



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

Programme Code: WSHP23090101

The Institute's Forensics Interest Group (ForensIG) is 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.

Since its inception in March 2021, a total of five series have been held; **the final round** will be organized in September of this year. It will be again 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

Format	Physical workshop
Date & Time	Session 1 – Friday, 1 Sept. 2023, (a) 10:30 a.m. to 12 p.m. & (b) 2:30 p.m. to 4:30 p.m. Session 2 – Friday, 8 Sept. 2023, (a) 10:30 a.m. to 12:30 p.m., (b) 2:30 p.m. to 3:30 p.m. & (c) 3:45 p.m. to 5 p.m. Session 3 – Friday, 15 Sept. 2023, (a) 10:30 a.m. to 12 p.m. & (b) 2:30 p.m. to 5 p.m. Session 4 – Friday, 22 Sept. 2023, (a) 10:30 a.m. to 12:45 p.m. & (b) 2:30 p.m. to 4:30 p.m.
Venue	HKICPA training centre 27th Floor, Wu Chung House 213 Queen's Road East, Wanchai
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. (Note: Priority will be given to those who have not participated this course in the past.)
Competency*	Forensic Accounting
CPD hours	16
Rating*	Foundational/ Intermediate level

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



**Application
deadline**

Online enrolment by 29 August 2023, offline enrolment by 25 August 2023

- **Seats are limited and on first-come-first-served basis.**
- Contact Mr. Anthony Lee at 2287 7386 or Ms. 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. Participants shall maintain good personal hygiene and pay attention to their health condition. If you have any respiratory symptoms, please avoid attending this event and consult a doctor. To ensure the health of fellow participants, sanitizing gel is provided for disinfection of hands at the venue.
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.



Topic	Date and time	Speakers
Session		
1. (a) Introduction to forensic accounting (1.5 hours)	Friday, 1 Sept. 2023 10:30 a.m. to 12 p.m.	Guy Norman Convenor, ForensIG Management Committee, and Southern China Regional Leader of Financial Advisory Services and a Forensic Partner of Deloitte Alan Lau Manager, Forensic Services, Deloitte Hong Kong
(b) Understanding the basic structure of international legal systems, including Hong Kong's, and where forensic accountants are needed for proceedings (2 hours)	Friday, 1 Sept. 2023 2:30 p.m. to 4:30 p.m.	Janie Wong Partner, Howse Williams Hugo Tam Associate, Howse Williams Guy Norman Convenor, ForensIG Management Committee, and Southern China Regional Leader of Financial Advisory Services and a Forensic Partner of Deloitte
2. (a) Overview of forensic investigations (2 hours)	Friday, 8 Sept. 2023 10:30 a.m. to 12:30 p.m.	Henry Chambers Managing Director, Alvarez & Marsal Qi Zhang Senior Manager, Alvarez & Marsal
(b) Roles of forensic accountants from a law enforcement perspective (1 hour)	Friday, 8 Sept. 2023 2:30 p.m. to 3:30 p.m.	Edmond Wong Chief Forensic Accountant, Operations Department, ICAC Nelson Ng Forensic Accountant, Operations Department, ICAC
(c) Overview of forensic accountants' proactive roles (1 hour and 15 minutes)	Friday, 8 Sept. 2023 3:45 p.m. to 5 p.m.	Kevin Ma Senior Director, Risk Advisory & Investigation practice, FTI Consulting Alex Wong Senior Director, Data & Analytics, FTI Consulting



Topic	Date and time	Speakers
Session		
3. (a) Overview of forensic technology (1.5 hours)	Friday, 15 Sept. 2023 10:30 a.m. to 12 p.m.	David Kim Managing Director, Data & Technology, Ankura Xiangrui Kong Senior Director, Data & Technology, Ankura
(b) Interview and investigation skills (2.5 hours)	Friday, 15 Sept. 2023 2:30 p.m. to 5 p.m.	Jessica Li Partner, Forensic Services, PricewaterhouseCoopers Eric Ng Senior Manager, Forensic Services, PricewaterhouseCoopers
4. (a) Expert witness work (2 hours and 15 minutes)	Friday, 22 Sept. 2023 10:30 a.m. to 12:45 p.m.	Kenneth Yeo Director and Head of Specialist Advisory, BDO
(b) Forensic engagement reporting (2 hours)	Friday, 22 Sept. 2023 2:30 p.m. to 4:30 p.m.	Jason Lau Associate Director, Forensic, KPMG Thomas Tsang Associate Director, Forensic, KPMG



Session 1(a) on Friday, 1 September – 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

Speaker

Guy Norman

Convenor, ForensIG Management Committee, and Southern China Regional Leader of Financial Advisory Services and a Forensic Partner of Deloitte

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.

