

# Deloitte.



**Deloitte Forensic**

Clear and focused attention

Forensic 

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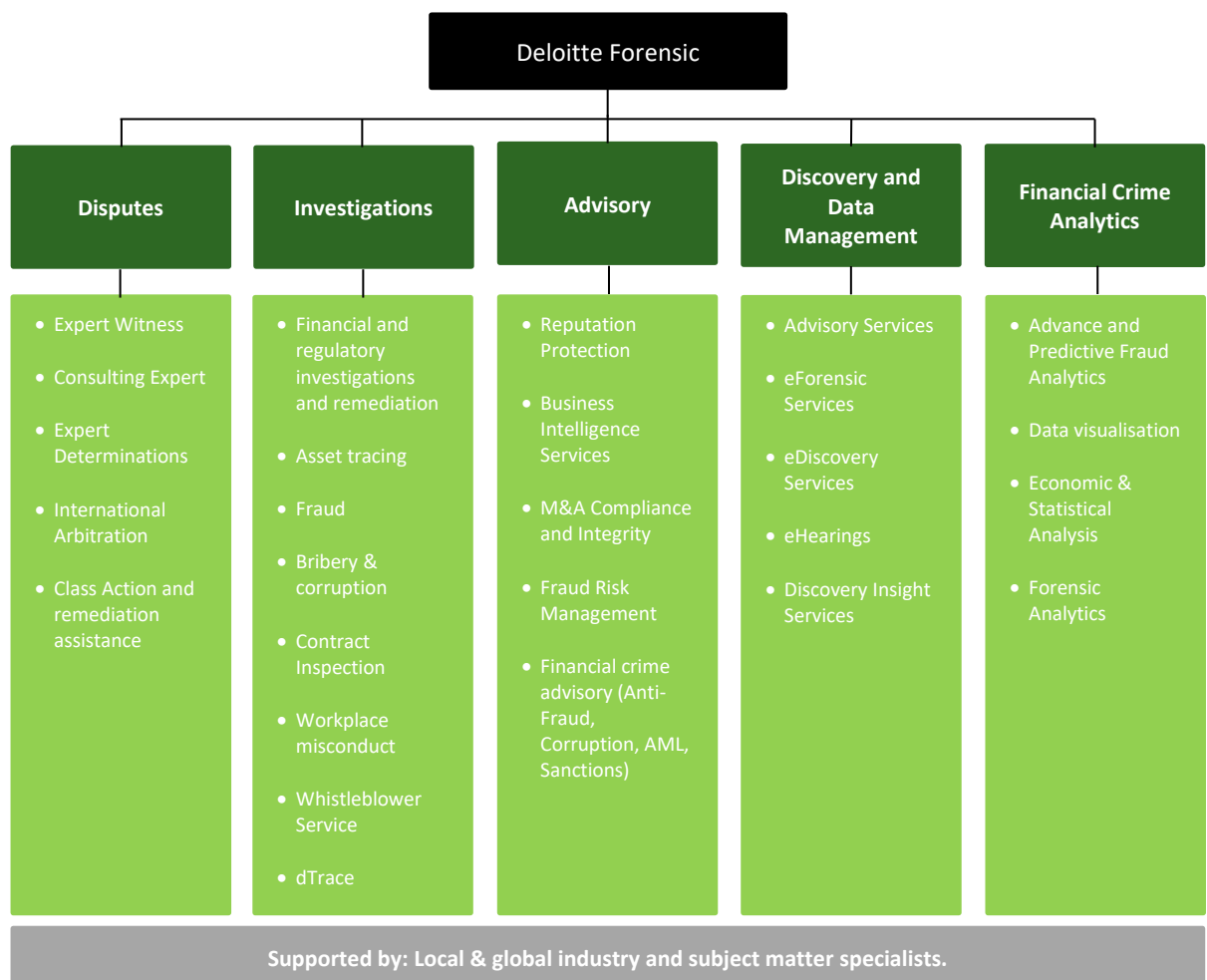
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# Overview

Deloitte Forensic helps our clients react quickly and confidently in a crisis, regulatory matter, investigation or dispute. We use our global network, deep industry experience and advanced analytical technology to understand and resolve both past and current issues. We also deliver the proactive advice that our clients need to reduce the risk of future problems.

Our Forensic team is the largest dedicated forensic practice in Australia and is unrivalled in the depth and breadth of experience. We have worked with over 90% of the Top 100 companies in Australia and numerous Financial Services clients. We have offices in Sydney, Melbourne, Brisbane, Canberra and Perth and service the whole Australian market from these locations by mobilising our people as required.

We have over 300 dedicated forensic practitioners in Australia who enable us to leverage our approach to provide competitive pricing, commercial solutions and immediate responses to your needs. Our expert team includes experienced forensic accountants, auditors, lawyers, forensic technologists, certified fraud examiners, analytics specialists, corporate investigators, data scientists, ex-law enforcement officers and former regulators. In undertaking complex matters we also draw upon subject matter experts within the firm. Our experience in the forensic space, combined with subject matter expertise produces efficient, cost effective, tailored and insightful solutions for our clients in their times of crisis.



