360iResearch

Forensic Accounting Market

Global Forecast 2026-2032

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1. Preface

1.1. Objectives of the Study

- Which financial tasks constitute the included forensic accounting offering, and how should they be distinguished from routine accounting, assurance, general advisory work, legal representation, and standalone technology products?
- How do Service Type and Matter Type interact with Buyer Type and End-Use Sector to determine mandate scope, relevant expertise, and the intended use of the financial analysis?
- Which competence, conflict, professional-role, permissible-fee, and court-use conditions require verification before a provider can qualify for a particular engagement or procurement route?
- What constrains adviser replacement during an investigation or dispute, and how should buyers assess record custody, documentation continuity, role conflicts, and the usability of prior work before switching?
- Under what task, record-access, review, and accountability conditions are manual, rules-based, or AI-assisted analysis suitable, and how do remote, on-site, and hybrid delivery affect capability requirements?
- How do matter-specific and continuing retained engagements differ in mandate continuity and contractual exposure, and which procurement routes and fee bases are compatible with the required professional role?
- How can economic comparisons isolate included forensic accounting activity from underlying fraud losses, disputed values, recoveries, and broader advisory operations while avoiding overlap across segmentation lenses?

1.2. Market Definition

Forensic accounting applies specialized accounting knowledge and financial-evidence analysis to investigations and actual or potential disputes, including regulatory proceedings and alternative dispute resolution. The studied offerings are Financial Investigations, Financial-Record Reconstruction, Funds and Asset Tracing, Loss and Damages Quantification, Dispute-Related Valuation, and Accounting Dispute Analysis.

The geographic boundary is Global. Included buyers encompass organizations, public authorities, insolvency estates, private trusts, individuals, and households across all accepted end-use sectors. The scope includes Manual Financial Analysis, Rules-Based Financial Analytics, and AI-Assisted Financial Analytics, supplied through Remote Delivery, On-Site Delivery, or Hybrid Delivery. Matter-specific and continuing retained arrangements participate in the study alongside all accepted procurement routes, professional roles, and fee bases.

The value-chain boundary is the financial-analysis service supplied for the forensic purpose. Routine bookkeeping, general assurance, routine tax compliance, and valuation unrelated to an investigation or dispute are adjacent activities rather than included offerings as such.

General legal representation, standalone software, and cybersecurity products are also adjacencies. Tools, legal advisers, and internal or public-sector investigative activity remain relevant as enablers or demand context, but their entire activity is not automatically part of the studied service market.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   - The standard describes forensic services as specialized evidential analysis and communication within investigation or litigation engagements; litigation includes disputes and alternative dispute resolution. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
   - The standard makes engagement purpose, rather than the analytical skill or tool alone, central to distinguishing forensic services from other work. This supports the purpose-based boundary, not a worldwide legal definition. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))

1.3. Market Segmentation & Coverage

Service Type distinguishes the commissioned financial task: Financial Investigations; Financial-Record Reconstruction; Funds and Asset Tracing; Loss and Damages Quantification; Dispute-Related Valuation; and Accounting Dispute Analysis. This lens separates different outputs even when an engagement requires more than one task.

Technology Enablement distinguishes Manual Financial Analysis, Rules-Based Financial Analytics, and AI-Assisted Financial Analytics. It describes support for delivering the accounting service, not a separate perimeter for standalone software sales or a presumption that the categories produce equivalent results.

Matter Type identifies the issue creating the need for financial analysis: Financial Reporting Irregularities; Fraud & Asset Misappropriation; Bribery, Corruption & Conflicts of Interest; Illicit Finance & Financial-Regulatory Breaches; Insurance Claims & Coverage Disputes; Commercial & Contractual Disputes; Intellectual Property & Royalty Disputes; Competition & Antitrust Claims; Shareholder, Ownership & Investor Disputes; Transaction & Post-Acquisition Disputes; Insolvency & Creditor Recovery; Family, Trust & Estate Disputes; Personal Injury & Employment Claims; Professional Negligence & Liability Claims; and Tax & Customs Matters. These categories establish matter coverage without assuming that every provider serves every issue.

Buyer Type distinguishes Nonfinancial Businesses & Professional Practices; Banking, Investment & Financial-Service Organizations; Insurers & Reinsurers; Government & Public Authorities; Nonprofit & Membership Organizations; Insolvency Estates & Private Trusts; and Individuals & Households. It identifies the commissioning constituency separately from the sector in which the underlying matter arises.

End-Use Sector covers Agriculture, Forestry & Fishing; Mining & Resource Extraction; Manufacturing; Utilities, Water & Environmental Services; Construction; Wholesale & Retail Trade; Transportation & Logistics; Hospitality & Food Services; Information, Media & Telecommunications; Financial Services & Insurance; Real Estate; Professional & Business Services; Public Administration & Defense; Education; Healthcare & Social Assistance; Arts,

Sports & Recreation; Membership, Repair & Personal Services; Household, Family & Estate Matters; and Intergovernmental & Diplomatic Activities. This lens retains economy-wide and private-matter coverage rather than restricting the market to a single industry.

Delivery Mode includes Remote Delivery, On-Site Delivery, and Hybrid Delivery, distinguishing the service-delivery arrangement. Engagement Structure includes Matter-Specific Engagements and Continuing Retained Engagements, distinguishing the relationship's mandate and continuity rather than where the work occurs.

Procurement Route includes Direct Appointment, Competitive Selection, Framework or Panel Call-Off, and Court or Tribunal Appointment. It identifies the path to appointment separately from buyer identity and the professional function ultimately performed.

Professional Role includes Investigating Accountant, Consulting Expert, Expert Witness, Fact Witness, and Neutral Dispute Resolver. Fee Basis includes Time-Based Fees, Fixed Fees, Outcome-Contingent Fees, and Hybrid Fixed and Time-Based Fees. Role and compensation are separate lenses; their inclusion does not establish that every combination is permissible or suitable. All segmentation axes describe the same studied market from different perspectives and are not additive opportunities.

Table 1. Global Forensic Accounting Market Segmentation & Coverage

Segmentation	Coverage
Buyer Type	• Nonfinancial Businesses & Professional Practices • Banking, Investment & Financial-Service Organizations • Government & Public Authorities • Individuals & Households • Insurers & Reinsurers • Insolvency Estates & Private Trusts • Nonprofit & Membership Organizations
Delivery Mode	• Hybrid Delivery • Remote Delivery • On-Site Delivery

Table 1 - continued

Segmentation	Coverage
End-Use Sector	• Financial Services & Insurance • Public Administration & Defense • Professional & Business Services • Manufacturing • Household, Family & Estate Matters • Healthcare & Social Assistance • Information, Media & Telecommunications • Mining & Resource Extraction • Construction • Transportation & Logistics • Membership, Repair & Personal Services • Real Estate • Utilities, Water & Environmental Services • Education • Agriculture, Forestry & Fishing • Wholesale & Retail Trade • Hospitality & Food Services • Arts, Sports & Recreation • Intergovernmental & Diplomatic Activities
Engagement Structure	• Matter-Specific Engagements • Continuing Retained Engagements
Fee Basis	• Time-Based Fees • Fixed Fees • Hybrid Fixed and Time-Based Fees • Outcome-Contingent Fees
Matter Type	• Fraud & Asset Misappropriation • Bribery, Corruption & Conflicts of Interest • Financial Reporting Irregularities • Commercial & Contractual Disputes • Illicit Finance & Financial-Regulatory Breaches • Family, Trust & Estate Disputes • Shareholder, Ownership & Investor Disputes • Insolvency & Creditor Recovery • Personal Injury & Employment Claims • Transaction & Post-Acquisition Disputes • Insurance Claims & Coverage Disputes • Tax & Customs Matters • Intellectual Property & Royalty Disputes • Professional Negligence & Liability Claims • Competition & Antitrust Claims
Procurement Route	• Direct Appointment • Competitive Selection • Framework or Panel Call-Off • Court or Tribunal Appointment

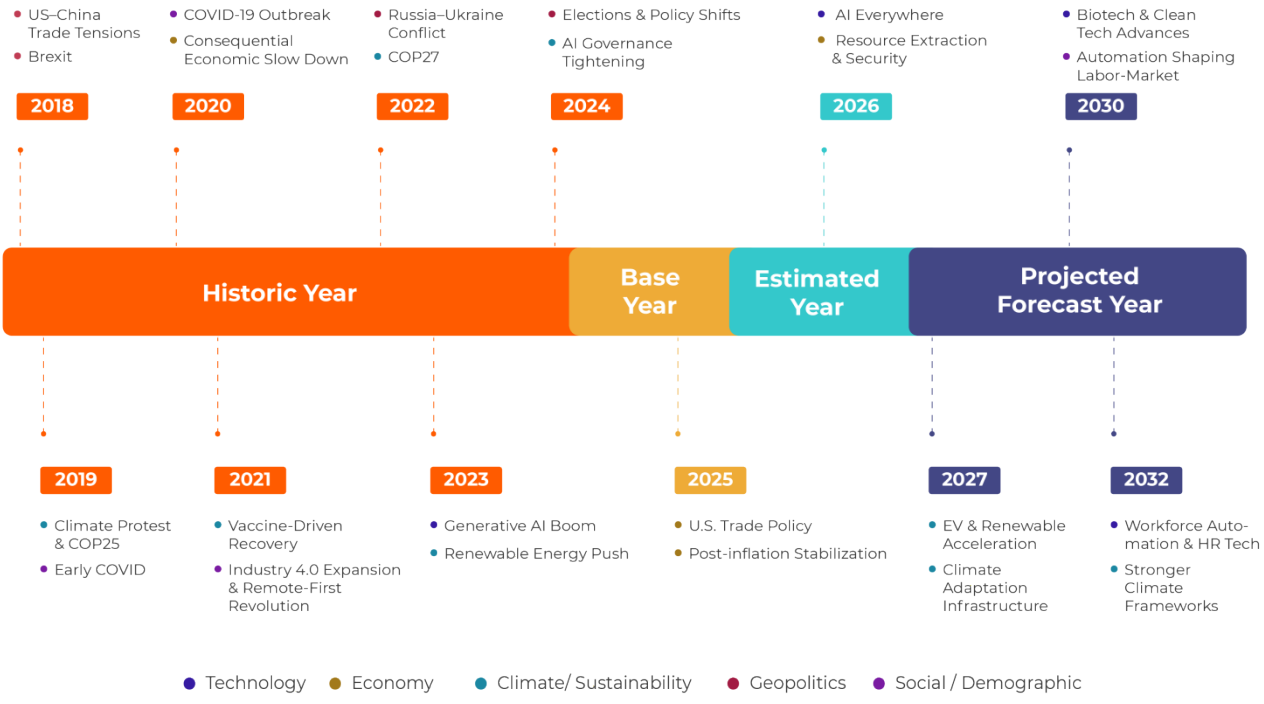
Table 1 - continued

Segmentation	Coverage
Professional Role	• Investigating Accountant • Expert Witness • Consulting Expert • Neutral Dispute Resolver • Fact Witness
Service Type	• Financial Investigations • Loss and Damages Quantification • Funds and Asset Tracing • Dispute-Related Valuation • Accounting Dispute Analysis • Financial-Record Reconstruction
Technology Enablement	• Manual Financial Analysis • Rules-Based Financial Analytics • AI-Assisted Financial Analytics

1.4. Years Considered for the Study

The historical reference year is 2024, the base year is 2025, and the estimated year is 2026. The forecast horizon extends through 2032. These roles distinguish historical and base-year interpretation from estimated-year and forward-looking analysis.

Figure 1. Global Forensic Accounting Market, Years Considered for the Study



1.5. Currency Considered for the Study

Monetary reporting uses U.S. dollars (USD) on an absolute-value scale.

1.6. Language Considered for the Study

This study is published in American English.

1.7. Key Stakeholders

- Nonfinancial businesses, professional practices, nonprofit organizations, and membership bodies: define investigation or dispute mandates, evaluate adviser competence and conflicts, and assess the organizational consequences of financial findings.
- Banking, investment, and financial-service organizations: assess whether provider expertise and engagement scope fit financial-reporting, illicit-finance, transaction, investor, and recovery matters.
- Insurers and reinsurers: specify accounting analysis for claims and coverage disputes, distinguish financial quantification from coverage decisions, and evaluate the relevant professional role.
- Legal advisers and professional representatives: translate matter requirements into financial-analysis mandates, coordinate appointment choices, and distinguish consulting, witness, and neutral roles.
- Government and public authorities, courts, and tribunals: assess mandate suitability, procurement or appointment conditions, and the permitted use of financial expertise within their respective responsibilities.
- Insolvency estates, trustees, and estate fiduciaries: determine the financial work relevant to tracing, valuation, creditor recovery, and ownership or distribution disputes.
- Individuals and households: evaluate adviser suitability and engagement scope for family, trust, estate, personal-injury, employment, and other included private matters.
- Forensic accounting providers and multidisciplinary advisory practices: assess capability fit, professional-role compatibility, delivery requirements, and contractual exposure before accepting or expanding a mandate.
- Financial-analytics and data-service suppliers: assess how their offerings enable included accounting tasks without treating all software or data activity as part of the forensic accounting service market.
- Professional associations, educators, and academic institutions: examine competence expectations and the relevance of accounting, fraud-examination, and economic-crime expertise to the included professional roles.

2. Research Methodology

2.1. Introduction

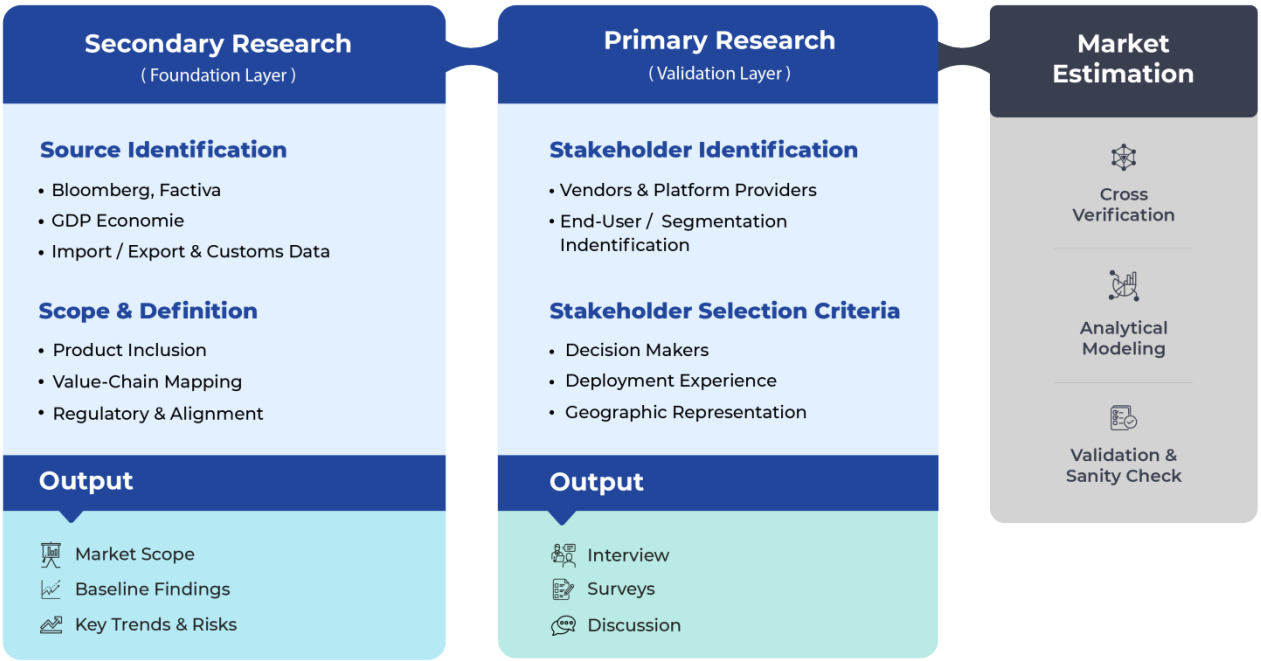
The study connects the professional task to the commercial engagement: what financial work is supplied, who commissions it, why it is needed, and under what role and delivery arrangement it can be used. Qualitative interpretation is distinguished from numerical evidence, with the Global boundary and the accepted segmentation providing consistent scope for both. The emphasis is on defensible comparisons between engagements rather than using fraud exposure or general advisory activity as a proxy for forensic accounting.

2.2. Research Design

Coverage links the financial task to its matter context, commissioning buyer, end-use sector, and engagement arrangement. These distinctions prevent a court appointment from being treated as a buyer category, an expert-witness role from being treated as a service type, or AI assistance from being treated as a separate forensic accounting product market.

Evidence is interpreted according to the proposition it establishes: an offering description, a professional obligation, a commercial condition, or a conditional explanation. Geographic and professional applicability remain explicit so that a finding about one type of proceeding or practitioner is not extended automatically to the Global market.

Figure 2. Global Forensic Accounting Market, Research Design



2.2.1. Primary Research

The analyst team conducted primary research as a qualitative challenge layer for market definition, segmentation, demand conditions, adoption barriers, and competitive interpretation. This work tested analytical assumptions and sharpened explanations of market mechanisms without serving as standalone support for numerical estimates.

The qualitative challenge layer is evaluated alongside secondary evidence within the accepted market scope. It informs conditional market explanations and hypotheses for subsequent quantitative analysis. Numerical estimates require their own supporting evidence, and a forecast derived from a qualitative assumption does not independently validate that assumption. Final interpretation must reconcile the qualitative findings with the completed quantitative results.

2.2.2. Secondary Research

AICPA forensic-services standards apply to AICPA members and employees of member firms providing client services in litigation or investigation engagements. Their defined professional scope makes them useful for framing service boundaries and professional requirements, without treating them as obligations governing every provider worldwide.

Official civil-procedure materials establish conditions for expert evidence in the proceedings they govern. They support questions about professional role and court use, but do not define every forensic accounting engagement or measure commercial service activity. Secondary interpretation preserves the distinction between a source's stated applicability and a broader market inference.

Sources & Evidence

1. Statement on Standards for Forensic Services
   · AICPA identifies the standards' covered population as its members and employees of member firms providing client services within litigation or investigation engagements. ([aicpa-cima.com](https://www.aicpa-cima.com/resources/download/statement-on-standards-for-forensic-services))
2. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · The rules establish duties and court-permission requirements for expert evidence, supporting their use as scoped procedural evidence rather than a definition or economic measure of forensic accounting activity. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))

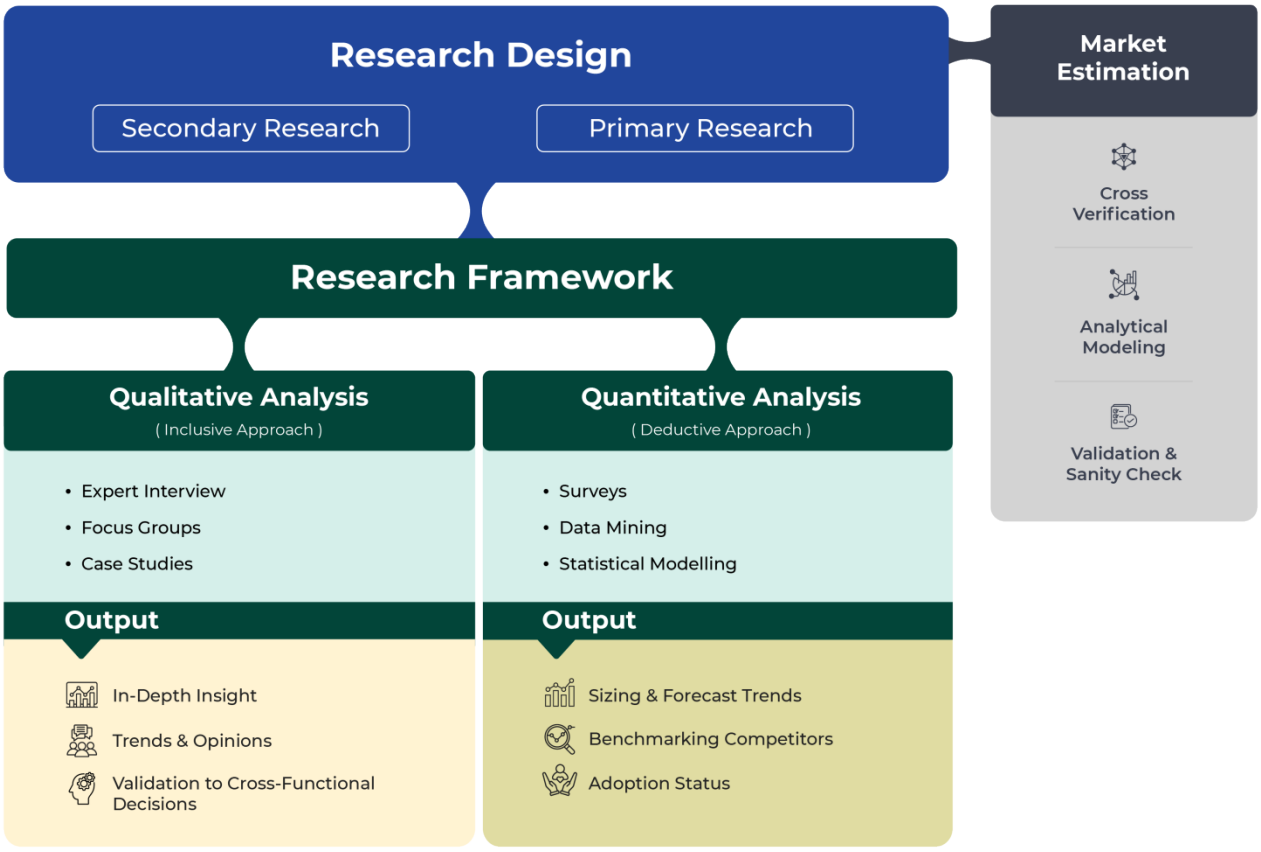
2.3. Research Framework

The framework connects engagement purpose with Service Type and Matter Type, then distinguishes the commissioning buyer from the sector in which the matter arises. Technology Enablement and Delivery Mode describe how the service is supported and delivered. Engagement Structure, Procurement Route, Professional Role, and Fee Basis describe different aspects of the commercial and professional relationship.

Capability comparisons must address a specified combination of these characteristics rather than the forensic accounting label alone. This structure supports comparisons between

alternative offerings while preventing an organization's participation in one category from establishing competence across all included services or matters.

Figure 3. Global Forensic Accounting Market, Research Framework



2.3.1. Qualitative Analysis

The qualitative framework organizes questions about mandate clarity, professional competence, conflicts, continuity when changing advisers, and the suitability of financial evidence for its intended use. Manual, rules-based, and AI-assisted approaches are considered as service-enablement categories rather than an assumed hierarchy of capability. Interpretation distinguishes observed conditions from proposed commercial mechanisms and retains competing explanations where evidence does not resolve them.

For civil expert evidence governed by the applicable rules in England and Wales, the practice direction requires objective opinions and consideration of material facts that could weaken those opinions. This provides a jurisdiction-specific reference for assessing evidence quality, not a universal procedural template for every forensic accounting engagement.

Sources & Evidence

1. PRACTICE DIRECTION 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · The practice direction requires independent, objective expert opinions and consideration of material facts that may detract from them, supporting the jurisdiction-specific evidence-quality reference. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35/pd_part35))

2.3.2. Quantitative Analysis

Quantitative interpretation requires consistency in the offering boundary, reporting period, monetary basis, and classification. Fraud losses, disputed asset values, damages, recoveries, and settlements are not interchangeable with the economic value of forensic accounting services. Service Type, Matter Type, Buyer Type, and End-Use Sector describe different dimensions of the same studied activity and cannot be added as separate markets.

Technology, delivery, procurement, professional-role, engagement, and fee classifications require evidence of their applicability to the work being compared. A category label alone does not establish a distinct economic contribution, and qualitative explanations require independent numerical support before they can underpin quantitative conclusions.

2.4. Market Size Estimation

The economic subject is the included forensic accounting offering, not the financial exposure that prompted the engagement or the outcome of the underlying dispute. Interpretation must distinguish that offering from broader organizational activity and from adjacent services supplied alongside it. Economic comparisons are defensible only where their boundaries refer to comparable forensic accounting activity; classifications and case illustrations alone do not establish its value.

2.4.1. Top-Down Approach

A broader professional-services or dispute-related aggregate can provide context only when its relationship to the included forensic accounting services is explicitly supported. It cannot define this market merely because some providers operate within that broader category. Any narrowing must preserve the accepted offering boundary rather than substitute fraud exposure, litigation values, or an unsupported allocation from adjacent activity.

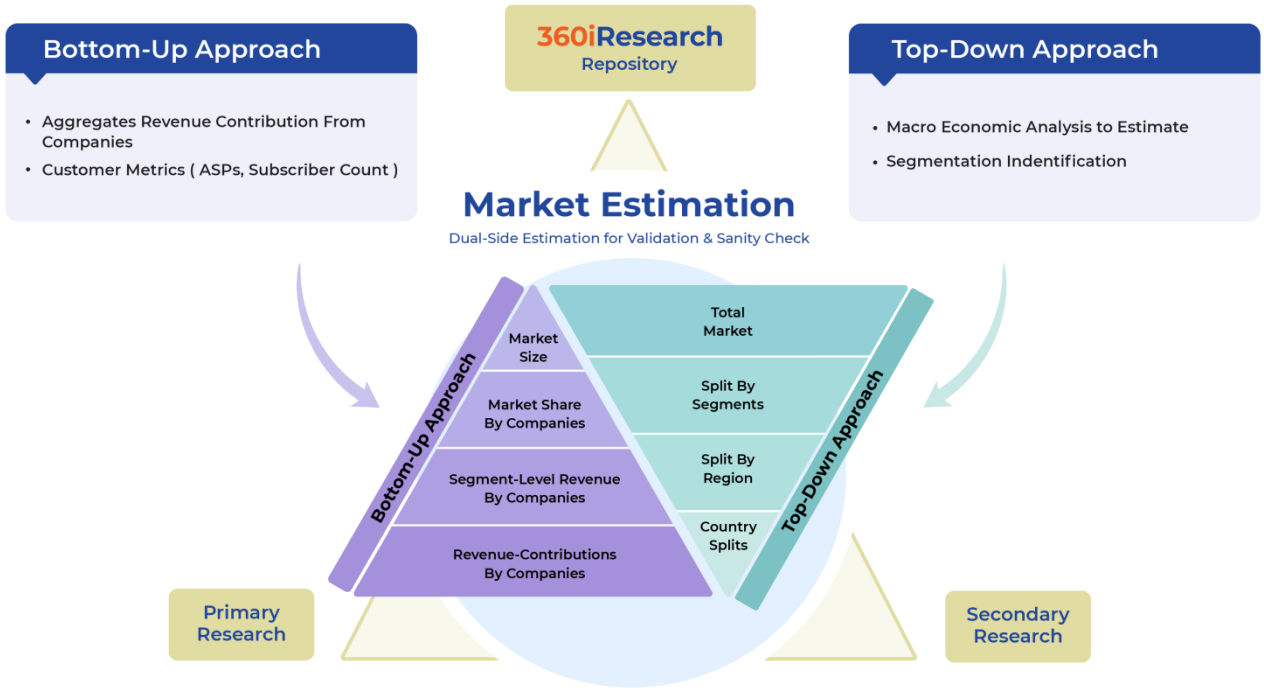
2.4.2. Bottom-Up Approach

Provider-level information is relevant only to the included forensic accounting activity, not automatically to an organization's entire audit, consulting, legal, or technology business. Specialist practices and multidisciplinary organizations require the same offering boundary before their information is comparable. Where work spans multiple providers, aggregation requires an explicit treatment of overlapping activity; a network affiliation, referral relationship, or subcontracting arrangement alone does not establish a separate market contribution.

2.5. Data Triangulation

Triangulation depends on evidence addressing comparable engagement purposes, periods, geographies, organizational boundaries, and professional roles. Apparent agreement between sources using different boundaries does not establish consistency, while disagreement should not be resolved simply by averaging incompatible observations. Qualitative interpretation can explain a proposed mechanism, but numerical conclusions need their own support; agreement with a forecast derived from the same assumption is not independent validation.

Figure 4. Global Forensic Accounting Market, Data Triangulation



2.6. Research Outcomes

The intended outcomes are a clear distinction between forensic accounting and adjacent professional services, a commercially meaningful comparison of engagement categories, and an assessment of the capabilities and qualification conditions relevant to buyers and providers. Decision support addresses mandate specification, adviser selection and replacement, technology suitability, delivery arrangements, and contractual compatibility. Opportunity assessments must remain conditional on demonstrated capability and access rather than category membership alone.

