



E-learning webinar: Professional Enhancement Programme in Forensic Accounting (Re-run)

Event code: EWEB22090101

The Institute's Forensics Interest Group (ForensIG) is very pleased to be able to invite applications for this newly-launched specialist training course. Given the increasing demand for forensic accounting and investigation-related work, both locally and cross-border, and strong support for additional professional development in this area, this practical, introductory training course covers all the main bases and will help fill a gap in the market in Hong Kong for structured training covering the key disciplines in the specialist field of forensic accounting.

This will be a practical course in which experienced practitioners, including ForensIG Management Committee members and their colleagues, share their knowledge, experience and practical insights in a range of different areas (e.g., investigations, interviewing witnesses, securing evidence, technology, giving expert witness testimony) through the use of presentation materials and case studies. Participants will be able to apply what they have learnt from the course to their daily work and gain a step up to the next level of professional development. Meanwhile, those new to this field can obtain a solid grounding in these core forensic subject areas.

Upon completion of the course, a certificate of attendance will be awarded to each participant who has fulfilled the overall minimum 75% attendance, e.g. participants will need to attend at least six out of eight sessions of the full series of the webinars.

Details

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| Format | Live webinar |
| Language | English |
| Fee | HK\$200 |
| Participants | Accounting professionals, including members of ForensIG and practitioners who are working/ plan to work in the forensic accounting field, and professionals who want to add to their skillset or change their career path. |
| Competency* | Forensic Accounting |
| Rating* | Foundational/ Intermediate level |
| CPD hours | 16 |
| Application deadline | Online enrolment 29 August 2022 , offline enrolment by 26 August 2022 <ul style="list-style-type: none">• Seats are limited and on first-come-first-served basis.• Contact Anthony Lee at 2287 7386 or Ki Wong at 2287 7017 for enquiry. |
| Note | <ol style="list-style-type: none">1. <i>This material/ event is funded by the Professional Services Advancement Support Scheme of the Government of the Hong Kong Special Administrative Region.</i>2. <i>Any opinions, findings, conclusions or recommendations expressed in this material/ any event organised under this project do not reflect the views of the Government of the Hong Kong Special Administrative Region or the Vetting Committee of the Professional Services Advancement Support Scheme.</i> |

* Please refer to the [Institute's online CPD Learning Resource Centre](#) for descriptions of competency and rating.



| Topic and event code | Date and time | Speakers |
|---|--|---|
| Session | | |
| 1. Introduction to forensic accounting (1.5 hours) | Thursday, 1 September 2022 2:30 p.m. to 4 p.m. | Guy Norman Partner, Forensic & Dispute Services, Deloitte China Jeffrey Ip Director, Forensic Services, Deloitte More to come..... |
| 2. Understanding the basic structure of international legal systems, including Hong Kong's, and where forensic accountants are needed for proceedings (2 hours) | Friday, 2 September 2022 2:30 p.m. to 4:30 p.m. | Janie Wong Partner, Howse Williams Guy Norman Partner, Forensic & Dispute Services, Deloitte China |
| 3. Overview of forensic investigations (2 hours) | Thursday, 8 September 2022 2:30 p.m. to 4:30 p.m. | Henry Chambers Senior Director, Alvarez & Marsal Summer Li Manager, Alvarez & Marsal |
| 4. Expert witness work (2 hours) | Friday, 9 September 2022 2:30 p.m. to 4:30 p.m. | Kenneth Yeo Director and Head of Specialist Advisory, BDO |
| 5. Overview of forensic technology (1.5 hours) | Thursday, 15 September 2022 2:30 p.m. to 4 p.m. | Christopher Marks Senior Managing Director, APAC Leader, Data & Technology, Ankura David Kim Managing Director, Data & Technology, Ankura |
| 6. Interview and investigation skills (2.5 hours) | Friday, 16 September 2022 2:30 p.m. to 5 p.m. | Kelvin Cheong Partner, Forensic Services, PricewaterhouseCoopers Jessica Li Partner, Forensic Services, PricewaterhouseCoopers |



