



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

Programme Code: WSHP23030301

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 three out of four sessions of the full series of the workshops.

### Details

<b>Format</b>	<b>Physical workshop</b>
<b>Date &amp; Time</b>	<b>Session 1 – Friday, 3 March 2023, 12:30 p.m. to 4:15 p.m.</b> <b>Session 2 – Friday, 10 March 2023, 12:30 p.m. to 5:00 p.m.</b> <b>Session 3 – Friday, 17 March 2023, 12:30 p.m. to 4:45 p.m.</b> <b>Session 4 – Friday, 24 March 2023, 12:30 p.m. to 5:00 p.m.</b> <i>(15 minutes break will be inserted in between under each of the sessions.)</i>
<b>Venue</b>	<b>HKICPA training centre</b> <b>27th Floor, Wu Chung House</b> <b>213 Queen's Road East, Wanchai</b>
<b>Language</b>	<b>English</b>
<b>Fee</b>	HK\$200
<b>Participants</b>	<b>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.</b>
<b>Competency*</b>	Forensic Accounting
<b>Rating*</b>	Foundational/ Intermediate level

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



**Application  
deadline**

**Online enrolment 28 February 2023**, offline enrolment by 24 February 2023

- **Seats are limited and on first-come-first-served basis.**
- Contact Sophia Lai at 2287 7067 or Ki Wong at 2287 7017 for enquiry.

**Notes**

1. This material/ event is funded by the Professional Services Advancement Support Scheme of the Government of the Hong Kong Special Administrative Region.
2. 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.
3. In light of the continuing risks posed by COVID-19, the Institute is adopting the following precautionary measures at the workshop (subject to change). All speakers and participants need to be aware of the followings:
  - Submitting a health declaration form upon entering the venue
  - Wearing a face mask at the Institute and throughout the workshop
  - Using sanitizing gel provided for disinfection of hands before entering the workshop venue
  - No refreshment or drinks will be provided during the workshop
  - Participants are **NOT ALLOWED** to bring/eat food and drinks at the venue
  - As it takes some time for completing the registration, participants are encouraged to arrive at the Institute earlier to avoid last minute rush.
4. 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.



<b>Topic</b>	<b>Date and time</b>	<b>Speakers</b>
<b>Session</b>		
<b>1. Introduction to forensic accounting (1.5 hours)</b>	<b>Friday, 3 March 2023 12:30 p.m. to 2 p.m.</b>	<b>Guy Norman</b> Partner, Forensic & Dispute Services, Deloitte China  <b>Jeffrey Ip</b> Director, Forensic Services, Deloitte  <b>Jowie Sze</b> Associate Director, Forensic Services, Deloitte
<b>Understanding the basic structure of international legal systems, including Hong Kong's, and where forensic accountants are needed for proceedings (2 hours)</b>	<b>Friday, 3 March 2023 2:15 p.m. to 4:15 p.m.</b>	<b>Janie Wong</b> Partner, Howse Williams  <b>Guy Norman</b> Partner, Forensic & Dispute Services, Deloitte China
<b>2. Overview of forensic investigations (2 hours)</b>	<b>Friday, 10 March 2023 12:30 p.m. to 2:30 p.m.</b>	<b>Henry Chambers</b> Managing Director, Alvarez & Marsal  <b>Qi Zhang</b> Senior Manager, Alvarez & Marsal
<b>Expert witness work (2 hours and 15 minutes)</b>	<b>Friday, 10 March 2023 2:45 p.m. to 5 p.m.</b>	<b>Kenneth Yeo</b> Director and Head of Specialist Advisory, BDO
<b>3. Overview of forensic technology (1.5 hours)</b>	<b>Friday, 17 March 2023 12:30 p.m. to 2 p.m.</b>	<b>David Kim</b> Managing Director, Data & Technology, Ankura  <b>Xiangrui Kong</b> Senior Director, Data & Technology, Ankura
<b>Interview and investigation skills (2.5 hours)</b>	<b>Friday, 17 March 2023 2:15 p.m. to 4:45 p.m.</b>	<b>Jessica Li</b> Partner, Forensic Services, PricewaterhouseCoopers  <b>Eric Ng</b> Senior Manager, Forensic Services, PricewaterhouseCoopers



<b>Topic (cont'd)</b>	<b>Date and time</b>	<b>Speakers</b>
<b>Session</b>		
<b>4. Roles of forensic accountants from a law enforcement perspective</b> (1 hour)	<b>Friday, 24 March 2023 12:30 p.m. to 2:45 p.m.</b>	<b>Corinna Kwan</b> Senior Forensic Accountant, Operations Department, ICAC  <b>Kobus Cheung</b> Forensic Accountant, Operations Department, ICAC  <b>Kevin Ma</b> Senior Director, Risk Advisory & Investigation practice, FTI Consulting  <b>Alex Wong</b> Senior Director, Data & Analytics, FTI Consulting
<b>Overview of forensic accountants' proactive roles</b> (1 hour and 15 minutes)		
<b>Forensic engagement reporting</b> (2 hours)	<b>Friday, 24 March 2023 3 p.m. to 5 p.m.</b>	<b>Jason Lau</b> Associate Director, Forensic, KPMG  <b>Thomas Tsang</b> Associate Director, Forensic, KPMG



## Session 1 on Friday, 3 March – about the workshop 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. He 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.