2.7. Research Assumptions

- Engagement comparisons assume sufficiently aligned mandates, deliverables, matter contexts, and professional roles. If these differ materially, apparent differences between providers or engagement arrangements require qualification rather than being attributed to service quality alone.
- The segmentation axes are independent descriptions of studied activity. An engagement combining investigation, tracing, and damages analysis must not become several independent market contributions solely because multiple service labels apply.
- Assessments of technology and delivery suitability assume authorized access to relevant records and adequate material for the specified financial analysis. Where those conditions are not met, conclusions about capability and service scope require qualification.

- The commissioning or paying party is not assumed to determine the professional's overriding duty. For expert evidence under the applicable Civil Procedure Rules in England and Wales, the duty to assist the court takes precedence over obligations to the instructing or paying party.
- Manual Financial Analysis, Rules-Based Financial Analytics, and AI-Assisted Financial Analytics establish included enablement categories, not equivalence of outputs or evidence of substitution. Comparisons require a defined task, review responsibility, and intended use.

Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · An expert's obligation to assist the court within their expertise takes precedence over obligations to the instructing or paying party in proceedings governed by these rules.
   ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))

2.8. Research Limitations

- When organizational disclosures combine forensic accounting with other advisory, assurance, legal, or technology activity, the combined disclosure does not by itself establish a comparable forensic accounting measure. Comparisons require an explicit offering boundary.
- AICPA standards restrict contingent compensation for litigation expert opinions, subject to explicit exceptions in the applicable professional rule. Outcome-Contingent Fees remains an included study category, but inclusion does not establish compatibility with every professional role, engagement, or jurisdiction.
- For proceedings governed by the applicable Civil Procedure Rules in England and Wales, a party needs court permission to call an expert or introduce an expert report. Commercial appointment therefore does not alone establish permission to use expert evidence; that condition cannot be generalized to every Global engagement.
- A documented case or service description supports conclusions about its stated circumstances. It does not independently establish organization-wide capability, repeatability across matters, or equivalent suitability for all buyers, sectors, and professional roles.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   · For covered AICPA members, litigation expert opinions cannot ordinarily be tied to contingent compensation; an express exception under the Contingent Fees rule is required.
   ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · A party requires court permission before calling an expert or introducing the expert's report; this establishes a distinction between appointment and permitted use of expert evidence.
   ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))

3. Executive Summary

3.1. Introduction

The Global forensic accounting market is defined by commissioned investigative and dispute purposes, not by an accounting tool or a fraud allegation alone. The studied services connect financial records to explanations for investigations, reconstruction, tracing, disputed losses, valuations and contractual accounting questions. Buyers must first distinguish investigative support, consulting analysis and expert evidence because the intended recipient and professional role change the required deliverable.

Commercial access depends on an authorized, funded mandate, sufficient relevant records and professionals suitable for the intended use. Regulatory scrutiny and AI-assisted analytics do not independently establish an external purchase. The principal choices are internal versus external execution and a bounded specialist assignment versus coordinated delivery across linked financial questions. Capable internal teams, constrained estate resources and role restrictions can prevent a relevant concern from becoming an externally commissionable engagement.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   · The standard distinguishes forensic engagements by investigation or litigation purpose, including disputes, and requires competence, supervision and sufficient relevant data. This supports the purpose-defined market thesis.
   ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. APES 215 Forensic Accounting Services, revised October 2024
   · APES xx.xx distinguishes forensic roles and requires covered practitioners to assess competence and seek qualified assistance or decline work outside their expertise.
   ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. Evaluation of Corporate Compliance Programs, updated September 2024
   · DOJ evaluates investigator selection, properly scoped and objective investigation, documentation and funding; these requirements do not prescribe external appointment.
   ([justice.gov](https://www.justice.gov/criminal/criminal-fraud/page/file/xx.xx/dl?inline=))
4. Forensic data analytics and technology services - RSM US
   · RSM US advertises AI and machine-learning assistance for discovery, patterns, anomalies and visualization. This establishes an offered capability, not external purchasing or comparative superiority.
   ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))
5. Liquidation and insolvency - Companies House
   · UK guidance permits specified early dissolution where realizable assets cannot cover winding-up expenses and further investigation is unnecessary, illustrating a bounded estate-funding counterforce.
   ([gov.uk](https://www.gov.uk/government/publications/liquidation-and-insolvency/liquidation-and-insolvency))
6. Asset & Funds Tracing | Forensic | McGrathNicol
   · McGrathNicol describes asset identification, funds-flow analysis, claim quantification and assessment of recovery options across financial disputes and investigations.
   ([mcgrathnicol.com](https://www.mcgrathnicol.com/forensic/asset-funds-tracing/))

7. Post-Acquisition Disputes
   · CHS describes financial analysis of purchase-agreement interpretations, earn-out calculations and alleged financial-statement misrepresentations, supporting dispute-specific accounting within the market. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/expertise-item/post-acquisition-disputes))

3.2. CXO Perspective

Boards, CFOs and general counsel should settle scope authority, spending authorization, record access and intended reliance before comparing named professionals. A move from internal inquiry to expert evidence should trigger renewed eligibility assessment. In SEC-covered audit-client relationships, permitted internal fact-finding is distinct from restricted advocacy-oriented expert services; U.S. federal testimony separately requires qualification and reliable, fact-supported analysis. Continuity preserves record familiarity, but a different specialist may be necessary for the required role.

Practice leaders should commit continuing capacity against approved repeat needs rather than risk attention alone. For a specialist entrant, contributing defined valuation or quantum work through a lead adviser is an assessed alternative to competing immediately as a full-service prime. The lead supplies client coordination; the entrant must establish authorship, review and permitted reliance. This route sacrifices direct client control and is unsuitable where the buyer requires a direct relationship with the opinion author.

Supplier comparison remains entity-specific. The intended Riskpro operator and the distinct operating perimeter of PKF versus PKF Global remain unresolved. Buyers should not pool attributed Riskpro capabilities or assume that the two PKF labels establish separate contracting alternatives.

Sources & Evidence

1. Federal Rules of Evidence
   · Federal Rule of Evidence xx.xx requires qualification, sufficient facts or data, reliable methods and reliable application for covered testimony. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
2. Evaluation of Corporate Compliance Programs, updated September 2024
   · Investigator-selection authority, scope and resources support aligning commissioning responsibilities before appointment.
3. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   · SEC guidance distinguishes permitted internal investigation and fact-finding from restricted advocacy-oriented expert services for audit clients, while permitting certain factual accounts. ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
4. APES 305 Terms of Engagement, September 2024
   · APES xx.xx addresses intended report use, relative responsibilities and participating practitioners, supporting explicit specialist authorship and review arrangements. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))
5. About Us | Riskpro India - Connect with Risk Professionals
   · The company page identifies Riskpro India Ventures Private Limited. Together with the separately published Riskpro operator, this supports retaining operator-specific attribution uncertainty. ([riskpro.in](https://www.riskpro.in/about-us))

6. Forensic Accounting - Riskpro
   · A separate company-authored page identifies Riskpro Management Consulting P Ltd. The inspected disclosures do not resolve its relationship with the other operator or the intended generic supplier identity. ([riskpro.co.in](https://riskpro.co.in/forensic-accounting/))
7. Information about PKF Firm Types | Useful Information | PKF Global
   · PKF describes independently accountable member firms and a coordinator providing no client services. Its shared brand disclosures do not establish separate operating bidders for PKF and PKF Global. ([pkf.com](https://pkf.com/useful-information/information-about-pkf-firm-types/))
8. Forensic & Fraud Investigations - Consulting & Advisory | Kirtane & Pandit
   · Kirtane & Pandit's project and continuing engagement offerings support evaluating capacity against confirmed needs rather than presuming one permanent execution model. ([kirtanepandit.com](https://www.kirtanepandit.com/services/forensic-fraud))
9. CF Forensics - Company Profile
   · CF Forensics' company profile advertises white-label services alongside advisory and expert work, supporting an assessed specialist-contribution entry route without guaranteeing client access. ([uk.linkedin.com](https://uk.linkedin.com/company/cf-forensics-limited))

3.3. New Revenue Opportunities

Assessed revenue routes address counsel-led contractual accounting and disputed-report review; authorized corporate investigations, including healthcare payment matters requiring complementary billing expertise; party-specific insurance loss analysis and catastrophe-accounting readiness; location-sensitive financial investigations; and funded recovery-feasibility assessment for creditors and estates. These are conditional opportunities requiring a substantiated external need, usable records, permitted access and suitable specialists-not automatic consequences of risk prominence. The Opportunity Mapping section details buyer fit and access conditions, including circumstances in which internal execution or a narrower appointment is preferable.

Sources & Evidence

1. Evaluation of Corporate Compliance Programs, updated September 2024
   · Corporate opportunity qualification depends on a substantiated investigation requirement and adequate resourcing, not an automatic outsourcing obligation.
2. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   · For GDPR-covered processing, access by a separate overseas recipient can constitute an international transfer; same-controller employee access is distinguished. This supports conditional, recipient-specific location-sensitive delivery. ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))
3. Liquidation and insolvency - Companies House
   · The guidance supports qualifying discretionary recovery-related work through funding and necessity, without removing applicable investigation duties.
4. Forensic Technology
   · FRA describes a mobile processing and review platform deployable on-site or within client infrastructure. This supports location-sensitive delivery as an option, not automatic legal clearance. ([forensicrisk.com](https://www.forensicrisk.com/expertise/forensic-technology))

5. Catastrophe Claims Services | Meaden & Moore
   · Meaden & Moore advertises catastrophe accounting resources and service agreements identifying resources committed to an event or client. This supports a readiness opportunity, not guaranteed availability. ([meadenmoore.com](https://www.meadenmoore.com/services/investigative-forensic-accounting/natural-disasters))
6. Asset & Funds Tracing | Forensic | McGrathNicol
   · The recovery-option assessment offering supports a defined feasibility contribution rather than a promise of collection.
7. Post-Acquisition Disputes
   · The offering supports contractual-accounting work as an assessed opportunity theme, without establishing purchasing prevalence or outcomes.
8. Dispute & Conflict
   · Integis offers financial fact-finding and contra-expertise examining other parties' reports, supporting disputed-report review as a distinct opportunity theme. ([integis.nl](https://www.integis.nl/en/geschil-conflict/))
9. Insurance Claims Preparation | Aon
   · Aon describes policy-linked loss quantification and substantiation and distinguishes insured-company preparation from insurer-side expertise. This supports party-specific insurance analysis, not guaranteed coverage or settlement. ([aon.com](https://www.aon.com/en/capabilities/claims-management/claims-preparation))
10. False Claims, CMS Overpayment Analysis, Qui Tam - SunHawk Consulting
    · SunHawk describes healthcare litigation support combining investigations, billing and coding analysis, expert reports and testimony. This supports complementary sector expertise as an opportunity condition, not general supplier equivalence. ([sunhawkconsulting.com](https://sunhawkconsulting.com/false-claims-cms-overpayment-analysis-qui-tam/))

3.4. Next-Generation Business Models

Documented offerings extend beyond repeated standalone appointments. Kirtane & Pandit advertises project, retained and build-operate-transfer arrangements; Meaden & Moore offers catastrophe-resource agreements. These establish commercial options, not demonstrated handover success or assured capacity. Continuing commitments warrant consideration for recurring authorized needs only when resources, supervision, documentation and exit responsibilities are explicit. Episodic needs can favor matter-specific appointment.

Client-directed staffing retains day-to-day direction and review responsibility, unlike commissioning a separately accountable financial output. White-label specialist delivery preserves a lead-adviser interface but does not confer expert eligibility. Fixed, time-based and hybrid structures should reflect scope uncertainty and change authorization. Outcome-contingent compensation remains an included option, subject to restrictions for covered expert-witness and independence-dependent roles rather than automatic availability across the market.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   · Covered litigation experts cannot provide contingent opinions unless an express professional-rule exception applies; client understandings must address responsibilities and material scope changes.
2. APES 215 Forensic Accounting Services, revised October 2024
   · Covered expert-witness and independence-dependent forensic services face contingent-remuneration restrictions; these are not universal Global prohibitions.

3. APES 305 Terms of Engagement, September 2024
   · Engagement terms address scope, outputs, third-party responsibilities, fee bases, recurring arrangements and document ownership. Their commercial allocation is a conditional interpretation.
4. Catastrophe Claims Services | Meaden & Moore
   · Event- or client-specific resource agreements establish a documented alternative to post-loss appointment; suitability depends on actual commitments and recurring need.
5. Forensic & Fraud Investigations - Consulting & Advisory | Kirtane & Pandit
   · The firm advertises project assignments, ongoing retainers and build-operate-transfer arrangements for institutionalizing forensic capability; the disclosure does not demonstrate completed handover.
6. Frequently Asked Questions | Outsourced Philippines
   · Outsourced assigns daily task and performance management to clients while providing employment and administrative support. Retained technical-review burden is an implication of that allocation. ([outsourced.ph](https://outsourced.ph/outsourcing-faqs/))
7. CF Forensics - Company Profile
   · White-label delivery is a disclosed commercial option; responsibility allocation and expert eligibility remain separate appointment questions.

3.5. Industry Roadmap

For 2026-2027, the planning priority is commissioning readiness: approved financial instructions, accessible supporting material and an eligible, committed team. For 2028-2029, wider AI-assisted delivery should depend on repeatable tasks, verified links to records and accountable exception review. Persistent unexplained results or recurring corrections favor narrower manual or rules-based analysis. Technology availability is a capability option, not a substitute for substantiating the financial conclusion.

For 2030-2032, sustained authorized needs could support continuing external resources or internalized analytical execution, conditional on qualified supervision and demonstrable handover. Transferable documentation and exit rights preserve the ability to change models; separately qualified expert evidence remains necessary where the forum requires it. The milestones are repeat mandates, verified outputs and explicit responsibility transfer. Episodic needs or insufficient supervision favor matter-specific expertise, while changed professional use requires renewed qualification. This roadmap describes conditional execution choices, not assured professional replacement or a uniform industry trajectory.

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   · Covered practitioners must reassess objectivity when moving from other forensic work into expert-witness services. Prior involvement is not automatically disqualifying.
2. Federal Rules of Evidence
   · The requirements support keeping expert-evidence qualification separate from analytical staffing or technology capability; future forum requirements must be reassessed.
3. Evaluation of Corporate Compliance Programs, updated September 2024
   · Qualified personnel, appropriate scope and sufficient resources support the commissioning-readiness milestone; assigning it to a planning horizon is synthesis.
4. Forensic data analytics and technology services - RSM US
   · The disclosed analytical assistance supports a task-specific delivery option; selective expansion remains conditional rather than an observed industry-wide transition.

5. Artificial Intelligence Risk Management Framework: Generative Artificial Intelligence Profile

· NIST identifies confidently erroneous generative content, recommends source verification and cautions against extrapolating from narrow assessments. These support verification milestones, not a forensic-method performance comparison. ([nvlpubs.nist.gov](https://nvlpubs.nist.gov/nistpubs/ai/NIST.AI.xx.xx-xx.xx.pdf))

6. APES 305 Terms of Engagement, September 2024

· Document and data ownership, disclosed lien policies and reassessment of changed engagement terms support handover and model-change planning.

7. Forensic & Fraud Investigations - Consulting & Advisory | Kirtane & Pandit

· The transfer offering supports an assessed internalization option. Sustained need and demonstrable handover remain prerequisites, not established future outcomes.

8. Frequently Asked Questions | Outsourced Philippines

· The client-directed model supports requiring supervisory capability before internalizing analytical execution; staffing support does not itself transfer professional responsibility.

4. Market Overview

4.1. Introduction

Forensic accounting is a mandate-defined professional-services market: the commercial offering is financial analysis for an investigation or actual or potential dispute, rather than accounting work or software merely because it uses similar techniques. ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ These frameworks demonstrate formalized practice requirements without establishing a single worldwide qualification regime.

The Global scope spans Financial Investigations, Financial-Record Reconstruction, Funds and Asset Tracing, Loss and Damages Quantification, Dispute-Related Valuation, and Accounting Dispute Analysis across the included buyers and sectors. Commercial disputes are not a secondary boundary exception: Deloitte, for example, describes accounting analysis for purchase-agreement disputes and expert testimony. ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪

Figure 5. Global Forensic Accounting Market Size, 2017-2032

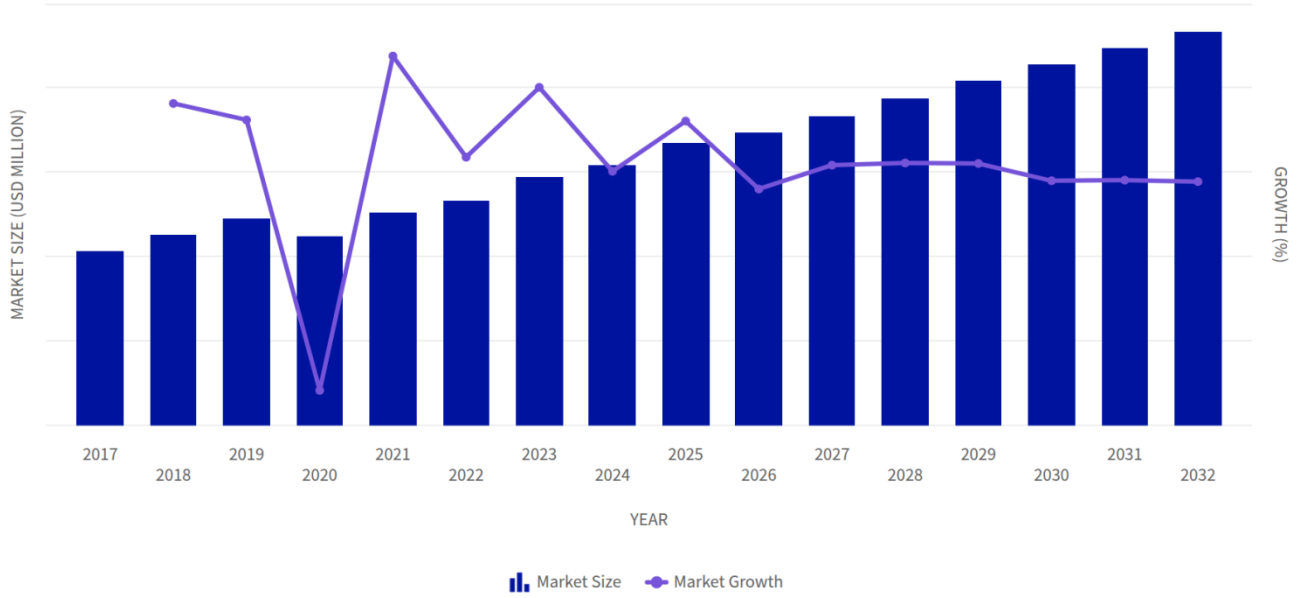


Table 2. Global Forensic Accounting Market Size, 2017-2032 (USD Million)

World	2023	2024	2025	2026	2027	2032	CAGR (%)
Global	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   · SSFS No. xx.xx distinguishes forensic services by investigation or litigation purpose, including disputes and alternative dispute resolution.
   ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. APES 215 Forensic Accounting Services, revised October 2024
   · APES xx.xx addresses different forensic roles and their professional obligations.
   ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. Litigation and Dispute Consulting Services - Deloitte US
   · Deloitte describes purchase-agreement accounting analysis and expert testimony as its own dispute offerings.
   ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))

4.2. Key Growth Contribution

Specialized interpretation can convert transaction and insured-loss disagreements into forensic-accounting appointments when routine financial analysis cannot supply the required dispute-specific or objective explanation. Contractual accounting provisions and policy-linked losses create different specialist needs. Suppliers can address adoption through bounded analysis and named professional responsibility rather than indiscriminate investigation packages. Adequate internal capability, insufficient records and restrictions on the intended expert role remain material counterforces; an existing accounting relationship does not automatically qualify the provider for every subsequent appointment.

Figure 6. Global Forensic Accounting Market, Key Growth contribution, 2025-2032

Table 3. Global Forensic Accounting Market, Key Growth Contribution, 2025-2032

Scope	Leading category	Added value (USD Million)	Growth share (%)	CAGR (%)
Global - Buyer Type	xx.xx	xx.xx	xx.xx	xx.xx
Global - Country	xx.xx	xx.xx	xx.xx	xx.xx
Global - Delivery Mode	xx.xx	xx.xx	xx.xx	xx.xx
Global - End-Use Sector	xx.xx	xx.xx	xx.xx	xx.xx
Global - Engagement Structure	xx.xx	xx.xx	xx.xx	xx.xx
Global - Fee Basis	xx.xx	xx.xx	xx.xx	xx.xx
Global - Matter Type	xx.xx	xx.xx	xx.xx	xx.xx
Global - Procurement Route	xx.xx	xx.xx	xx.xx	xx.xx
Global - Professional Role	xx.xx	xx.xx	xx.xx	xx.xx
Global - Region	xx.xx	xx.xx	xx.xx	xx.xx
Global - Service Type	xx.xx	xx.xx	xx.xx	xx.xx
Global - Technology Enablement	xx.xx	xx.xx	xx.xx	xx.xx

Sources & Evidence

1. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   - SEC guidance distinguishes certain permitted internal fact-finding and factual testimony from restricted advocacy-oriented expert services for audit clients. ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
2. Post-Acquisition Disputes
   - CHS describes analysis of financial consequences arising from alternative purchase-agreement interpretations, earn-outs, and alleged financial-statement misrepresentations. This establishes specialized dispute offerings, not purchasing prevalence. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/expertise-item/post-acquisition-disputes))
3. Insurance Claims Preparation | Aon
   - Aon offers policyholder loss quantification and substantiation; the insurance policy affects the required evidence, and insurers can use internal or external accounting specialists. ([aon.com](https://www.aon.com/en/capabilities/claims-management/claims-preparation))

4.3. Industry Ecosystem & Value Chain Analysis

Value is created when financial records become an explanation usable for the specified investigation, negotiation, claim, or proceeding. The commercial chain connects the commissioner and record holders with financial specialists, relevant technical experts, legal advisers, and the recipient of the conclusion. ■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■ ■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■ ■■■■■ ■■■■ ■■■■■■■ ■■ ■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■

[redacted] Suppliers should distinguish identifying or explaining assets from securing an enforceable recovery. A coordinated mandate can reduce gaps between financial analysis and legal use, but adds dependencies that the financial-services provider cannot guarantee.

[redacted] A defined financial question can support a bounded fixed-fee assignment; an evolving record set or changing disputed issues can make time-based or hybrid authorization more suitable. These are risk-allocation choices: buyers gain spending control from tighter boundaries but may need separate authorization for additional work, whereas broader flexibility leaves them more exposed to changing workload.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   - Covered practitioners must obtain sufficient relevant data to support conclusions or recommendations. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. APES 215 Forensic Accounting Services, revised October 2024
   - Public-practice members must document and communicate engagement terms. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. Federal Rules of Evidence
   - Rule xx.xx requires expert qualification, sufficient facts or data, reliable methods, and reliable application. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
4. FATF releases detailed guidance to help practitioners recover criminal assets
   - FATF's asset-recovery framework involves financial investigation, competent authorities, cooperation, and legal recovery processes. ([fatf-gafi.org](https://www.fatf-gafi.org/en/publications/Methodsandtrends/asset-recovery-guidance-best-practices-2025.html))
5. Audit and Assurance Services Two (A&AS2), RM6310
   - The agreement offers different fee structures, supporting qualitative discussion of contractual risk allocation. ([gca.gov.uk](https://www.gca.gov.uk/agreements/RM6310))

4.3.1. Supply-Side Analysis

[redacted] Held's insurance-focused services illustrate different commercial specializations. Buyers should verify the proposed accounting, valuation, or damages contribution against the matter; a service description establishes an offering, not proven equivalence across suppliers.

[redacted] The UK Audit and Assurance Services Two

agreement uses further competition and includes security accreditation among its supplier conditions. Suppliers need both an eligible appointment route and the capability required by the call-off.

[illegible] Remote Delivery, On-Site Delivery, and Hybrid Delivery should reflect authorized access and the location of relevant people and records, rather than an assumed technological hierarchy. Where separate overseas recipient entities are involved, European transfer requirements may constrain staffing arrangements even when analysis could technically be performed remotely.

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   · Work outside professional expertise requires qualified assistance or declining the relevant work. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
2. 17 CFR 210.2-01 - Qualifications of accountants
   · Auditor-independence provisions restrict advocacy-oriented expert services for audit clients or their legal representatives. ([ecfr.gov](https://www.ecfr.gov/current/title-xx.xx/chapter-II/part-xx.xx/section-xx.xx-xx.xx))
3. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   · Access between separate controllers or processors can constitute an international transfer; employee access within the same controller is distinguished. ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))
4. Audit and Assurance Services Two (A&AS2), RM6310
   · Supplier conditions include security accreditation; further competition is the standard appointment route. ([gca.gov.uk](https://www.gca.gov.uk/agreements/RM6310))
5. Litigation and Dispute Consulting Services - Deloitte US
   · Its offerings include specialized accounting, economic, and dispute contributions rather than one uniform investigation product. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))
6. Forensic data analytics and technology services - RSM US
   · RSM describes AI and machine-learning assistance within its own forensic data-analytics services. ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))
7. Business Interruption / Lost Profits - J.S. Held
   · J.S. Held offers business-interruption and lost-profits financial analysis, illustrating an insurance-related specialization. ([jsheld.com](https://www.jsheld.com/areas-of-expertise/financial-investigations-valuation-risk/forensic-accounting/business-interruption-lost-profits-fa))

4.3.2. Demand-Side Analysis

[illegible] DOJ compliance guidance asks how companies determine which allegations warrant investigation and who should investigate. Corporate buyers should separate financial sponsorship from the authority to define the mandate, authorize access, and receive conclusions; the presence of a regulator does not itself establish an external purchasing decision.

Insurance and transaction disputes have different approval gates. In business-interruption work, the relevant policy determines coverage and the applicable loss framework, while financial analysis can be performed internally or by retained accountants.
[illegible]

[illegible] Matter-Specific Engagements and Continuing Retained Engagements therefore describe different authorization arrangements, not interchangeable evidence of repeat purchasing. A continuing relationship does not settle the scope or suitability of a later witness assignment.

Sources & Evidence

1. Evaluation of Corporate Compliance Programs, updated September 2024
   · DOJ guidance asks which allegations merit investigation, who should investigate, and how scope, objectivity, and documentation are assured.
   ([justice.gov](https://www.justice.gov/criminal/criminal-fraud/page/file/xx.xx/dl?inline=))
2. Audit and Assurance Services Two (A&AS2), RM6310
   · Public buyers define requirements and use further competition under this agreement.
   ([gca.gov.uk](https://www.gca.gov.uk/agreements/RM6310))
3. Litigation and Dispute Consulting Services - Deloitte US
   · Purchase-agreement disputes involve underlying records and contractual accounting provisions.
   ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))
4. Detecting Fraud in Business Interruption Claims - J.S. Held
   · The relevant policy determines coverage and the loss framework; analysis may be internal or performed by retained accountants.
   ([jsheld.com](https://www.jsheld.com/insights/articles/the-role-of-forensic-accountants-in-detecting-fraud-in-business-interruption-claims))
5. Liquidate your limited company: What the liquidator does
   · The liquidator controls the business and acts for creditors in a creditors' voluntary liquidation.
   ([gov.uk](https://www.gov.uk/liquidate-your-company/what-the-liquidator-does))

4.3.3. Stakeholder Analysis

The paying party does not necessarily control the professional's overriding duty. Under the Civil Procedure Rules in England and Wales, experts must assist the court, and that duty overrides obligations to the instructing or paying party. [illegible]

[illegible]

Former management may hold useful information without being the decision-maker for a new forensic assignment. Providers need clarity about the authorized instructing party and intended beneficiaries before accepting a mandate.

Witness and investigation roles also expose stakeholders differently. ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■ ■■ ■■■■■■■ ■■■ ■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■

Role selection should therefore specify who supplies facts, who interprets financial implications, and who makes the legal or coverage decision, preserving accountability rather than conflating all participants into one adviser.

Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · The expert's court duty overrides obligations to the instructing or paying party, and expert evidence requires permission. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
2. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   · SEC explanatory guidance distinguishes certain internal fact-finding and factual accounts from advocacy-oriented expert services. ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
3. Detecting Fraud in Business Interruption Claims - J.S. Held
   · Financial analysis and policy coverage are distinct responsibilities in business-interruption matters. ([jsheld.com](https://www.jsheld.com/insights/articles/the-role-of-forensic-accountants-in-detecting-fraud-in-business-interruption-claims))
4. Liquidate your limited company: What the liquidator does
   · Liquidation creates creditor-oriented responsibilities distinct from directors' interests. ([gov.uk](https://www.gov.uk/liquidate-your-company/what-the-liquidator-does))

4.4. Market Dynamics

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DOJ compliance guidance distinguishes allegations from properly scoped investigation, while financial-analytics offerings address analytical tasks rather than establishing the need for external appointment. More reporting or more sophisticated tools therefore need not translate into additional supplier revenue.