| Topic and event code (cont'd) | Date and time | Speakers |
|--|---|--|
| Session | | |
| 7. Roles of forensic accountants from a law enforcement perspective (1 hour and 15 minutes) Overview of forensic accountants' proactive roles (1 hour and 15 minutes) | Thursday, 22 September 2022 2:30 p.m. to 5 p.m. | Allen Ng Chief Forensic Accountant, Operations Department, ICAC Kevin Ma Senior Director, Risk Advisory & Investigation practice, FTI Consulting Alex Wong Senior Director, Data & Analytics, FTI Consulting |
| 8. Forensic engagement reporting (2 hours) | Friday, 23 September 2022 2:30 p.m. to 4:30 p.m. | Chad Olsen Head of Forensic, KPMG Thomas Tsang Associate Director, Forensic, KPMG |



Session 1 on Thursday, 1 September – about the webinar and the speakers

Outline

Introduction to forensic accounting (1.5 hours)

- Overall framework
- Engaging external clients (e.g. response, prevention and detection)
- Providing audit support
- Understanding the differences between audit and forensics practices

Speakers

Guy Norman

Convenor, ForensIG Management Committee, and Family Enterprise Consulting Leader, Deloitte China

Guy is a Partner with Deloitte China Financial Advisory. He is a Lead Partner in Dispute Services and Private/Family matters.

Guy specializes in estate management and disputes work, and other court appointments, as well as legal and regulatory matters. With 29 years in Hong Kong/China, he has been heavily involved in the administration of a number of family matters and has led several engagements including appointments made under the Companies Ordinance, the Probate and Administration Ordinance and the Mental Health Ordinance. Of publicly known matters, Guy was involved in the Estate of Nina Kung (a.k.a. Nina Wang), the Estate of Wang Teh Huei and the Estate of Mui Yim Fong.

Guy's experience includes oversight of companies or businesses in the context of estates, as well as shareholder or family disputes. He has been dealing with trust, probate, and other family matters for the last 20 years in Hong Kong. From these and other engagements, Guy has substantial experience in managing individuals' property and affairs in situations of varying complexity.

Jeffrey Ip

Director, Forensic Services, Deloitte

Jeffrey has been with Deloitte for 15 years. He specialises in financial analysis, financial modelling, operational and corporate restructuring and sensitive family matters including disputes and affairs of the family members.

Jeffrey has provided advisory services to listed and private clients in Hong Kong and various overseas jurisdictions in a wide range of industries.

Jeffrey worked on several due diligence, investigation and financial monitoring projects on several Hong Kong listed and private companies and its PRC subsidiaries which involved investigations on various aspects, historical business transactions of the companies and their directors.

More to come.....

Session 2 on Friday, 2 September 2022 – about the webinar and the speakers

Outline

Understanding the basic structure of international legal systems, including Hong Kong's, and where forensic accountants are needed for proceedings (2 hours)

- Types of legal systems (Common law vs. civil law)
- The criminal and civil justice systems
- Basic principles of evidence and testifying
- Roles of forensic accountants in the court. Examples: Their roles in family/ shareholder disputes, divorce-related proceedings, asset tracing, financial statement fraud and asset misappropriation, etc.
- Roles of forensic accountants in arbitrations

Speakers

Janie Wong

Partner, Howse Williams

Janie focuses her practice on international arbitration, complex commercial litigation and cross-border investigations with an emphasis on Asia. She represents clients in a range of contentious matters including those relating to cross-border fraud, enforcement of arbitral awards and judgments, insolvency, intellectual property rights, M&A deals, private equity investments, product liability, professional negligence and shareholders' disputes. She also counsels clients on regulatory compliance, bribery and/or corruption issues and assists with pre-acquisition due diligence. Most recently, she has been acting for liquidators in a US\$11 billion restructuring of a China-state-linked group.

