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**Forensic Accounting Specialist and
Certified Fraud Examiner**

Litigation services provide a dynamic and complex environment in which a Forensic Accounting Professional can be of service to attorneys and their clients. A Forensic Accounting Professional must work closely with an attorney to ensure that both professionals understand the needs, concerns and requirements necessary to work together to serve the client.

SSB has developed a very effective forensic accounting team. Our knowledge of the courtroom sets us apart from the typical accountant, and we are highly qualified to perform in the role of expert witness. We prepare extensively by focusing on a large number of legal and accounting issues when presenting testimony. We are constantly expanding our knowledge through research, specialized studies and certification testing to provide you and your client with the most reliable, impartial forensic resources available.

We understand the special needs and time constraints that you face in your practice and can provide you with strong resources to assist you in accumulating in-depth and accurate information to meet project deadlines and/or present an effective case.

Forensic Accounting Services

What is Forensic Accounting?

Forensic accounting is the practice of utilizing accounting, auditing and investigative skills to assist in legal matters—looking beyond the numbers to grasp the substance of a situation. A Forensic Accounting Professional is an accountant engaged in a combination of fraud detection and litigation support who applies accounting, auditing and investigative skills to legal issues in an attempt to obtain the truth and develop an expert opinion. A Forensic Accounting Professional is often retained to analyze, interpret, summarize and present complex financial and business-related issues in a manner that is both understandable and properly supported.

What is a Certified Fraud Examiner (CFE) and why should you engage one to present an effective case for your client?

A Certified Fraud Examiner is a Forensic Accounting Professional with financial expertise, fraud knowledge and a strong understanding of business reality and the workings of the legal system that qualifies him/her to testify as an expert witness. A CFE credential provides assurance to the legal community and other interested parties that the designee possesses an exceptional degree of experience and knowledge to provide competent and professional fraud consulting services. A Certified Fraud Examiner obtains evidence, investigates, writes reports and testifies in court surrounding allegations of fraud and white-collar crime as well as assists in the prevention and detection of fraud.

For what types of disputes can a Forensic Accounting Professional provide litigation support?

- Business interruption/insurance claims
- Shareholder/partnership disputes
- Divorce—business or marital
- Business economic losses
- Business/employee fraud investigations
- Criminal investigations
- Professional negligence
- Contract disputes
- Personal earnings losses
- Mediation and arbitration

What resources does a Forensic Accounting Professional provide in a fact-finding examination?

- Assistance in preparation of requests for documents
- Systematic approaches to efficiently filter through discovery documents
- Preparation and analysis of insurance and/or loss claims
- Design and review of information systems
- Analytical techniques including fluctuation and trend analysis of financial information
- Modeling techniques to track variances as a management tool
- Assistance in preparation of deposition outlines
- Reliable, impartial opinions needed for expert court testimony

CPAs
and Strategic Advisors

SSB SCHROEDEL,
SCULLIN &
BESTIC, LLC