



Workshop: Professional Enhancement Programme in Forensic Accounting (Re-run)

Programme Code: WSHP25091901

The Institute's Forensics Interest Group Management Committee (ForensIG MC) is pleased to invite applications for the **Professional Enhancement Programme in Forensic Accounting**, which provides a solid basic training course in the dynamic specialist field of forensic accounting. This structured practical course, which has been developed by forensic practitioners for professionals new to this specialisation or who are considering expanding their skill sets in this area, is being re-run for the first time in two years, and for the first time in Cantonese. It aims to meet the demand for training in the core disciplines of forensic accounting and investigations, at the foundation to intermediate levels of competency, and offer additional professional development for staff in mid-level positions.

The programme is in the format of four half-day face-to-face workshops. It is presented by experienced practitioners from professional practices that offer services in forensic accounting and investigations. The presenters will share their knowledge and practical insights on a range of topics, including a forensic accountant's role, interviewing skills, securing evidence, applying forensic accounting technology, giving expert witness testimony, and compiling forensic engagement reports. Participants will be able to further develop their technical capability in this specialist area and apply what they learn to their professional work. The course can also provide a solid grounding in the fundamentals of practical forensic accounting to new joiners in this field.

Participants will be awarded a certificate of attendance upon completing the programme, with a minimum attendance of 75 percent of the half-day workshops, i.e., at least three out of four of the workshops.

Details

Format	Face-to-face workshop
Date & Time	Workshop One – Friday, 19 September 2025 (1:00 p.m. to 4:45 p.m.) Workshop Two – Friday, 26 September 2025 (1:00 p.m. to 5:30 p.m.) Workshop Three – Friday, 3 October 2025 (1:00 p.m. to 5:15 p.m.) Workshop Four – Tuesday, 14 October 2025 (1:00 a.m. to 5:30 p.m.)
Venue	HKICPA training centre 27th Floor, Wu Chung House 213 Queen's Road East, Wanchai
Language	Cantonese (with written course materials in English)
Course fee	HK\$2,500 per person for members of ForensIG, HKICPA and ACFE, and registered students of HKICPA HK\$5,000 per person for other participants
Participants	Accounting professionals including members of ForensIG and other practitioners who are working in, or are interested in working in, the forensic accounting field, or who want to broaden their skill set to cover this area for their professional development
Competency*	Forensic Accounting
CPD hours	16

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



Rating*

Intermediate level

**Application
deadline**

Online enrolment by 17 September 2025, offline enrolment by 16 September 2025

- **Seats are limited and available on a first-come-first-served basis.**
- **Contact Ms. Kate Wong at 2287 7009 or Ms. Ki Wong at 2287 7017 for enquiry.**

Notes

Disclaimer

- *The opinions expressed by external guest speakers are, by their nature, those of the speakers. They are not necessarily endorsed by the Institute nor do they necessarily reflect the official policies and views of the Institute, its staff or members.*
- *The Institute takes no responsibility for any loss associated with any person acting or refraining from acting as a result of participation in the event.*
- *The Institute does not endorse or recommend any products or services that may be mentioned in the event and is not responsible for any loss or damage arising from the use of such products or services.*
- *Participants are reminded that there may be a wide range of related products or services available in the market and that they should carry out their own research and obtain independent advice before subscribing to any products or services.*



Session	Date and time	Speakers
Workshop One		
1. Introduction to forensic accounting (1 hour and 30 minutes)	Friday, 19 Sep 2025 1:00 p.m. to 2:30 p.m.	Alan Lau Associate Director, Deloitte Forensics Francis Li Associate Director, Deloitte Forensics
2. Understanding the basic structure of international legal systems, including Hong Kong's, and where forensic accountants are needed for proceedings (2 hours)	Friday, 19 Sep 2025 2:45 p.m. to 4:45 p.m.	Desmond Lee Partner, Howse Williams Terence Cheng Director, Deloitte Forensics
Workshop Two		
3. Overview of forensic investigations (2 hours)	Friday, 26 Sep 2025 1:00 p.m. to 3:00 p.m.	Kelvin Cheong Senior Director, Disputes & Investigations, Alvarez and Marsal James Lam Senior Manager, Disputes & Investigations, Alvarez and Marsal
4. Expert witness work (2 hours and 15 minutes)	Friday, 26 Sep 2025 3:15 p.m. to 5:30 p.m.	Kenneth Yeo Consultant, BDO Hong Kong
Workshop Three		
5. Overview of forensic technology (1 hour and 30 minutes)	Friday, 3 Oct 2025 1:00 p.m. to 2:30 p.m.	Ivy Ting Senior Director, Ankura Consulting Group Alfred Tai Manager, Forensic & Integrity Services, Greater China, Ernst & Young
6. Interview and investigation skills (2 hours and 30 minutes)	Friday, 3 Oct 2025 2:45 p.m. to 5:15 p.m.	Jessica Li Partner, Forensic Services, PwC Mainland China & Hong Kong Sepia Chan Senior Director, Investigations & Monitorships, FTI Consulting