# Our service offerings

## Disputes

In a complex business dispute, Deloitte works with organisations and their lawyers in judicial and alternative dispute resolution forums, across a range of jurisdictions. Drawing on our deep expert witness, financial analysis, damage quantification, analytics and discovery capabilities, we give our clients the insight and understanding they need to strengthen their cases, at all stages of dispute resolution.

### Expert Witness and Consulting Expert

Our Expert Witness services are key elements of dispute resolution processes as resting at the heart of most disputes is the question of quantum – the extent of loss/damage and compensation. In addition, we can assist in identifying whether a dispute potentially exists, for example, by bringing an accountant's lens when considering one party's actual performance against those set out in contractual terms. Further, we provide pre-action advice around the likely areas of quantum, the mechanics and merits of potential heads of loss, the dollar value of mitigated losses and evidential requirements to support the case.

Members of the Deloitte Forensic team have significant experience in the provision of independent expert witness evidence (both written and oral), single or jointly appointed independent expert services and consulting expert services. These services have been applied in commercial negotiations between or amongst multiple parties, commercial litigations, family law courts, arbitrations, expert determinations and multi-party litigations/class actions.

Our team has extensive experience collaborating with court or client appointed professionals including, but not limited to, liquidators, tax professionals, economists and engineers where the knowledge and expertise of such professionals feed into the delivery of our independent expert witness and consulting expert services.

Our team has assisted individuals, private corporations, state-owned businesses as well as regulators in expert witness and consulting expert roles.

Where disputes involve regulators (such as the Australian Competition and Consumer Commission), our forensic team works with clients and their lawyers to respond to queries raised by regulators in respect of damages and the extent of harm caused (if any). Our support enables clients and their lawyers to cooperate and work out the best approach in resolving disputes with regulators in a timely manner. Where necessary, we assist in calculating the potential remediation clients would need to make to affected parties. In this regard, Deloitte has existing capabilities to provide administration services as described below.

### Class Action and remediation assistance

Designing and operationalising large scale administration and remediation projects that successfully manage the needs of the business, group members, the court and other stakeholders can be a daunting task. In our experience, organisations underestimate the complexity and effort required to appropriately plan and establish a process that can operate efficiently and at scale.

We offer an integrated team of claims management and assessment specialists that understand the complexities associated with administering class action distributions, large-scale remediations, and claim schemes while at the same time, understanding the sensitivities in cases where individuals' personal information is involved. Supported by a suite of proven technology and analytical solutions, we are experienced with working collaboratively with legal advisors, subject matter experts, corporate and public sector clients to deliver robust, defensible and efficient scheme administrations. Our readily configurable solution and platform (ClaimsView) has been proven to be highly effective in a variety of large-scale use cases.

## Technology in dispute-related cases

We work closely with our Forensic Technology team who can extract and organise both structured data (i.e. from databases, enterprise systems) and unstructured data (i.e. from email messages, audio files) to provide the evidential basis of a claim. These specialists have extensive experience in every stage of the electronic disclosure process.

We set out from page 10 onwards the profiles, specific skills and experience of the Deloitte Forensic Partners that specialise in dispute-related matters.

## Investigations

At Deloitte, we help our clients act quickly and confidently in the face of regulatory concerns and actions, or in sensitive internal investigations into fraud, corruption and misconduct. Our global network allows us to combine an understanding of local business cultures and regulatory issues to find a path to a successful resolution. This allows our clients to be better prepared and more confident in protecting their assets and reputation.

## Financial & Regulatory investigations and remediations

The Deloitte Forensic team has considerable experience in undertaking financial investigations on behalf of clients or regulators to establish the facts relating to “*who, what, when and how*” after an event such as a fraud or regulatory breach, including non-compliance with industrial instruments.

Our approach is tailored for each engagement. We have the capability to utilise forensic accountants within our team to analyse books and records, business intelligence analysts to map relationships and trace assets, and our computer forensic team to image and analyse the electronic documents and data maintained by custodians. Our team is adept in presenting evidence at different levels of details to cater to our clients’ focus and are skilled in performing interviews to establish the facts. Our experience includes the use of analytic technology programs to enable funds tracing in complex fraud cases involving large volumes of transactions and multiple bank accounts.

Further, where there is economic loss arising from the matter(s) investigated, our team of forensic accountants and data analytics professionals have extensive experience in quantifying the financial impact to the client and affected third parties including suppliers, customers and employees.

Where customer and/or employee remediation (for example in the case of wage underpayment) is required, our team of experienced remediation specialists provide end-to-end support to manage the compensation process, including providing multi-channel communications, outcome issuance and stakeholder concern and query management, through the use of Deloitte’s ClaimsView platform.