Alan Lau

Manager, Forensic Services, Deloitte Hong Kong

Alan has over nine years of experience in the Financial Services industry, specialising in fraud risk and compliance reviews, financial crime investigations, and AML / KYC reviews.

Prior to joining the Forensic Services practice at Deloitte, Alan worked in an investment trust company and specialised in risk quantification and due diligence reviews.

Some of Alan's project experience includes conducting forensic risk assessments to identify areas of the business that are at higher risk for fraud, bribery and corruption, involving interviews of key stakeholders, review of company or ABAC policies and procedures, and forensic analysis and review of relevant financial information, and providing corporate intelligence investigative due diligence services.

[*back to top*](#)



Session 1(b) on Friday, 1 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. 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

Speaker

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.

Hugo Tam **Associate, Howse Williams**

Hugo is an Associate in the Dispute Resolution team at Howse Williams. Hugo's practice areas focus on commercial litigation, international arbitration, insolvency and restructuring, employment and immigration matters. He regularly represents state-owned enterprises, multinational corporations, financial institutions, listed corporations and high net worth individuals, specifically in court and arbitration proceedings relating to asset recovery, shareholders' dispute, restructuring and cross-border insolvency.

[*back to top*](#)



Session 2(a) on Friday, 8 September – 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's Disputes and Investigations practice in Hong Kong. He brings more than twelve years of experience in forensic accounting and investigation assignments focusing on bribery and corruption matters (FCPA/UKBA), cryptocurrency, accounting fraud, asset tracing, regulatory and other investigations as well as supporting general commercial litigation.

Mr. Chambers has assisted clients in a range of industries, including manufacturing, technology, fintech, digital assets, commodities and financial services. Mr. Chambers leads A&M's thought leadership group on cryptocurrency in Asia and has collaborated globally on cryptocurrency matters. He is a founding member of the Crypto Fraud and Asset Recovery network in Hong Kong and is a regular guest lecturer for law firms and Hong Kong public institutions on cryptocurrency fraud, investigations, disputes and governance issues.

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 12 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.

[back to top](#)



Session 2(b) on Friday, 8 September – about the workshop and the speaker

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

Edmond Wong **Chief Forensic Accountant, Operations Department, ICAC**

Mr. Edmond Wong is the Chief Forensic Accountant of the Operations Department of the ICAC, 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 has over 20 years of extensive experience in forensic accounting and corruption investigation. He has undertaken a wide range of corruption related financial investigations, including unexplained wealth of government officials, listed company fraud, financial statement fraud, asset misappropriation, illicit fund tracing, money laundering; and he has furnished accounting expert reports for criminal proceedings.

Nelson Ng **Forensic Accountant, Operations Department, ICAC**

Mr. Nelson Ng is a forensic accountant of the Operations Department of the ICAC and has over 17 years of experience in forensic accounting, financial investigation, and anti-money laundering.

He has been involved in numerous complex and high-prolife investigations related to corruption and financial crimes, including fraud in IPOs and listed companies, false accounting, asset misappropriation, money laundering, and tracing of crime proceeds. In addition, he has furnished accounting and money laundering expert reports for criminal proceedings.

[*back to top*](#)



Session 2(c) on Friday, 8 September – about the workshop and the speaker

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 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 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.

[back to top](#)



Session 3(a) on Friday, 15 September – 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.

[*back to top*](#)



Session 3(b) on Friday, 15 September – 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.

[back to top](#)



Session 4(a) on Friday, 22 September – about the workshop and the speakers

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.

[back to top](#)



Session 4(b) on Friday, 22 September – 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 conducting fraud and misconduct investigations, anti-bribery and corruption / Foreign Corrupt Practices Act investigations and due diligence, data preservation and eDiscovery engagements in Hong Kong and China. Jason has led multiple cross-border investigations with eDiscovery component in the areas of asset misappropriation, fraudulent accounting, employee misconduct, anti-trust and bribery and corruption, and mainly worked with multinational corporations and leading law firms.

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.

[back to top](#)