Exiger’s global network of forensic accountants and financial investigators provides the coverage and expertise necessary to address the complex challenges facing our clients in a world of ever-evolving fraud schemes. Our experts have spent years “following the money” globally to solve complex frauds and disputes, and they understand the importance of in-depth analysis of documents from multiple sources to inform investigative findings. Whether the matter involves internal and external fraud, regulatory and law enforcement scrutiny, or FCPA/UK Bribery Act matters, our experts have the depth and breadth of experience to find answers efficiently and effectively for our clients.

Exiger’s experienced forensic accountants and financial investigators conduct and advise on a wide range of investigative matters, including:

- AML and money laundering investigations
- Analysis of bank transaction records on behalf of financial institutions and other companies involved in regulatory proceedings
- Asset tracing and recovery
- Audit Committee and other Board of Director investigations
- Anti-Bribery and Corruption Investigations, including FCPA/UK and/or Bribery Act
- Construction fraud
- Internal and external fraud, bid-rigging, embezzlement, and kickback schemes
- Responses to law enforcement and regulatory scrutiny
- Quantification of damage amounts and financial analysis
- Reconstruction of financial transactions
- Securities, commodities, and investment fraud
- Verifying compliance with contractual requirements

Exiger’s forensic accountants and financial investigators honed their skills at the FBI, the UK Serious Fraud Office, and some of the world’s largest international accounting and consulting firms, among other organizations. In those roles and at Exiger, our team members have conducted hundreds of complex financial investigations. Importantly, Exiger’s professionals pride themselves on conducting investigations with rigor, precision, and strict attention to detail – all of which are critical to analyzing key issues for our clients. The result is trusted client relationships and effective outcomes.

Our clients also have the benefit of Exiger’s long and varied experience working for and interacting with domestic and international regulatory
bodies and law enforcement agencies (the Department of Justice, UK Financial Conduct Authority, the Federal Reserve, and financial regulators in the U.S., UK, and a number of other countries around the world) to better inform our clients of regulatory expectations and methodologies. Exiger’s professionals are not only experts in forensic accounting, but are also highly regarded in the fields of financial crime compliance and due diligence. Many of our team members have native language capabilities (in-house facility with 25+ languages), and a number are experienced former federal and state prosecutors.

Our varied, multi-disciplinary backgrounds when combined with the use of advanced data analytics allow our team to quickly and surgically analyze disparate sources of information to uncover critical insights and unearth hidden connections, thereby producing the results that our clients demand. Part of this package is our ability to use the data that has been analyzed by our forensic accountants to conduct detailed interviews to further contextualize the evolving fact patterns.

**Relevant Experience:**

- As the U.S. federal court-appointed receiver for IATrading.com, an Exiger Managing Director uncovered a Ponzi scheme involving hundreds of investors and investments in excess of $40 million. Widespread investigations centering in Argentina followed; they involved a parallel group of investors who sought to defraud the receivership estate by concealing reimbursements they had received.

- While Principal Investigator in the UK Serious Fraud Office, an Exiger Director investigated a $42 million false accounting fraud at a UK bottled gas supplier, which involved analyzing asset purchases and movements to uncover a fraudulent double-counting scheme. The investigators traced funds through multiple jurisdictions, including Grand Cayman, Switzerland, and Spain. The participants were convicted of UK criminal fraud charges.

- Exiger was engaged by a major international law firm to conduct a forensic analysis of the records of an international bank, to investigate the backgrounds of key parties involved in the inquiry, and to document thoroughly the results of the investigation. This review included the review and synthesis of thousands of documents to uncover suspected financial crime.

- An Exiger Associate Managing Director in his prior employment worked with a U.S. client litigating over misappropriated investment funds. The investigation identified a pattern of lawsuits that indicated that the subjects were running a similar scheme using a vast network of companies. Working internationally, the team identified assets and business interests in the names of nominees. The team also uncovered details of the fraud scheme, the manner in which assets were diverted to related parties, and concealed assets in other offshore jurisdictions.

- In connection with an FCPA investigation, an Exiger professional organized and reviewed corporate trial balances and general ledger detail for questioned accounts, and reviewed related bank account statements and supporting documents for a period of approximately three years. His team reconstructed sales, expense, and related commission activities for select transactions, and created a cross-referenced database to map activity between general ledger and bank account information. They also identified suspicious transactions based on the results of their analysis.
During his previous employment, an Exiger Associate Managing Director led a forensic accounting investigation into a large U.S. bank, analyzing pools of assets—including mortgage-backed securities—that the bank had illicitly traded at a premium (or loss) to secure balance sheet liquidity, and thus to comply with post-mortgage crisis regulation.

An Exiger executive, in previous employment, conducted a forensic accounting investigation arising from one of the most substantial bankruptcies in U.S. history. The assignment included an extensive email review, asset searching and asset-value modeling, all forming part of a comprehensive search for assets owed to creditors.

An Exiger Director conducted a forensic accounting investigation of alleged bribes paid by freight forwarders into a central Asian country. The investigation established payment routes, identified fraudulent bank accounts and cash transfers, analyzed customs documentation, and verified required intermediaries and confirmed payment-clearance processes. The project included reporting to the U.S. Department of Justice and UK Serious Fraud Office and overseeing the company’s remediation.

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ABOUT EXIGER

Exiger is a global regulatory and financial crime, risk, and compliance firm. Exiger arms financial institutions and multinational corporations with the practical advice and solutions they need to prevent compliance breaches, respond to risk, remediate major issues, and monitor ongoing business activities. Exiger was initially launched to lead the court-appointed monitorship of HSBC—the largest, most comprehensive monitorship to date. Exiger works with regulators in the U.S., UK, and around the world to evaluate the effectiveness of HSBC’s money laundering and sanctions compliance controls across its approximately 6,000 offices operating in nearly 70 countries. In addition to its monitorship engagements, Exiger works with clients worldwide to assist them in effectively managing their critical compliance challenges while developing and implementing the policies, procedures, and programs needed to identify and avoid them in the future. Exiger has offices in New York City, Silver Spring, London, Hong Kong, Singapore, and Toronto. For more information, please visit: www.exiger.com