## Bribery & Corruption

Recent actions by governments, both overseas and domestically, have made bribery and corruption a serious risk for many organisations. The Deloitte Forensic team:

- Advises organisations on the risks of bribery and corruption specific to its operations
- Undertakes foreign bribery compliance reviews and gap analysis against leading practice
- Undertakes investigations or advise clients on payments that may contravene the following:
  - UK Bribery Act
  - Australia’s Bribery of Foreign Public Officials Act
  - US Foreign Corrupt Practices Act.

In addition to undertaking client engagements, Deloitte works closely with the Australian Federal Police to shape policy in this area.

## Contract Inspection

Our team includes forensic accountants who are able to investigate whether an organisation has been charged or received benefits in accordance with contractual terms. Our experience in this area means that an organisation can be pro-active in managing its contracts as we have the expertise to:

- Identify aspects of contracts susceptible to overcharging
- Identify the scope and extent of potential mischarging
- Provide a data driven solution where we can analyse complete data sets for abnormalities
- Provide the client with granular insights in order to seek a refund or further monies from the counterparty to the contract.

The main focus of our team is to assist client organisations understand their position in relation to potential overcharging and provide them with detailed information. This allows management to gain necessary insights to engage in thoughtful preparation before going to the negotiating table.

## Workplace Misconduct

Deloitte Forensic has extensive experience in the investigation of work-related misconduct and the capabilities to examine a variety of workplace issues such as:

- Bullying and harassment
- Conflict of interest, including those associated with gifts and entertainment
- Breach of confidentiality
- Inappropriate IT systems usage
- Code of conduct and breaches of other policies and procedures (including, but not limited to, those related to market misconduct, insider trading and breach of financial planning advice rules)
- Breach of industrial instruments leading to wage underpayment
- Fraud.

In investigating these matters, we tailor our approach according to the nature and extent of the alleged behaviour along with the requirements of our clients. Our investigations are carried out with respect and sensitivity. At all stages of the investigative process, we maintain regular and forthright communication with key stakeholders to ensure the efficient and effective resolution to the matter.

## Conduct Watch Whistleblower Service

Conduct Watch is Deloitte's anonymous, independent, and accessible whistleblower service, providing a platform for our client's employees and stakeholders to report a range of issues, including fraud, misconduct, conflicts of interest, integrity issues, and health and safety concerns.

The service provides several reporting channels through which actual and suspected issues can be freely reported, either anonymously or by name. Details of cases and matters reported on are captured in the secure Conduct Watch platform overseen by Deloitte's specialists and in-house call takers (based in Melbourne, Australia).

Reports are actively managed using a simple 4-step process, with approved client administrators having access to take full control over all actions regarding the investigation and resolution of the issues raised. Built-in dashboards and reports that can be generated instantaneously provide these administrators with access to real-time data and analytics, giving clients a full view of potential misconduct within their organisations.

## dTrace

dTrace is Deloitte's technology enabled solution to help clients trace transactions and identify 'where the money has gone'.

dTrace is a quickly deployable solution for ingesting transactional information (e.g. bank statements) and mapping the movement of funds between accounts for to end point destinations such as recoverable assets.

This innovative solution helps our skilled practitioners in a variety of situations, such as:

- Insolvency and turnaround, including helping to pursue claims or identifying assets that can be recovered.
- Disputes and litigation.
- Investigation of failed investment funds, Ponzi schemes, complex frauds or proceeds of crime investigations.
- Division of matrimonial assets.
- General tracing of the source, application and use of funds to support investigation or litigation processes (e.g. expert evidence)

## Advisory

Deloitte helps companies protect their brand and reputation by proactively advising on their exposure to fraud, corruption and other financial crime issues. Using our global network of intelligence analysts and advanced analytics technology, we can quickly and efficiently gain an understanding of our clients' exposure to such risk. Through a consultative process, we also provide our clients with practical and actionable advice to manage and mitigate fraud risk across their business units and departments.

Our business intelligence services capabilities have also been applied towards merger and acquisition compliance and integrity assessments.

In particular, we have been engaged by Australian and International financial institutions and organisations that operate in sectors susceptible to fraud, corruption and financial crime to provide financial crime advice on:

- Anti-money laundering and counter-terrorism financing ("AML/CTF") through robust inspections of AML/CTF frameworks
- Project managing and/or planning for remedial work to be strategically undertaken in relation to various components of the AML/CTF Program, which include customer identification and transaction monitoring
- Economic & trade Sanctions screening technologies, processes and compliance frameworks
- Market misconduct and conduct risk management.