Guy Norman

Convenor, Forensic Management Committee, and Family Enterprise Consulting Leader, Deloitte China

Guy is a Partner with Deloitte China Financial Advisory. He is a Lead Partner in Dispute Services and Private/Family matters.

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Session 3 on Thursday, 8 September 2022 – about the webinar and the speakers

Outline

Overview of forensic investigations (2 hours)

- Overall framework: Planning and managing investigations
- With the concepts of evidence integrity and chain of custody in mind, identifying, managing and analysing different kinds of evidence
- Preparing for an investigative interview
- Understanding investigative tools such as background research, data analysis and forensic technology
- Appraising investigation reports and issues on their preparation and use

Speakers

Henry Chambers

Senior Director, Alvarez & Marsal

Henry Chambers is a Senior Director with Alvarez & Marsal Disputes and Investigations in Hong Kong, specialising in fraud, corruption and regulatory investigations.

Mr. Chambers brings over 10 years of experience in investigative accounting and disputes. His primary areas of concentration are forensic accounting and investigation assignments, fraud, corruption and regulatory matters as well as commercial litigation. Mr. Chambers has worked with clients across a range of industries, including manufacturing, technology and commodities.

Most recently at A&M, Mr. Chambers has been involved in a cross-border investigation where he was responsible for assisting a U.S.-headquartered manufacturing company in its internal review of potential FCPA violations in Asia. The matter involved the collection, review and analysis of accounting data, review of supporting documentation, performance of investigative interviews and preparation of findings reports for counsel.

Summer Li

Manager, Alvarez & Marsal

Summer Li is a manager with Alvarez & Marsal Disputes and Investigations practice in Hong Kong. She brings more 7 years of audit and investigative accounting experience includes 4 years with Deloitte Hong Kong audit team.

Ms. Li has worked on various dispute and investigation projects in connection with business valuations, FCPA compliance review and employee fraud investigation. Her notable assignments include forensic investigations for a reputable global private equity firm and FCPA investigations for a US manufacturing company. Her works in these projects include assisting in designing and executing investigative procedures and conducting documents reviews.

Session 4 on Friday, 9 September 2022 – about the webinar and the speaker

Outline

Expert witness work (2 hours)

- The expert's paramount duty to provide impartial and objective expert testimony
- Dealing with actual and perceived conflicts of interest
- What to say and how to say it in an expert report
- Liaising with opposing experts
- Cross-examination tips
- Differences between the provision of expert testimony in civil and criminal proceedings

Speaker

Kenneth Yeo

Director and Head of Specialist Advisory Services, BDO in Hong Kong

Kenneth Yeo is a director of BDO in Hong Kong and heads up the Specialist Advisory Services division. He has over 30 years of experience in providing advisory services to many multinational corporations in the region. His focus includes litigation support services, due diligence & financial reviews, non-performing loans disposals, capital raisings, valuations, forensic accounting & investigations and mergers & acquisitions. He has acted as expert witness in many cases over the years and given evidence in hearings in courts and tribunals in Hong Kong and overseas. He is also a high-profile insolvency practitioner and has led teams on restructuring and insolvency appointments in Hong Kong, China and Australia.

Kenneth is currently the Chairman of the Restructuring and Insolvency Faculty of the HKICPA and a member of the Panel A admission committee of the Official Receiver's Office.

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Session 5 on Thursday, 15 September 2022 – about the webinar and the speakers

Outline

Overview of forensic technology (1.5 hours)

- Role of technology in forensic engagements
- Collection, preservation, retention and recovery of electric data in forensic investigations
- Types of available technological tools
- Rationale of applying the tools
- How forensic data analysis assists investigations

Speakers

Christopher Marks

Senior Managing Director, APAC Leader, Data & Technology, Ankura

Chris has over 25 years' accountancy experience, and has spent over 20 years in digital investigations with close involvement and oversight of complex cross-border litigation support, digital forensics, legal document review and FCPA investigations. Chris has carried out complex investigations to civil and criminal standards, with courtroom experience, utilising his understanding of the electronic evidence aspects of an investigation and applying relevant best practices. He is highly skilled in the project management of e-discovery engagements through all aspects of the Electronic Discovery Reference Model (EDRM) and helps clients respond to cybersecurity incidents using his many years of computer forensic experience.