#### **Jowie Sze**

**Associate Director, Forensic Services, Deloitte**

Jowie has been with Deloitte for 10 years. She specializes in estate management and other court appointments, including those made under the Mental Health Ordinance. Her experience includes handling sensitive family matters including disputes and affairs of family members, providing financial oversight of companies or businesses in the context of estates and family disputes, as well as advisory services to private clients in Hong Kong with various overseas jurisdictions involved.

Jowie worked on several due diligence, forensic accounting analysis and document reviews on listed companies and their PRC subsidiaries as well as audit support engagements.



## Session 1 on Friday, 3 March 2023 – 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. 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, 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.

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## Session 2 on Friday, 10 March – about the workshop 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**

##### **Managing Director, Alvarez & Marsal**

Henry Chambers is a Managing 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.

#### **Qi Zhang**

##### **Senior Manager, Alvarez & Marsal**

Qi Zhang is a Senior Manager with Alvarez & Marsal's Disputes and Investigations team in Hong Kong, China. She brings more than 10 years' extensive experience in AML, sanctions, compliance, and investigation.

Ms. Zhang has been involved in compliance reviews, AML and sanction review, fraud investigations, internal controls reviews, and digital currency related investigations for numerous global corporates in various industries including financial institutions, technology, retail, pharmaceuticals and transportation. Examples include: internal control and FCPA review on a US multinational company; full compliance, AML and operation review on a Macau bank; AML/CFT program policy and procedures, and standard KYC/CDD/TM operating procedure design for a gaming company's money service subsidiary; compliance review and forensic accounting analysis for several fraud investigation cases; investigation and fund tracing analysis on cryptocurrency related cases.

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## Session 2 on Friday, 10 March – about the workshop and the speaker

### Outline

#### **Expert witness work (2 hours and 15 minutes)**

- 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

### 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 3 on Friday, 17 March – about the workshop 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

#### **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.

#### **Xiangrui Kong** **Senior Director, Data & Technology, Ankura**

Xiangrui focuses on digital forensics and incident response and has extensive experience in technical guidance for civil, criminal, and regulatory cases. He has consulted on a variety of technical matters including ransomware attacks, network intrusions, complex data breaches, intellectual property theft, and business email compromise.

He has presented at various conferences on digital forensic investigation topics and provided training workshops for local chapters. Additionally, he has contributed to ongoing research and led various internal development projects.

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## Session 3 on Friday, 17 March – about the workshop 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

#### **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.

#### **Eric Ng**

##### **Senior Manager, Forensic Services, PricewaterhouseCoopers**

Eric is a senior manager in PwC's Forensic Services in Hong Kong and joined PwC for 8 years. He is an HKICPA and CAMS.

His experience has included forensic investigations into alleged employee misconduct, asset misappropriation, financial statement fraud, litigation support and bribery/corruption compliance review. He has assisted various financial institutions including banks and insurance companies to perform review in relation to AML and sanctions framework. He also advised different clients in the financial service industry on internal control and regulatory reporting.

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## Session 4 on Friday, 24 March – about the workshop and the speakers

### Outline

#### **Roles of forensic accountants from a law enforcement perspective (1 hour)**

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

### Speakers

#### **Corinna Kwan** **Senior Forensic Accountant, Operations Department, ICAC**

Ms. Corinna Kwan is a Senior Forensic Accountant of the Operations Department of the ICAC, supervising a team of forensic accountants in providing corruption and related financial crime investigation support. She is also in charge of an internal audit team of the Operations Department.

She has over 20 years of extensive experience in forensic accounting and corruption investigation. She has undertaken a wide range of corruption related financial investigations, including cases involving corruption by senior government officials, unexplained wealth, listed company scandals, corporate and financial statement fraud, asset misappropriation, illicit fund tracing, money laundering, and employee misconduct; and she has furnished accounting expert reports for criminal proceedings.

#### **Kobus Cheung** **Forensic Accountant, Operations Department, ICAC**

Mr. Kobus Cheung, a seasoned forensic accountant of the Operations Department of the ICAC, has over 16 years of experience in financial investigation and forensic accounting.

He has a wealth of knowledge and experience on corruption related investigations involving false accounting, illicit enrichment, IPO and listed company related fraud, trade-based money laundering, tracing of crime proceeds, etc. He has also furnished a number of forensic accounting reports for and testified as an expert in criminal proceedings in the Hong Kong courts.

### 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, with over ten years of professional experience in assurance, advisory and investigation.

He has hands-on experience in a range of forensic advisory services including investigation into corporate accounting fraud and financial reporting irregularities, internal control and compliance review, and litigation support. Kevin worked in both the assurance and technical accounting & audit advisory



## Session 4 on Friday, 24 March – about the workshop and the speakers

departments at a top-tier accounting firm in Hong Kong before joining FTI Consulting, where he worked on providing professional audit services to listed companies and private groups, and resolving complex technical audit and accounting issues for audit teams.

### **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 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 4 on Friday, 24 March – 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**

##### **Associate Director, Forensic, KPMG**

Jason is an Associate Director with KPMG Forensic practice in Hong Kong and has over 10 years of professional experience in providing fraud and misconduct investigations, corporate intelligence, anti-bribery and corruption / Foreign Corrupt Practices Act (“FCPA”) investigations and due diligence, fraud risk assessment, Anti-Money Laundering, Data preservation and eDiscovery engagements in Hong Kong and China.

#### **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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