## Discovery and Data Management

Being attuned to the fast paced development of technology, Deloitte keeps up-to-date with these advancements and applies them in the forensic space. Leveraging on Deloitte's global industry and technical experience, our team takes an intelligent approach to eDiscovery and the delivery of forensic technology services, which include the Deloitte Advisory Services, eForensic Services, eDiscovery Services, eHearings, and Discovery Insight Services. This covers the entire spectrum of data management, from information governance and data collections, through data processing, review and analysis, to the production and presentation of evidence. Deloitte's proprietary data accelerator, Clarity, integrates machine learning capabilities to these areas, thereby improving operational efficiency, speeding up decision making processes and reducing costs for our clients.

## Deloitte Advisory Services

Understanding our clients' data and current controls is paramount during any investigation or dispute resolution matter. This, coupled with developing adequate and suitable internal policies that can be relied on when needed, allows legal teams to approach issues in a defensible, consistent and efficient manner. To assist, we offer customised programmes that allow our clients to gain a deeper understanding of their own data and infrastructure.

## eForensic Services

Our eForensic specialists are experienced in all stages of data identification, preservation and analysis of electronic evidence, from scoping an investigation to delivering Expert Witness Testimony.

We can preserve and analyse electronic evidence from:

- Laptops, computers and servers (whether local or remote, and physical or virtual)
- Mobile devices (such as smartphones and tablets)
- Backup media (various tape and disk formats)
- Removable storage (optical media such as DVDs, flash media such as USB drives)
- Cloud storage services
- Social media.

We have dedicated and secure eForensic laboratories in Sydney, Melbourne, Canberra, Brisbane and Perth. These laboratories are equipped with special purpose computer workstations and equipment to enable the extraction, indexing and forensic analysis of data collected.

Our teams are equipped with the latest hardware and software solutions to ensure that we provide the most efficient and appropriate response, regardless of the location, scale or complexity of technology encountered.

With our global network of Deloitte member firms, we have access to appropriately skilled resource available for investigations of any size without having to employ external contractors.

## eDiscovery Services

Deloitte Discovery and Data Management professionals leverage advanced technologies to help clients process and facilitate analysis, review and production of electronically stored information or hard copy documents related to litigation and investigations. Our experience and expertise in this field allows us to work with clients to collect, cull, filter and reduce the number of documents into a manageable size for review on our secure online review platform.

Our secure hosted review platforms allow efficient document searching, retrieval and collation. Multiple users can review and manage hardcopy and electronic documents for litigation, investigations and other engagements that require concurrent access to large volumes of information, and in multiple locations. Through the use of automated identification and redaction capabilities possessed by Deloitte's technologies, our clients are able to confidently disclose documents redacted for Personally Identifiable Information or sensitive information and avoid data breaches.

We work to match the technology to your needs, depending on the type of matter, volume of data and review requirements. This includes our eDiscoveryforGov environment which has been Infosec Registered Assessors Program (IRAP) assessed to house data to a PROTECTED level.

## eHearings Services

Our eHearings team assists with the running and management of virtual hearings, interviews and evidence presentation. This includes both local and cross-border trials, arbitrations, remediations and royal commissions. Supported by dedicated technology, these offerings focus on a virtual hearing platform, evidence presentation, online hearing books, and livestreaming on demand. These services have also rapidly expand to cover individual witness interviews through to complex multi-year government inquiries.



One of the key components of our offering, Transpire, is a cloud-based hearing book preparation and evidence presentation solution which supports collaborative and secure document review, production, real-time transcript, automated hyperlinking and presentation of case materials. Transpire delivers value to the following client categories:

- Solicitors – Prepares bundles and hyperlinked indexes quickly for counsel to begin reviewing documents.
- Counsels – Uses a simplified trial preparation platform that enhances the impact of legal argument.
- Judges & Arbitrators – Provides a single platform to view and mark-up evidentiary material, transcript and make annotations.
- Legal Project Managers – Provides a robust and scalable solution that adapts to evolving needs, reduces costs and meets user's needs.

## Discovery Insight Services

Our Forensic Technology and data science specialists assist legal and investigation teams in gaining a deeper understanding of client data through data mapping exercises and the use of advanced analytics. Aided with this knowledge the team is able to respond to an enquiry or litigation matter in a defensible and efficient manner. We deploy an advanced array of technologies supported by highly skilled team members to assist both the legal teams and the clients in understanding the data and to assist with anomaly identification.

## Financial Crime and Dispute Analytics

In a forensic investigation, Deloitte can use our advanced analytics capability and deep technical experience to help clients quickly and efficiently address issues. We deploy sophisticated analytics approaches to gain an in-depth and more complete understanding of what has occurred and how similar problems can be prevented. We also collaborate proactively with clients to detect inefficiencies and anomalies in their systems – targeting cost recovery and identifying potential issues before they happen.

## Disputes - our people



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## Detailed CVs

## Jen Exner



Partner

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### Background

Jen is a Partner in our Deloitte Forensic practice based in Sydney. She is a qualified Chartered Accountant and has specialised for more than 30 years in the provision of reports and advice in the context of disputes involving financial issues. She also leads valuation assignments involving sale and purchase transactions, corporate restructures and cost base assessments for CGT and duty. Prior to specialising in this area, Jen provided audit, taxation, accounting and financial management advice to private corporate trading groups and high net worth individuals.