Session	Date and time	Speakers
Workshop Four		
7. (a) Overview of forensic accountants' proactive roles (1 hour)	Tuesday, 14 Oct 2025 1:00 p.m. to 2:00 p.m.	Jessica Li Partner, Forensic Services, PwC Hong Kong and Mainland China Morris Kam Manager, Forensic Services, PwC Hong Kong and Mainland China
(b) Role of forensic accountants in law enforcement and investigating financial crime (1 hour and 15 minutes)	Tuesday, 14 Oct 2025 2:00 p.m. to 3:15 p.m.	Jason Tam Forensic Accountant, Operations Department, ICAC Natalie Li Forensic Accountant, Operations Department, ICAC
8. Forensic engagement reporting (2 hours)	Tuesday, 14 Oct 2025 3:30 a.m. to 5:30 p.m.	Jason Lau Director, Forensic, KPMG Thomas Tsang Associate Director, Forensic, KPMG

Session 1 on Friday, 19 September – about the workshop and the speakers

Outline

Introduction to forensic accounting (1 hour and 30 minutes)

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

Speakers

Alan Lau Associate Director, Deloitte Forensics

Alan has over ten years of experience in the financial services industry, specialising in fraud risk and compliance reviews, financial crime investigations and AML/KYC reviews. He has led a number of investigations into cross-border fraud, bribery and cybercrime, including an investigation into white-collar fraud in a global bank where data analytics were used to trace suspicious transactions and quantify losses. In addition, Alan has been a team leader in many AML/KYC remediation engagements for clients, resolving gaps in compliance with the requirements of regulators, such as the Hong Kong Monetary Authority and the Securities and Futures Commission (SFC). Prior to joining Deloitte, Alan worked in an investment trust company and specialised in risk management and due diligence reviews.



Francis Li
Associate Director, Deloitte Forensics

Francis has extensive experience in forensic accounting, fraud investigation, litigation support, AML compliance and regulatory reviews for clients in the property, manufacturing, financial, retail and other sectors. His engagements have included preparing an expert witness report on the loss caused to a company by land resumption in Hong Kong, providing litigation support to a European company in its claim for damages in the courts in mainland China, and conducting investigations in support of liquidators' actions against a company's former auditors and directors. Francis previously worked as a litigation analyst and forensic accountant in a law firm, where he focused on financial statement fraud involving collapses of listed companies in Hong Kong that had principal business operations in mainland China.

Session 2 on Friday, 19 September – about the workshop 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, e.g. their roles in cases of family/ shareholder disputes, divorce-related proceedings, asset tracing, financial statement fraud and asset misappropriations, etc.
- Roles of forensic accountants in arbitrations

Speakers

Desmond Lee
Partner, Howse Williams

Desmond is a qualified solicitor in Hong Kong, England & Wales and Victoria, Australia, specialising in contentious regulatory and compliance matters and complex cross-border commercial and shareholders' disputes. He regularly advises and represents financial institutions, multinational corporations, state-owned enterprises, start-ups and private clients, and has represented clients in complex investigations by law enforcement agencies and market regulators in Hong Kong and abroad, such as the SFC and the ICAC. Desmond also acts for clients across a range of commercial litigation areas in the Hong Kong courts and local and cross-border arbitrations. Areas of work include commercial/ trade disputes, corporate restructuring/insolvency, debt and asset recovery, disputes relating to financial products, investors or shareholders, and fraud/white-collar crimes. In addition, Desmond regularly advises insolvency practitioners and accountants in forensic investigations and insolvency matters, and accountants acting as expert witnesses in litigation or arbitration proceedings.

Terence Cheng
Director, Deloitte Forensics

Terence has over 13 years of experience in forensic accounting, fraud investigation, compliance review and litigation support. He has handled complex investigations into alleged management misfeasance and accounting irregularities of companies in Hong Kong and the United States, and foreign-listed companies with principal business operations in mainland China. His work has helped clients uncover root causes of irregularities, respond to requirements from auditors and regulators, including the SFC and Hong Kong



Exchanges and Clearing Limited. Notably, he led a complex investigation into market malfeasance involving a network of 50 Hong Kong listed companies, a case that was widely covered by the global media as one of Hong Kong's most significant cases of the kind. Before joining Deloitte, Terence was with the Listing Enforcement Department of the HKEX where he handled regulatory investigations and disciplinary actions relating to listed companies and their directors. Terence is a CPA, Certified Fraud Examiner and Certified Anti-Money Laundering Specialist.