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Technology can support review but cannot remove those authorization and funding constraints. The commercial monitoring question is whether a defined matter has progressed to an eligible, funded engagement, not whether its underlying risk category appears prominent.

Sources & Evidence

1. Evaluation of Corporate Compliance Programs, updated September 2024
   · The guidance distinguishes complaints and red flags from properly scoped investigation; it does not require external purchasing. ([justice.gov](https://www.justice.gov/criminal/criminal-fraud/page/file/xx.xx/dl?inline=))
2. Forensic data analytics and technology services - RSM US
   · The offering supports anomaly identification and analytical review, not a universal external-appointment requirement. ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))
3. Liquidation and insolvency - Companies House
   · Specified early-dissolution conditions distinguish investigation duties from cases lacking resources and further investigation need. ([gov.uk](https://www.gov.uk/government/publications/liquidation-and-insolvency/liquidation-and-insolvency))
4. Guidelines for Investigations and Enforcement of the Foreign Corrupt Practices Act, June 9, 2025
   · The June xx.xx 2025, guidelines change the specified considerations governing FCPA investigations and enforcement. ([justice.gov](https://www.justice.gov/dag/media/xx.xx/dl))

4.4.1. Key Drivers

4.4.1.1. Accountability and cooperation incentives create investigative mandates

[redacted] This supports an investigation mandate when suspected misconduct requires financial explanation, but does not mandate outsourcing. Corporate commissioners should assess whether internal expertise and objectivity are sufficient before authorizing external work; eligibility for policy benefits remains matter-specific.

Sources & Evidence

1. Corporate Enforcement and Voluntary Self-Disclosure Policy
   · Potential corporate-policy benefits depend on qualifying disclosure, cooperation, and remediation, including relevant nonprivileged evidence. ([justice.gov](https://www.justice.gov/dag/media/xx.xx/dl?inline=))

4.4.1.2. Specialized financial questions extend demand beyond fraud investigations

Disputes require financial analysis even when fraud is not alleged. Deloitte describes purchase-agreement accounting disputes, and J.S. [redacted]

Sources & Evidence

1. Litigation and Dispute Consulting Services - Deloitte US
   · The company's dispute offering supports the presence of financial questions beyond fraud allegations. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))
2. Business Interruption / Lost Profits - J.S. Held
   · The company's own offerings include damages analysis and expert services for claims and disputes. ([jsheld.com](https://www.jsheld.com/areas-of-expertise/financial-investigations-valuation-risk/forensic-accounting/business-interruption-lost-profits-fa))
3. Appendix L - Patent Laws, 35 U.S.C. 284
   · xx.xx U.S.C. xx.xx permits expert testimony to assist the determination of damages or a reasonable royalty. ([uspto.gov](https://www.uspto.gov/web/offices/pac/mpep/mpep-xx.xx-appx-l.html))

4.4.1.3. Asset-recovery objectives create tracing and reconstruction needs

[redacted] However, policy priority and identified assets do not establish an external contract or realizable recovery. Public authorities and estate representatives should verify the mandate, available expertise, funding authority, and legal recovery path before commissioning additional accounting work.

Sources & Evidence

1. FATF releases detailed guidance to help practitioners recover criminal assets
   · FATF prioritizes asset recovery and provides guidance for financial investigation and cooperation; this does not establish external appointments. ([fatf-gafi.org](https://www.fatf-gafi.org/en/publications/Methodsandtrends/asset-recovery-guidance-best-practices-2025.html))
2. Liquidate your limited company: What the liquidator does
   · Responsibilities include dealing with assets and reporting what went wrong, supporting recovery-related financial questions. ([gov.uk](https://www.gov.uk/liquidate-your-company/what-the-liquidator-does))

4.4.1.4. Analytical assistance broadens the tools available for financial review

AI-Assisted Financial Analytics is an available service capability rather than a presumed replacement for professional judgment. [redacted] Buyers should evaluate the specified analytical task and intended output; a provider's offering description does not establish superior accuracy, economic benefits, or suitability for every matter.

Sources & Evidence

1. Forensic data analytics and technology services - RSM US
   · AI-assisted forensic review is an offered capability; task suitability and commercial benefits remain conditional interpretations. ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))

4.4.2. Key Restraints

4.4.2.1. Conflicts and role-specific compensation rules narrow eligible appointments

An otherwise capable provider may be ineligible for a particular role or compensation arrangement. ■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■■■ Internal fact-finding and factual testimony have different treatment under SEC guidance, so a blanket prohibition on all auditor involvement would also be incorrect.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   · Contingent litigation-expert opinions are restricted unless explicitly permitted under the applicable Contingent Fees rule. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. APES 215 Forensic Accounting Services, revised October 2024
   · The standard restricts contingent compensation for expert-witness services and specified independence-dependent services. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. 17 CFR 210.2-01 - Qualifications of accountants
   · The expert-services restriction can make a capable audit-related provider ineligible for the intended advocacy role. ([ecfr.gov](https://www.ecfr.gov/current/title-xx.xx/chapter-II/part-xx.xx/section-xx.xx-xx.xx))
4. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   · Permitted fact-finding and factual testimony counter a blanket exclusion of all auditor involvement in investigations. ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))

4.4.2.2. Record-access restrictions constrain cross-border fulfillment

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Sources & Evidence

1. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   · Transfer assessment depends on actual recipient entities and disclosure or access, not storage location alone. ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))

4.4.2.3. Proportionality and limited estate resources restrict commissionable work

A financial question does not always justify an expansive external engagement. ■■■■■■ ■■ ■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■ ■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■ ■■■■■■■■■■■■■ ■■■■■■■■ A substantial suspected loss alone does not establish funding, recoverability, or permission to use expert evidence.

Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   - Expert evidence is restricted to what is reasonably required to resolve proceedings. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
2. Liquidation and insolvency - Companies House
   - Early dissolution may apply where realizable assets cannot cover winding-up expenses and further investigation is unnecessary. ([gov.uk](https://www.gov.uk/government/publications/liquidation-and-insolvency/liquidation-and-insolvency))

4.4.3. Key Opportunities

4.4.3.1. Bounded contractual analysis and independent report review

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Sources & Evidence

1. Post-Acquisition Disputes
   - Contract-specific financial analysis supports a bounded specialist contribution when the disputed provision and required output are defined. Its commercial priority is a conditional interpretation. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/expertise-item/post-acquisition-disputes))
2. Dispute & Conflict
   - Integis offers contra-expertise assessing other parties' investigations and reports for completeness, correctness, consistency, and procedural compliance. ([integis.nl](https://www.integis.nl/en/geschil-conflict/))

4.4.3.2. Accounting delivery adapted to restricted record access

Financial investigations with location-sensitive records need delivery that fits the approved recipient and access arrangement. ■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■ ■■■■ ■■■■ ■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■ Capture requires accountable financial expertise and lawful access; local storage or physical presence alone does not establish permission.

Sources & Evidence

1. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   · EDPB distinguishes access by a separate overseas recipient from employee access within the same controller; storage location alone does not settle transfer classification. ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))
2. Forensic Technology
   · FRA describes technology specialists integrated with forensic accountants and a Mobile Discovery Solution deployable on-site or within client infrastructure. ([forensicrisk.com](https://www.forensicrisk.com/expertise/forensic-technology))

4.4.3.3. Defined accounting-resource commitments for catastrophe response

Insurers with recurring catastrophe exposure can evaluate explicitly committed accounting resources instead of relying solely on post-loss availability. The opportunity depends on activation terms, named leadership and backup obligations. ■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. Catastrophe Claims Services | Meaden & Moore
   · Meaden & Moore advertises on-site catastrophe accounting resources and agreements identifying resources committed to an event or client. ([meadenmoore.com](https://www.meadenmoore.com/services/investigative-forensic-accounting/natural-disasters))

4.4.3.4. Staged financial assessment of recovery feasibility

Creditors and estate representatives can commission tracing and recovery-option assessment before authorizing wider financial work. The unmet need is an evidence-based commitment decision, not guaranteed collection. ■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■ ■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■

Sources & Evidence

1. Liquidation and insolvency - Companies House
   · UK guidance permits specified early dissolution where realizable assets cannot cover winding-up expenses and further investigation is unnecessary. It does not remove applicable investigation duties. ([gov.uk](https://www.gov.uk/government/publications/liquidation-and-insolvency/liquidation-and-insolvency))
2. Asset & Funds Tracing | Forensic | McGrathNicol
   · McGrathNicol offers asset identification, funds-flow analysis, and assessment of recovery options. Identified assets do not establish realized recovery. ([mcgrathnicol.com](https://www.mcgrathnicol.com/forensic/asset-funds-tracing/))

4.4.3.5. Financial evidence supported by relevant sector expertise

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expertise is not a substitute for billing competence, and routine compliance work remains distinct from the commissioned financial dispute.

Sources & Evidence

1. False Claims, CMS Overpayment Analysis, Qui Tam - SunHawk Consulting
   · SunHawk describes healthcare litigation support combining investigation, billing and coding interpretation, financial analysis, expert reports, and testimony. This establishes an offering, not demand prevalence. ([sunhawkconsulting.com](https://sunhawkconsulting.com/false-claims-cms-overpayment-analysis-qui-tam/))

4.4.4. Key Challenges

4.4.4.1. Changing records and issues complicate defensible delivery

Reconstruction and damages work must remain defensible as the available facts and disputed issues change. U.S. expert-evidence rules require sufficient facts and reliable application, while APES xx.xx requires appropriate assistance for matters outside a practitioner's expertise. ■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■ ■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   · Expert-assistance requirements support task-specific responsibility when an assignment exceeds the practitioner's expertise. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
2. Federal Rules of Evidence
   · Sufficient facts and reliable application are requirements for expert testimony, supporting scrutiny of changing material information. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
3. Litigation and Dispute Consulting Services - Deloitte US
   · Contract-specific accounting provisions can shape the required financial analysis. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))

4.4.4.2. AI assistance requires accountable evidentiary conclusions

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Sources & Evidence

1. Artificial Intelligence Risk Management Framework: Generative Artificial Intelligence Profile
   · NIST identifies confidently expressed inaccurate or inconsistent generative-AI outputs as a risk. ([nvlpubs.nist.gov](https://nvlpubs.nist.gov/nistpubs/ai/NIST.AI.xx.xx-xx.xx.pdf))

4.4.4.3. Cross-border matters can face competing disclosure requirements

Cooperation expectations and foreign-data restrictions may require reconciliation within the same matter. ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ The challenge is jurisdiction-specific coordination, not a universal prohibition on international forensic-accounting work.

Sources & Evidence

1. Corporate Enforcement and Voluntary Self-Disclosure Policy
   - The policy addresses overseas documents and claimed foreign-law disclosure restrictions without requiring privilege waiver. ([justice.gov](https://www.justice.gov/dag/media/xx.xx/dl?inline=))
2. EDPB publishes final version of guidelines on data transfers to third country authorities and SPE training material on AI and data protection
   - Foreign-authority judgments or decisions are not automatically recognized or enforceable in Europe; lawful transfer grounds require assessment. ([edpb.europa.eu](https://www.edpb.europa.eu/news/edpb-publishes-final-version-of-guidelines-on-data-transfers-to-third-country-authorities-and_sl))

4.5. Porter’s Five Forces Analysis

Rivalry is filtered by matter-specific eligibility. ■■■ ■■ ■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■ A broad supplier roster is therefore not evidence that every buyer has interchangeable alternatives.

Entry barriers arise from demonstrable expertise and defensible outputs rather than brand recognition alone. ■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ An entrant targeting expert-witness work must establish the suitability of the proposed individual and analysis for the forum; supplying investigative assistance does not automatically qualify that provider to deliver admissible expert opinions.

Supplier leverage is task-specific. APES xx.xx requires covered practitioners to obtain appropriate assistance or decline work outside their expertise. ■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■

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Substitutes differ by task. ■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■ ■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■■ Buyers should compare internal and external execution against the required professional role, not treat automation as an equivalent substitute for every service.

Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   - The court may direct a single joint expert and constrain the issues addressed by permitted expert evidence. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
2. APES 215 Forensic Accounting Services, revised October 2024
   - Qualified third-party assistance can be a fulfillment dependency; this does not establish a general shortage. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. Federal Rules of Evidence
   - Expert qualification and reliability are evidentiary requirements, not established by provider brand or software availability. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
4. 17 CFR 210.2-01 - Qualifications of accountants
   - Relationship-based independence restrictions can narrow a matter-specific eligible shortlist. ([ecfr.gov](https://www.ecfr.gov/current/title-xx.xx/chapter-II/part-xx.xx/section-xx.xx-xx.xx))
5. Audit and Assurance Services Two (A&AS2), RM6310
   - The framework includes smaller businesses and multinationals, establishing participation at different organizational scales in this setting. ([gca.gov.uk](https://www.gca.gov.uk/agreements/RM6310))
6. FBI Forensic Accountants - Following the Money
   - The FBI documents its internal forensic-accountant function, illustrating public-sector financial-investigation capacity rather than universal outsourcing. ([fbi.gov](https://www.fbi.gov/news/stories/fbi-forensic-accountants))

4.6. PESTLE Analysis

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Macroeconomic stress has opposing commercial effects. ■■■ ■■■■■ ■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■ Insolvency appointments, accessible assets, and engagement authorization are more useful commercial triggers than assuming that economic uncertainty automatically benefits suppliers.

RESEARCH SAMPLE REPORT

[illegible] DOJ compliance guidance explicitly considers employee confidence in reporting and fear of retaliation. For corporate buyers, reporting arrangements and credible follow-up influence the information available for financial investigation, but neither a complaint nor a reporting channel establishes wrongdoing or a need for external forensic-accounting services.

[illegible] Legal requirements also determine usable deliverables: European data-transfer rules constrain disclosure to foreign authorities, while U.S. patent law expressly permits expert testimony to assist damages and reasonable-royalty determinations. Intellectual Property & Royalty Disputes consequently require financial analysis aligned with the governing legal question, not merely a valuation label.

[illegible] Environmental requirements can also affect supplier eligibility: qualifying UK central-government procurements apply carbon-reduction-plan conditions under PPN xx.xx. Providers pursuing those contracts should verify the applicable participation requirements alongside forensic competence and security qualifications.

Sources & Evidence

1. Evaluation of Corporate Compliance Programs, updated September 2024
   - Compliance evaluation considers employee confidence in reporting and fear of retaliation. ([justice.gov](https://www.justice.gov/criminal/criminal-fraud/page/file/xx.xx/dl?inline=))
2. EDPB publishes final version of guidelines on data transfers to third country authorities and SPE training material on AI and data protection
   - Article xx.xx guidance establishes a legal constraint on responding to foreign-authority personal-data requests. ([edpb.europa.eu](https://www.edpb.europa.eu/news/edpb-publishes-final-version-of-guidelines-on-data-transfers-to-third-country-authorities-and_sl))
3. Artificial Intelligence Risk Management Framework: Generative Artificial Intelligence Profile
   - The identified risk supports accountable review rather than unqualified reliance on automated financial narratives. ([nvlpubs.nist.gov](https://nvlpubs.nist.gov/nistpubs/ai/NIST.AI.xx.xx-xx.xx.pdf))
4. Detecting Fraud in Business Interruption Claims - J.S. Held
   - Coverage depends on the policy rather than the existence of an interruption alone. ([jsheld.com](https://www.jsheld.com/insights/articles/the-role-of-forensic-accountants-in-detecting-fraud-in-business-interruption-claims))
5. Business Interruption / Lost Profits - J.S. Held
   - Catastrophes are among the matters identified within the company's business-interruption offering. ([jsheld.com](https://www.jsheld.com/areas-of-expertise/financial-investigations-valuation-risk/forensic-accounting/business-interruption-lost-profits-fa))
6. Liquidation and insolvency - Companies House
   - The liquidation framework supports the funding counterforce in the conditional distress scenario. ([gov.uk](https://www.gov.uk/government/publications/liquidation-and-insolvency/liquidation-and-insolvency))

7. Global Financial Stability Report, April 2026: Global Financial Markets Confront the War in the Middle East and Amplification Risks
   · The IMF's qualitative assessment identifies financial-tightening risks and sources of resilience; the forensic-demand transmission is explicitly conditional. ([imf.org](https://www.imf.org/-/media/files/publications/gfsr/2026/april/english/text.pdf))
8. Guidelines for Investigations and Enforcement of the Foreign Corrupt Practices Act, June 9, 2025
   · The guidelines establish differentiated enforcement priorities, not a uniform external-service demand conclusion. ([justice.gov](https://www.justice.gov/dag/media/xx.xx/dl))
9. Departments of Justice and Homeland Security Partnering on Cross-Agency Trade Fraud Task Force
   · DOJ launched the Trade Fraud Task Force on August xx.xx 2025, targeting tariff evasion and customs fraud through coordinated enforcement. ([justice.gov](https://www.justice.gov/index.php/opa/pr/departments-justice-and-homeland-security-partnering-cross-agency-trade-fraud-task-force))
10. Appendix L - Patent Laws, 35 U.S.C. 284
    · The patent-damages provision establishes a specific legal use for financial expert analysis. ([uspto.gov](https://www.uspto.gov/web/offices/pac/mpep/mpep-xx.xx-appx-l.html))
11. PPN 006: Taking account of Carbon Reduction Plans
    · PPN xx.xx applies carbon-reduction-plan participation conditions to qualifying major central-government procurements. ([gov.uk](https://www.gov.uk/government/publications/ppn-xx.xx-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts/ppn-xx.xx-taking-account-of-carbon-reduction-plans-html))

4.7. Market Outlook

[redacted] The commercial turning point is whether a commissioner authorizes an externally deliverable task with usable records and suitable professional responsibility. Limited estate resources and competent internal execution can restrain external purchasing even when the underlying issue is consequential.

[redacted] Approved repeat mandates favor continuing resources; effective internalization, unavailable records or unresolved funding favor specialist-only or matter-specific delivery. These conditions can change the composition of external work without establishing a uniform market trajectory.

Sources & Evidence

1. Corporate Enforcement and Voluntary Self-Disclosure Policy
   · DOJ's policy links potential resolution benefits to qualifying disclosure, cooperation, and remediation. These conditions support a timely financial-fact mandate, not mandatory outsourcing. ([justice.gov](https://www.justice.gov/dag/media/xx.xx/dl?inline=))

2. Liquidation and insolvency - Companies House
   · The guidance establishes a resource constraint relevant to conditional recovery commissioning, not a Global insolvency rule or demand forecast. ([gov.uk](https://www.gov.uk/government/publications/liquidation-and-insolvency/liquidation-and-insolvency))
3. Forensic & Fraud Investigations - Consulting & Advisory | Kirtane & Pandit
   · The disclosed models provide alternatives for continuing needs, supporting comparison of retained external delivery with capability transfer rather than presuming permanent outsourcing. ([kirtanepandit.com](https://www.kirtanepandit.com/services/forensic-fraud))

4.7.1. Near-Term Market Outlook (0-2 Years)

For 2026-2027, prioritize commissioning readiness over broad infrastructure expansion. DOJ's March xx.xx 2026 corporate-enforcement policy emphasizes timely, accurate and source-attributable cooperation, creating a reason to establish relevant financial facts without requiring outsourcing. ■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■

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Sources & Evidence

1. Corporate Enforcement and Voluntary Self-Disclosure Policy
   · The March xx.xx 2026 policy requires timely, accurate disclosure of relevant nonprivileged facts and attribution to specific sources, supporting near-term financial-readiness assessment. ([justice.gov](https://www.justice.gov/dag/media/xx.xx/dl?inline=))
2. Evaluation of Corporate Compliance Programs, updated September 2024
   · DOJ evaluates investigation scope, investigator selection, objectivity, documentation, resources, and follow-up. It does not prescribe external appointment. ([justice.gov](https://www.justice.gov/criminal/criminal-fraud/page/file/xx.xx/dl?inline=))

4.7.2. Medium-Term Market Outlook (3-5 Years)

For 2028-2029, the capability decision is whether repeatable financial tasks justify wider assisted delivery. RSM's AI-assisted offering establishes a commercial option, while NIST cautions against generalizing performance from narrow examples. ■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■ ■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■

Institutional access also requires renewal planning. RM6310 lists July xx.xx 2029 as its end date, so suppliers using that UK route should monitor any successor procurement and its actual qualification conditions. ■■■■■■■■ ■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■

Sources & Evidence

1. Forensic data analytics and technology services - RSM US
   · RSM US offers AI and machine-learning assistance for forensic discovery, pattern identification, anomaly analysis, and visualization. The offering does not establish comparative performance. ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))
2. Artificial Intelligence Risk Management Framework: Generative Artificial Intelligence Profile
   · NIST identifies confidently erroneous generative-AI content and recommends use-specific evaluation and source verification. Its profile is voluntary guidance. ([nvlpubs.nist.gov](https://nvlpubs.nist.gov/nistpubs/ai/NIST.AI.xx.xx-xx.xx.pdf))
3. Audit and Assurance Services Two, RM6310 - Government Commercial Agency
   · RM6310 includes counter-fraud and investigation, requires Cyber Essentials-accredited suppliers, and uses further competition as its standard route. Its listed end date is July xx.xx 2029. ([webprod-cms.crowncommercial.gov.uk](https://www.webprod-cms.crowncommercial.gov.uk/agreements/RM6310))

4.7.3. Long-Term Market Outlook (5-10 Years)

[redacted] Organizations with recurring authorized work could evaluate internalization only with demonstrable supervision, handover and continuing-support arrangements. Providers can retain a specialist contribution where an independently accountable opinion or expertise outside the internal team is required.

The investment trigger should be sustained task fit and documented delivery performance, not a general commitment to automate every service. Existing U.S. federal evidentiary requirements provide a baseline for accountable expert work, but future forum requirements must be reassessed rather than assumed unchanged. [redacted]

Sources & Evidence

1. Federal Rules of Evidence
   · Federal Rule of Evidence xx.xx requires relevant qualification, sufficient facts or data, reliable methods, and reliable application for U.S. federal expert testimony. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
2. APES 305 Terms of Engagement, September 2024
   · Documentation and data rights support requiring explicit transfer and exit arrangements when assessing a continuing operating model. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))
3. Forensic & Fraud Investigations - Consulting & Advisory | Kirtane & Pandit
   · Kirtane & Pandit advertises project assignments, ongoing retainers, and build-operate-transfer arrangements for institutionalizing forensic capabilities. Completed handover outcomes are not established. ([kirtanepandit.com](https://www.kirtanepandit.com/services/forensic-fraud))

4. Frequently Asked Questions | Outsourced Philippines
   · Outsourced states that it handles employment and administrative responsibilities while clients manage daily tasks and staff performance. ([outsourced.ph](https://outsourced.ph/outsourcing-faqs/))

4.8. Go-to-Market Strategy

[illegible] The trade-off is less direct client control and another accountability interface. Direct appointment is preferable when the buyer needs an unobscured relationship with the opinion author.

Public-sector entry should follow an actual appointment channel. [illegible] This channel entails bid preparation and compliance commitments, whereas direct appointment is an alternative only where purchaser rules permit it.

Incumbents pursuing international work should add local capabilities only where records, language, presence or professional requirements make them necessary. BM&A's mission-selected local-partner model illustrates a lead-adviser route with explicit subcontracted participation. [illegible]

Commercial terms should follow scope uncertainty and professional role. [illegible] Reassess instructions when records, issues or intended reliance change.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   · SSFS No. xx.xx requires professional competence, planning, supervision, sufficient relevant data, and revised client understanding when circumstances significantly change the engagement. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · Part xx.xx in England and Wales requires court permission, restricts expert evidence to what is reasonably required, and establishes an overriding duty to the court. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
3. APES 215 Forensic Accounting Services, revised October 2024
   · APES xx.xx requires qualified assistance or declining work outside expertise and restricts contingent compensation for covered expert-witness and specified independence-dependent services. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
4. Federal Rules of Evidence
   · The requirements support retaining identifiable expert responsibility in a specialist-contribution entry model; subcontracting does not itself establish witness eligibility. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
5. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   · The distinction supports role clearance before promising witness continuity or extending an existing accounting relationship. ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
6. APES 305 Terms of Engagement, September 2024
   · APES xx.xx addresses engagement outputs, third-party responsibilities, fee bases, outsourced-provider disclosure, document ownership, and lien policies for covered practitioners. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))
7. Post-Acquisition Disputes
   · CHS's disclosed post-acquisition work supports targeting an identified contractual accounting question rather than an undifferentiated investigation. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/expertise-item/post-acquisition-disputes))
8. BM&A à l'international - BM&A
   · BM&A describes mission-selected nonexclusive local partners, a continuing BM&A contact, and a preferred BM&A-led engagement with local subcontractors. ([bma-groupe.com](https://bma-groupe.com/international/))
9. CF Forensics | Forensic Accounting & Litigation Support
   · CF Forensics explicitly offers white-label services alongside accountancy advice and expert-witness work. This establishes an available specialist-contribution model, not guaranteed access to a prime adviser's clients. (cfforensics.co.uk)
10. Audit and Assurance Services Two, RM6310 - Government Commercial Agency
    · Framework admission and requirement-specific selection are separate gates; direct award requires specified justification. Partnership does not itself establish either gate as satisfied. ([webprod-cms.crowncommercial.gov.uk](https://www.webprod-cms.crowncommercial.gov.uk/agreements/RM6310))

5. Market Insights

5.1. Consumer Insights & End-User Perspective

[illegible] Corporate commissioners should identify separately who defines the financial question, controls record access, approves expenditure, and receives conclusions. External appointment is most defensible where suitable internal capability or objectivity is insufficient; regulatory scrutiny alone does not establish an outsourcing requirement.

Insurance buyers need a different division of responsibilities. [illegible] A generic fraud assignment may not answer an ordinary disagreement about business-interruption loss.

[illegible] Insolvency estates face their own resource limits: UK guidance permits early dissolution in specified unfunded circumstances when further investigation is unnecessary, while preserving investigation duties. Commissioners should distinguish mandatory obligations from discretionary external work and confirm funding before widening a mandate.

Continuing appointments and switching decisions require explicit documentation rights. [illegible] A retained relationship should therefore not be treated as automatic authorization for a new dispute or witness assignment.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   · SSFS No. xx.xx requires covered practitioners to revise the client understanding when circumstances significantly change the engagement. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. Evaluation of Corporate Compliance Programs, updated September 2024
   · DOJ's September 2024 guidance evaluates investigation scope, investigator selection, objectivity, documentation, funding, and follow-up; it does not prescribe external forensic-accounting appointment. ([justice.gov](https://www.justice.gov/criminal/criminal-fraud/page/file/xx.xx/dl?inline=))

3. Detecting Fraud in Business Interruption Claims - J.S. Held
   · J.S. Held explains that the insurance policy governs coverage and the loss framework, with policy application generally communicated by the carrier to the accountant. ([jsheld.com](https://www.jsheld.com/insights/articles/the-role-of-forensic-accountants-in-detecting-fraud-in-business-interruption-claims))
4. Liquidation and insolvency - Companies House
   · UK guidance preserves the Official Receiver's investigation duties but permits early dissolution where realizable assets cannot cover winding-up expenses and further investigation is unnecessary. ([gov.uk](https://www.gov.uk/government/publications/liquidation-and-insolvency/liquidation-and-insolvency))
5. Macroeconomic Developments and Prospects in Low-Income Countries-2026
   · The IMF's 2026 assessment identifies tighter financing conditions and debt-service burdens in many low-income countries, while emphasizing divergent circumstances. Purchasing-budget implications are conditional interpretations. ([imf.org](https://www.imf.org/en/publications/policy-papers/issues/2026/xx.xx/xx.xx/macroeconomic-developments-and-prospects-in-low-income-countries-2026-xx.xx))
6. APES 305 Terms of Engagement, September 2024
   · APES xx.xx recommends clarifying document and data ownership and disclosing any proposed lien policy in engagement terms. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))

5.2. Consumer Experience Benchmarking

Task fit is a defensible comparison dimension; supplier breadth is not a substitute for it. Deloitte's disclosed purchase-agreement work addresses contractual accounting provisions, while J.S. ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪

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Sources & Evidence

1. PRACTICE DIRECTION 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · Practice Direction xx.xx requires objective expert evidence, consideration of contrary material facts, relevant qualifications, supporting materials, and explanation of qualified or competing opinions in England and Wales. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35/pd_part35))

2. Litigation and Dispute Consulting Services - Deloitte US
   • Deloitte describes purchase-agreement dispute work involving underlying records, accounting questions, contractual modifications of accounting principles, arbitration, and expert opinions. This establishes its disclosed task coverage. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))
3. Detecting Fraud in Business Interruption Claims - J.S. Held
   • The article describes policy-specific business-interruption analysis, providing a task-comparison example rather than evidence of comparative supplier experience. ([jsheld.com](https://www.jsheld.com/insights/articles/the-role-of-forensic-accountants-in-detecting-fraud-in-business-interruption-claims))

5.3. Opportunity Mapping

Conditional priority belongs to an authorized financial question with accessible records and an identifiable specialist gap, rather than to a prominent risk category. [redacted] Consulting work must remain distinguishable from separately qualified witness evidence.