### Skills and Expertise

- Valuations of businesses and other financial interests / intangible assets
- Commercial litigation (including shareholder disputes)
- Quantification of loss and damage
- Forensic accounting investigations

### Expert witness experience

Jen has provided expert evidence in courts and tribunals including the Federal Circuit and Family Court of Australia, the Federal Court of Australia, the Supreme Courts of NSW and Victoria, the Land & Environment Court of NSW, the District Court of NSW – Criminal Court, the NSW Consumer, Trader & Tenancy Tribunal and the Guardianship Tribunal of NSW. In most of these matters she has been appointed either as an independent witness or as a single expert witness acting for all parties to the proceedings. She has also provided assistance as an expert at arbitrations and mediations and has been the appointed expert/referee in expert determinations.

Jen has provided oral evidence in relation to the following types of matters:

- Valuation of debt and equity interests of parties in groups of private entities operating businesses in a wide range of industries, as a result of shareholder disputes, family law proceedings, or compulsory acquisition by a government agency
- Complex financial accounting investigations, such as the
  - Analysis of sales revenue using data analytics and presentation of findings to a jury in a wrongful dismissal claim
  - Reclassification of transactions recorded in a company's financial statements in relation to proceedings brought pursuant to the *Succession Act 2006*
  - Interpretation of financial statement disclosures and give evidence as to how the publication of a company's accounts with ASIC would enable a motivated inquisitor to value a commercially sensitive contract
- Quantification of loss and damages suffered as a result of breaches of contract, or account of profits claims arising from a breach event.

### Professional and academic qualifications

- Bachelor of Economics (Majors in Accounting and Economics), Macquarie University (1984)
- Member of Chartered Accountants Australia and New Zealand (1988)
- Member of the Australia Institute of Company Directors
- Author of "Accounting Issues in Family Law", contributed to Expert Evidence edited by Freckleton & Selby (© Lawbook Co) and released as the text Expert Evidence in Family Law (LBC Information Services)
- Author and presenter of technical papers at seminars on the subject of valuation and related financial matters for accountants, lawyers and industry associations.

## Neil Gray



Partner

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### Background

Neil is the lead Partner for the forensic accounting and disputes practice of Deloitte Australia and for the last sixteen years has specialised in the quantification of loss and damage in commercial disputes, business valuation, wage & contract remediations, investigation of accounting irregularities and allegations of fraud & corruption. Prior to specialising in Forensic Accounting, Neil was an external auditor to the Financial Services Industry in the Deloitte UK audit practice.

### Skills and expertise

- Quantification of damages in tort and contract
- Class Action litigation support and expert witness services
- Intellectual property disputes
- Fraud and corruption investigations
- Sale & purchase disputes
- Forensic accounting investigations
- Business interruption claim preparation and disputes
- Business valuation
- Quantification of wage underpayment and remediations.

### Expert witness experience

Neil has provided dispute consulting services and assisted in the preparation of written expert evidence and joint expert reports for matters in courts and tribunals including the Federal Court of Australia (WA, VIC, QLD and NSW), the English High Court, the Supreme Court of NSW, VIC and SA, the County Court (VIC) and American and International Arbitration Tribunals. Neil has also been engaged as an independent expert witness in his own right and has given evidence in the Supreme Court of NSW and VIC.

Neil's dispute consulting and expert witness services experience includes the following significant matters:

- Quantification of economic loss to representative claimants and their businesses arising from alleged contamination of land in class action proceedings
- Expert accounting evidence in connection with two class action proceedings relating to the collapse of a mortgage provider
- Quantification of business extinguishment losses arising from compulsory acquisitions
- Quantification of the over-allocation of costs of shared facilities in a strata complex dispute
- Quantification of costs incurred by a major Australian Bank in respect of the Exception Fees Class Action
- Calculation of loss of opportunity claim brought by a manufacturing company in a dispute with its supplier of key raw material
- Quantification of damages in a patent infringement claim for \$160m brought by a global medical device manufacturer
- Calculation of loss of profits of a cigarette distributor in proceedings brought against an international cigarette manufacturer.

### Professional and academic qualifications

- Master of Arts, Natural Sciences (Immunology & Virology) (Cambridge, UK)
- Fellow of the Institute of Chartered Accountants of England & Wales (2005)
- Member of Chartered Accountants Australia and New Zealand (2014)
- Certified Fraud Examiner (2016)
- Forensic Accounting Specialisation, Macquarie University (2021)
- CA Forensic Accounting Specialist

## Kate Grimley



Partner

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### Background

Kate is a Chartered Accountant, specialising in quantification of loss in commercial disputes, forensic accounting analysis and financial investigations, including bribery and corruption investigations. Kate's recent experience has included an extensive body of work in the quantification of wage underpayments. Kate's experience has been developed across multiple industries, including Construction & Infrastructure, Energy & Resources and Public Sector and across multiple jurisdictions. Prior to specialising in Forensic Accounting, Kate was an insolvency practitioner. In addition to her client work, Kate leads Deloitte's Forensic and Financial Advisory practices in Queensland.

