



Accountants &  
business advisers

## Criminal defence

Expert forensic accountancy advice helps defendants in criminal cases pursue their fundamental right to challenge the prosecution's evidence.



Employee theft

Fraudulent trading

Tax fraud against HMRC

False accounting

Financial misrepresentations

Insolvency offences

Funds and asset tracing

Money laundering operations

### The role of forensic accounting

The burden of proof in criminal matters generally rests with the prosecution. It is the prosecution's job to prove, beyond reasonable doubt, the facts in issue. It is not uncommon these days for prosecuting authorities to engage the services of financial investigators to examine, interpret and report on financial evidence at issue. To ensure a level playing field, defendants must equally be afforded the opportunity to have financial evidence critically appraised and evaluated by suitably qualified financial experts.

Experienced forensic accountants play an important part in scrutinising financial and other evidence in cases involving charges such as theft, false accounting and fraudulent trading, and in confiscation cases. The overriding question should be whether the charges or assumptions are fully and properly substantiated by the evidence. It is surprising how often one comes across examples of:

- *basic accounting / arithmetical errors, including double counting*
- *misinterpretations of evidence*
- *assertions which are not supported by the underlying evidence*
- *failures to consider the evidence on a wider basis*

All these factors can result in defendants facing unfair allegations. The challenge facing the forensic accountant is to investigate and analyse the evidence and to report on the outcome of that work in a clear, concise and readily understood manner.

### How can PKF help?

Our team of forensic accounting experts has substantial experience of verifying the accuracy, reliability and completeness of financial evidence. We understand the importance of questioning omissions made by the prosecution and exposing speculative assertions that are not supported by the evidence. We will always consider the existence of financial or other records not considered by the prosecution and which may assist the defendant's case. We draw on our experience and challenge conventional thinking to gather appropriate evidence and present arguments relevant to the defendant's position.

In relation to confiscation proceedings in particular, we have considerable experience of identifying and separating income from legitimate sources from that derived from criminal conduct. Our work in this area has resulted in the successful quantification of

**"PKF's report ... simply blew much of the prosecution's technical evidence out of the water"**

income from legitimate business interests and loans, as well as the identification of double counting. Such findings have significantly reduced the amount of alleged financial benefit arising from criminal conduct.

Our forensic specialists combine wide sector knowledge with extensive forensic experience and training. As a specialist team within the framework of a national and international firm, we are able to draw, as required, on the services of other partners and staff with particular specialist expertise in areas such as tax and VAT. Partners and directors have experience of giving evidence in court and many are members of the Academy of Experts and the Expert Witness Institute.

### Our experience

When approaching your case, we can draw on experience gathered from a wide variety of different cases. These range from disputes that involve the theft of a few thousand pounds, to multi-million pound money laundering operations.

### Why choose PKF?

We provide a partner-led, cost effective investigation. Our analysis of prosecution evidence is presented to you in a clear, precise and relevant report.

Our team of forensic experts includes individuals with more than 20 years' personal involvement in forensic and dispute resolution work. This ensures easy communication and rapport with instructing solicitors and other members of the defence team. We have considerable experience of handling criminal defence work under Legal Services Commission and Scottish Legal Aid Board funding, and work effectively within budget constraints. In every case we tailor our approach to the circumstances. Our flexibility ensures that you receive value for money, whatever the level of our involvement or the size of the case.

As experts, we are aware of our overriding duty to the Court, so our presentation of evidence and professional opinion is always authoritative and credible.

If you would like further information on PKF's forensic accounting services, please contact your nearest office from the list over the page.





PKF is one of the UK's leading firms of accountants and business advisers and specialises in advising the management of developing private and public businesses. We pride ourselves on creating and sustaining supportive relationships where objective and timely advice enables our clients to thrive and develop.

Our clients benefit from an integrated approach based on understanding the key issues facing small and medium-sized businesses. This enables us to meet their needs at each stage of development and allows them to focus on building the value of their businesses.

The principal services we provide include assurance and advisory; consultancy; corporate finance; corporate recovery and insolvency; forensic and taxation. We also offer financial services through our FSA authorised company, PKF Financial Planning Limited.

We have particular expertise in the following sectors:

- *Charities*
- *Growing businesses*
- *Hotels*
- *Medical*
- *Professional partnerships*
- *Property and construction*
- *Public sector*
- *Technology*

We have more than 1,500 partners and staff operating from offices around the country. Wherever you do business, we can offer you local expertise backed up by the resources of a national firm.

The UK firm is a member of PKF International, a network of independent firms of accountants and business advisers with 380 offices in over 115 countries.

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