Corporate investigations are accessible only through the authorized governing constituency and a substantiated need for external assistance. DOJ's compliance guidance supports objective, properly scoped and funded investigation, not universal outsourcing. [redacted]

[redacted] An isolated claim favors matter-specific appointment unless continuing readiness has a demonstrated purpose. Neither preparation nor deployment establishes coverage or settlement.

Location-sensitive investigations are a conditional delivery opportunity where ordinary remote staffing does not fit the approved access arrangement. ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪ A permissible remote arrangement may be preferable where local presence adds no necessary capability.

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Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · Permission and proportionality support a consulting-first alternative where expert evidence is not yet required or authorized, without making consultancy equivalent to witness work.
   ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
2. APES 215 Forensic Accounting Services, revised October 2024
   · The assistance requirement supports explicitly assigning complementary billing or other sector expertise rather than treating accounting qualifications as sufficient for every proposition.
   ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. Federal Rules of Evidence
   · Task and witness qualification remain distinct from a supplier's advertised dispute capability.
   ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
4. Evaluation of Corporate Compliance Programs, updated September 2024
   · Investigation authorization and adequate resourcing support qualifying corporate opportunities by the actual financial task and internal capability gap.
   ([justice.gov](https://www.justice.gov/criminal/criminal-fraud/page/file/xx.xx/dl?inline=))
5. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   · Recipient-specific transfer assessment supports selecting a permissible local, remote, or hybrid arrangement rather than relying on geographic branding.
   ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))
6. Liquidation and insolvency - Companies House
   · Funding and the necessity of further investigation are separate gates to discretionary recovery-related work.
   ([gov.uk](https://www.gov.uk/government/publications/liquidation-and-insolvency/liquidation-and-insolvency))
7. Forensic Technology
   · Client-site and alternative hosting configurations establish delivery choices, not automatic legal permission or independently demonstrated performance advantages.
   ([forensicrisk.com](https://www.forensicrisk.com/expertise/forensic-technology))

8. Catastrophe Claims Services | Meaden & Moore
   · The resource-agreement offering supports evaluating advance accounting commitments for recurring catastrophe exposure, without establishing assured availability. ([meadenmoore.com](https://www.meadenmoore.com/services/investigative-forensic-accounting/natural-disasters))
9. Asset & Funds Tracing | Forensic | McGrathNicol
   · The tracing offering supports a bounded recovery-assessment mandate before wider work, conditional on authority, funding, evidence access, and legal feasibility. ([mcgrathnicol.com](https://www.mcgrathnicol.com/forensic/asset-funds-tracing/))
10. Post-Acquisition Disputes
    · The offering connects contractual accounting interpretations with their financial consequences, supporting task-specific opportunity qualification. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/expertise-item/post-acquisition-disputes))
11. BM&A à l'international - BM&A
    · The model supports comparing lead-adviser coordination with separately selected local firms. Actual specialist commitments and responsibility allocation remain engagement-specific. ([bma-groupe.com](https://bma-groupe.com/international/))
12. Dispute & Conflict
    · Its separate financial fact-finding and report-review offerings support comparing a focused review with a replacement investigation; suitability depends on the available underlying material. ([integis.nl](https://www.integis.nl/en/geschil-conflict/))
13. Insurance Claims Preparation | Aon
    · Its offering distinguishes policyholder preparation from insurer-side expertise, supporting party-specific financial instructions rather than interchangeable claims mandates. ([aon.com](https://www.aon.com/en/capabilities/claims-management/claims-preparation))
14. False Claims, CMS Overpayment Analysis, Qui Tam - SunHawk Consulting
    · The offering supports evaluating complementary financial and billing specialists for an authorized healthcare payment dispute rather than assuming that general investigation expertise covers both contributions. ([sunhawkconsulting.com](https://sunhawkconsulting.com/false-claims-cms-overpayment-analysis-qui-tam/))

5.4. Distribution Channel Analysis

Framework access provides an appointment channel rather than guaranteed business. The UK RM6310 agreement includes counter-fraud and investigation services, requires Cyber Essentials accreditation, and uses further competition as its standard route. ■■ ■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■ ■ ■■■■■■■■■■■ ■■■■■■■■

Legal-led delivery offers an alternative to separately appointing a financial specialist. Pinsent Masons describes accountants working with regulatory, corporate-crime, and asset-recovery lawyers, while its dispute service includes instructing independent experts. ■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■ ■ ■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■ ■■■■ ■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■

Remote reach depends on authorized record access, not office coverage alone. ■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■ ■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ Restricting recipient locations can reduce staffing flexibility; conversely, On-Site Delivery does not resolve every confidentiality or access issue merely because personnel are physically present.

Sources & Evidence

1. Federal Rules of Evidence
   · U.S. Federal Rule of Evidence xx.xx permits court appointment of consenting experts and requires the court to communicate their duties. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
2. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   · EDPB guidance distinguishes access by a separate overseas controller or processor from employee access within the same controller; recipient identity is material to transfer classification. ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))
3. Audit and Assurance Services Two (A&AS2), RM6310
   · RM6310 includes counter-fraud and investigation services, requires Cyber Essentials accreditation, and identifies further competition as its standard appointment route. Framework membership does not establish a call-off award. ([gca.gov.uk](https://www.gca.gov.uk/agreements/RM6310))
4. APES 305 Terms of Engagement, September 2024
   · Covered practitioners using outsourced services must communicate provider identity, geographic location, and the nature and extent of outsourced work. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))
5. Forensic accounting services - Pinsent Masons
   · Pinsent Masons describes forensic accountants working with regulatory, corporate-crime, civil-fraud, and asset-recovery lawyers, and a dispute service that includes instructing independent experts. This establishes an integrated delivery example. ([pinsentmasons.com](https://www.pinsentmasons.com/what-we-do/your-risks-and-regulatory-environment/forensic-accounting-services))

5.5. Pricing Trend Analysis

Forensic-accounting fee formation is closely tied to the uncertainty being accepted. Fixed Fees can bound a defined reconstruction or accounting question but expose the supplier to unanticipated work within that commitment. ■■■■■■■■■■ ■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■ ■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■

Bundling requires comparison of commitments, not merely proposal totals. ■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■ ■■■■■■ ■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■

[redacted] Outcome-Contingent Fees remains an included category, but covered AICPA litigation experts generally cannot provide contingent opinions unless an express professional-rule exception applies.

Commissioned charges and recoverable funding are also different commercial questions. [redacted] These conditions concern a specific funding channel, not private engagements generally.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   - Covered litigation expert witnesses cannot provide opinions under contingent compensation unless expressly permitted by the applicable Contingent Fees rule. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. Audit and Assurance Services Two (A&AS2), RM6310
   - The agreement offers time-and-materials, fixed, and risk-and-reward models. Scope-risk allocation and comparison boundaries are analytical implications, not universal fee recommendations. ([gca.gov.uk](https://www.gca.gov.uk/agreements/RM6310))
3. APES 305 Terms of Engagement, September 2024
   - APES xx.xx recommends identifying the fee basis, billing arrangements, and involvement of other practitioners. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))
4. Guidance on the Remuneration of Expert Witnesses in Family Cases, April 2025
   - The family-case guidance distinguishes commissioning charges from eligible public funding, excludes expert and agency administration costs, and restricts travel and cancellation reimbursement. Commercial recoverability implications are analytical. ([gov.uk](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/xx.xx/expert-witnesses-fees-guidance.pdf))

5.6. Regulatory Compliance & Standards Framework

[redacted] In England and Wales, Part xx.xx requires court permission for expert evidence and gives the expert an overriding duty to the court. Buyers and counsel should establish the intended forum and role before committing to a witness deliverable; non-testifying analysis has a different procedural purpose.

Existing relationships can change eligibility. SEC guidance restricts advocacy-oriented expert services for audit clients while distinguishing certain permissible internal investigations and factual accounts. [redacted]

[redacted]

Buyers should establish these conditions before releasing financial records. Professional confidentiality does not replace applicable data-protection contracts or security obligations.

Tariffs and patents generate different financial questions rather than interchangeable compliance assignments. The U.S. [redacted]

Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · Under Part xx.xx in England and Wales, expert evidence requires court permission and the expert's court duty overrides obligations to the instructing or paying party. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
2. APES 215 Forensic Accounting Services, revised October 2024
   · Revised APES xx.xx applies to engagements commencing on or after January xx.xx 2025, and establishes role-specific obligations for members of adopting professional bodies, not universal Global licensing. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. Federal Rules of Evidence
   · Rule xx.xx requires relevant expert qualification, sufficient facts or data, reliable principles and methods, and reliable application to case facts. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
4. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   · SEC guidance distinguishes restricted advocacy-oriented expert services for audit clients from certain permitted internal investigations, fact-finding, and factual accounts. ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
5. Departments of Justice and Homeland Security Partnering on Cross-Agency Trade Fraud Task Force
   · DOJ and DHS launched the Trade Fraud Task Force on August xx.xx 2025, targeting tariff evasion and customs fraud. The announcement does not establish external accounting appointments. ([justice.gov](https://www.justice.gov/opa/pr/departments-justice-and-homeland-security-partnering-cross-agency-trade-fraud-task-force))
6. Appendix L - Patent Laws, 35 U.S.C. 284
   · xx.xx U.S.C. xx.xx permits expert testimony to assist determination of damages or a reasonable royalty, establishing a specific legal use for financial expert analysis. ([uspto.gov](https://www.uspto.gov/web/offices/pac/mpep/mpep-xx.xx-appx-l.html))
7. Regulation (EU) 2016/679 - General Data Protection Regulation
   · GDPR Article xx.xx requires an appropriate processor contract and prior specific or general written authorization for subprocessors; applicable security obligations remain relevant to record access. ([eur-lex.europa.eu](https://eur-lex.europa.eu/eli/reg/2016/xx.xx/oj/eng))

5.7. ESG & Sustainability Analysis

[redacted] Environmental or social facts outside the accountant's expertise require suitably qualified assistance under applicable professional standards. Multidisciplinary work adds coordination requirements, and an allegation alone establishes neither wrongdoing nor a need for external accounting appointment.

Supplier environmental credentials can affect access independently of the underlying matter. [redacted] The commercial decision is whether to sustain those capabilities for applicable tenders, not to assume that every public or private buyer imposes the same requirement.

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   - Covered practitioners must obtain suitably qualified assistance or decline work outside their expertise. Multidisciplinary ESG-related financial assignments are a conditional application of this requirement. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
2. PPN 006: Taking account of Carbon Reduction Plans
   - PPN xx.xx applies carbon-reduction-plan participation conditions to relevant qualifying UK central-government procurements advertised from February xx.xx 2025, with transitional treatment for earlier procurement and specific bidding-entity coverage requirements. ([gov.uk](https://www.gov.uk/government/publications/ppn-xx.xx-taking-account-of-carbon-reduction-plans-in-the-procurement-of-major-government-contracts/ppn-xx.xx-taking-account-of-carbon-reduction-plans-html))
3. ESG Intelligence and Investigations - PwC UK
   - PwC describes ESG-related investigation services addressing deception, document falsification, and loss quantification, and discusses financial incentives linked to sustainability information. This supports offering scope, not demand prevalence. ([pwc.co.uk](https://www.pwc.co.uk/services/forensic-services/esg-intelligence-and-investigations.html))

5.8. Disruption & Risk Scenarios

An AI-reliance failure could disrupt an otherwise viable engagement if assisted classifications or narratives cannot be substantiated from the records. NIST identifies confidently erroneous generative content; U.S. federal expert evidence separately requires sufficient facts and reliable application. [redacted]

[illegible] Buyers should reauthorize changed recipients and separate analysis commitments from disclosure promises. Localized review is an alternative only where lawful and sufficient; it may add coordination and does not automatically authorize later disclosure.

A matter's transition into adversarial expert evidence could make its original appointment unsuitable. SEC guidance distinguishes permissible internal fact-finding from restricted audit-client advocacy, and APES xx.xx requires covered practitioners to reassess objectivity. [illegible]

Distress could create tracing or reconstruction questions while weakening the commissioner's ability to fund additional work. [illegible] An adequately funded estate with a viable route remains counterevidence to avoiding recovery work categorically.

Concurrent catastrophe events could challenge promised accounting deployment. Meaden & Moore's resource agreements demonstrate an available commitment mechanism but do not establish assured capacity under every competing event. [illegible]

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   - Covered practitioners must reassess objectivity when moving into expert-witness work; prior involvement is not automatically disqualifying.
   ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))

2. Federal Rules of Evidence
   · Assisted financial narratives do not replace factual-support and reliability requirements for covered testimony.
   ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
3. Corporate Enforcement and Voluntary Self-Disclosure Policy
   · Where foreign law restricts overseas disclosure, the policy requires establishing the restriction and identifying reasonable lawful alternatives. This supports separating analysis access from disclosure commitments.
   ([justice.gov](https://www.justice.gov/dag/media/xx.xx/dl?inline=))
4. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   · A change from internal fact-finding to adversarial expert work can require a different eligible appointment, supporting the conditional role-transition scenario.
   ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
5. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   · A changed overseas recipient can change the transfer assessment even when stored files remain in place. The delivery-disruption scenario is conditional.
   ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))
6. EDPB publishes final version of guidelines on data transfers to third country authorities and SPE training material on AI and data protection
   · EDPB explains that third-country authority decisions are not automatically recognized or enforceable in Europe; lawful disclosure requires an applicable legal basis and transfer ground.
   ([edpb.europa.eu](https://www.edpb.europa.eu/news/edpb-publishes-final-version-of-guidelines-on-data-transfers-to-third-country-authorities-and_sl))
7. Artificial Intelligence Risk Management Framework: Generative Artificial Intelligence Profile
   · The guidance supports the conditional scenario in which unverifiable assisted content causes rework or undermines financial-report reliance.
   ([nvlpubs.nist.gov](https://nvlpubs.nist.gov/nistpubs/ai/NIST.AI.xx.xx-xx.xx.pdf))
8. Liquidation and insolvency - Companies House
   · Limited estate resources support the conditional scenario in which distress creates financial questions while constraining external commissioning.
   ([gov.uk](https://www.gov.uk/government/publications/liquidation-and-insolvency/liquidation-and-insolvency))
9. APES 305 Terms of Engagement, September 2024
   · Ownership and lien terms can affect adviser handover; these provisions support planning replacement arrangements before a role transition becomes urgent.
   ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))
10. Catastrophe Claims Services | Meaden & Moore
    · Advertised committed resources do not demonstrate capacity during simultaneous events; competing deployment demands are an explicitly hypothetical stress scenario.
    ([meadenmoore.com](https://www.meadenmoore.com/services/investigative-forensic-accounting/natural-disasters))

5.9. Return on Investment & Cost-Benefit Analysis

For a commissioner, the relevant benefit is a supportable financial explanation that improves a specified decision, not a promised favorable finding or recovery. ■ ■■■■■■■ ■■■■■■ ■■ ■■ ■■■■■■■■ ■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■ ■■■■ ■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■ ■■■ ■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■ ■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■ ■ ■■■■■■■■

RESEARCH SAMPLE REPORT

[redacted] Commitment is justified conditionally by the unresolved financial question, specialist gap and intended reliance.

[redacted] Compare assisted, staffed and professionally delivered alternatives against the same task and records. Repeated corrections or unresolved review responsibility favor a narrower manual or rules-based approach over wider deployment.

For an insurer or corporate group, continuing external resources can justify commitment when recurring authorized needs require identifiable readiness or continuity. [redacted] Negotiate document rights, exit arrangements and renewed authorization for changed matters rather than assume that relationship continuity establishes economic value.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   • The standard supports evaluating staged work against sufficient evidence and the intended conclusion, and retaining supervision when analytical execution is delegated. Cost-benefit conclusions remain conditional. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. Forensic data analytics and technology services - RSM US
   • Its disclosed assistance supports evaluating task-specific labor reallocation while retaining responsibility for financial interpretation; net economic benefits remain unestablished. ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))
3. Artificial Intelligence Risk Management Framework: Generative Artificial Intelligence Profile
   • NIST cautions against generalizing performance from narrow anecdotes, supporting verification of the total task burden rather than assumed automation savings. ([nvlpubs.nist.gov](https://nvlpubs.nist.gov/nistpubs/ai/NIST.AI.xx.xx-xx.xx.pdf))
4. APES 305 Terms of Engagement, September 2024
   • Explicit responsibilities, recurring-engagement terms, and document rights support comparing continuing commitments with separately authorized matters. Economic preference is conditional. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))
5. Catastrophe Claims Services | Meaden & Moore
   • An event- or client-specific resource agreement is a documented alternative to post-loss appointment. Its economic justification depends on actual commitments and recurring need. ([meadenmoore.com](https://www.meadenmoore.com/services/investigative-forensic-accounting/natural-disasters))

6. Dispute & Conflict

   · The disclosed report-review alternative supports a conditional option to avoid repeating an entire investigation when the unresolved question is narrower. No cost saving is established by the offering. ([integis.nl](https://www.integis.nl/en/geschil-conflict/))

7. Forensic & Fraud Investigations - Consulting & Advisory | Kirtane & Pandit

   · The offering supports qualitative assessment of continuity and transfer obligations; advertised availability does not prove that a retained or transfer model is economically preferable. ([kirtanepandit.com](https://www.kirtanepandit.com/services/forensic-fraud))

8. Frequently Asked Questions | Outsourced Philippines

   · The staffing model retains client direction and review responsibilities, supporting comparison with an independently contracted financial output rather than assumed removal of supervision costs. ([outsourced.ph](https://outsourced.ph/outsourcing-faqs/))

6. Cumulative Impact of Artificial Intelligence 2026

[redacted] In a court filing submitted on May xx.xx 2025, the receiver in the Integrated National Resources matter reported using project-specific AI software to organize bank transactions where company accounting records were unavailable. This establishes a concrete application in reconstruction-related work, not transferable evidence of superior performance across matters.

[redacted] Buyers should require traceable links to records, named review responsibility, and a fallback when outputs cannot be verified. Manual Financial Analysis and Rules-Based Financial Analytics remain included alternatives, while professional obligations concerning competence, supervision, and sufficient data continue to apply.

Integration and workforce governance are purchasing conditions, not secondary implementation details. [redacted] Potential labor reallocation must be assessed alongside verification and exception-handling work; the documented examples do not establish general replacement of accountable professionals.

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   · Professional competence, planning, supervision, and sufficient relevant data remain requirements for covered forensic engagements. Applying these obligations to assisted analysis is an interpretation. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. Forensic data analytics and technology services - RSM US
   · RSM describes using AI, machine learning, and technology-assisted review for discovery, pattern identification, anomaly detection, and forensic analysis. Its own description establishes a disclosed capability, not comparative performance. ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))
3. Artificial Intelligence Risk Management Framework: Generative Artificial Intelligence Profile
   · NIST's voluntary generative-AI profile identifies confidently inaccurate outputs, privacy and integration risks, and recommends source verification and use-specific evaluation rather than extrapolation from anecdotes. ([nvlpubs.nist.gov](https://nvlpubs.nist.gov/nistpubs/ai/NIST.AI.xx.xx-xx.xx.pdf))

4. Regulation (EU) 2016/679 - General Data Protection Regulation
   · Where AI-related vendors process personal data on behalf of a controller, processor and subprocessor requirements depend on their actual roles. Applying these requirements to forensic-analysis integration is an interpretation. ([eur-lex.europa.eu](https://eur-lex.europa.eu/eli/reg/2016/xx.xx/oj/eng))
5. Seventh Interim Application of the Court-Appointed Receiver for Payment of Fees and Reimbursement of Expenses - SEC v. Integrated National Resources
   · In the application filed May xx.xx 2025, the court-appointed receiver reported using project-specific AI software to upload bank transactions into a database where company accounting records were unavailable. This is receiver-reported use. ([inrreceivership.com](https://inrreceivership.com/downloads/2025-xx.xx-xx.xx-xx.xx-Receiver%27s-Seventh-Interim-Fee-Application.pdf))
6. AI Literacy - Questions & Answers, European Commission
   · The European Commission describes AI literacy as an obligation for AI-system providers and deployers and states that Article xx.xx does not mandate a specific governance structure. ([digital-strategy.ec.europa.eu](https://digital-strategy.ec.europa.eu/en/faqs/ai-literacy-questions-answers))

7. Forensic Accounting Market, by Service Type

[redacted] Madison County's procurement separates reconstruction from annual assurance and requests substantiation of financial balances. When the records cannot support the disputed proposition, reconstruction may be a prerequisite rather than an interchangeable investigation deliverable.

[redacted] Integrated delivery can preserve continuity, but buyers should identify the conclusions required from each task. An explanation of fund movements is not itself a damages opinion or an assurance of recovery.

Dispute-Related Valuation concerns the value of an identified business, asset, or interest in the dispute. [redacted] Buyers should settle the relevant interest, contractual definitions, assumptions, and intended professional role before comparing proposals; a valuation specialist is not automatically the appropriate completion-account expert.

[redacted] An integrated provider must demonstrate responsibility for every included output and any required testimony. Bundling reduces handoffs but can conceal capability gaps; material changes in the available records or disputed question should trigger reconsideration of the task boundaries and specialist responsibilities.

Figure 7. Global Forensic Accounting Market, by Service Type: Market share evolution, 2025-2032

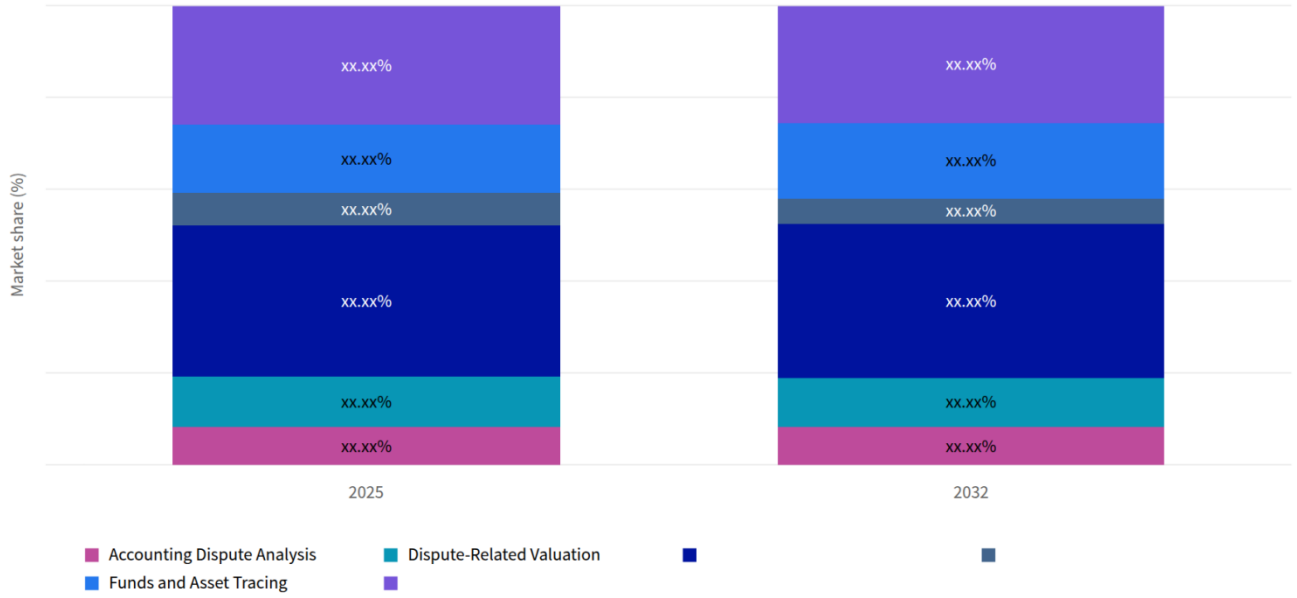

Figure 8. Global Forensic Accounting Market, by Service Type: Market size by category, 2025

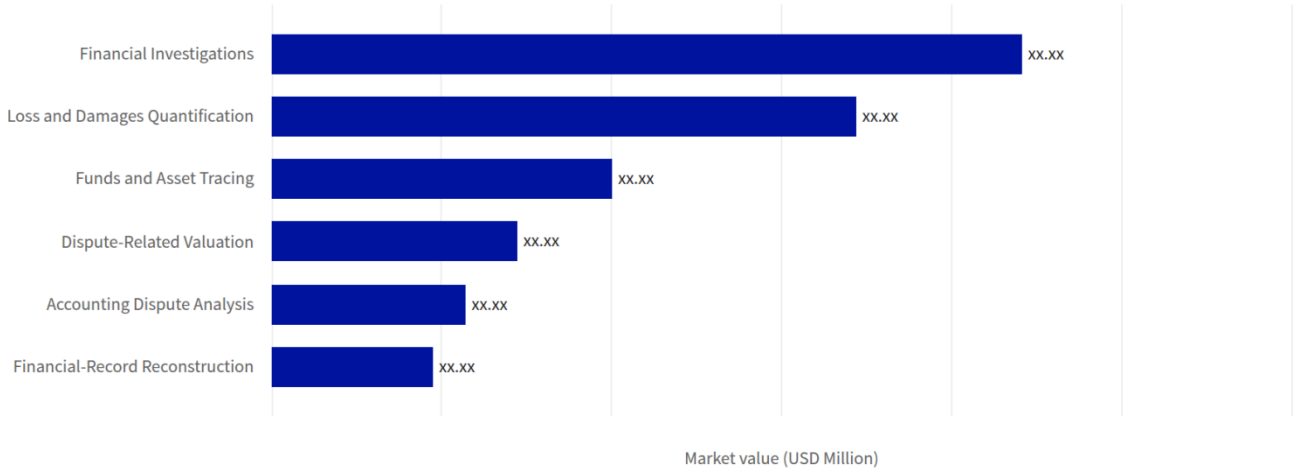

Figure 9. Global Forensic Accounting Market, by Service Type: Market size and growth, 2025-2032

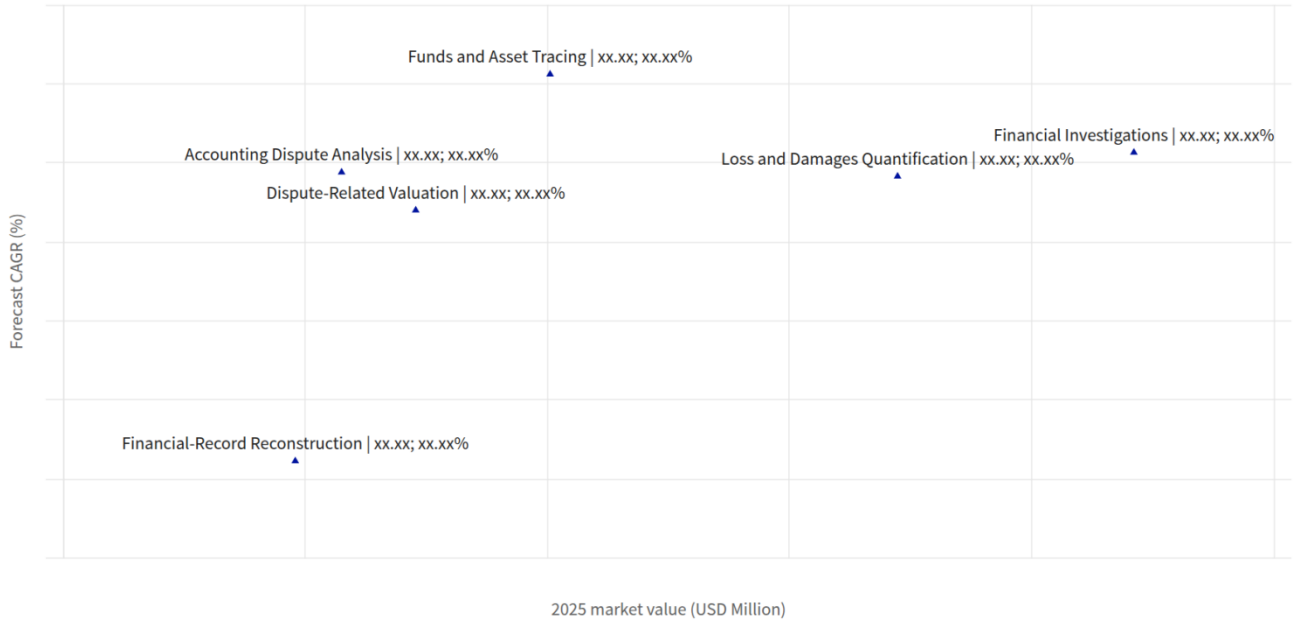

Table 4. Global Forensic Accounting Market, by Service Type growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 5. Global Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   - APES xx.xx includes dispute-related valuation examples and distinguishes facts, assumptions, and opinions. It requires appropriate assistance for work outside professional expertise. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
2. OSC RFP #03-24: Forensic Audit, Forensic Accounting, and Financial Investigative Services for Medicaid-Funded Facilities Including Nursing Homes
   - The solicitation combines financial investigation, related-party fund tracing, and loss quantification within task-ordered forensic services. It establishes solicitation scope, not completed delivery. ([nj.gov](https://nj.gov/comptroller/about/opportunities/postings/rfp_forensic_audit_services2024.pdf))
3. Audit Services and Forensic Audit Services - Madison County, Iowa Request for Proposals
   - Madison County distinguishes annual assurance from forensic reconstruction and requests substantiation of incomplete or unreliable financial records and balances. Sequencing implications are analytical interpretation. ([bidopportunities.iowa.gov](https://bidopportunities.iowa.gov/Home/GetBidOpportunityDocument/deb4ad09-bbcc-47d2-a0eb-44d8e8b7f402))
4. Commercial Disputes and Litigation - EY US
   - EY describes party advice and independent accounting determinations concerning post-acquisition completion accounts and earnouts. ([ey.com](https://www.ey.com/en_us/services/assurance/forensic-claims-disputes))

7.1. Financial Investigations

Table 6. Global Forensic Accounting Market Size, by Financial Investigations, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 7. Global Forensic Accounting Market Size, by Financial Investigations, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 8. Global Forensic Accounting Market Size, by Financial Investigations, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

7.2. Loss and Damages Quantification

Table 9. Global Forensic Accounting Market Size, by Loss and Damages Quantification, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 10. Global Forensic Accounting Market Size, by Loss and Damages Quantification, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 11. Global Forensic Accounting Market Size, by Loss and Damages Quantification, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

7.3. Funds and Asset Tracing

Table 12. Global Forensic Accounting Market Size, by Funds and Asset Tracing, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 13. Global Forensic Accounting Market Size, by Funds and Asset Tracing, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 14. Global Forensic Accounting Market Size, by Funds and Asset Tracing, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

7.4. Dispute-Related Valuation

Table 15. Global Forensic Accounting Market Size, by Dispute-Related Valuation, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 16. Global Forensic Accounting Market Size, by Dispute-Related Valuation, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 17. Global Forensic Accounting Market Size, by Dispute-Related Valuation, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

7.5. Accounting Dispute Analysis

Table 18. Global Forensic Accounting Market Size, by Accounting Dispute Analysis, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 19. Global Forensic Accounting Market Size, by Accounting Dispute Analysis, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 20. Global Forensic Accounting Market Size, by Accounting Dispute Analysis, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

7.6. Financial-Record Reconstruction

Table 21. Global Forensic Accounting Market Size, by Financial-Record Reconstruction, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 22. Global Forensic Accounting Market Size, by Financial-Record Reconstruction, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 23. Global Forensic Accounting Market Size, by Financial-Record Reconstruction, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

8. Forensic Accounting Market, by Technology Enablement

[redacted] AI inference is not limited to machine learning: the EU AI Act also recognizes logic- and knowledge-based approaches while distinguishing them from software that merely executes human-defined operations. This provides a classification reference, not a worldwide forensic-accounting standard.

