

# ASSET SEARCHING AND FINANCIAL ANALYSIS

When litigation ensues or businesses fail, lenders, creditors, and other interested parties are often left asking—where are the assets? The movement of assets across continental borders has become increasingly sophisticated, and locating these hidden assets in a complex global environment requires the unique services of a global investigation and forensic accounting team. FTI Consulting's Global Risk and Investigations Practice is a leading provider of asset searching and financial analysis worldwide.

## OUR UNIQUE VALUE

### Multidisciplinary Team

Our team combines the skills of investigative, forensic accounting, electronic evidence and compliance professionals. Our experts include former auditors, corporate counsel, Assistant U.S. Attorneys, FBI Special Agents, SEC officials, and other federal and state law enforcement and regulatory officials as well as certified public accountants, certified fraud examiners, and computer forensic technologists.

### Global Reach

We offer a global capability with the resources, language skills, and on the ground presence needed throughout North America, South America, Europe, Africa, the Middle East and Asia.

### Independence

We offer independent senior professionals that can be brought into internal high-risk areas to assist our clients and their counsel in conducting and completing an investigation.

### Value

Our work is based on proven, efficient and cost-effective approaches that emphasize our added value and insight through the key lessons we have learned from some of the most well known and complex investigations conducted around the world.

FTI Consulting's multidisciplinary teams, consisting of investigators, forensic accountants, data analyst and computer specialists, work jointly with legal counsel, bankruptcy committees, receivers, corporate boards, civil litigants or governments in doing the most difficult investigative work of all: global asset searching and analysis. We have successfully assisted our clients and legal advisors in identifying all types of assets; both directly and indirectly owned or controlled by individuals and/or corporate entities, in a range of disputes and matters including fraud, embezzlement, foreign corruption, bankruptcy and liquidation, transactional due diligence, litigation intelligence or judgment enforcement.

Our worldwide financial and investigative professionals understand that successful asset searches begin with comprehensive financial analysis to identify all potentially recoverable assets. Once identified, our teams efficiently locate the assets—wherever in the world they may be—by seamlessly combining high-level analytical, fact-gathering, financial forensics and computer forensic technology. When the assets are found, our understanding of local process then enables us to assist clients and their legal counsel to attach the assets in jurisdictions all over the world, preventing unwanted transfers and making it easier for clients to ultimately recover the assets.

## HOW DO WE DO IT?

To assist clients to more effectively manage the potential costs of asset search and financial analysis investigations, especially those that might require work in multiple jurisdictions, we adopt a phased approach to our investigations.

- We conduct a forensic examination of available financial and other business records to identify indicia of asset transfers and diversions (related party transactions, bogus invoices, etc.)
- Perform in-depth fact-gathering work
- Map the structures facilitating the flow of funds (shell companies, straw men, nominees)
- Employ our proven investigative analysis and methodology to associate events and relationships, and confirm conclusions
- Provide our expert opinions at relevant hearings or trial

## CAPABILITIES AND SERVICES

### Corporate Investigations

- Internal Investigations
- Audit Committee and Special Committee Investigations
- Regulatory Inquiries
- Fraud Investigations and Forensic Accounting
- U.S. Foreign Corrupt Practices Act (FCPA)/UK Bribery Act Investigations

### Transactional Intelligence

- Investigative and Financial Due Diligence
- Political and Corruption Risk Assessments for Emerging Markets
- Business Intelligence
- Hedge Fund Investigations
- Intellectual Property and Brand Protection
- Image and Reputation Assessment

### Litigation Intelligence and Investigations

- White Collar Defense Investigations
- Complex Commercial and Financial Investigations
- Pre-litigation Intelligence and specialized Fact-finding
- Domestic and International Arbitration Proceedings
- Asset Searching and Analysis

### Integrity Advisory

- Independent Monitorship and Compliance
- Anti-Money Laundering Consulting
- Design and Implementation of Ethics and Compliance Program

Upon building a comprehensive profile of the purported assets and business activities of the investigation subject(s), we focus on the investigative leads which are most likely to yield a successful and cost-effective outcome. Often, the best intelligence as to the type and location of assets come from those who know the subject. Through proper debriefing of those familiar with the subject, we secure factual and all-important anecdotal information which can provide crucial clues as to where the subject's assets may be located or have been transferred.