Before joining Ankura in 2021, he was a Senior Managing Director and co-lead of the Asia technology practice at a major management consulting company, having previously been Associate Partner at a Big Four accounting firm in Hong Kong.

Chris has worked on behalf of special committees and their independent counsel, management in internal investigations, monitors or compliance consultants pursuant to settlement agreements, and as a shadow investigator on behalf of a Big Four accounting firm's audit practice. He has worked with companies in many industries, but most extensively in financial services, pharmaceuticals, oil & gas, mining, consumer and diversified industrial products, medical devices, and gaming.

David Kim

Managing Director, Data & Technology, Ankura

David has over 13 years of experience in the legal technology and e-discovery space. David focuses on managing complex cross-border litigation and investigation matters.

He advises clients on the design and implementation of document review workflows with an emphasis on the application of eDiscovery data analytics and predictive coding to reduce discovery costs and improve efficiency in large scale document reviews.

He has experience delivering eDiscovery solutions across a range of industries including technology, banking, pharmaceutical, and shipping. He has managed engagements in the United States, United Kingdom, Australia, and throughout Asia. David's past clients include government regulators, international law firms, and global multinational companies.

Session 6 on Friday, 16 September 2022 – about the webinar and the speakers

Outline

Interview and investigation skills (2.5 hours)

- Preparation and considerations prior to interviews (e.g. attendance, rights and contents)
- Skills and tips on conducting effective interviews, supported by case studies
- PEACE interviewing method
- Interview mechanics
- Question typology
- Introductory, informational, closing and assessment questions

Speakers

Kelvin Cheong

Partner, Forensic Services, PricewaterhouseCoopers

Kelvin is a partner in PwC's Forensic Services in Hong Kong and China and has specialised in forensic accounting since 2007. He has worked full time in the US, China and Hong Kong and is an HKICPA, AICPA and CFE.

His experience includes investigations into financial statements fraud, asset misappropriations and employee misconducts, dealing with regulators' enquiries, anti-bribery & corruption reviews, contract compliance reviews and acting as an expert witness on disputes matters.

He has advised multinational clients and listed companies in a wide range of industries including financial services, pharmaceutical & life sciences, electronic and consumer products and technology.

Jessica Li

Partner, Forensic Services, PricewaterhouseCoopers

Jessica is a partner of PwC's Forensic Services in Hong Kong and Mainland China. Jessica joined the Hong Kong team in 2007 and also worked in PwC UK on secondment. She is an HKICPA, CFE and CAMS.

Jessica has an in-depth knowledge and expertise in providing advice to clients across Asia, Europe and the U.S. She specialises in both proactive and reactive forensic engagements including fraud/bribery risk management reviews, whistleblowing programme assessments, litigation support and financial crime reviews and remediation work. Jessica also performed investigations into different types of alleged fraudulent transactions and employee misconduct at both listed and private companies as well as financial institutions.

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Session 7 on Thursday, 22 September 2022 – about the webinar and the speakers

Outline

Roles of forensic accountants from a law enforcement perspective (1 hour and 15 minutes)

- Overview of the corruption trend in Hong Kong
- Roles of a forensic accountant in combating corruption and related financial crimes
- Cases sharing

Speakers

Allen Ng

Chief Forensic Accountant, Operations Department, ICAC

Allen is the Chief Forensic Accountant of the Operations Department of the ICAC. He heads the Forensic Accounting Group, leading a group of forensic accountants in providing professional advice and support to frontline investigators in areas of forensic accounting, financial investigation, expert witness support and asset recovery.