Deloitte describes automated examination of duplicate suppliers and invoices without specifying an exclusively deterministic engine. [redacted] An exception alone does not establish wrongdoing, and mixed assignments should retain explicit responsibility for interpretation.

[redacted] Buyers should compare the included enablement alternatives against the same records, question, and intended reliance. If the professional cannot explain or verify an assisted result, a narrower rules-based or manual assignment is preferable to unsupported reliance on the tool.

Figure 10. Global Forensic Accounting Market, by Technology Enablement: Market share evolution, 2025-2032

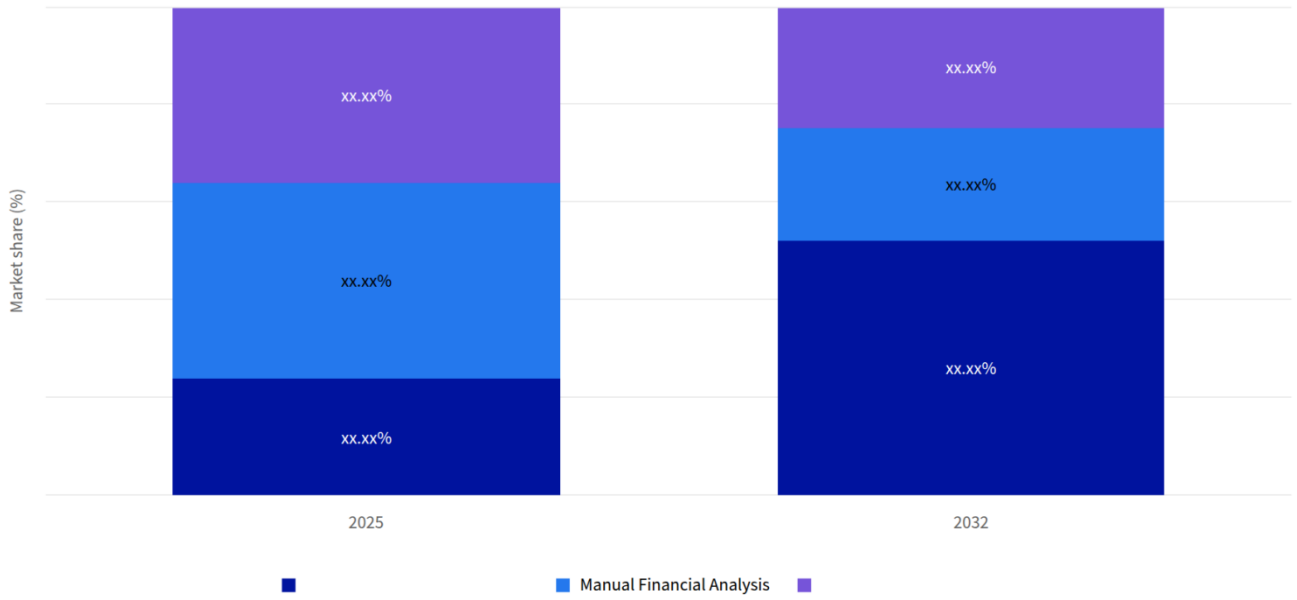

Figure 11. Global Forensic Accounting Market, by Technology Enablement: Market size by category, 2025

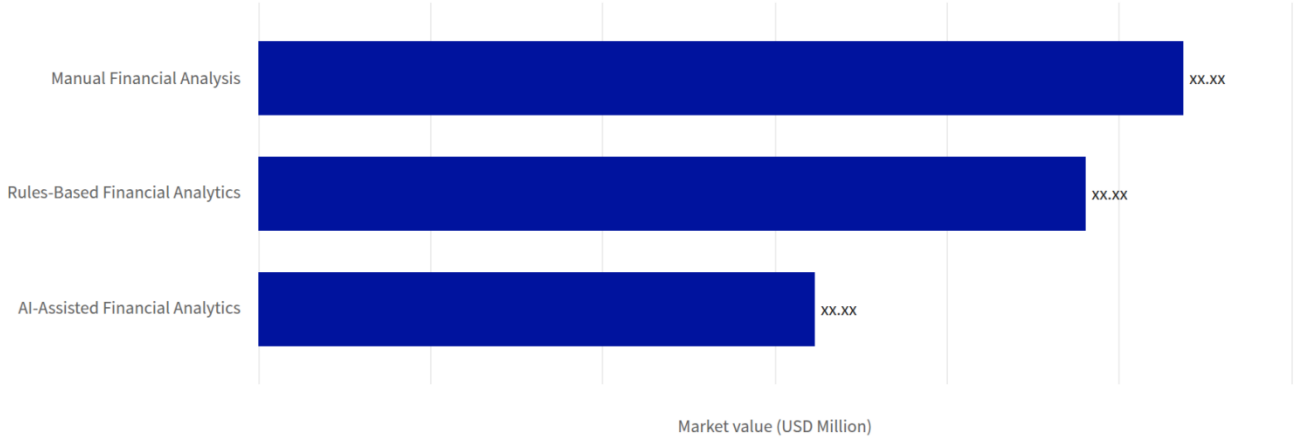

Figure 12. Global Forensic Accounting Market, by Technology Enablement: Market size and growth, 2025-2032

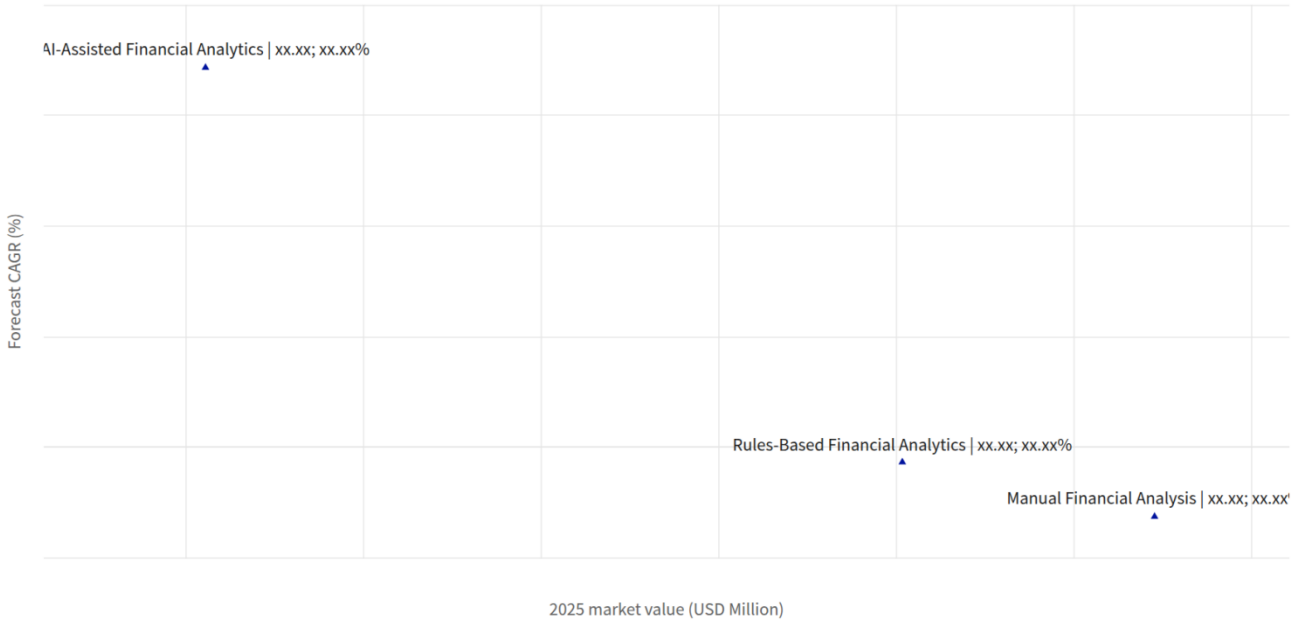

Table 24. Global Forensic Accounting Market, by Technology Enablement growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 25. Global Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. Recital 12 - AI Act Service Desk
   · Recital xx.xx recognizes both machine-learning and logic- or knowledge-based inference, while distinguishing AI from software that merely executes human-defined operations. This supports removing the machine-learning-only restriction without asserting forensic adoption of every qualifying technique. ([ai-act-service-desk.ec.europa.eu](https://ai-act-service-desk.ec.europa.eu/en/ai-act/recital-xx.xx))
2. Forensic Analytics - Deloitte Central Europe
   · Deloitte describes automated examination of duplicate suppliers and invoices but does not specify an exclusively deterministic engine. Its description supports requesting task-level method disclosure rather than classifying the service from the automation label. ([deloitte.com](https://www.deloitte.com/ce/en/services/consulting-financial/services/forensic-analytics.html))
3. Managing Integrity Risks with AI Enabled by EY Virtual Analytics Infrastructure
   · EY's brochure carries a 2018 copyright and reports an undated consumer-goods engagement using machine learning to examine concerns about erroneous and fraudulent invoices. This supports a historical supplier-reported application, not comparative performance or general adoption. ([ey.com](https://www.ey.com/content/dam/ey-unified-site/ey-com/en-gl/services/assurance/documents/ey-forensics-managing-integrity-risks-with-ai-enabled-by-ey-virtual-analytics-infrastructure.pdf))
4. Guidance for Expert Witnesses on the Use of Artificial Intelligence - The Academy of Experts, January 2026
   · The Academy of Experts' January 2026 guidance distinguishes administrative or editorial assistance from analysis materially informing an opinion and retains expert responsibility, understanding, and appropriate oversight. It is professional guidance, not evidence of supplier performance. ([icaew.com](https://www.icaew.com/-/media/corporate/files/technical/trust-and-ethics/forensic-and-expert-witness/resources/tae-guidance-for-ew-on-the-use-of-ai.ashx))

8.1. Manual Financial Analysis

Table 26. Global Forensic Accounting Market Size, by Manual Financial Analysis, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 27. Global Forensic Accounting Market Size, by Manual Financial Analysis, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 28. Global Forensic Accounting Market Size, by Manual Financial Analysis, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

8.2. Rules-Based Financial Analytics

Table 29. Global Forensic Accounting Market Size, by Rules-Based Financial Analytics, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 30. Global Forensic Accounting Market Size, by Rules-Based Financial Analytics, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 31. Global Forensic Accounting Market Size, by Rules-Based Financial Analytics, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

8.3. AI-Assisted Financial Analytics

Table 32. Global Forensic Accounting Market Size, by AI-Assisted Financial Analytics, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 33. Global Forensic Accounting Market Size, by AI-Assisted Financial Analytics, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 34. Global Forensic Accounting Market Size, by AI-Assisted Financial Analytics, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9. Forensic Accounting Market, by Matter Type

Matter Type determines which financial proposition must be established. Financial Reporting Irregularities concerns reporting; Fraud & Asset Misappropriation concerns misuse of resources; Bribery, Corruption & Conflicts of Interest concerns improper benefits or influence. ■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■ ■■■■ ■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■■■■

Illicit Finance & Financial-Regulatory Breaches requires an identified investigative or dispute question, not an undifferentiated compliance review. ■■■■ ■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ Suppliers should verify which financial records and tax or regulatory questions the appointment actually covers.

Insurance Claims & Coverage Disputes, Commercial & Contractual Disputes, Intellectual Property & Royalty Disputes, and Competition & Antitrust Claims have different measurement frameworks. Policy terms, contractual obligations, licensed rights, and alleged anticompetitive conduct are not interchangeable premises. ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■ ■■■■■■■ ■■■■■■■■■■■■

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■■■■■■■■ ■■■■■ ■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■ ■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■ ■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■ ■■ ■■■■■■■■ Buyers should appoint specialists for the relevant financial proposition and obtain complementary expertise where necessary. A general investigation credential does not establish competence across these different claim relationships.

Figure 13. Global Forensic Accounting Market Size, by Matter Type, 2025 vs 2032 (%)

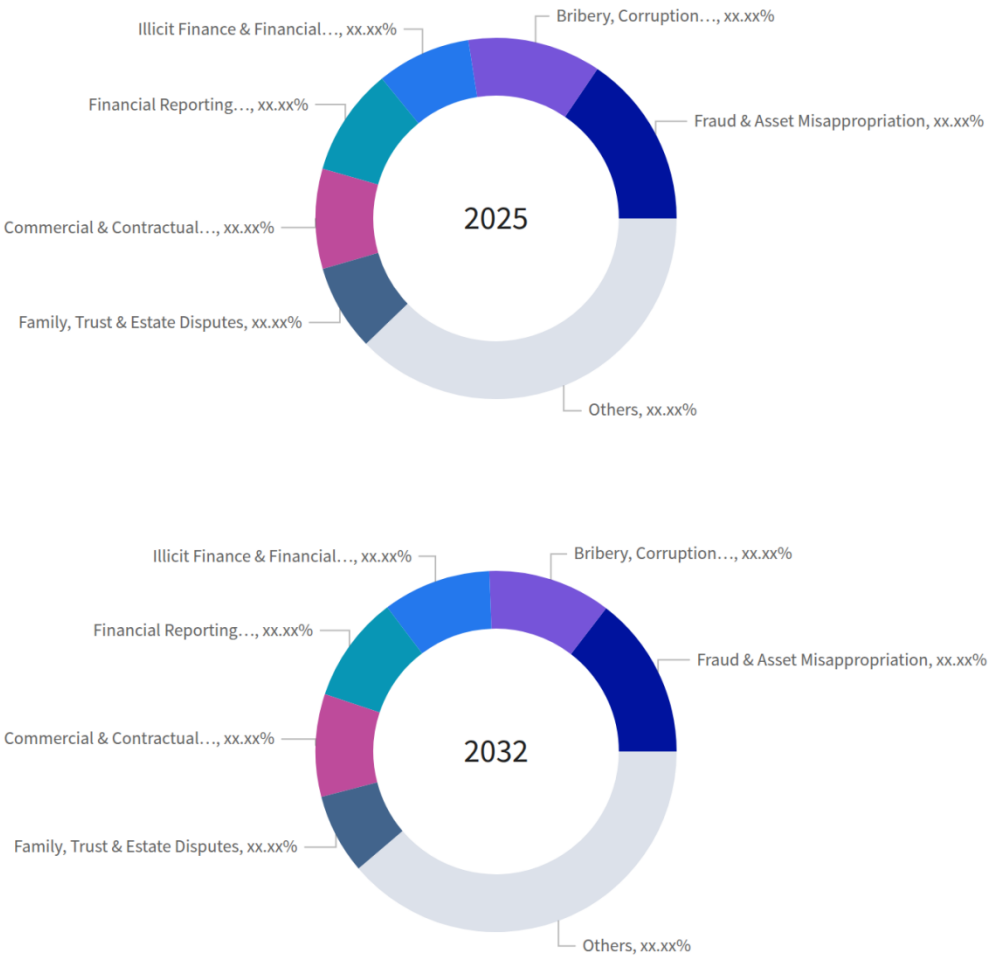

Figure 14. Global Forensic Accounting Market Size, by Matter Type, 2025 vs 2026 vs 2032

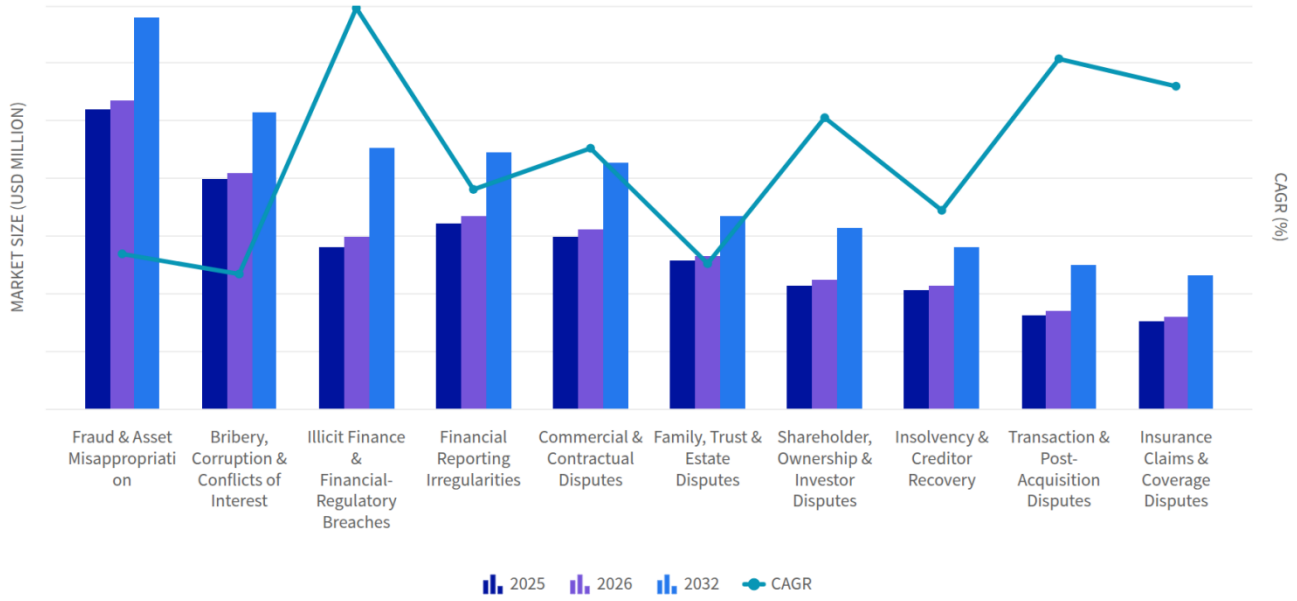

Table 35. Global Forensic Accounting Market, by Matter Type growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 36. Global Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   · The standard distinguishes investigation, consulting, and evidence responsibilities and supports obtaining qualified assistance when a financial assignment exceeds the practitioner's expertise. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
2. Litigation and Dispute Consulting Services - Deloitte US
   · Deloitte describes accounting-malpractice, antitrust, securities, and contractual accounting work with distinct technical, economic, and financial contributions. These are its disclosed offerings. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))

3. Commercial Disputes and Litigation - EY US
   · The offering distinguishes post-acquisition accounting determinations from broader accounting, financial, and valuation dispute services; this establishes disclosed capability, not supplier equivalence. ([ey.com](https://www.ey.com/en_us/services/assurance/forensic-claims-disputes))
4. Quantification of Economic Damages - AICPA & CIMA
   · The professional curriculum distinguishes business, individual, and intellectual-property damages and addresses causation and reasonable certainty. It supports differentiated expertise, not demand prevalence. ([aicpa-cima.com](https://www.aicpa-cima.com/cpe-learning/course/quantification-of-economic-damages))
5. The Fraud Tree Explained: Classifying Occupational Fraud Risks
   · ACFE distinguishes corruption, asset misappropriation, and intentional financial-statement misrepresentation while explaining that one scheme can combine categories. Principal-issue scoping is an analytical implication. ([acfe.com](https://www.acfe.com/acfe-insights-blog/blog-detail?s=fraud-tree-explained))
6. Unjust Enrichment, Ill-Gotten Gains, Defendant's Profits, and Disgorgement: a Primer for Forensic Practitioners
   · The professional material distinguishes injured-party losses from wrongful benefits as different damages-analysis subjects. ([aicpa-cima.com](https://www.aicpa-cima.com/cpe-learning/webcast/unjust-enrichment-ill-gotten-gains-defendants-profits-and-disgorgement-a-primer-for-forensic-practitioners))
7. HMRC - COP 9 Case - NIFA
   · NIFA describes an undated party-appointed expert engagement concerning motorcycle-importing businesses, with income tax, corporation tax, VAT, and customs duties under inquiry. ([nifa.co.uk](https://nifa.co.uk/report-case-studies/hmrc-cop-xx.xx-case/))
8. Forensic Accountant - ICAEW
   · ICAEW identifies professional negligence, tax investigations, insurance claims, business and share valuation, matrimonial disputes, and fraud or regulatory investigations as distinct forensic specialties. ([icaew.com](https://www.icaew.com/membership/support-throughout-your-career/career-paths/forensic-accountant))
9. Financial Services - J.S. Held
   · J.S. Held reports investigation of cryptocurrency records and related allegations. Routine compliance offerings are not treated as equivalent forensic mandates. ([jsheld.com](https://www.jsheld.com/markets-served/financial-services))
10. C.M. Meiers Company, Inc. - Memorandum of Decision on Cross Motions for Summary Judgment, October 28, 2016
    · The record distinguishes financial-record analysis from the court's determination of the insurance dispute, supporting separation of accounting contribution and coverage decision. ([govinfo.gov](https://www.govinfo.gov/content/pkg/USCOURTS-cacb-1_14-ap-xx.xx/pdf/USCOURTS-cacb-1_14-ap-xx.xx-xx.xx.pdf))
11. In re Community Home Financial Services, Inc. - Order Approving Trustee's Application to Employ Horne LLP, June 7, 2017
    · Tracing and categorizing recovered estate funds were relevant to competing claims; the trustee could not simply accept a creditor's asserted allocation. ([mssb.uscourts.gov](https://www.mssb.uscourts.gov/sites/mssb/files/opinions/xx.xx-xx.xx-npo_1848_20170607.pdf))
12. Considerations in Family Law and Estate Disputes - AICPA & CIMA
    · Family-law financial questions include property division, support, asset tracing, and valuation. This is professional-practice description rather than purchasing prevalence. ([aicpa-cima.com](https://www.aicpa-cima.com/cpe-learning/course/considerations-in-family-law-and-estate-disputes))

13. Royalty Audits - Fulcrum Financial Inquiry
    - Fulcrum reports royalty and participation audit work for entertainment clients and an inventor. Only the described subject and appointment experience are used, not claimed financial outcomes. ([fulcrum.com](https://www.fulcrum.com/experience/forensic-accounting/royalty-audits/))

9.1. Fraud & Asset Misappropriation

Table 37. Global Forensic Accounting Market Size, by Fraud & Asset Misappropriation, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 38. Global Forensic Accounting Market Size, by Fraud & Asset Misappropriation, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 39. Global Forensic Accounting Market Size, by Fraud & Asset Misappropriation, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.2. Bribery, Corruption & Conflicts of Interest

Table 40. Global Forensic Accounting Market Size, by Bribery, Corruption & Conflicts of Interest, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 41. Global Forensic Accounting Market Size, by Bribery, Corruption & Conflicts of Interest, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 42. Global Forensic Accounting Market Size, by Bribery, Corruption & Conflicts of Interest, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.3. Financial Reporting Irregularities

Table 43. Global Forensic Accounting Market Size, by Financial Reporting Irregularities, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 44. Global Forensic Accounting Market Size, by Financial Reporting Irregularities, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 45. Global Forensic Accounting Market Size, by Financial Reporting Irregularities, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.4. Commercial & Contractual Disputes

Table 46. Global Forensic Accounting Market Size, by Commercial & Contractual Disputes, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 47. Global Forensic Accounting Market Size, by Commercial & Contractual Disputes, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 48. Global Forensic Accounting Market Size, by Commercial & Contractual Disputes, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.5. Illicit Finance & Financial-Regulatory Breaches

Table 49. Global Forensic Accounting Market Size, by Illicit Finance & Financial-Regulatory Breaches, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 50. Global Forensic Accounting Market Size, by Illicit Finance & Financial-Regulatory Breaches, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 51. Global Forensic Accounting Market Size, by Illicit Finance & Financial-Regulatory Breaches, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.6. Family, Trust & Estate Disputes

Table 52. Global Forensic Accounting Market Size, by Family, Trust & Estate Disputes, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 53. Global Forensic Accounting Market Size, by Family, Trust & Estate Disputes, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 54. Global Forensic Accounting Market Size, by Family, Trust & Estate Disputes, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.7. Shareholder, Ownership & Investor Disputes

Table 55. Global Forensic Accounting Market Size, by Shareholder, Ownership & Investor Disputes, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 56. Global Forensic Accounting Market Size, by Shareholder, Ownership & Investor Disputes, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 57. Global Forensic Accounting Market Size, by Shareholder, Ownership & Investor Disputes, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.8. Insolvency & Creditor Recovery

Table 58. Global Forensic Accounting Market Size, by Insolvency & Creditor Recovery, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 59. Global Forensic Accounting Market Size, by Insolvency & Creditor Recovery, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 60. Global Forensic Accounting Market Size, by Insolvency & Creditor Recovery, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.9. Personal Injury & Employment Claims

Table 61. Global Forensic Accounting Market Size, by Personal Injury & Employment Claims, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 62. Global Forensic Accounting Market Size, by Personal Injury & Employment Claims, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 63. Global Forensic Accounting Market Size, by Personal Injury & Employment Claims, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.10. Transaction & Post-Acquisition Disputes

Table 64. Global Forensic Accounting Market Size, by Transaction & Post-Acquisition Disputes, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 65. Global Forensic Accounting Market Size, by Transaction & Post-Acquisition Disputes, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 66. Global Forensic Accounting Market Size, by Transaction & Post-Acquisition Disputes, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.11. Insurance Claims & Coverage Disputes

Table 67. Global Forensic Accounting Market Size, by Insurance Claims & Coverage Disputes, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 68. Global Forensic Accounting Market Size, by Insurance Claims & Coverage Disputes, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 69. Global Forensic Accounting Market Size, by Insurance Claims & Coverage Disputes, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.12. Tax & Customs Matters

Table 70. Global Forensic Accounting Market Size, by Tax & Customs Matters, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 71. Global Forensic Accounting Market Size, by Tax & Customs Matters, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 72. Global Forensic Accounting Market Size, by Tax & Customs Matters, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.13. Intellectual Property & Royalty Disputes

Table 73. Global Forensic Accounting Market Size, by Intellectual Property & Royalty Disputes, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 74. Global Forensic Accounting Market Size, by Intellectual Property & Royalty Disputes, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 75. Global Forensic Accounting Market Size, by Intellectual Property & Royalty Disputes, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.14. Professional Negligence & Liability Claims

Table 76. Global Forensic Accounting Market Size, by Professional Negligence & Liability Claims, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 77. Global Forensic Accounting Market Size, by Professional Negligence & Liability Claims, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 78. Global Forensic Accounting Market Size, by Professional Negligence & Liability Claims, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

9.15. Competition & Antitrust Claims

Table 79. Global Forensic Accounting Market Size, by Competition & Antitrust Claims, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 80. Global Forensic Accounting Market Size, by Competition & Antitrust Claims, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 81. Global Forensic Accounting Market Size, by Competition & Antitrust Claims, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

10. Forensic Accounting Market, by Buyer Type

Buyer identity changes who can authorize the engagement and receive its conclusions. ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ Providers should establish the authorized governing constituency rather than assume that incumbent management controls every investigation.