### Skills and expertise

- Assessment of damages and loss quantifications
- International arbitration matters, including provision of forensic accounting evidence
- Class action dispute consulting and forensic accounting expert evidence
- Sale and purchase disputes, including expert determinations
- Quantification of wage underpayment matters
- Forensic accounting investigations
- Contract compliance examinations and forensic quantification

### Expert witness experience

Kate has provided dispute consulting services and has provided or has assisted in the preparation of expert evidence for matters in various courts and tribunals including: The Federal Court of Australia (Western Australia, Victoria and Queensland); The Supreme Courts of New South Wales, Victoria, Western Australia and Queensland; The National Court of Justice, Papua New Guinea; The Supreme Court of British Columbia, Canada and International Arbitration Tribunals (ICC and SIAC). Kate has testified in the Federal Court of Australia and before a SIAC arbitral tribunal.

The following is a selection of the matters in which Kate has been engaged to provide expert forensic accounting evidence:

- Engaged by a joint venture of multinational oil and gas companies, as Respondent in a >AUD \$1B SIAC arbitration, in an independent forensic accounting expert capacity to quantify damage as a result of alleged construction defects.
- Engaged by a QLD state government department in an expert forensic accountant capacity regarding the financial viability of a multinational listed oil & gas company with operations in Queensland.
- Engaged by the liquidators of a mining company to quantify the loss (c. \$600M) suffered by a creditor, pursuant to the termination of a contract.
- Engaged as an independent forensic accounting expert to critique and prepare a calculation of potential profit (and loss) from the development of a retail and residential building.
- Acted in an independent expert witness capacity to calculate alternate incentive payments payable to an Applicant in relation to the sale of software in the context of alleged breach of contract and alleged wrongful termination. This matter required Kate to provide concurrent testimony in the Federal Court of Australia.
- Acted in an independent expert witness capacity to critique a claimant's quantification of loss relating to the interruption of a large beef cattle farming operation.

### Professional and academic qualifications

- Graduate Diploma in Investigative and Forensic Accounting, University of Toronto, Canada
- Member of Chartered Accountants Australia and New Zealand (2002)
- Forensic Accounting Specialisation, Macquarie University (2021)
- Bachelor of Commerce/ Bachelor of Arts (Economics and Indonesian), University of Queensland.

## Julia Kaye



Partner

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### Background

Julia has specialised in litigation support/dispute advisory work and contested business valuations since 1996, having worked in both the UK and Australia in this field. Julia's experience includes independent expert, consulting expert and expert determiner roles in a wide variety of large commercial disputes; assistance to financial services clients on complex remediation matters; numerous forensic accounting and financial investigations; and the preparation of business valuations in a range of industries.

### Skills and Expertise

- Dispute advisory/litigation support
- Remediation
- Forensic accounting
- Valuation

### Expert Witness Experience

Julia has provided dispute advisory services in consulting roles, independent expert roles and expert determinations. She has extensive experience in the preparation of written expert evidence and joint expert reports for matters in Courts and Tribunals including the Federal Court of Australia, the Supreme Courts of NSW, VIC, QLD, TAS and WA, the Family Court of Australia and the State Administrative Tribunal in WA, as well as various Courts in the UK. She has also provided expert support at mediations and has been appointed independent expert determiner in numerous matters. Some examples of Julia's roles include:

- Expert determiner in a number of post-acquisition disputes in a variety of industries.
- Independent expert role in relation to the reasonableness of declaration and payment of dividends in an insolvency dispute.
- Consulting expert advice in relation to a dispute involving the sale of a food retail franchise business.
- Independent expert role in relation to the assessment of losses and forensic accounting review in a shareholder dispute in the travel and tourism industry.
- Consulting advice in a minority oppression case involving a forensic review of the financial statements and underlying data for multiple group entities.
- Independent expert role in reviewing the distribution of settlement monies in a major class action matter.
- Independent expert advice in assessing losses flowing from inaccuracies in a financial model relating to a major road construction project.
- Independent expert role in a property development dispute.
- Independent expert role in a multi-million dollar software dispute involving an international IT outsourcing provider and an Australian utilities provider.
- Consulting expert advice in numerous business disruption and compulsory acquisition matters in relation to major infrastructure projects.
- Independent reviews of remediation methodology and calculations, for several major Australian banks.
- Prepared independent expert business valuations in many dispute matters, in a wide range of industries.