Session 3 on Friday, 26 September – about the workshop and the speakers

Outline

Overview of forensic investigations (2 hours)

- Overall framework for planning and managing investigations
- Types of evidence, evidence integrity and the chain of custody
- Preparation for investigative interview
- Investigation tools and resources
- Investigation report
- Further work beyond the investigation

Speakers

Kelvin Cheong

Senior Director, Disputes & Investigations, Alvarez and Marsal

Kelvin has over 18 years of experience in forensic accounting, specialising in fraud investigations, regulatory compliance reviews and disputes advisory. He has led complex investigations into financial statement fraud, misappropriations of funds, and bribery and corruption issues in mainland China, Hong Kong, Macau and Southeast Asia. He has also advised and given expert evidence in litigation and arbitration proceedings, working with clients across various industries. Prior to joining Alvarez & Marsal, Kelvin was with the forensic services practice of PwC China, stationed in the firm's Beijing, Hong Kong and Shenzhen offices, and assisting multinational and local companies to resolve fraud and other contentious issues in China and wider Asia Pacific region. Kelvin is a licensed CPA in the United States (U.S.) and a CPA in Hong Kong. He is also a Certified Fraud Examiner, currently serving as a director with the Hong Kong Chapter of the Association of Certified Fraud Examiners.

James Lam

Senior Manager, Disputes & Investigations, Alvarez and Marsal

James specialises in forensic accounting investigations, litigation support, financial crime compliance and internal control reviews. He has supported clients in Asia and further abroad across a diverse range of industries. His engagements have included conducting accounting investigations and asset recovery analysis for a major real estate developer in China, and assisting in cryptocurrency-related investigations for a global cryptocurrency exchange undergoing Chapter 11 bankruptcy proceedings in the U.S. Prior to joining Alvarez & Marsal, James worked in a bank in Hong Kong and an international risk and compliance consultancy group, focusing on financial crime compliance, AML investigations and due diligence researches. He is a CPA in Hong Kong and a Certified Fraud Examiner.



Session 4 on Friday, 26 September – about the workshop and the speakers

Outline

Expert witness work (2 hours and 15 minutes)

- Role of an expert witness
- Duties and responsibilities
- What to say and how to say it in an expert report
- Meeting with opposing experts
- Giving evidence
- Other roles

Speakers

Kenneth Yeo **Consultant, BDO Hong Kong**

Kenneth was a director of BDO in Hong Kong and head of its Specialist Advisory Services division. He is currently a consultant to BDO. He has over 30 years of experience in providing advisory services to many multinational corporations in the region. His focus includes litigation support, due diligence and financial reviews, valuations, forensic accounting and investigations, and mergers and acquisitions. He has acted as an expert witness in close to 100 cases over the past 15 years and gave 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 was 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. He is currently a member of the Company Law Reform Committee of Hong Kong.

Session 5 on Friday, 3 October – about the workshop and the speakers

Outline

Overview of forensic technology (1 hour and 30 minutes)

- Key areas of forensic technology
- Role of technology in forensic engagements
- Collection, preservation, retention and recovery of electronic data in forensic investigations
- Types of available technological tools
- Rationale of applying the tools
- Use of forensic data analytics
- Cybercrime
- Emerging technological tools

Speakers

Ivy Ting **Senior Director, Ankura Consulting Group**

Ivy has over ten years of experience in forensic technology advisory services. She specialises in cross-border eDiscovery, digital forensics and data analytics, with a strong focus on supporting investigations



and litigation involving data from Greater China. Ivy advises clients across the full eDiscovery lifecycle and has led projects involving China-based entities engaged in offshore litigation. She is proficient in working with industry-standard platforms and Ankura's proprietary eDiscovery technologies, and extracting and analysing structured and unstructured data from enterprise systems to support compliance and investigations. Ivy has also been involved in implementing large-scale enterprise solutions and data migration projects.

Alfred Tai

Manager, Forensic and Integrity Services, Greater China, Ernst & Young

Alfred specialises in eDiscovery and computer forensics, having over nine years of experience in this field. He has participated in investigations and incident responses involving ransomware attacks, which required preserving affected servers and extracting data for analysis. He is also skilled in using forensic acquisition methods to collect electronic devices in investigations. In providing technical support to a client and counsels in a litigation case, Alfred and his team customised review workspaces, batched documents, traced email chains and prepared the related documentation for submission to the U.S. Department of Justice. Among his professional accreditations, Alfred is a Relativity Certified Administrator and a Certified Information System Auditor.