He and his forensic accountants have rendered professional assistance in various complex corruption and related financial crime investigations, covering cases of corruption by government officials, unexplained wealth, listed company scandals, corporate and financial statement fraud, asset misappropriation, illicit fund tracing, money laundering, and technical accounting issues; and he has provided expert witness support for criminal proceedings.

Outline

Overview of forensic accountants' proactive roles (1 hour and 15 minutes)

- To identify red flags and malpractices, e.g. financial statement fraud
- To initiate preventative measures, e.g. internal control and risk management

Speakers

Kevin Ma

Senior Director, Risk Advisory & Investigation practice, FTI Consulting

Kevin is a Senior Director of Risk Advisory Investigation Practice at FTI Consulting. He has over nine years of professional experience in assurance, advisory and investigation. He has hands-on experience in a range of forensic investigation on corporate accounting fraud and financial reporting irregularities. Kevin was a Manager within the Department of Professional Practice at a top-tier accounting firm in Hong Kong before joining FTI Consulting, where he worked on providing professional advice and solution to complex technical audit and accounting issues.

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Session 7 on Thursday, 22 September 2022 – about the webinar and the speakers (cont'd)

Alex Wong

Senior Director, Data & Analytics, FTI Consulting

Alex is a member of the company's Asia Pacific Data & Analytics practice. Alex's expertise is in extracting, transforming and analysing large amounts of data from different systems and provide meaningful insight. He specialises in fraud detection, investigations and legal compliance engagements which require the analysis of large and complex datasets.

During Alex's professional career, he has provided data analytics services with a particular focus on Financial Services. His experience includes building a customer risk rating model for a local Chinese bank based on an in-depth statistical analysis on its customer data, calculating Chinese Capital Gain Tax liability for a global investment bank including numerous complex stock trading scenarios, and analysing millions of SWIFT messages for a multinational banking and financial services company in order to identify suspicious payments and sanctioned transactions.

Alex also has significant experience with investigations related to the Export Compliance Control, US Foreign Corrupt Practices Act (FCPA) and UK Bribery Act.

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Session 8 on Friday, 23 September 2022 – about the webinar and the speakers

Outline

Forensic engagement reporting (2 hours)

- Types of reports
- Elements of forensic reports
- Report writing tips

Speakers

Chad Olsen

Head of Forensic, KPMG

Chad is the firm's Forensic Leader for Hong Kong covering both financial and non-financial clients. He brings over 22 years of experience starting out in the Big 4, then spending a decade working on the client side before coming back to professional services. As an Australia & NZ Chartered Accountant, he worked in Australia, Singapore, Beijing before spending the last 10 years in Hong Kong. He worked in regional leadership roles with Deutsche Bank, Société Generale and Standard Chartered, where he led high profile and sensitive assignments related to Deferred Prosecution Agreements, Consent Orders, Audit Committee and Regulatory Enquiries.

His experience covers forensic accounting, anti-money laundering, anti-corruption, fraud risk, cybercrime and market manipulation. He represents a handful of professionals who have worked across multiple forensic disciplines; this has given him connectivity across associated issues for clients and the community.

He is also the former Chair of the Hong Kong Illegal Wildlife Trafficking Chapter presided by the Duke of Cambridge's Royal Foundation. He is active in several community based initiatives as well as public private partnerships related to combating financial crime.

Thomas Tsang

Associate Director, Forensic, KPMG

Thomas is an Associate Director in KPMG Forensic Hong Kong. He has 10 years of professional experience working with financial institutions, non-bank financial institutions and multinational corporations in Hong Kong and Mainland. Thomas has led a wide range of financial crimes compliance related engagements on anti-money laundering/ counter-financing of terrorism and sanctions; anti-bribery and corruption and fraud risk management, as well as fraud and misconduct investigations.

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