



# FORENSIC SERVICES

# Forensic Services Practice Group

Marcum LLP possesses the industry knowledge necessary to provide comprehensive analyses that look beyond the numbers and explain the realities of economic and business matters. The Marcum Forensic Services practice makes complex financial accounting and business concepts clear and easy to understand. Our professionals have the experience, expertise, and credibility to effectively communicate findings to clients, courts, arbitrators, and mediators. We understand our clients' needs and know how essential effective and timely communication is during the litigation process, with services including:

- Forensic Accounting
- Financial Investigations
- Expert Testimony and Litigation Consulting
- Economic Damages

We bring more than 60 years of business and legal acumen to the litigation process, providing attorneys and clients with financial and investigative expertise. Our professionals are highly credentialed, holding such certifications as CPA, ABV, ASA, CFA, CFE, CFF, CFFA, and CVA. As a result, leading law firms throughout the country turn to Marcum's Forensic Services practice to regularly testify in state and federal courts.

Our Forensic Services practice has extensive experience assisting counsel and their clients in all phases of litigation, from discovery through trial, as well as alternative dispute resolution proceedings in a number of industries including manufacturing, distribution, retail, health care, financial services, and real estate.

## WORKING WITH COUNSEL AND CLIENTS

To assist in the evaluation of the cost/benefit of potential litigation at the onset of an engagement, Marcum provides counsel with an early assessment of potential damages and assists in determining the key documents and other information to request. Throughout the case, we will continue to assist counsel, define the business issues of the matter, and investigate the facts. We also provide support for the deposition of key fact witnesses and opposing experts and critique and analyze opposing expert reports and economic damage calculations.

## MORE THAN EXPERT TESTIMONY

In addition to serving as expert witnesses, our professionals also perform fraud investigations and serve as independent arbitrators, trustees, monitors, receivers, and special referees.

## KEY COMPONENTS OF A FRAUD INVESTIGATION

Legal counsel requires experienced investigators to help build a compelling case by:

- examining and analyzing relevant business records
- reconstructing books and records
- interviewing parties to determine what has occurred
- quantifying the financial impact

Marcum's Forensic Services practice regularly prepares and presents demonstrative evidence in settlement negotiations, mediation, arbitration proceedings, as well as at trial. Our investigations have ranged from large international frauds involving the tracing of assets to small local matters involving theft, embezzlement, accounting irregularities, Ponzi schemes, and money laundering.

## OUR FORENSIC AND LITIGATION CONSULTING SERVICES INCLUDE MATTERS INVOLVING:

- Asset identification, tracing, and recovery
- Asset misappropriation
- Bankruptcy
- Breach of contract and/or fiduciary duty
- Business valuation
- Construction delays and cost overruns
- Construction fraud
- Corporate and partnership dissolutions
- Court appointments as neutrals, receiverships, and monitorships
- Digital forensics
- Economic damages
- Environmental cost claims
- Fidelity bond and other insurance claims
- Financial and fraud investigations
- Financial reporting and securities fraud
- Franchise disputes
- Fraudulent conveyances
- Health care fraud and abuse
- Intellectual property disputes
- Internal and white collar investigations
- Matrimonial
- Professional liability
- Purchase price disputes
- Shareholder disputes
- Tax controversies