

Investigation:

Digging deep into data and events

We conduct manual and technological investigations of data and events to determine what actually occurred and how this impacts a financial outcome. For each particular set of circumstances, we apply the most appropriate and efficient investigative approach.

Property

Insurance

Many property claims involve big ‘what if’ questions. Such as, what revenue would a business have generated if an event had not caused damage? In addition to internal information, the wider industry and outside circumstances may need investigating. For instance, where there is a suspicion of arson by the insured we assist in analyzing possible financial motive.

Liability / Casualty

Insurance

The numbers need to be road tested. For example, in professional liability, does the amount fit the circumstances of the loss? In personal injury, what were the true earnings of the person from their web of business interests? And in product liability, does the loss make sense when the pieces are put together?

Financial Lines

Insurance

We need to tenaciously ask the right questions. In crime and fidelity we apply our understanding of misappropriation schemes and law enforcement requirements to uncover the facts and prove damages to a criminal standard. We may also need to decipher sophistry in directors and officers liability, clarify complexity in cyber liability and consider wider events in political risk.

Disputes

Legal

Our work draws on diverse skill sets across disputes. For instance, our forensic technologists will assemble relevant documents from a massive population during discovery. Our forensic accountants will investigate the impact of a crisis on a business to piece together what truly happened. And our forensic investigation team will work with our other professionals to trace hidden assets.

Forensic Investigation

Legal / Corporate

A business may call on our specialists when they suspect something is not quite right. For example, we may draw on an economist to determine if behavior was anti-competitive, an anti-money laundering specialist to investigate a suspicion, forensic accountants to investigate fraud, or forensic technologists to employ data analytic software.

We have experience in a wide range of industries

Losses at New and Expanded Plants

Business interruption losses in excess of \$200m were sustained by numerous semiconductor fabrication plants following an earthquake. Many facilities were new or had recently expanded, investigations into the market at that time required dealing with complex accounting and production issues.

Insurance / Quantification

Energy, Mining & Utilities

Property / Business Interruption

Taiwan

Tracing and Recovering Assets

Following a multi-million Euro disappearance from a cash-in-transit company, coordination of a team of internal auditors, investigators, lawyers and forensic accountants ensued. Key investigation tasks included the tracing, freezing and recovery of misappropriated assets from Germany, the Netherlands and Spain.

Insurance /
Quantification,
Investigation



Banking & Financial
Services

Financial lines / Crime &
Fidelity

Germany

Dawn Raids

Participation in dawn raids at various business premises and home addresses with government agencies under Proceeds of Crime Act and Scottish fisheries protection legislation. The work involved on-site acquisition of data plus seizure and examination of computer equipment.



Corporate / Investigation

Government / Public
Services

Forensic Investigation /
Forensic Technology

United Kingdom

Data Capture for Government Investigations

On numerous occasions, RGL assisted a government agency undertake data capture from various sites throughout the UK. This included evidence captured on-site from both live and switched-off computer systems and imaging pre-seized computer systems in our secure lab; keyword searches across disk images; and extraction and indexing of application- and web-based email for agency review.

Corporate / Investigation

Government / Public Services

Corporate consulting

United Kingdom

Hospital Wage & Hour Suit

Represented the plaintiff in a \$5 million wage and hour engagement. The defendant, a medical facility, was sued by emergency medical technicians, paramedics, and nurses alleging improper classification and a lack of compensation for missed breaks and meals.



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Legal / Investigation

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Healthcare &
Pharmaceuticals

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Disputes

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United States

Prosecution Under FCPA

Investigation for the audit committee of a pipeline and oil field services company regarding the actions of a senior executive. Initial allegations related to a scheme to reduce tax payments to foreign governments through a series of fake invoices and bribes; however, the scope expanded to reveal the executive's financial interest in various vendors of the company in Nigeria and payments to government officials. The investigation resulted in numerous government prosecutions under the FCPA.

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Legal / Investigation

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Oil, Gas & Petrochemicals

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Forensic Investigation

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Nigeria

Hedge Fund Collapse

RGL was engaged in the investigation of a hedge fund collapse and advised the court appointed receiver on various SEC infractions, resulting in multimillion dollar fines and settlements. We also completed damage analysis for the courts and located misappropriated funds. The case involved fraud and embezzlement by organizers of a hedge fund that took in approximately \$220 million in investor funds, resulting in fines and prison terms for various partners and marketers of the hedge fund.

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Legal / Investigation

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Banking & Financial Services

Forensic Investigation / Asset
tracing/misappropriation

United States

Limited Partnership Investments

Assisted an investment bank under SEC investigation to analyze hundreds of limited partnership investments and reconstruct financial statements of underlying business entities. This resulted in the recalculation of investment performance and distribution of income to holders of partnership interests.



Corporate / Investigation

Banking & Financial
Services

Transaction Advisory

United States

Whistle-blower Reports Fraud

“Assessing the verity of anonymous allegations of misconduct and fraud requires a comprehensive examination of sales figures, financial records, accounting systems and policy coverage.”

Performed a valuation related to a transaction of a US \$4.2 billion master limited partnership with retail and wholesale propane operations, marketing and distribution business, including natural gas and liquefied petroleum storage, natural gas liquids and solution-mining and salt production.