Comprehensive investigative research then adds to our knowledge of the subject; and in the case of individuals, to family members and close associates who may control assets that are beneficially owned on behalf of the subject.

In those investigations where legal access to the subject's data storage devices (e.g. computers, PDAs, etc.) can be secured, our data forensic experts use advanced analytical tools to recover and identify relevant data including emails, spreadsheets and other documents. This data adds breadth to our understanding of the assets the subject may own or control and the methodology that may have been used when seeking to conceal their actual ownership of assets.

On-ground field investigations will then be undertaken, often discreetly, more fully to identify actual or suspected assets. In more complex investigations, our analysts will also use sophisticated link analysis software to map relationships between subject and assets.

During our investigations, we frequently identify bank accounts, securities accounts and offshore trust structures; although these accounts can only be accessed with legal authority. Once these and other potential assets such as land, property, shareholdings, vehicles, plant and equipment, club/school debentures are identified, we will then be in a position to work with legal counsel to develop and implement strategies for appropriate action to further identify assets, to secure their recovery and /or to seek settlement.

## GLOBAL LOCATIONS

### United States

Annapolis  
Atlanta  
Baltimore  
Bethesda  
Boston  
Brentwood  
Charlotte  
Chicago  
Cleveland  
Dallas  
Denver

Detroit  
Houston  
Indianapolis  
King of Prussia  
Los Angeles  
Miami  
Morristown  
Nashville  
New York  
Oakland  
Philadelphia  
Phoenix  
Pittsburgh

Rockville  
Roseland  
Saddle Brook  
Salt Lake City  
San Francisco  
Santa Barbara  
Seattle  
Tucson  
Walnut Creek  
Washington, D.C.  
Wayne  
West Palm Beach

### Argentina

Buenos Aires

### Australia

Melbourne  
Perth  
Sydney

### Bahrain

Manama

### Belgium

Brussels

### Brazil

São Paulo

### Canada

Toronto  
Vancouver

### China

Beijing  
Guangzhou  
Hong Kong  
Shanghai

### Colombia

Bogotá

### France

Paris

### Germany

Frankfurt  
Munich

### India

New Delhi

### Ireland

Dublin

### Japan

Tokyo

### Mexico

Mexico City

### Panama

Panama City

### Philippines

Manila

### Russia

Moscow

### Singapore

Singapore

### South Africa

Cape Town  
Johannesburg

### Spain

Madrid

### United Arab Emirates

Abu Dhabi  
Dubai

### United Kingdom

Epsom  
London  
Manchester  
Northampton  
Stirling



**FTI**  
CONSULTING

Critical thinking at the critical time™

#### About FTI Consulting

FTI Consulting, Inc. is a global business advisory firm dedicated to helping organizations protect and enhance enterprise value in an increasingly complex legal, regulatory and economic environment. With more than 3,700 employees located in 22 countries, FTI Consulting professionals work closely with clients to anticipate, illuminate and overcome complex business challenges in areas such as investigations, litigation, mergers and acquisitions, regulatory issues, reputation management and restructuring. The company generated \$1.4 billion in revenues during fiscal year 2010. More information can be found at [www.fticonsulting.com](http://www.fticonsulting.com).

Certain investigations are conducted by FTI Investigations LLC, a licensed entity. California: 25952, Florida: A2700115, Georgia: PDC002343, Illinois: 117-001324, Indiana: PI20900516, Massachusetts P-1709, Michigan: 3701205620, New York: 11000124835, North Carolina: 4148, Ohio: 200821001413, South Carolina: 2647, Texas: A15366