

INTRODUCTION

Lee & Allen is an established and dynamic consulting firm offering financial dispute resolution and forensic computing services to the legal, corporate and regulatory sectors from its offices in London, New York and Hong Kong. Lee & Allen is the largest specialist firm of Chartered Accountants in the financial dispute resolution services sector in Europe. Lee & Allen's reputation for providing innovative solutions and robust evidence has been accumulated over the years working with major law firms, regulators and corporations. Lee & Allen's core practice is concentrated in providing expert evidence in connection with the quantum of loss arising from significant corporate disputes, the investigation of large scale corporate fraud and the provision of expert accounting evidence.

By remaining focused on the financial aspects of dispute resolution and using a combination of experienced professionals and state of the art techniques, Lee & Allen is at the forefront of forensic accounting and forensic computing.

Lee & Allen has been engaged by parties involved in some of the most complex and significant financial disputes of recent years and has comprehensive experience in the full financial aspects of dispute resolution.

I Fraud

Lee & Allen acts for government investigatory bodies, corporations and high net worth individuals in the investigation of fraud. Applying significant experience and the latest investigation techniques we have uncovered and solved some of the most complex frauds of recent times. The use of detailed link analysis, asset tracing and investigative skills has assisted us in identifying the perpetrators of convoluted frauds and the whereabouts of recoverable assets.

Lee & Allen has assisted clients in obtaining significant recoveries through the use of Search and Seize Orders and Freezing Orders.

Lee & Allen's fraud investigation abilities rely on the strength of the evidence gathered, the methods of analysis used (including forensic computing and computerised search techniques) and the adoption of a lateral approach.

I Quantum

Lee & Allen has assisted the UK, US and Hong Kong Courts and International Arbitrations in determining the quantum of loss in all manner of disputes. Achieving the right result depends on a comprehensive and objective analysis of the evidence. We have acted in disputes involving breaches of contract, loss of profit, unauthorised use of intellectual property, construction, fidelity, professional negligence and libel. Lee & Allen has considerable experience of providing written and oral evidence and we have calculated and analysed quantum for parties and the Courts in many diverse scenarios.

We specialise in the assessment of quantum in large scale corporate disputes and we have particular expertise in assessing damages arising from warranty claims in international corporate transactions.

I Valuation

Lee & Allen provides a wide range of business and share valuation services which are applied in financial dispute resolution. These can arise as part of a warranty claim or other dispute involving distribution of assets, or in connection with fraud. We have provided valuations of entities involved in a wide variety of business sectors and have considerable experience of weighing the many different factors involved in determining value. Lee & Allen has particular expertise in shareholder disputes.

I Manipulation

At the heart of many financial disputes or frauds is the manipulation of financial statements, investments or transactions. Lee & Allen has carried out wide ranging investigations to identify whether and how financial information has been manipulated. This has included determining whether the financial information complies with the accounting principles of the relevant jurisdiction, who was aware of the manipulation and whether the auditors or directors had a responsibility to detect it.

I Computers

Digital data often holds information critical to the resolution of disputes. The candid nature of e-mails, the vast volumes of active and deleted data that is retained on hard drives and backup tapes, and the hidden information in word processing and spreadsheet files frequently provides crucial evidence. Lee & Allen's Forensic Computing Services group, which is a world leader in its field, can secure, recover, search and analyse digital data to assist in the resolution of disputes. With considerable experience of reconstructing accounting systems recovered from computer networks, Lee & Allen is able to trace transactions through accounting systems to determine their true nature.

The services of the FCS group are often used in intellectual property and employment disputes in matters such as discrimination, theft of proprietary information and malicious or unauthorised use of e-mail or computer data.

The FCS group also provides comprehensive digital disclosure services.

I Identification Of Employee Activities

FCS has been involved in numerous investigations where employees or ex-employees have acted in contravention of their terms of employment.

These investigations have included the misuse of corporate e-mail or Internet access or the theft or misuse of proprietary corporate data. In such situations the accurate identification of the activities of individual employees, or of entire departments, has proved pivotal to the resolution of disputes.

There are many ways in which employee activities are recorded on computers, including information such as Internet sites visited, copies of e-mail messages sent or received, copies of documents created, edited, printed or transmitted (by fax or e-mail) from a computer and backup copies of personal organisers.

FCS has considerable experience of performing investigations into the activities of employees and ex-employees. These investigations are often required to be carried out covertly to avoid arousing suspicion and are therefore performed out of hours using techniques that allow the rapid copying and subsequent investigation of computers at another location.

I Electronic Discovery

Vast amounts of information are now generated and stored on computer systems; everything from e-mail messages to board reports, and accounting data to tax filings. As a result of this, litigants and regulatory bodies are now as a matter of course including electronically generated and stored documents in their disclosure requests.

Relevant information that is required to be produced can be resident on a wide variety of data sources including backup tapes, desktop and laptop computers, networks, personal organisers and voicemail systems. All of the data within a company or organisation often needs to be searched in order that the relevant material can be identified for disclosure.

Huge amounts of time can be wasted in attempting to perform a search of this nature, or in dealing with digital data received through disclosure, without the relevant tools or experience.

FCS has considerable experience of dealing with digital disclosure including assisting in the drafting of comprehensive disclosure requests to include all forms of potentially relevant digital data, assisting with efficient searching and analysis of data received and performing the entire electronic disclosure phase for major multi-national litigants.

I Court Orders

FCS is able to assist with the execution and enforcement of a wide variety of Court Orders involving computer based information.

If an Order such as a Search and Seize Order is granted by the Courts it is vital that the appropriate steps be taken to ensure that all computer-based evidence is identified, and secured, in the appropriate manner during the execution of the Order so that any evidence subsequently identified can be admitted into Court. It is essential to ensure that a properly trained forensic computing expert is on hand during the execution of such Court Orders to be certain that the computer evidence is correctly identified and secured.

FCS has extensive experience in assisting with the execution of Court Orders, which often require multiple locations to be executed simultaneously. Once the data has been secured, FCS can also deal with the efficient searching and analysis of data recovered and ensure that only material covered under the terms of the Order is provided to the parties involved.

FCS also has experience ensuring the compliance with Orders requiring the removal of data from computer systems.

I E-Mail And Internet Investigations

Many people still believe that the Internet is a largely anonymous medium in which their actions can be neither traced nor identified. This is invariably not the case; any actions performed on the Internet leave a trail, both on the computer on which the actions are performed and also on the website itself. This information can be used to identify Internet users and abusers.

FCS has performed numerous investigations whereby the identities of those behind websites or the authors of supposedly anonymous messages on Internet message boards have been identified to successfully enable legal action to be taken. These

skills are employed where the Internet has been used to commit fraud, post malicious or defamatory material, to illegally exploit intellectual property rights, or create a false market for stocks and securities.

FCS has also performed investigations, both within corporations and across the Internet, to identify the real identity of the senders of supposedly anonymous e-mail messages.

I **Dispute Resolution**

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