

# FRAUD INVESTIGATION, PREVENTION AND FORENSIC ACCOUNTING SERVICES

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When fraud occurs or is suspected, the need for knowledgeable professionals with fraud examination and forensic accounting experience becomes a necessity. Marks Paneth & Shron LLP (MP&S) provides a wide range of civil and criminal fraud investigation, prevention and forensic accounting services to not-for-profit and for-profit entities.

Our litigation and corporate financial advisory services professionals have years of financial, investigative and operational experience. This breadth and depth of experience allows us to provide a variety of fraud investigation, prevention and forensic accounting services to our clients. In addition to being certified as public accountants, our specialists are also certified as fraud examiners, forensic accountants and valuation analysts.

A fraud examination consists of highly complex procedures applied to structural and/or transactional environments to either detect or prevent fraudulent conduct. The procedures and methodologies MP&S applies to every engagement are state-of-the-art, well established, tested and have full acceptance within the legal and investigative communities. Our highly qualified, trained and experienced specialists can provide comprehensive, cost effective services relating to the prevention, detection, investigation, analysis and reporting of financial fraud, theft and embezzlement, errors and irregularities and other accounting misconduct.

## SERVICES OFFERED

### Corporate Fraud Investigations:

- Misappropriation and Diversion of Assets
- Employee Embezzlement and Malfeasance
- Vendor and Purchasing Fraud
- Donor Fraud
- Financial Record and Accounting Reconstruction
- Board of Director and Audit Committee Investigations
- Misrepresentation and Contract Fraud
- Comprehensive Governance and Fraud Prevention Plans
- Design and Implementation of a Fraud Misconduct Plan

### Investor Securities Fraud:

- SEC Investigations and Inquiries
- Department of Justice Investigations
- Securities Fraud and Churning Analyses

### Financial Institution Fraud:

- Check Kiting and Lapping Schemes
- Improper and/or Fraudulent Lending Practices
- Money Laundering and Associated Activities
- Off-Balance Sheet Financing and Transactions

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## SERVICES OFFERED (CONTINUED)

### **Bankruptcy Fraud:**

- Fraudulent Financial Reporting
- Fraudulent Conveyances and Preferences
- Fraudulent Transfer of Assets and Liabilities
- Liquidity Analyses and Reporting
- Reorganization Plan Validity and Viability Analyses

### **Health Care Fraud and Abuse:**

- Medicare and Medicaid Fraud and Abuse
- Provider, Institutional and Nursing Home Fraud and Abuse
- Fraudulent Billing Practice Investigations
- Regulatory and Government Compliance (Local, State and Federal)

### **Insurance Fraud:**

- Fraudulent Financial Reporting
- Fraudulent Claims and Administration
- Fraudulent Applications and Irregularities Analyses
- Agent and Agency Fraud

### **Fraud Prevention and Internal Audit Consulting Services:**

- Investigations Commissioned by Board of Director and Audit Committee
- Corporate Monitoring and Oversight
- Whistleblower and Hot-Line Reporting Plans
- Corporate Governance Reporting and Documentation
- Risk Assessment Analyses and Redesign of Internal Audit Processes
- Internal Control Improvement Reviews
- Overall Regulatory Compliance Reviews
- Review, Design and Implementation of Internal and Operational Controls
- Review, Design and Implementation of Fraud Prevention and Detection Controls

### **Comprehensive Training and Education:**

- Customized Training for Management, Boards of Directors and Audit Committees
- What to Do When Wrong Doing Is Suspected
- What a Forensic Investigation Entails
- How a Forensic Engagement Benefits a Company's Board of Directors