Session 6 on Friday, 3 October – about the workshop and the speakers

Outline

Interview and investigation skills (2 hours and 30 minutes)

- Preparation and considerations prior to interviews
- 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

Jessica Li

Partner, Forensic Services, Hong Kong and Mainland China, PricewaterhouseCoopers

Jessica joined PwC's Hong Kong team in 2007 and has worked in PwC UK on secondment. She has an in-depth knowledge and expertise in providing advice to clients across Asia, Europe and the U.S., specialising 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. Her engagements have included performing investigations into different types of alleged fraudulent transactions and employee misconduct in listed companies and private companies, as well as financial institutions. Jessica is a CPA, Certified Fraud Examiner and Certified Anti-Money Laundering Specialist. She is a member of the Institute's Forensic Interest Group Management Committee.

Sepia Chan

Senior Director, Investigations and Monitorships, FTI Consulting

Sepia is a seasoned forensic accountant. She possesses extensive experience in collating qualitative information and quantitative data and is skilled in complex financial and fact analysis to drive tangible



results. In her work on fraud investigations and compliance assessments for more than a decade, Sepia has assisted multinational clients across various industries, including telecommunications, manufacturing, banking and pharmaceuticals. She has led various projects in independent forensic investigations, regulatory reviews, fund tracing, and compliance and risk advisory. Sepia has spoken at training sessions for the New York and Atlantic Chapters of the Association of Certified Fraud Examiners, on topics relating to cross-border forensic reviews and investigations, forensic interviews and AI-related fraud.

Session 7 on Tuesday, 14 October – about the workshop and the speakers

Outline

(a) Overview of forensic accountants' proactive roles (1 hour)

- Identifying red flags and malpractices, e.g. financial statement fraud
- Initiating preventative measures, e.g. internal control and risk management

(b) Roles of forensic accountants in law enforcement and investigating financial crime (1 hour and 15 minutes)

- Corruption trends in Hong Kong
- Roles of forensic accountants in combatting corruption and related financial crime
- Cases involving professional support of forensic accountants
- Unexplained wealth investigations

Speakers

Jessica Li

Partner, Forensic Services, Hong Kong and Mainland China, PricewaterhouseCoopers

Jessica joined PwC's Hong Kong team in 2007 and has worked in PwC UK on secondment. She has an in-depth knowledge and expertise in providing advice to clients across Asia, Europe and the U.S, specialising 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. Her engagements included performing investigations into different types of alleged fraudulent transactions and employee misconduct in listed companies and private companies as well as financial institutions. Jessica is a CPA, Certified Fraud Examiner and Certified Anti-Money Laundering Specialist. She is a member of the Institute's Forensic Interest Group Management Committee.

Morris Kam

Manager, Forensic Services, Hong Kong and Mainland China, PricewaterhouseCoopers

Morris joined PwC's Hong Kong team in 2019. He has supported a wide range of engagements in relation to fraud and misconduct investigations, litigation support as well as financial crime and anti-bribery and corruption compliance reviews and remediation. Morris has worked with local and international clients across different industries, including banking and financial services, manufacturing, human capital management, medical services and semiconductors. Prior to joining PwC, Morris worked in the financial crime compliance and investigation departments of a major bank in Hong Kong. Morris is a member of ACCA and a Certified Fraud Examiner, Certified Anti-Money Laundering Specialist and Financial Risk Manager.



Jason Tam
Forensic Accountant, Operations Department, ICAC

Jason has a wealth of experience in forensic accounting, financial investigation and financial audit. He has been involved in a wide range of corruption-related financial investigations, including IPO fraud, listed company fraud, illicit enrichment of government officials, cryptocurrency fund tracing, money laundering, and bank loan fraud. He has also prepared several forensic accounting reports and expert statements for use in criminal proceedings in Hong Kong.

Natalie Li
Forensic Accountant, Operations Department, ICAC

Natalie has extensive experience in forensic accounting, regulatory compliance, financial investigation and litigation support. She has been involved in numerous prominent corruption-related and listed company investigations involving IPO fraud, financial statement fraud, money laundering, false accounting and illicit fund tracing, etc. She has prepared several forensic accounting reports for use in criminal proceedings and has testified as an expert witness in a Hong Kong court.

Session 8 on Tuesday, 14 October – about the workshop and the speakers

Outline

Forensic engagement reporting (2 hours)

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

Speakers

Jason Lau
Director, Forensic, KPMG

Jason has over 12 years of professional experience in conducting fraud and misconduct investigations and advisory engagements on fraud and financial crime risk management in Hong Kong and China. He has led multiple large scale and cross-border engagements, mainly working with multinational corporations and leading law firms. Jason is a member of the Institute's Forensic Interest Group Management Committee.

Thomas Tsang
Associate Director, Forensic, KPMG

Thomas has 12 years of experience leading investigations involving fraud and other financial crime or misconduct. He has also undertaken advisory engagements relating to AML/CFT compliance and sanctions, and corruption and fraud risk management.