Regulatory direction, payment, and contracting authority must remain distinguishable. Scotland's self-report policy provides for third-party forensic accountants paid by the reporting business while the investigation is directed through the civil-recovery process. ■■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■ ■■■■■■■■ ■ ■■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■ ■■■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■ ■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■

Government & Public Authorities can impose explicit task and personnel controls. Nebraska DHHS's solicitation assigns oversight, determinations, and testimony to a CPA while distinguishing other personnel contributions. ■■ ■■■■■■■ ■■■■■■■■ ■■■■ ■■■■ ■■■■■ ■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■ ■■■■■ ■■ ■■■■■■■■■ ■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■ ■■■■■■

Insolvency Estates & Private Trusts require clarification of fiduciary and court authority. Historical court records document a trustee's approved employment of forensic accountants and a consensual probate order for trust accounting. ■■■■■■■■■■■■ ■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■ ■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■ ■■■■■■■■■ ■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■

Figure 15. Global Forensic Accounting Market, by Buyer Type: Market share evolution, 2025-2032

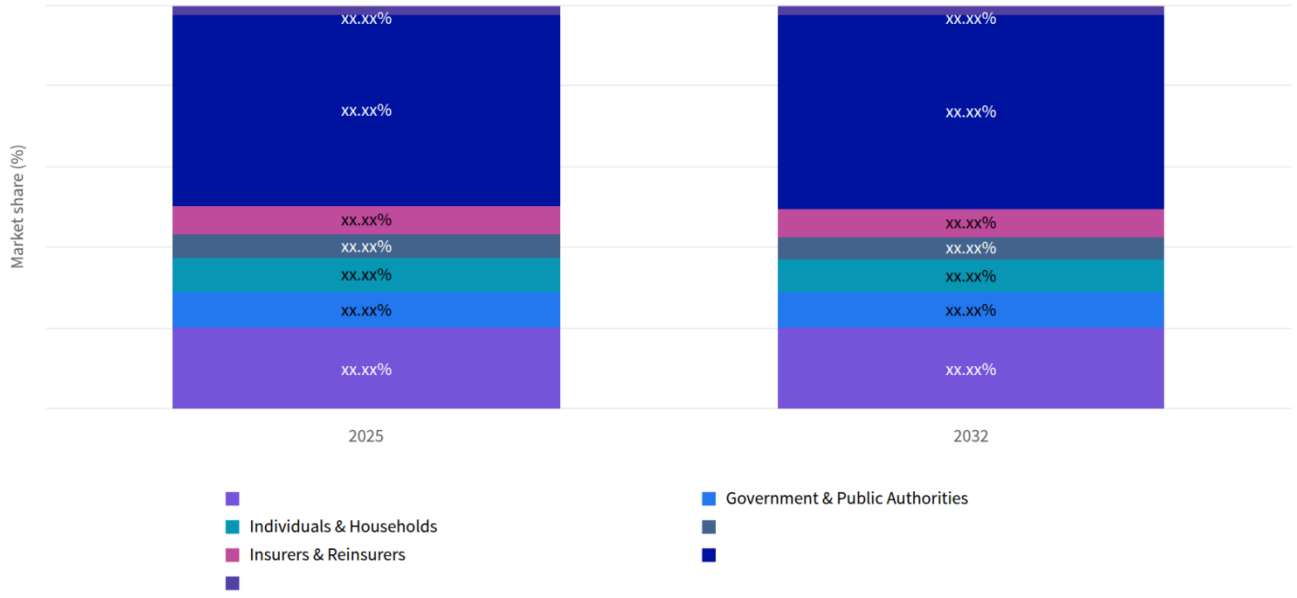

Figure 16. Global Forensic Accounting Market, by Buyer Type: Market size by category, 2025

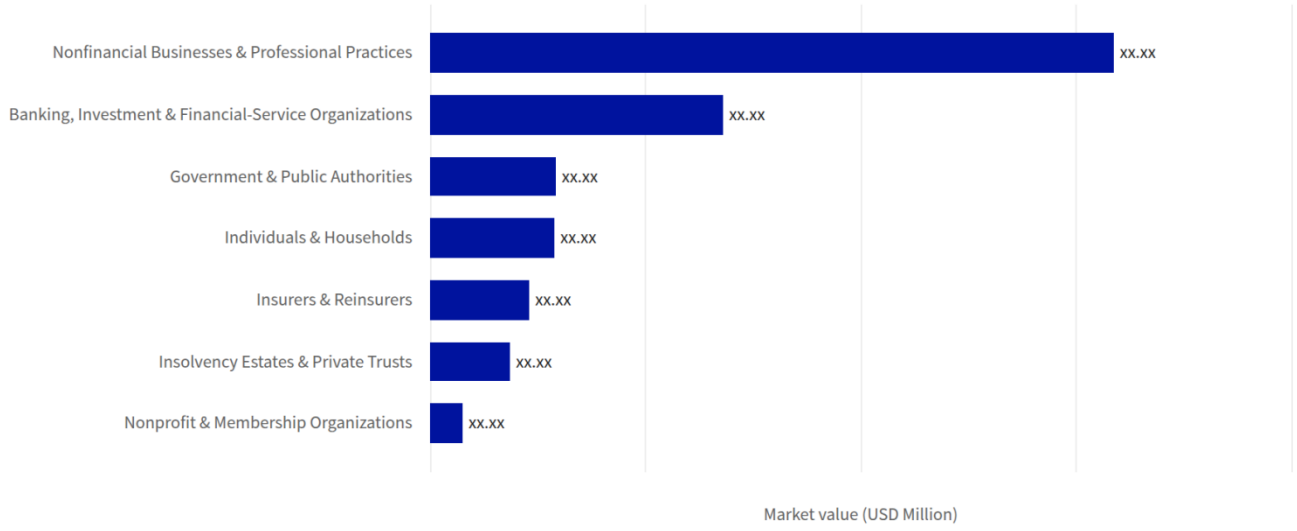

Figure 17. Global Forensic Accounting Market, by Buyer Type: Market size and growth, 2025-2032

Table 82. Global Forensic Accounting Market, by Buyer Type growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 83. Global Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. Financial Services - J.S. Held
   - J.S. Held reports a private-equity fund misconduct investigation with findings presented to the board; this does not establish every contractual principal or payment arrangement. ([jsheld.com](https://www.jsheld.com/markets-served/financial-services))
2. Luna Innovations Incorporated - Form 8-K, Filed February 21, 2025
   - Luna's filing describes an investigation conducted by external counsel and forensic accountants under an independent board special committee's oversight. ([sec.gov](https://www.sec.gov/Archives/edgar/data/xx.xx/xx.xx/luna-xx.xx.htm))
3. Self Report Policy: Guidance to Businesses Reporting Economic Crime Offences - COPFS
   - The Scottish policy provides for third-party forensic accountants paid by the reporting business, with engagement terms reflecting the civil-recovery arrangement and potential appointment conflicts. ([copfs.gov.uk](https://www.copfs.gov.uk/publications/self-report-policy-guidance-to-businesses-reporting-economic-crime-offences/html/))
4. BACP Annual Review and Financial Statements 2024 to 2025
   - BACP reports commissioning an independent forensic audit after concerns arose through internal financial controls. ([bacp.co.uk](https://www.bacp.co.uk/media/xx.xx/bacp-annual-review-financial-statements-2024-to-2025.pdf))
5. C.M. Meiers Company, Inc. - Memorandum of Decision on Cross Motions for Summary Judgment, October 28, 2016
   - The October xx.xx 2016 court record states that Essex retained a forensic accountant to examine financial records underlying disputed insurance coverage. This is a historical appointment. ([govinfo.gov](https://www.govinfo.gov/content/pkg/USCOURTS-cacb-1_14-ap-xx.xx/pdf/USCOURTS-cacb-1_14-ap-xx.xx-xx.xx.pdf))
6. In re Community Home Financial Services, Inc. - Order Approving Trustee's Application to Employ Horne LLP, June 7, 2017
   - The court approved a trustee's employment of external forensic accountants after considering qualifications, disinterestedness, and estate interests. The appointment is historical. ([mssb.uscourts.gov](https://www.mssb.uscourts.gov/sites/mssb/files/opinions/xx.xx-xx.xx-npo_1848_20170607.pdf))

7. Stephen M. Tunick et al. v. Barbara Tunick et al. - Connecticut Appellate Court, AC 42031
   · The historical opinion records a probate order, with interested parties' consent, to retain a forensic accountant for trust finances. It does not establish a universal trust-purchasing arrangement. ([jud.ct.gov](https://jud.ct.gov/external/supapp/Cases/AROap/AP201/201AP391.pdf))
8. Considerations in Family Law and Estate Disputes - AICPA & CIMA
   · The curriculum describes family-law practitioners serving as consultants, experts, or neutrals for personal financial disputes. ([aicpa-cima.com](https://www.aicpa-cima.com/cpe-learning/course/considerations-in-family-law-and-estate-disputes))
9. Nebraska DHHS RFP 123350 O3 - Investigatory and Forensic Accounting Services
   · Nebraska DHHS controls assigned cases and specifies that oversight, reviews, determinations, and testimony must be conducted by a CPA. ([das.nebraska.gov](https://das.nebraska.gov/materiel/purchasing/xx.xx%20O3/xx.xx%20RFP%20Forensic%20Accountant..pdf))

10.1. Nonfinancial Businesses & Professional Practices

Table 84. Global Forensic Accounting Market Size, by Nonfinancial Businesses & Professional Practices, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 85. Global Forensic Accounting Market Size, by Nonfinancial Businesses & Professional Practices, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 86. Global Forensic Accounting Market Size, by Nonfinancial Businesses & Professional Practices, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

10.2. Banking, Investment & Financial-Service Organizations

Table 87. Global Forensic Accounting Market Size, by Banking, Investment & Financial-Service Organizations, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 88. Global Forensic Accounting Market Size, by Banking, Investment & Financial-Service Organizations, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 89. Global Forensic Accounting Market Size, by Banking, Investment & Financial-Service Organizations, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

10.3. Government & Public Authorities

Table 90. Global Forensic Accounting Market Size, by Government & Public Authorities, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 91. Global Forensic Accounting Market Size, by Government & Public Authorities, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 92. Global Forensic Accounting Market Size, by Government & Public Authorities, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

10.4. Individuals & Households

Table 93. Global Forensic Accounting Market Size, by Individuals & Households, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 94. Global Forensic Accounting Market Size, by Individuals & Households, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 95. Global Forensic Accounting Market Size, by Individuals & Households, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

10.5. Insurers & Reinsurers

Table 96. Global Forensic Accounting Market Size, by Insurers & Reinsurers, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 97. Global Forensic Accounting Market Size, by Insurers & Reinsurers, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 98. Global Forensic Accounting Market Size, by Insurers & Reinsurers, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

10.6. Insolvency Estates & Private Trusts

Table 99. Global Forensic Accounting Market Size, by Insolvency Estates & Private Trusts, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 100. Global Forensic Accounting Market Size, by Insolvency Estates & Private Trusts, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 101. Global Forensic Accounting Market Size, by Insolvency Estates & Private Trusts, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

10.7. Nonprofit & Membership Organizations

Table 102. Global Forensic Accounting Market Size, by Nonprofit & Membership Organizations, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 103. Global Forensic Accounting Market Size, by Nonprofit & Membership Organizations, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 104. Global Forensic Accounting Market Size, by Nonprofit & Membership Organizations, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11. Forensic Accounting Market, by End-Use Sector

End-use specialization should follow the activity being examined, not automatically the purchaser's identity. ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ Providers targeting Public Administration & Defense, Education, or Healthcare & Social Assistance should demonstrate familiarity with the relevant funding, reporting, and transaction context.

For Agriculture, Forestry & Fishing, inventory-related loss questions can require different support from an operational-interruption assignment. ■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■ ■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■ ■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ Financial expertise does not remove the need for appropriate technical assistance.

■■■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■■ ■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■ ■■■■ ■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■ ■■ ■■■ ■■■■ ■■■■■■■ ■■■■ Held's ports discussion distinguishes cargo interests from the operator's interruption exposure. A supplier should establish whose financial loss is being explained before extending an assignment across connected businesses.

Information, Media & Telecommunications and Arts, Sports & Recreation can expose different revenue relationships. Fulcrum reports entertainment royalty and participation disputes, while J.S. ■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■ ■ ■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■ ■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■

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[redacted] UNDP's historical Global Fund analyst solicitation concerned grant investigations under agency-controlled access and work-product arrangements; a UN agency's commissioning role does not automatically turn every underlying healthcare or household matter into intergovernmental-sector activity. Sector entry should follow an authorized, task-specific mandate rather than a broad customer label.

Figure 18. Global Forensic Accounting Market Size, by End-Use Sector, 2025 vs 2032 (%)

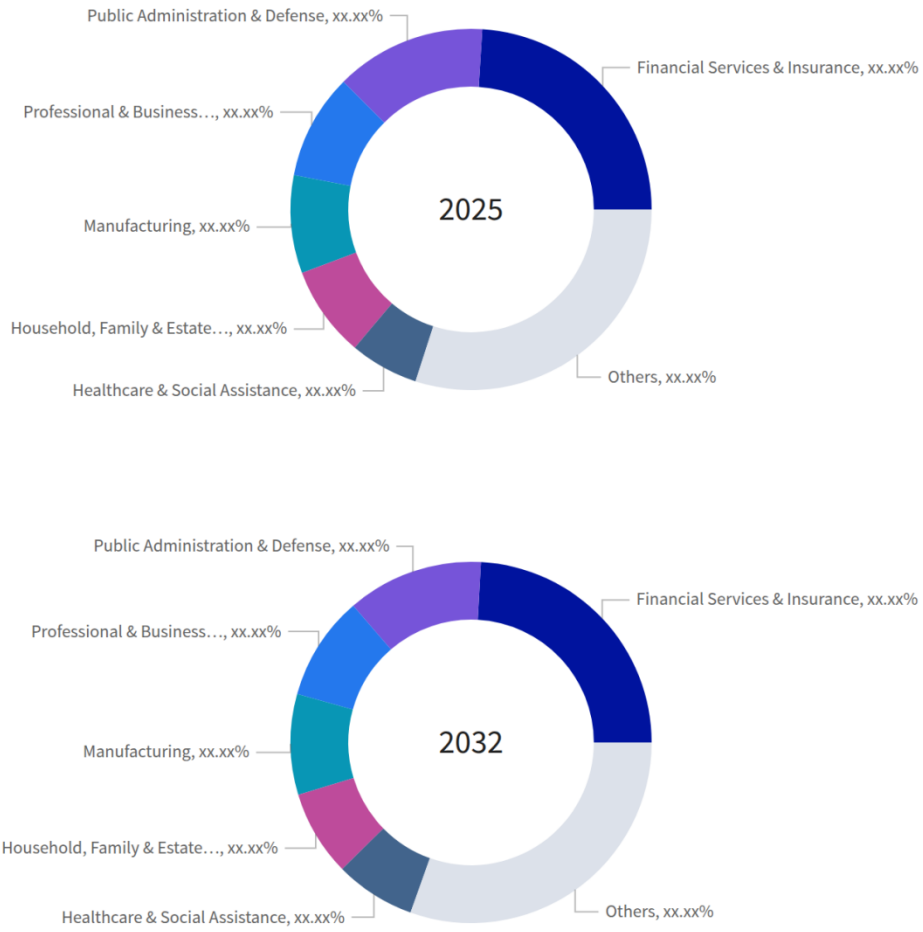

Figure 19. Global Forensic Accounting Market Size, by End-Use Sector, 2025 vs 2026 vs 2032

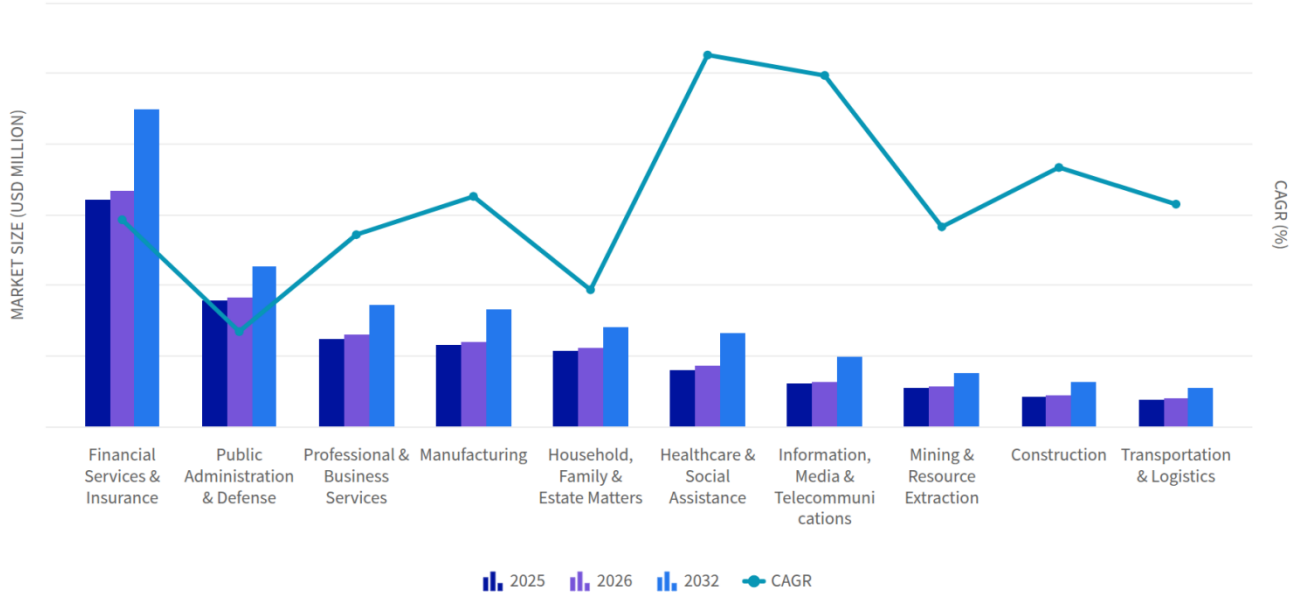

Table 105. Global Forensic Accounting Market, by End-Use Sector growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 106. Global Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   - Qualified assistance or declining work outside expertise is required for covered practitioners; applying this requirement to sector-specific technical assumptions is an interpretation. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))

2. Litigation and Dispute Consulting Services - Deloitte US
   · Deloitte's construction-dispute offering includes delay and damage claims, while accounting-malpractice work requires technical accounting and professional-standard analysis. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))
3. OSC RFP #03-24: Forensic Audit, Forensic Accounting, and Financial Investigative Services for Medicaid-Funded Facilities Including Nursing Homes
   · The public purchaser seeks forensic services concerning Medicaid-funded nursing homes and other facilities, distinguishing governmental commissioning from healthcare end use. ([nj.gov](https://nj.gov/comptroller/about/opportunities/postings/rfp_forensic_audit_services2024.pdf))
4. Financial Services - J.S. Held
   · The disclosed financial-services offering includes broker-dealer financial damages and investigations, supporting task-specific financial-sector specialization rather than a uniform compliance service. ([jsheld.com](https://www.jsheld.com/markets-served/financial-services))
5. BACP Annual Review and Financial Statements 2024 to 2025
   · The examined remuneration and expenses concern the association itself. Distinguishing this from members' clinical activities is an analytical classification. ([bacp.co.uk](https://www.bacp.co.uk/media/xx.xx/bacp-annual-review-financial-statements-2024-to-2025.pdf))
6. Nebraska DHHS RFP 123350 O3 - Investigatory and Forensic Accounting Services
   · The public purchaser commissions financial-exploitation analysis of vulnerable adults' records and assets, supporting separation of buyer identity from personal financial end use. ([das.nebraska.gov](https://das.nebraska.gov/materiel/purchasing/xx.xx%20O3/xx.xx%20RFP%20Forensic%20Accountant..pdf))
7. Agriculture - J.S. Held
   · J.S. Held's agriculture-sector offering includes inventory, recall, spoiled-goods valuation, and financial-loss analysis. Task-fit implications are interpretation, not proof of capability across every primary-industry constituent. ([jsheld.com](https://www.jsheld.com/markets-served/agriculture))
8. How to Handle Complex Ports and Terminals Business Interruption Insurance Claims - J.S. Held
   · The ports discussion distinguishes cargo interests, third-party operations, and port-operator interruption exposure, with differing records and financial relationships. Cross-sector appointment implications are conditional. ([jsheld.com](https://www.jsheld.com/uploads/How-to-Handle-Complex-Ports-and-Terminals-Business-Interruption-Insurance-Claims.pdf))
9. Event Cancellation Insurance: Calculating Ascertained Net Loss in Practice - J.S. Held
   · The discussion addresses committed event expenses, retained income, refunds, and policy-specific losses. Its practitioner biography reports loss work in mining, manufacturing, power generation, hospitality, retail, sports, and entertainment; this remains supplier-reported experience. ([jsheld.com](https://www.jsheld.com/uploads/Event-Cancellation.pdf))
10. Royalty Audits - Fulcrum Financial Inquiry
    · The entertainment examples support rights- and participation-specific financial expertise within media and entertainment-related end use; they are supplier-reported and do not represent every constituent activity. ([fulcrum.com](https://www.fulcrum.com/experience/forensic-accounting/royalty-audits/))
11. Interim Forensic Audit Identifies Widespread Operational Failures within Memphis-Shelby County Schools - April 1, 2026
    · On April xx.xx 2026, the Tennessee Comptroller reported receiving an external firm's interim forensic audit concerning Memphis-Shelby County Schools. No final-report status is inferred. ([comptroller.tn.gov](https://comptroller.tn.gov/content/dam/cot/administration/documents/press-releases/2026/MSCSForensicAudit040126.pdf))
12. LTA Consultant - Global Fund Analyst, UNDP
    · UNDP's January xx.xx 2017 analyst solicitation concerns Global Fund grant investigations and describes agency tasking, facilitated evidence access, and agency ownership of work products. Buyer-versus-examined-activity distinctions are analytical interpretation. ([ungm.org](https://www.ungm.org/Public/Notice/xx.xx?utm_source=openai))

11.1. Financial Services & Insurance

Table 107. Global Forensic Accounting Market Size, by Financial Services & Insurance, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 108. Global Forensic Accounting Market Size, by Financial Services & Insurance, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 109. Global Forensic Accounting Market Size, by Financial Services & Insurance, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.2. Public Administration & Defense

Table 110. Global Forensic Accounting Market Size, by Public Administration & Defense, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 111. Global Forensic Accounting Market Size, by Public Administration & Defense, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 112. Global Forensic Accounting Market Size, by Public Administration & Defense, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.3. Professional & Business Services

Table 113. Global Forensic Accounting Market Size, by Professional & Business Services, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 114. Global Forensic Accounting Market Size, by Professional & Business Services, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 115. Global Forensic Accounting Market Size, by Professional & Business Services, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.4. Manufacturing

Table 116. Global Forensic Accounting Market Size, by Manufacturing, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 117. Global Forensic Accounting Market Size, by Manufacturing, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 118. Global Forensic Accounting Market Size, by Manufacturing, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.5. Household, Family & Estate Matters

Table 119. Global Forensic Accounting Market Size, by Household, Family & Estate Matters, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 120. Global Forensic Accounting Market Size, by Household, Family & Estate Matters, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 121. Global Forensic Accounting Market Size, by Household, Family & Estate Matters, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.6. Healthcare & Social Assistance

Table 122. Global Forensic Accounting Market Size, by Healthcare & Social Assistance, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 123. Global Forensic Accounting Market Size, by Healthcare & Social Assistance, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 124. Global Forensic Accounting Market Size, by Healthcare & Social Assistance, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.7. Information, Media & Telecommunications

Table 125. Global Forensic Accounting Market Size, by Information, Media & Telecommunications, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 126. Global Forensic Accounting Market Size, by Information, Media & Telecommunications, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 127. Global Forensic Accounting Market Size, by Information, Media & Telecommunications, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.8. Mining & Resource Extraction

Table 128. Global Forensic Accounting Market Size, by Mining & Resource Extraction, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 129. Global Forensic Accounting Market Size, by Mining & Resource Extraction, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 130. Global Forensic Accounting Market Size, by Mining & Resource Extraction, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.9. Construction

Table 131. Global Forensic Accounting Market Size, by Construction, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 132. Global Forensic Accounting Market Size, by Construction, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 133. Global Forensic Accounting Market Size, by Construction, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.10. Transportation & Logistics

Table 134. Global Forensic Accounting Market Size, by Transportation & Logistics, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 135. Global Forensic Accounting Market Size, by Transportation & Logistics, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 136. Global Forensic Accounting Market Size, by Transportation & Logistics, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.11. Membership, Repair & Personal Services

Table 137. Global Forensic Accounting Market Size, by Membership, Repair & Personal Services, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 138. Global Forensic Accounting Market Size, by Membership, Repair & Personal Services, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 139. Global Forensic Accounting Market Size, by Membership, Repair & Personal Services, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.12. Real Estate

Table 140. Global Forensic Accounting Market Size, by Real Estate, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 141. Global Forensic Accounting Market Size, by Real Estate, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 142. Global Forensic Accounting Market Size, by Real Estate, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.13. Utilities, Water & Environmental Services

Table 143. Global Forensic Accounting Market Size, by Utilities, Water & Environmental Services, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 144. Global Forensic Accounting Market Size, by Utilities, Water & Environmental Services, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 145. Global Forensic Accounting Market Size, by Utilities, Water & Environmental Services, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.14. Education

Table 146. Global Forensic Accounting Market Size, by Education, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 147. Global Forensic Accounting Market Size, by Education, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 148. Global Forensic Accounting Market Size, by Education, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.15. Agriculture, Forestry & Fishing

Table 149. Global Forensic Accounting Market Size, by Agriculture, Forestry & Fishing, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 150. Global Forensic Accounting Market Size, by Agriculture, Forestry & Fishing, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 151. Global Forensic Accounting Market Size, by Agriculture, Forestry & Fishing, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.16. Wholesale & Retail Trade

Table 152. Global Forensic Accounting Market Size, by Wholesale & Retail Trade, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 153. Global Forensic Accounting Market Size, by Wholesale & Retail Trade, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 154. Global Forensic Accounting Market Size, by Wholesale & Retail Trade, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.17. Hospitality & Food Services

Table 155. Global Forensic Accounting Market Size, by Hospitality & Food Services, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 156. Global Forensic Accounting Market Size, by Hospitality & Food Services, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 157. Global Forensic Accounting Market Size, by Hospitality & Food Services, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.18. Arts, Sports & Recreation

Table 158. Global Forensic Accounting Market Size, by Arts, Sports & Recreation, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 159. Global Forensic Accounting Market Size, by Arts, Sports & Recreation, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 160. Global Forensic Accounting Market Size, by Arts, Sports & Recreation, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

11.19. Intergovernmental & Diplomatic Activities

Table 161. Global Forensic Accounting Market Size, by Intergovernmental & Diplomatic Activities, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 162. Global Forensic Accounting Market Size, by Intergovernmental & Diplomatic Activities, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 163. Global Forensic Accounting Market Size, by Intergovernmental & Diplomatic Activities, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

12. Forensic Accounting Market, by Delivery Mode

Delivery Mode is a buyer-permission and evidence-access choice, not a proxy for analytical sophistication. ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ Buyers should define those conditions before comparing staffing proposals; permission to work remotely does not establish that every necessary document is electronically usable.