### Professional and academic qualifications

- Chartered Accountant (CA) and Member of CAANZ
- Fellow, Institute of Chartered Accountants in England and Wales
- Master of Applied Finance and Investment



## Benny Lee



Partner

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### Background

Benny is the Global Leader for Deloitte's Discovery & Data Management practice which provides services in the areas of eDiscovery, digital investigations, legal technology and data management. He has been with Deloitte for over 20 years and during this time has led and managed a range of cyber and forensically focussed technology services to support clients across various industries. Benny is also a steering committee for the Global Innovation Council for the Financial Advisory business and currently serves as a member of the Deloitte Australia Board. Over the last 15 years, his focus has been the building out and delivering of forensically focussed technology support services driven by concerns arising primarily from conduct investigations, regulatory production requests, regulatory remediation enforcements and ongoing regulatory compliance requirements.

### Selected Professional Expertise

- Provision of an e-Discovery document review platform in response to several financial remediation programmes in Australia as part of ongoing regulatory and Royal Commission enquiries.
- In collaboration with our US Discovery federal government practice, Deloitte launched the first IRAP assessed e-Discovery hosted solution in Australia (eDiscoveryforGov) approved to host up to protected level classified government documents and in conjunction with globally developed accelerators such as FOIAccelerate designed to streamline the handling of Freedom of Information requests, Deloitte provides the only external provider hosted Relativity platform that meets the needs of Australian Government.
- The provision of end-to-end legal technology services to the Royal Commission into the Management of Police Informants, notable services including, high volume high frequency data processing, establishment of a post office box function for secure mail screening and secure document digitisation, an online submission web portal integrated with our Deloitte hosted Relativity document review database and the setup and operation of the hearing room technology (eTrial).
- The provision of Digital Forensic Support during the execution of various Anton Pillar orders in civil matters in order to identify potential computer related evidence.
- The management and co-ordination of a Confidential Information Containment Initiative for the APAC region for a leading global telecommunications provider as part of a preliminary injunction from the US District Court.
- Forensic analysis of Bitcoin transaction and mining activities in support of an external audit for a digital mining organisation.
- The provision of Digital Forensic Support during the execution of a Federal Search warrant for an Australian Regulatory Agency to assist the investigation of the email spam prosecution case. The provision of expert technology forensic services & expert reports in this matter, including Court testimony, to support the independent investigation into the use of address harvesting applications and distributed processing mass-mailing applications.

### Professional and academic qualifications

- Bachelor of Commerce (Accounting)
- Bachelor of Business Systems (Information Systems)
- Cisco Certified Network Associate (CCNA)
- Encase eDiscovery Suite (Enterprise / ECC)
- International Software Testing Qualifications Board (ISTQB)
- SANS Institute Web Application
- Microsoft Certified Systems Engineer 2003 (Trained)
- Penetration Testing & Ethical Hacking (Trained)
- FTI Ringtail 8 (Trained)
- kCura Relativity 7.5 & 8 (Trained)
- Australian Government Baseline Security Clearance
- Certificate III Investigative Services

## Forde Nicolaides



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### Background

Forde is a Chartered Accountant and Partner in the Forensic practice in Melbourne and specialises in forensic accounting, corporate investigation and litigation support services. Forde has worked in the forensic and insolvency fields for 33 years and has been engaged in multiple complex financial crime matters and advisory work across ASX and non-listed public and private companies in Australia and overseas. In addition, Forde has experience in preparing expert reports for the determination of economic loss/damages in commercial disputes, professional negligence claims, post-acquisition and shareholder disputes and the expert assessment of other financial based calculations in commercial litigation.

### Skills and expertise

Forde has prepared evidence in the form of expert reports and affidavits used in proceedings in various Australian Courts, including the Supreme Court of Victoria and Federal Court of Australia. Forde has been responsible for numerous forensic engagements and has established expertise in the following areas:

- Fraud and workplace misconduct
- Quantification of loss and damage associated with commercial litigation disputes
- Asset tracing and corporate collapse investigations
- Merger and acquisition disputes (purchase price adjustments)
- Bribery and corruption investigations
- Fraud and corruption advisory/ risk management

### Expert witness experience

- Preparing an expert witness report for Supreme Court legal proceedings concerning a security for costs application. The financial services client sought security for costs against a law firm pursuing a major class action. The engagement involved analysis and opinion on the financial viability of the law firm and capacity to pay a significant adverse costs order.
- Providing expert witness and advisory expert services to clients in the property and property development industry for multiple disputes.
- Assisted a major bank with litigation support and expert witness services in defending a \$170 million voidable preference claim made by the liquidators of a failed financial services firm.
- Prepared an expert witness report quantifying loss on behalf of a major fund manager that was subject to a claim against it for an account of profits totalling \$18 million.
- Provided litigation support and expert opinion relating to the loss and damage from exchange traded options trading claimed against a stockbroking firm.
- Prepared an expert witness report as to the liability (and quantum claim) of an accounting firm in an action against it for professional negligence, in relation to services that were provided to a mortgage and income trust fund.
- Prepared an expert report for litigation purposes on behalf of the liquidators of a failed retail group of companies in relation to the tracing of corporate funds diverted by former directors offshore.

