **Theft from Company**

Instructed by a company to investigate two of their directors suspected of theft from the company, our investigators provided detailed reports to support their dismissal and provide support to both criminal and civil proceedings to recover assets.



### **Defence Against Unfair Dismissal Claim**

Instructed by a company to investigate a suspected mischievous grievance raised by a serial claimant. Worked with solicitors to prepare for trial, work included reviewing emails and work performance to build a picture of the employee and evaluate evidence relied upon in their grievances and subsequent claims. The result of the detailed and balanced investigation and report enabled the company to settle out of court for substantially less than claimed.



### **Proceeds of Crime**

Instructed to conduct a risk assessment, arising from a suspicion relating to a specific employee, the initial assessment led to a detailed investigation of a senior accountant, assisting clients to launder the proceeds of crime. Our investigators assisted the company in the preparation of a report to NCIS/SOCA on behalf of the company in support of their regulatory requirements and made recommendations for improvement in internal risk procedures, specifically relating to due diligence when taking on new partners.

# Aquila

Working together, protecting your business

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