On-Site Delivery becomes a substantive access requirement where records or institutional controls demand physical presence. Banque du Liban's 2026 forensic-audit re-tender requires headquarters presence, clearance for sensitive files, and personnel capable of handling digital and paper records. ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■ ■■■■■■■■■ ■■ ■■■■■ ■■■■ ■■■■■ ■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■ ■ ■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■■

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Figure 20. Global Forensic Accounting Market, by Delivery Mode: Market share evolution, 2025-2032

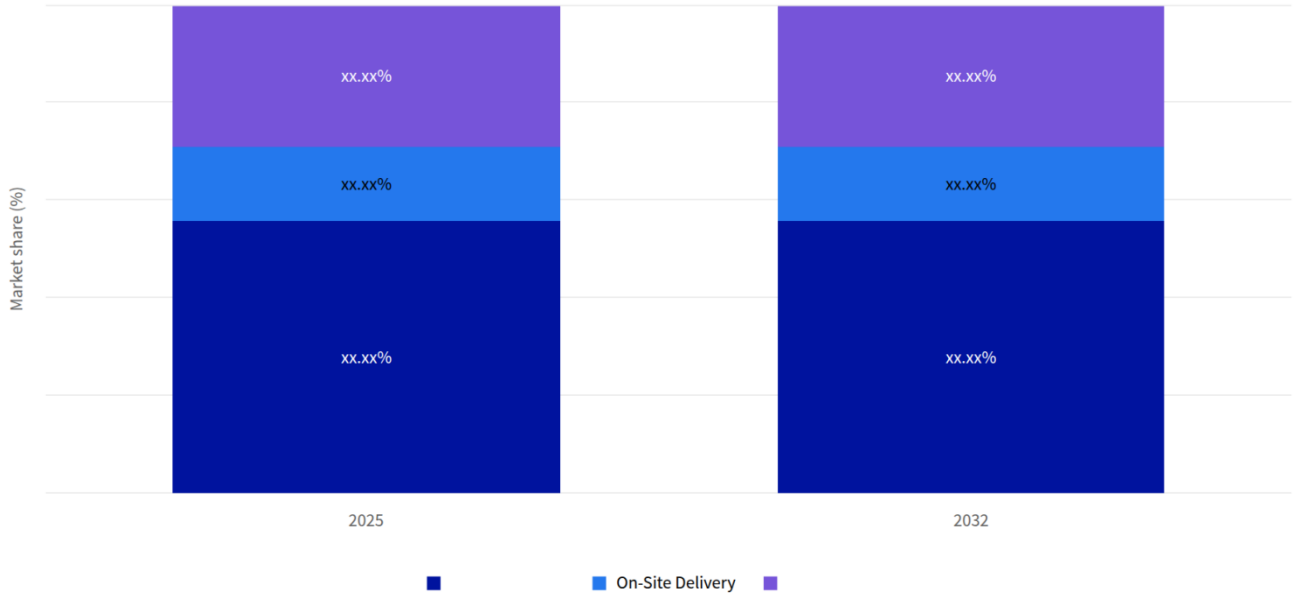

Figure 21. Global Forensic Accounting Market Size, by Delivery Mode, 2025 vs 2026 vs 2032

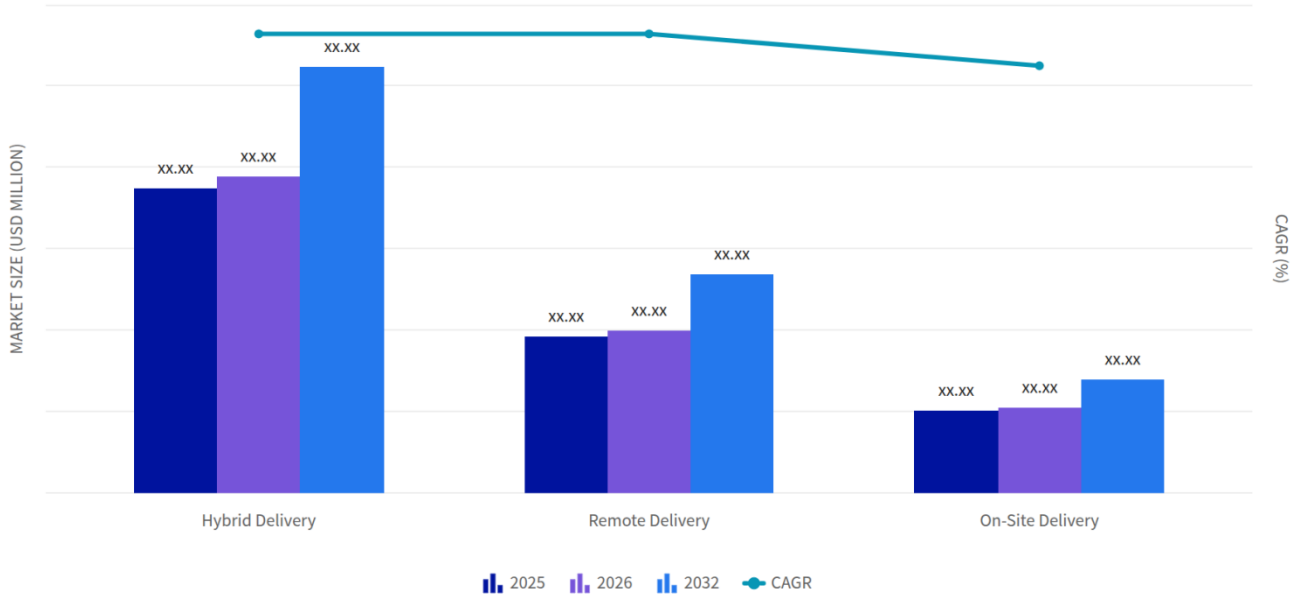

Figure 22. Global Forensic Accounting Market, by Delivery Mode: Market size and growth, 2025-2032

Table 164. Global Forensic Accounting Market, by Delivery Mode growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 165. Global Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   - EDPB distinguishes disclosures or access involving separate overseas recipients from employee access within the same controller. Transfer assessment is not determined by storage location alone; other processing obligations can remain. ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))

2. City of Jonesboro - RFP-ADM-2025-002 Questions and Responses
   · Jonesboro's procurement responses permit on-site, remote, and hybrid forensic-audit work. Suitability conditions are analytical implications; the document does not establish the mode ultimately delivered. ([jonesboroga.gov](https://jonesboroga.gov/Assets/Files/RFP%xx.xx%E2%xx.xx%xx.xx%20Special%20Forensic%20Audit%20Service%20Questions%20and%20Responses.pdf))
3. Banque du Liban - Forensic Audit Re-Tender, SD00741-2026
   · The re-tender requires headquarters presence and clearance for sensitive files, anticipates digital and paper records, permits supervised digitization, and contemplates specialist rotation. It does not establish exclusively on-site delivery of every task. ([pe.ppa.gov.lb](https://pe.ppa.gov.lb/storage/tenders/files/Fv7V94vdnRufatVvYUVR9esefdiJXo9u6kMD-xx.xx.pdf))

12.1. Hybrid Delivery

Table 166. Global Forensic Accounting Market Size, by Hybrid Delivery, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 167. Global Forensic Accounting Market Size, by Hybrid Delivery, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 168. Global Forensic Accounting Market Size, by Hybrid Delivery, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

12.2. Remote Delivery

Table 169. Global Forensic Accounting Market Size, by Remote Delivery, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 170. Global Forensic Accounting Market Size, by Remote Delivery, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 171. Global Forensic Accounting Market Size, by Remote Delivery, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

12.3. On-Site Delivery

Table 172. Global Forensic Accounting Market Size, by On-Site Delivery, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 173. Global Forensic Accounting Market Size, by On-Site Delivery, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 174. Global Forensic Accounting Market Size, by On-Site Delivery, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

13. Forensic Accounting Market, by Engagement Structure

Engagement Structure distinguishes an authorized forensic mandate from a relationship that merely enables later appointments. ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■ ■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ Buyers using Matter-Specific Engagements should define the financial question, intended output, and authorization boundary for each referral; suppliers should assess committed assignments rather than treat the overarching relationship as guaranteed work.

Continuing Retained Engagements serve an ongoing forensic mandate, but their commercial commitments must be explicit. ■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■ ■■■ ■■■■■■■■■ ■■ ■■■■■■■ ■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■ A change from investigation to witness work should trigger a fresh role and scope review rather than automatic reliance on the existing relationship.

Figure 23. Global Forensic Accounting Market, by Engagement Structure: Market share evolution, 2025-2032

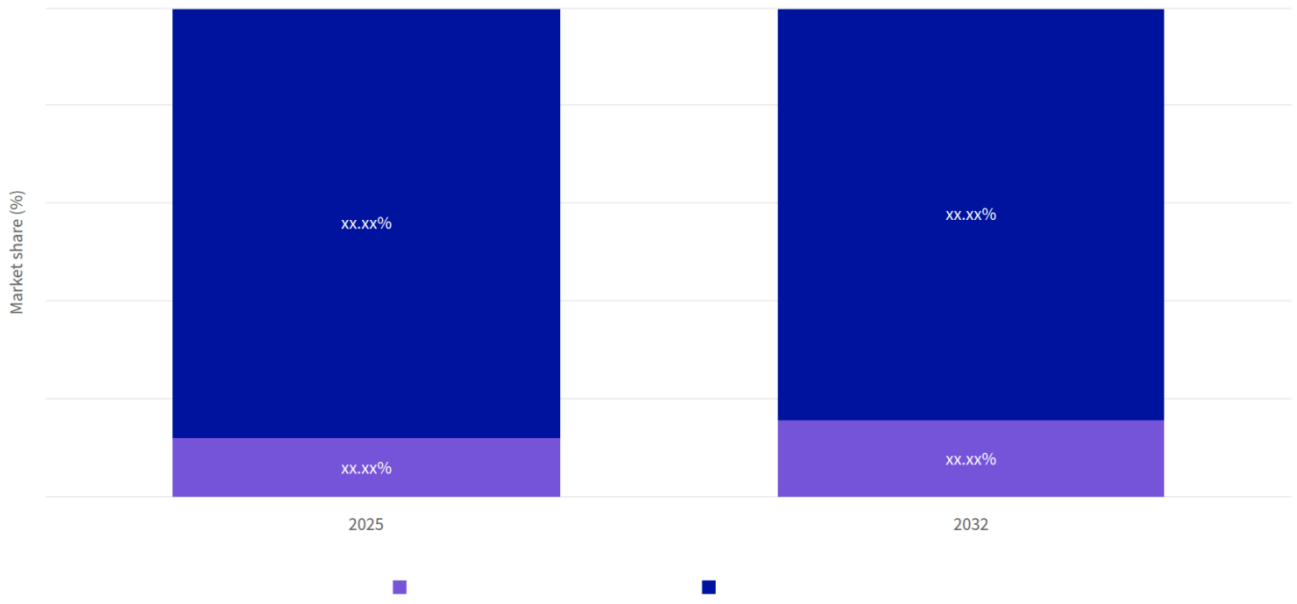

Figure 24. Global Forensic Accounting Market, by Engagement Structure: Market size by category, 2025

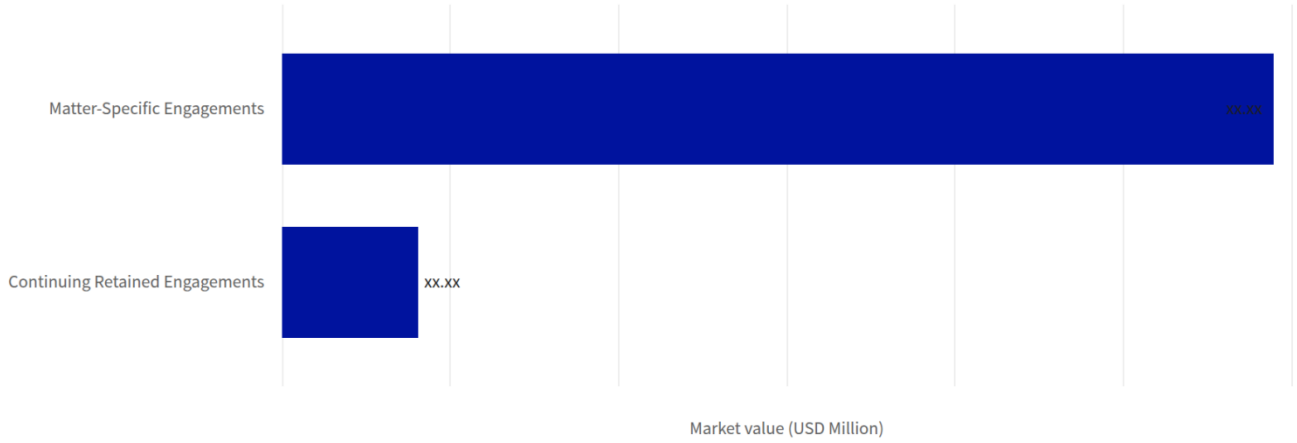

Table 175. Global Forensic Accounting Market, by Engagement Structure growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 176. Global Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. APES 305 Terms of Engagement, September 2024

   · APES xx.xx recognizes recurring engagements and identifies changes that can require amended engagement terms; recurring work does not itself establish reserved forensic capacity. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))

2. Nebraska DHHS RFP 123350 O3 - Investigatory and Forensic Accounting Services

   · The solicitation combines a multiyear supplier arrangement with referral-specific engagement letters defining scope and deliverables; it does not establish paid reserved capacity. ([das.nebraska.gov](https://das.nebraska.gov/materiel/purchasing/xx.xx%20O3/xx.xx%20RFP%20Forensic%20Accountant..pdf))

13.1. Matter-Specific Engagements

Table 177. Global Forensic Accounting Market Size, by Matter-Specific Engagements, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 178. Global Forensic Accounting Market Size, by Matter-Specific Engagements, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 179. Global Forensic Accounting Market Size, by Matter-Specific Engagements, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

13.2. Continuing Retained Engagements

Table 180. Global Forensic Accounting Market Size, by Continuing Retained Engagements, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 181. Global Forensic Accounting Market Size, by Continuing Retained Engagements, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 182. Global Forensic Accounting Market Size, by Continuing Retained Engagements, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

14. Forensic Accounting Market, by Procurement Route

Procurement Route changes the selection gate, not the underlying financial task. ■■■■■■ ■■■■■■■■■■■ ■■■ ■■ ■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■ ■■ ■ ■■■ ■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ Suppliers should identify the actual appointing party and eligibility requirements before choosing a route; an established referral relationship does not replace a required competition.

Framework or Panel Call-Off separates admission from mandate award. ■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■ ■■■■■■■■■■■ ■■■ ■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■ ■■■■■ ■■■■■■ ■■■ ■■■■■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■■■■ ■■■ ■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ The trade-off is structured buyer access with additional qualification and competition; direct appointment is an alternative only where the purchaser's rules permit it.

Court or Tribunal Appointment must be assessed through the relevant forum. U.S. ■■■■■■■■ ■■■■ ■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■ ■ ■■■■■ ■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■ ■ ■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■ ■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■

Figure 25. Global Forensic Accounting Market, by Procurement Route: Market share evolution, 2025-2032

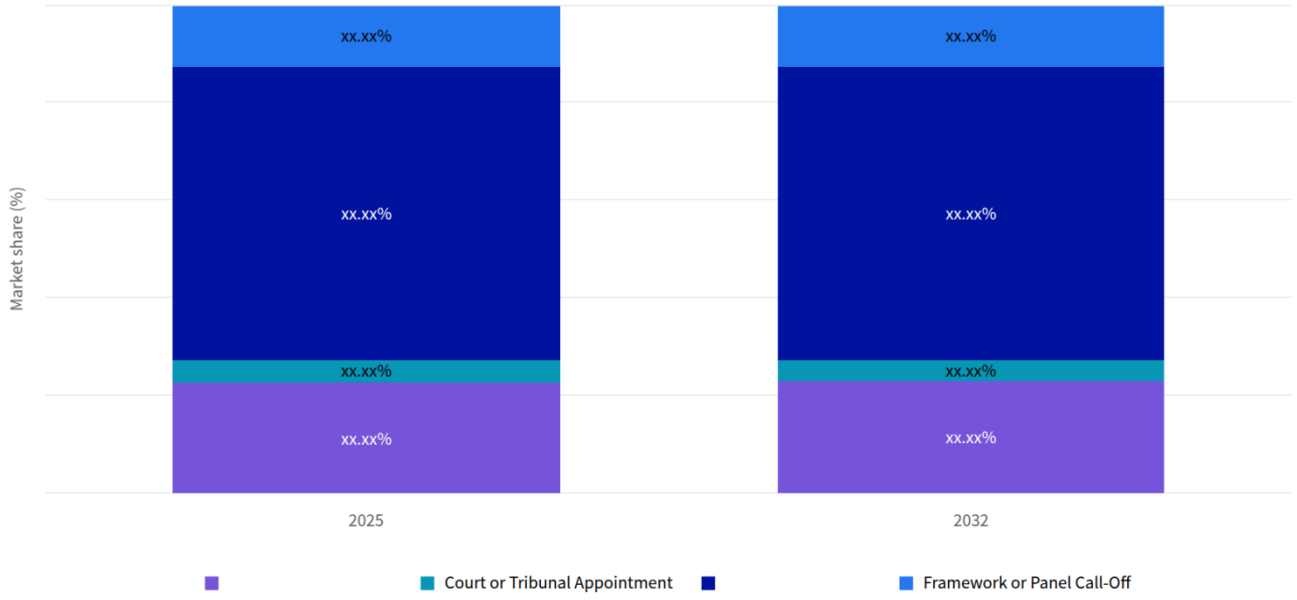

Figure 26. Global Forensic Accounting Market, by Procurement Route: Market size by category, 2025

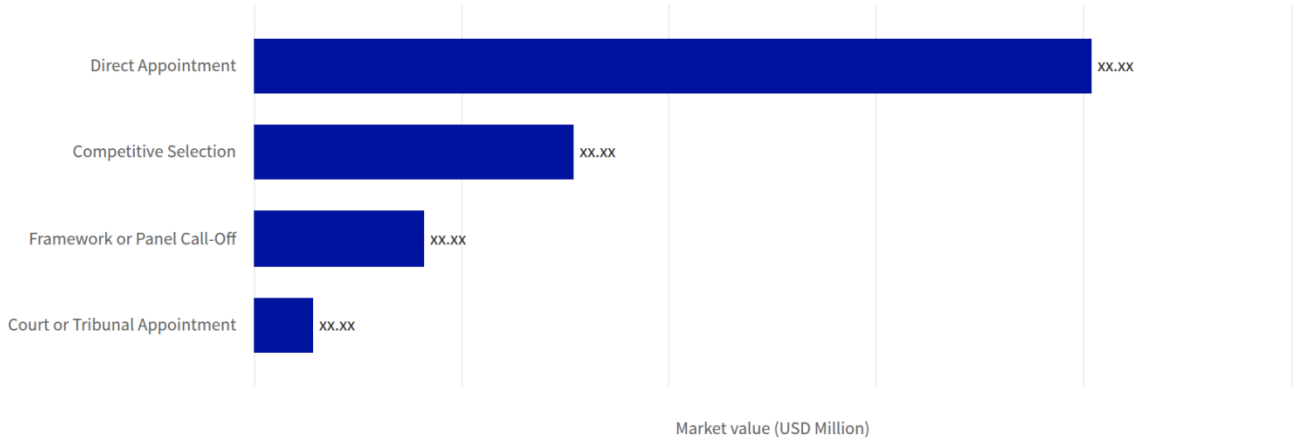

Figure 27. Global Forensic Accounting Market, by Procurement Route: Market size and growth, 2025-2032

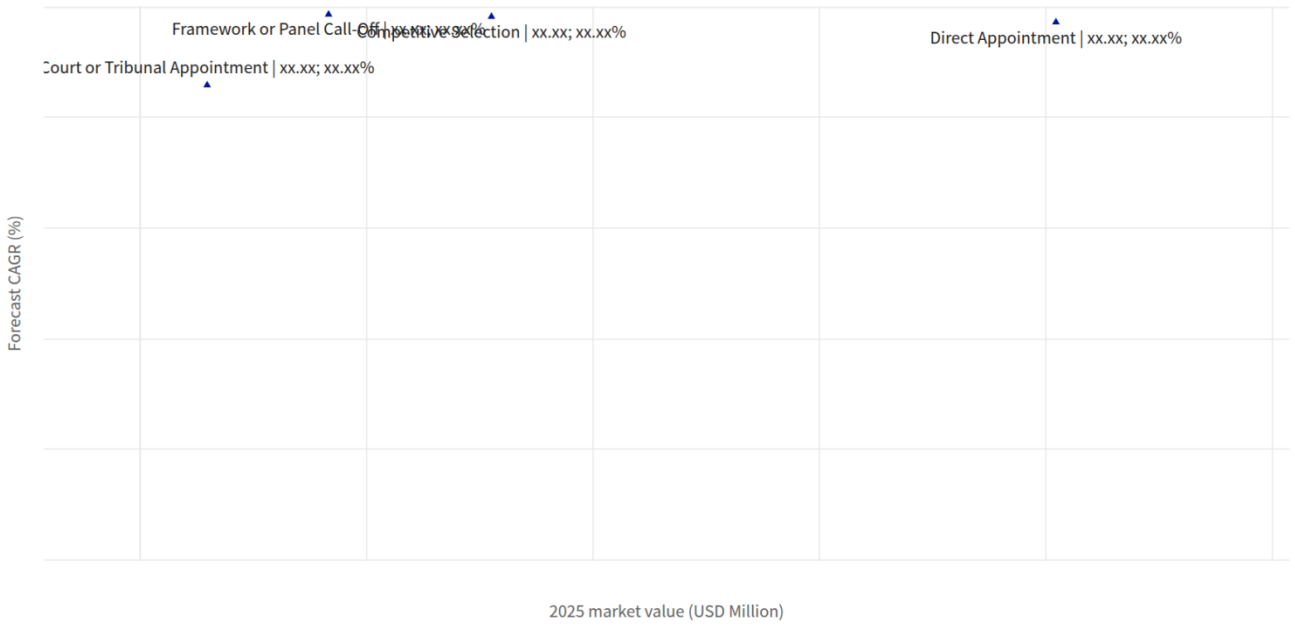

Table 183. Global Forensic Accounting Market, by Procurement Route growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 184. Global Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. Federal Rules of Evidence
   - Rule xx.xx permits court appointment of consenting experts and communication of their duties. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
2. Audit and Assurance Services Two (A&AS2), RM6310
   - RM6310 uses further competition as its standard route, includes security accreditation, and permits direct award only under specified circumstances. Membership is distinct from call-off selection. ([gca.gov.uk](https://www.gca.gov.uk/agreements/RM6310))
3. Banque du Liban - Forensic Audit Re-Tender, SD00741-2026
   - The forensic-audit tender evaluates methodology, relevant experience, independence, and the financial proposal. ([pe.ppa.gov.lb](https://pe.ppa.gov.lb/storage/tenders/files/Fv7V94vdnRufatVvYUVR9esefdiJXo9u6kMD-xx.xx.pdf))
4. Matter of Trafelet v Cipolla & Co. LLC, 2019 NY Slip Op 50006(U)
   - The decision records counsel retaining a forensic accounting firm through engagement agreements while distinguishing the client responsible for payment from counsel. ([nycourts.gov](https://www.nycourts.gov/reporter/3dseries/2019/2019_50006.htm))

14.1. Direct Appointment

Table 185. Global Forensic Accounting Market Size, by Direct Appointment, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 186. Global Forensic Accounting Market Size, by Direct Appointment, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 187. Global Forensic Accounting Market Size, by Direct Appointment, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

14.2. Competitive Selection

Table 188. Global Forensic Accounting Market Size, by Competitive Selection, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 189. Global Forensic Accounting Market Size, by Competitive Selection, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 190. Global Forensic Accounting Market Size, by Competitive Selection, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

14.3. Framework or Panel Call-Off

Table 191. Global Forensic Accounting Market Size, by Framework or Panel Call-Off, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 192. Global Forensic Accounting Market Size, by Framework or Panel Call-Off, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 193. Global Forensic Accounting Market Size, by Framework or Panel Call-Off, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

14.4. Court or Tribunal Appointment

Table 194. Global Forensic Accounting Market Size, by Court or Tribunal Appointment, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 195. Global Forensic Accounting Market Size, by Court or Tribunal Appointment, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 196. Global Forensic Accounting Market Size, by Court or Tribunal Appointment, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

15. Forensic Accounting Market, by Professional Role

Professional Role determines what the accountant is responsible for delivering. ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ Record familiarity can support continuity, but does not establish suitability for a newly required role.

▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ A buyer should verify the named witness and proposed evidence rather than assume that an accounting firm's investigative capability establishes testimonial eligibility. A non-testifying consultation can remain useful when an expert opinion is unnecessary; it should not be sold as equivalent to the evidentiary deliverable.