### Professional and academic qualifications

- Chartered Accountant (CA) and Member of CAANZ
- Fellow Member of CPA Australia (FCPA)
- Member of ARITA (Australian Restructuring Insolvency and Turnaround Association), formerly the Insolvency Practitioners Association of Australia (IPAA), since 2000
- Bachelor of Economics & Accounting degree (Latrobe University)
- Graduate Diploma in Corporations & Securities Laws (Melbourne University)
- Member of Australian Institute of Professional Investigators (AIPI).

## Paul Taylor



Partner

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### Background

Paul is a Partner in Deloitte Forensic Technology team in Sydney and is the national Digital Forensic lead. He has over 25 years of experience in assisting clients with digital forensic and electronic discovery needs around the globe.

Paul specialises in electronic evidence matters involving internal compliance, employee misconduct, cyber incident response, data theft, fraud investigations and litigation. He has testified as an expert witness in computer forensics in multiple jurisdictions including the US Bankruptcy Court, US District Courts, Supreme Court of New Zealand, and Federal and Supreme Courts of Australia. Paul has also acted as a court appointed third party computer forensic expert in multiple US Superior Courts, Federal Court of Australia and High Court of New Zealand.

### Skills and Expertise

- Leadership of large scale electronic discovery matters and digital forensic matters
- Provision of advice to clients on the use of technology in asset tracing, investigations and disputes
- Digital forensic driven investigations to identify integrity related issues
- Large scale cross-border forensic technology investigations
- Assess and advise on litigation preparedness frameworks
- Development and delivery of training programs to law firms and corporations

### Sample Expert Witness Experience

- Acted as the court appointed independent digital forensic expert in a contempt hearing in the High Court of New Zealand.
- Acted as the court appointed independent digital forensic expert in a copyright infringement matter in Federal Court of Australia.
- Acted as the court appointed independent computer forensic expert witness for Donald J. Trump v. Timothy O'Brien, Time Warner Book Group, Inc. and Warner Books, Inc. in New Jersey, US.
- Gave computer forensic expert testimony detailing internet and computer use in family court in Pennsylvania, PA.
- Provided computer forensic expert testimony in Washington D.C. concerning the preservation and analysis of the contents of a website.
- Gave computer forensic expert testimony in Pennsylvania, US in relation to the recovery of deleted items on behalf of a major US University.
- Acted as the digital forensic expert on a breach of fiduciary duty and theft of trade secret case involving former executives in Iceland and the US.
- Acted as the computer forensic expert on a contentious arbitration across multiple jurisdictions involving the dissolution of a JV in the construction industry.

### Professional and academic qualifications

- Cert III in Investigative Services
- Post graduate training in Computer Forensics, Network Forensics and Internet Forensics – Cranfield University, UK
- Master of Science Degree – Lancaster University, UK
- Bachelor of Science Degree – University of Aberdeen, UK
- President of the High Technology Crime Investigation Association, Asia Pacific Chapter – 2014 – 2016

## Tim Tham



Partner

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### Background

Tim leads Deloitte Australia's Forensic Analytics practice as well as the Forensic practice's vendor alliances strategy. He has over 20 years of experience in risk, technology, and analytics in Australia, the United Kingdom, and Asia-Pacific. Tim is an analytics practitioner, developing and delivery data solutions for complex Financial Crime, Forensic Investigation, Frauds/Scams, and Disputes engagements.

### Skills and Expertise

- Data analytics strategy and programme management
- Fraud operating model and use of data analytics - prevention, detection, and investigation.
- Advanced data analytics application to Fraud and Financial Crime – including Machine Learning, Generative AI, and Network/Graph analysis.
- Full range of data lifecycle - data management, data governance and quality, data transformation, data analysis, data visualization, data remediation
- Technical expertise in a wide range of technologies and vendor solutions, including SQL, Teradata, SAS, Python, Quantexa, Snowflake, and SymphonyAI.

### Sample Experience

- Authored the Commonwealth Fraud Prevention Center's best practice guide to the use of data analytics for fraud prevention and detection.
- Developed a future state fraud operating model, for a large federal government agency, including a scan of future state technology vendors
- Developed a future state network analytics operating model for a large government agency, to support the overall fraud management programme.
- Led the data and analytics component of the review of Medicare fraud, as published in the Philip report.
- Multiple data analysis engagements to detect fraud in disputes and investigation engagements, including Procurement, Expenses, Payroll, Revenue recognition, and Inventory fraud.
- Deloitte Partner responsible for leading analysis various AML investigations and remediations, including coverage of KYC, Transaction Monitoring, and Sanctions.

### Professional and academic qualifications

- UNSW - Bachelor of Science (Information Technology)
- ISACA - Certified Information Systems Auditor
- CAANZ - Affiliate Member



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