Neutral Dispute Resolver work changes the accountant's authority rather than merely the audience for a report. ICAEW guidance describes joint appointment of an expert determiner to decide a defined contractual accounting issue and distinguishes that function from advising a party, providing witness evidence, arbitration, and mediation. ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪

Figure 28. Global Forensic Accounting Market, by Professional Role: Market share evolution, 2025-2032

Figure 29. Global Forensic Accounting Market, by Professional Role: Market size by category, 2025

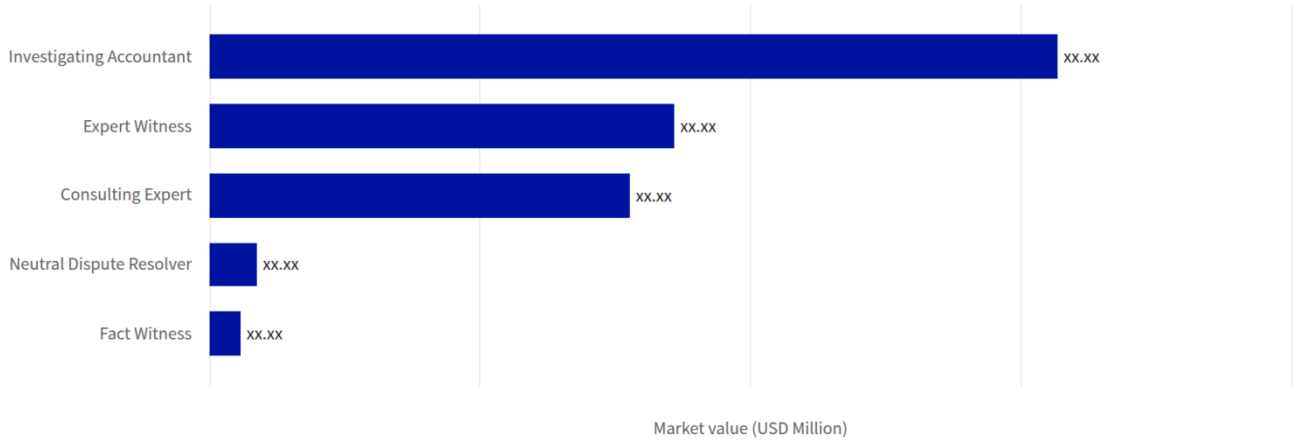

Figure 30. Global Forensic Accounting Market, by Professional Role: Market size and growth, 2025-2032

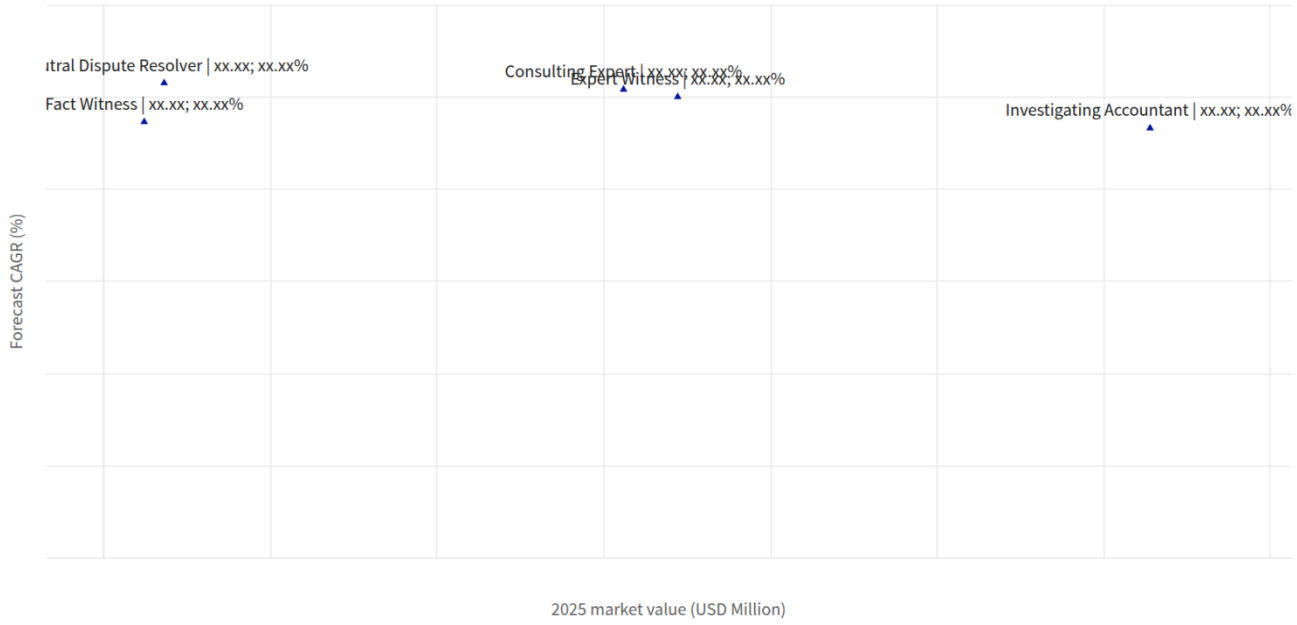

Table 197. Global Forensic Accounting Market, by Professional Role growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 198. Global Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   · SSFS No. xx.xx distinguishes investigation and litigation purposes and requires a revised client understanding when circumstances significantly change the engagement. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. APES 215 Forensic Accounting Services, revised October 2024
   · APES xx.xx distinguishes consulting, expert-witness, and lay-witness responsibilities; lay evidence concerns observed facts. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. Federal Rules of Evidence
   · Rules xx.xx and xx.xx distinguish lay from specialized expert testimony; expert evidence requires qualification, sufficient facts, and reliable application. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
4. Expert determination and forensic accounting
   · The guidance describes joint contractual appointment of an expert determiner and distinguishes determination from party advice, witness evidence, arbitration, and mediation. ([icaew.com](https://www.icaew.com/-/media/corporate/files/groups-and-networks/communities/forensic-and-expert-witness/expert-determination-and-forensic-accounting.ashx))

15.1. Investigating Accountant

Table 199. Global Forensic Accounting Market Size, by Investigating Accountant, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 200. Global Forensic Accounting Market Size, by Investigating Accountant, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 201. Global Forensic Accounting Market Size, by Investigating Accountant, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

15.2. Expert Witness

Table 202. Global Forensic Accounting Market Size, by Expert Witness, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 203. Global Forensic Accounting Market Size, by Expert Witness, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 204. Global Forensic Accounting Market Size, by Expert Witness, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

15.3. Consulting Expert

Table 205. Global Forensic Accounting Market Size, by Consulting Expert, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 206. Global Forensic Accounting Market Size, by Consulting Expert, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 207. Global Forensic Accounting Market Size, by Consulting Expert, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

15.4. Neutral Dispute Resolver

Table 208. Global Forensic Accounting Market Size, by Neutral Dispute Resolver, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 209. Global Forensic Accounting Market Size, by Neutral Dispute Resolver, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 210. Global Forensic Accounting Market Size, by Neutral Dispute Resolver, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

15.5. Fact Witness

Table 211. Global Forensic Accounting Market Size, by Fact Witness, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 212. Global Forensic Accounting Market Size, by Fact Witness, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 213. Global Forensic Accounting Market Size, by Fact Witness, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

16. Forensic Accounting Market, by Fee Basis

[redacted] Nebraska's solicitation combines case-based analysis with time-based court appearances; this is a buyer-recognized mixed arrangement, not proof of an executed indivisible hybrid package. Buyers and suppliers should document inclusions and change approval before selecting a structure.

Outcome-Contingent Fees remain a distinct included category, but compatibility depends on the role and applicable professional framework. [redacted] These restrictions do not establish a worldwide prohibition or demonstrate actual use of separately attributable contingent forensic mandates.

Figure 31. Global Forensic Accounting Market, by Fee Basis: Market share evolution, 2025-2032

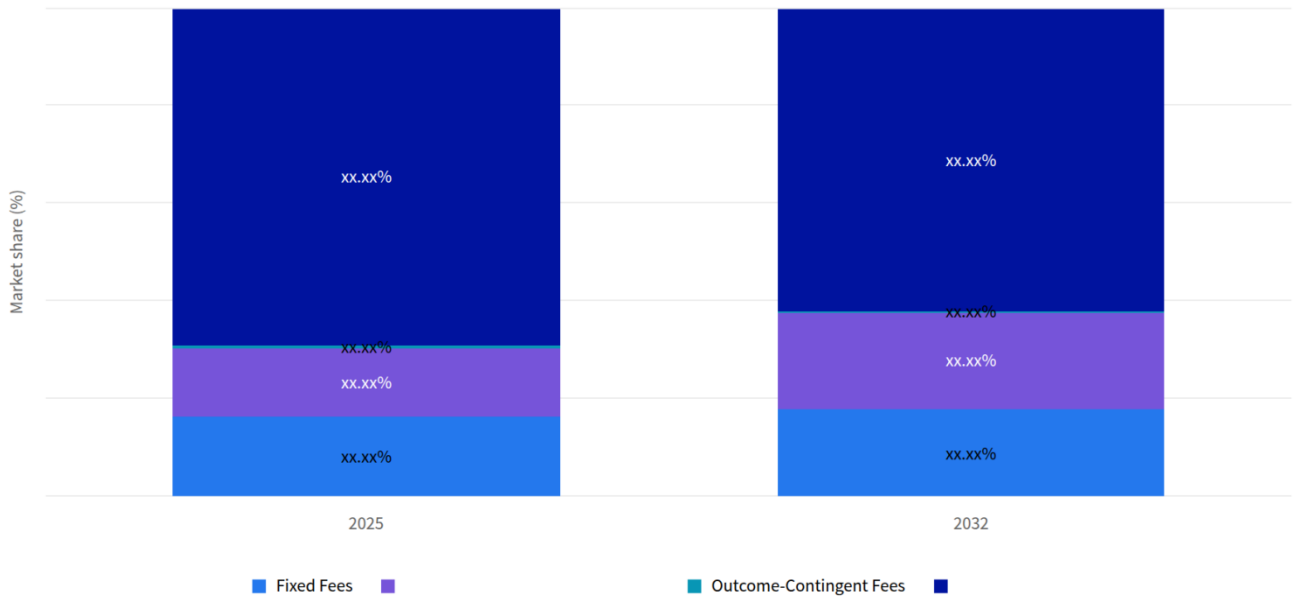

Figure 32. Global Forensic Accounting Market, by Fee Basis: Market size by category, 2025

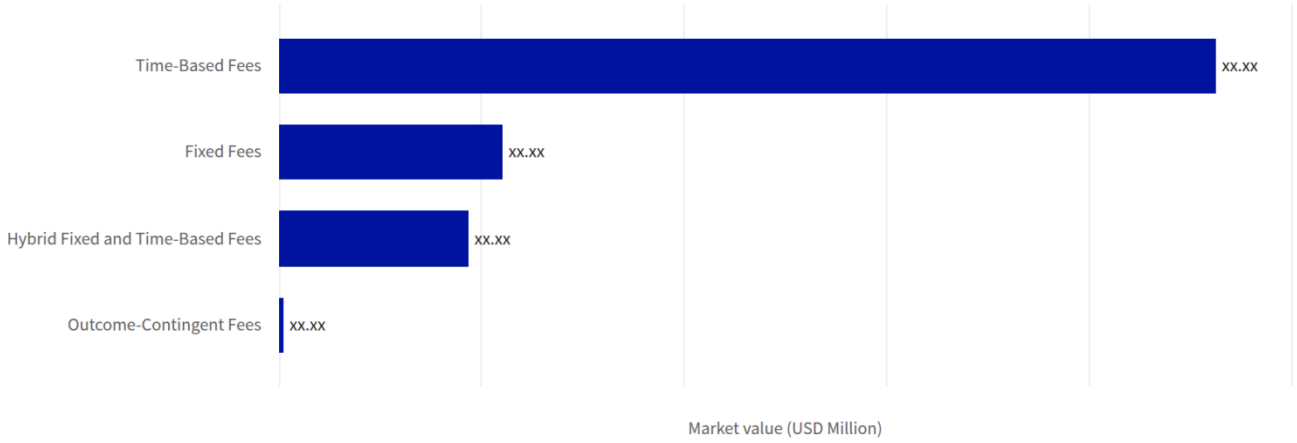

Figure 33. Global Forensic Accounting Market, by Fee Basis: Market size and growth, 2025-2032

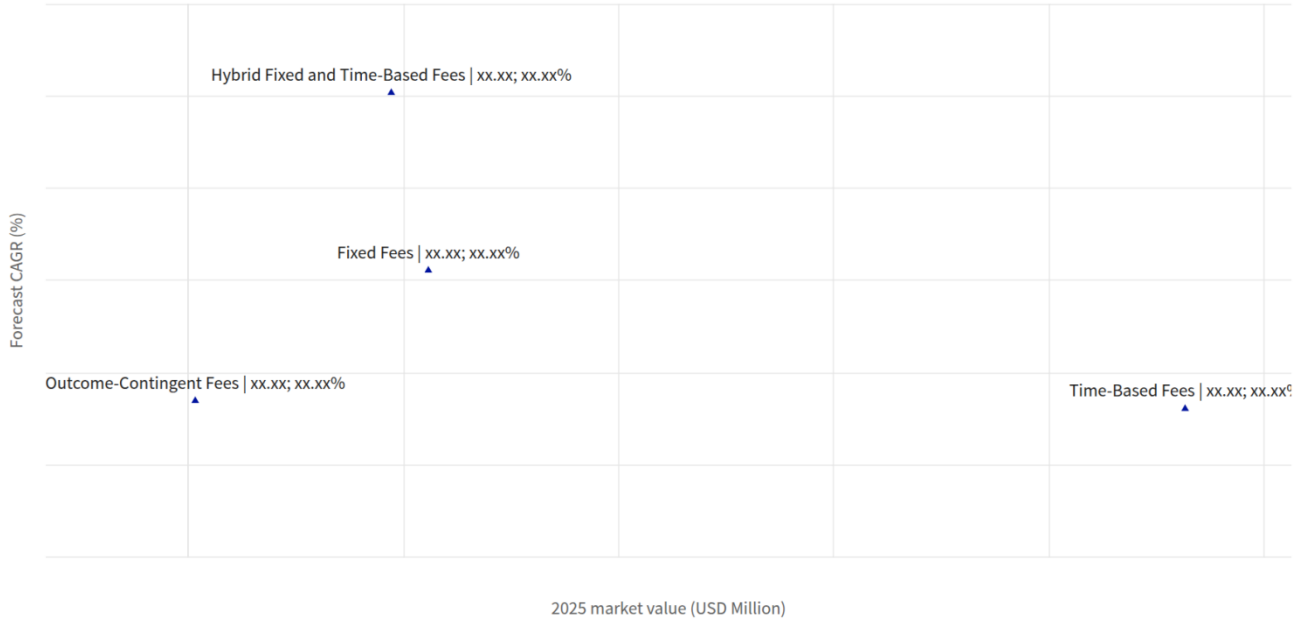

Table 214. Global Forensic Accounting Market, by Fee Basis growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 215. Global Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. Statement on Standards for Forensic Services No. 1
   - Covered litigation-expert opinions cannot ordinarily use contingent compensation unless expressly permitted by the referenced professional rule. ([assets.ctfassets.net](https://assets.ctfassets.net/rb9cdnjh59cm/2EDeYHGw1qX4euTcLzQgKl/0003d5ed1b392705439ab0d616fae1fc/ssfs-no-xx.xx.pdf))
2. APES 215 Forensic Accounting Services, revised October 2024
   - The standard prohibits contingent remuneration for covered expert-witness work and independence-requiring or independence-claiming forensic services, while distinguishing court-established fees. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. APES 305 Terms of Engagement, September 2024
   - The standard addresses documented scope, expected outputs, fee bases, and billing arrangements. The allocation of scope uncertainty is an analytical implication. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))
4. Nebraska DHHS RFP 123350 O3 - Investigatory and Forensic Accounting Services
   - The cost sheet separates case-analysis remuneration from time-based court appearances, supporting a mixed proposed arrangement rather than proof of an executed indivisible hybrid package. ([das.nebraska.gov](https://das.nebraska.gov/materiel/purchasing/xx.xx%20O3/xx.xx%20RFP%20Forensic%20Accountant..pdf))

16.1. Time-Based Fees

Table 216. Global Forensic Accounting Market Size, by Time-Based Fees, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 217. Global Forensic Accounting Market Size, by Time-Based Fees, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 218. Global Forensic Accounting Market Size, by Time-Based Fees, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

16.2. Fixed Fees

Table 219. Global Forensic Accounting Market Size, by Fixed Fees, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 220. Global Forensic Accounting Market Size, by Fixed Fees, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 221. Global Forensic Accounting Market Size, by Fixed Fees, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

16.3. Hybrid Fixed and Time-Based Fees

Table 222. Global Forensic Accounting Market Size, by Hybrid Fixed and Time-Based Fees, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 223. Global Forensic Accounting Market Size, by Hybrid Fixed and Time-Based Fees, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 224. Global Forensic Accounting Market Size, by Hybrid Fixed and Time-Based Fees, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

16.4. Outcome-Contingent Fees

Table 225. Global Forensic Accounting Market Size, by Outcome-Contingent Fees, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 226. Global Forensic Accounting Market Size, by Outcome-Contingent Fees, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 227. Global Forensic Accounting Market Size, by Outcome-Contingent Fees, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

17. Forensic Accounting Market, by Region

Asia-Pacific entry requires institution-specific qualification rather than a uniform regional offering. ■■ ■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■ ■ ■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■ ■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ These requirements concern covered Indian banking institutions, not every Asia-Pacific buyer.

North American court-related work illustrates the separation between selection, payment, and professional purpose. In a 2026 New York matrimonial decision, the court appointed a neutral expert to examine business value and income and addressed responsibility for the resulting forensic-accounting fees. ■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■■■■ ■■ ■■■ ■■■ ■■■■ ■■■■■■■■■■■■

Latin American expansion should distinguish locally eligible accounting experts from internationally deployable analytical support. Brazil's published accounting-expert standard requires regular registration with a Regional Accounting Council and distinguishes judicially appointed experts from other accounting-expert roles; the national expert register is described as preferred rather than universally mandatory. ■■■ ■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■ ■■ ■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■ ■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■ ■■ ■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■

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[redacted] A remotely staffed proposal would not meet that tender's stated delivery conditions. These examples favor forum-specific qualification in Dubai and demonstrable local fulfillment capability for the Lebanese procurement, without establishing identical rules elsewhere in the Middle East.

African public-sector opportunities should be assessed at the level of the authorized financial task within a wider investigation. South Africa's Department of Public Works and Infrastructure appointed an independent advisory firm in January 2025 for a procurement investigation whose reported work included financial-record analysis and regulatory verification. [redacted]

Figure 34. Global Forensic Accounting Market, by Region: Market share evolution, 2025-2032

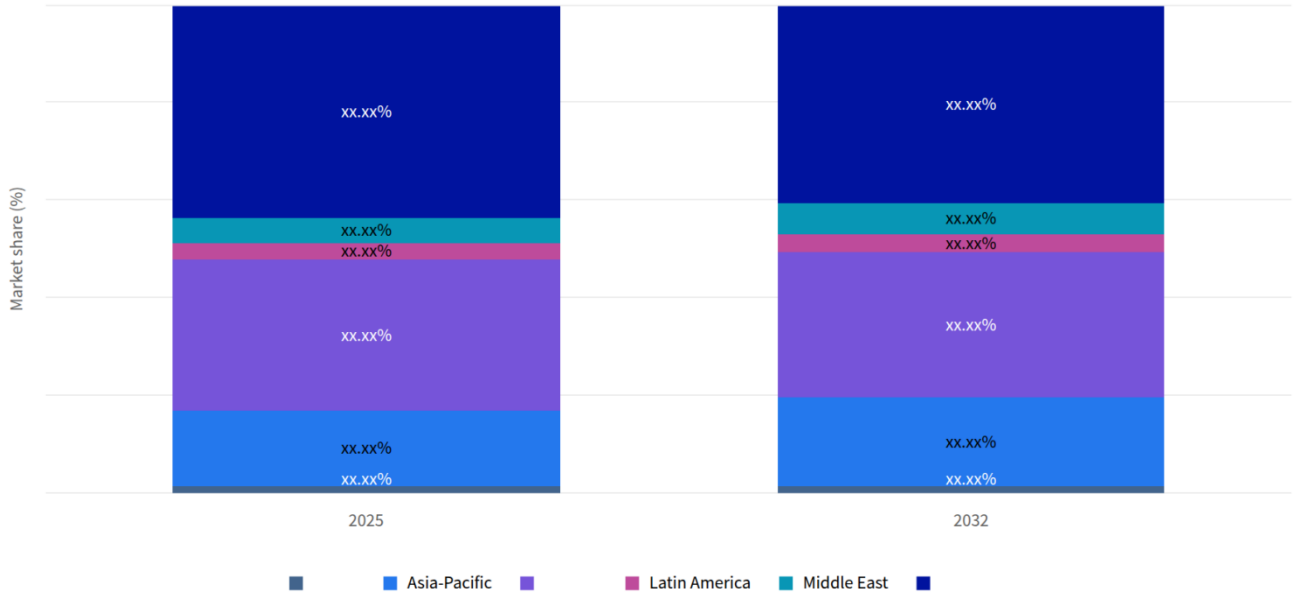

Figure 35. Global Forensic Accounting Market, by Region: Market size by category, 2025

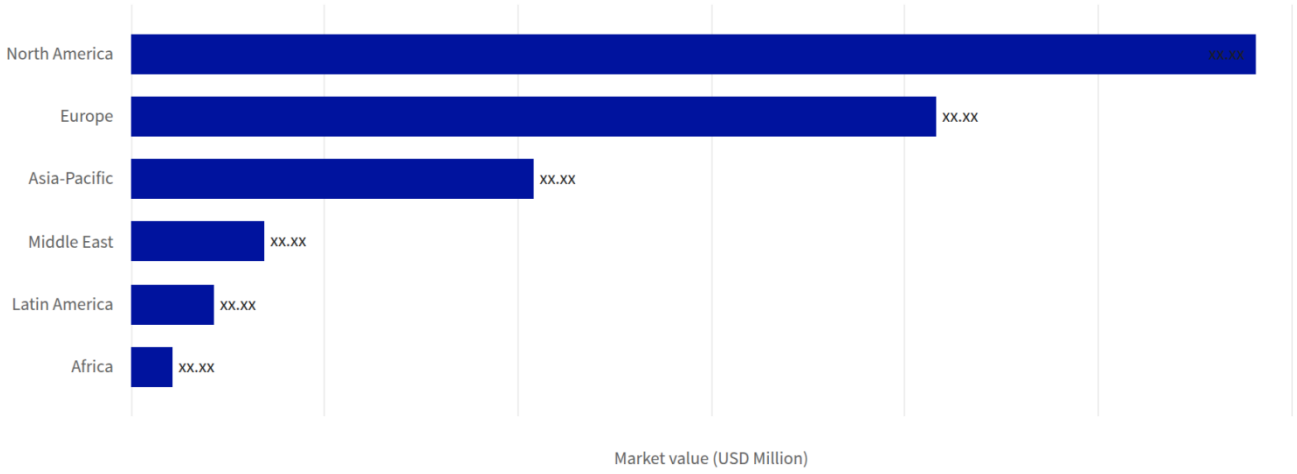

Figure 36. Global Forensic Accounting Market, Regional growth by Buyer Type, 2025-2032 (CAGR %)

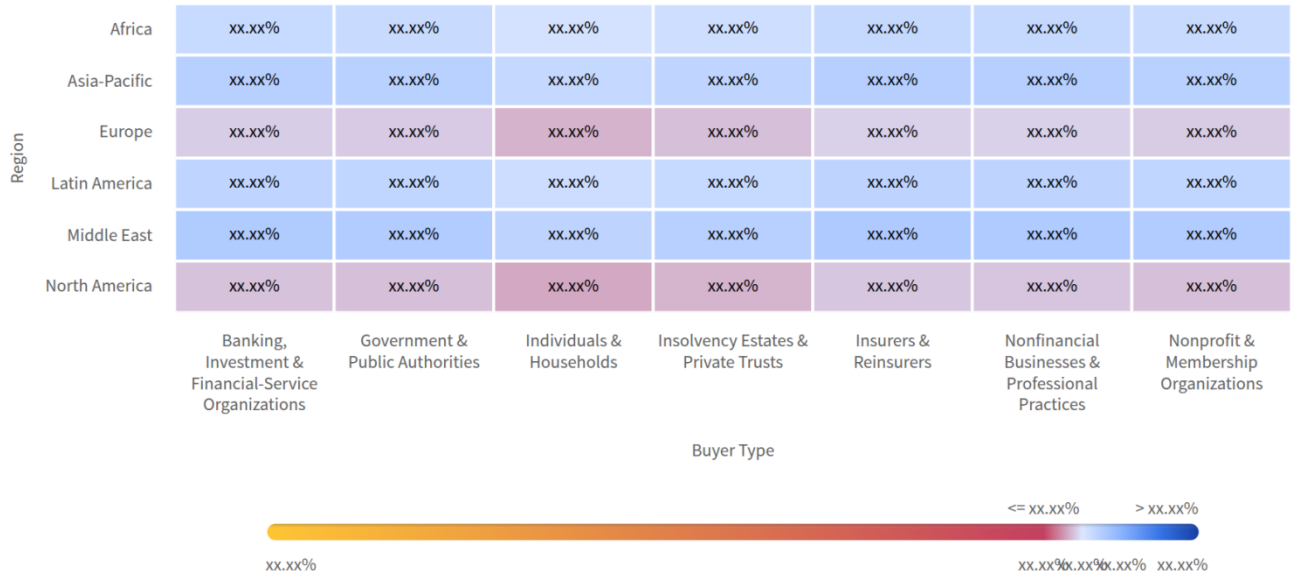

Table 228. Global Forensic Accounting Market, by Region growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 229. Global Forensic Accounting Market Size, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Asia-Pacific	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Europe	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latin America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Middle East	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North America	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · Part xx.xx requires permission for expert evidence and gives the expert an overriding duty to the court in England and Wales. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
2. Banque du Liban - Forensic Audit Re-Tender, SD00741-2026
   · The tender requires on-site presence, central-bank forensic experience, multilingual capability, and a key-personnel continuity plan. These are specific procurement requirements. ([pe.ppa.gov.lb](https://pe.ppa.gov.lb/storage/tenders/files/Fv7V94vdnRufatVvYUVR9esefdiJXo9u6kMD-xx.xx.pdf))
3. A.S. v A.B., 2026 NY Slip Op 50471(U)
   · The 2026 New York decision records a court-appointed neutral examining business value and income and addresses responsibility for forensic-accounting fees. ([nycourts.gov](https://www.nycourts.gov/reporter/current/3dseries/2026/2026_50471.shtml))
4. Diário Oficial da União, March 14, 2025 - NBC PP 01 (R2), Perito Contábil
   · Brazil's published NBC PP xx.xx (R2) identifies regular Regional Accounting Council registration and describes national expert registration as preferred; it distinguishes accounting-expert roles. ([crbm5.gov.br](https://crbm5.gov.br/documentos/cfbm/resolucao-d6758a_bf4d36829d404d5ea151df78d1434a32.pdf))

5. Master Directions on Fraud Risk Management in Commercial Banks and All India Financial Institutions, July 15, 2024
   · Covered banks may use internal or external investigation of red-flagged accounts; external-auditor policies address competency, track record, and contractual reporting commitments. ([rbi.org.in](https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=xx.xx))
6. Law No. (13) of 2020 Regulating the Practice of the Expert Witness Profession before Judicial Authorities in the Emirate of Dubai
   · Dubai regulates expert-witness registration and expert firms while providing specified court-approved exceptions. ([dlp.dubai.gov.ae](https://dlp.dubai.gov.ae/Legislation%20Reference/2020/Law%20No.%xx.xx%xx.xx%xx.xx%20of%xx.xx%20Regulating%20Practice%20of%20the%20Expert%20Witness.html))
7. Minister Dean Macpherson: Release of final PwC forensic report into PSA Oxygen Plant Tender
   · The department reports an independent advisory appointment on January xx.xx 2025, whose investigation included financial-record analysis and regulatory verification. ([gov.za](https://www.gov.za/news/speeches/minister-dean-macpherson-release-final-pwc-forensic-report-psa-oxygen-plant-tender-xx.xx))
8. Resolução CD/ANPD nº 19, de 23 de agosto de 2024
   · Brazil's international-transfer regulation establishes contractual safeguards and recognizes other applicable transfer mechanisms. These requirements are separate from accounting-expert qualification. ([gov.br](https://www.gov.br/anpd/pt-br/acesso-a-informacao/institucional/atos-normativos/regulamentacoes_anpd/resolucao-cd-anpd-no-xx.xx-de-xx.xx-de-agosto-de-2024))

17.1. North America

Table 230. North America Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Unallocated / remaining scope	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 231. North America Forensic Accounting Market Size, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 232. North America Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 233. North America Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 234. North America Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 235. North America Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 236. North America Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 237. North America Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 238. North America Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 239. North America Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 240. North America Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 241. North America Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

17.2. Europe

Table 242. Europe Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Austria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Belgium	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Denmark	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Finland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Netherlands	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Norway	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Poland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Portugal	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Sweden	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Switzerland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Unallocated / remaining scope	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 243. Europe Forensic Accounting Market Size, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Austria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Belgium	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Denmark	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Finland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Netherlands	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Norway	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Poland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Portugal	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Sweden	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Switzerland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 244. Europe Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 245. Europe Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 246. Europe Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 247. Europe Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 248. Europe Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 249. Europe Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 250. Europe Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 251. Europe Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 252. Europe Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 253. Europe Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

17.3. Asia-Pacific

Table 254. Asia-Pacific Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Indonesia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Malaysia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Philippines	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Singapore	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Taiwan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Thailand	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Unallocated / remaining scope	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 255. Asia-Pacific Forensic Accounting Market Size, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Indonesia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Malaysia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Philippines	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Singapore	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Taiwan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Thailand	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 256. Asia-Pacific Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 257. Asia-Pacific Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 258. Asia-Pacific Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 259. Asia-Pacific Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 260. Asia-Pacific Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 261. Asia-Pacific Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 262. Asia-Pacific Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 263. Asia-Pacific Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 264. Asia-Pacific Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 265. Asia-Pacific Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

17.4. Middle East

Table 266. Middle East Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Israel	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Qatar	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Saudi Arabia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Turkey	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Unallocated / remaining scope	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Arab Emirates	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 267. Middle East Forensic Accounting Market Size, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Israel	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Qatar	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Saudi Arabia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Turkey	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Arab Emirates	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 268. Middle East Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 269. Middle East Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 270. Middle East Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 271. Middle East Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 272. Middle East Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 273. Middle East Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 274. Middle East Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 275. Middle East Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 276. Middle East Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 277. Middle East Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

17.5. Latin America

Table 278. Latin America Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Argentina	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Chile	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Colombia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Peru	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Unallocated / remaining scope	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 279. Latin America Forensic Accounting Market Size, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Argentina	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Chile	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Colombia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Peru	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 280. Latin America Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 281. Latin America Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 282. Latin America Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 283. Latin America Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 284. Latin America Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 285. Latin America Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 286. Latin America Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 287. Latin America Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 288. Latin America Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 289. Latin America Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

17.6. Africa

Table 290. Africa Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Egypt	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Kenya	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nigeria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Unallocated / remaining scope	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 291. Africa Forensic Accounting Market Size, by Region, 2017-2032 (USD Million)

Region	2023	2024	2025	2026	2027	2032	CAGR (%)
Egypt	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Kenya	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nigeria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 292. Africa Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 293. Africa Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 294. Africa Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 295. Africa Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 296. Africa Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 297. Africa Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 298. Africa Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 299. Africa Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 300. Africa Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 301. Africa Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

18. Forensic Accounting Market, by Group

Americas-wide asset-tracing assignments must distinguish private analytical access from intergovernmental evidence assistance. The Inter-American Convention on Mutual Assistance in Criminal Matters provides cooperation among participating states through designated authorities and expressly creates no private right to obtain evidence. ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪

▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ Central coordination can preserve consistency, but country-specific review adds time and may limit what can be promised. This condition applies to the covered data flow, not uniformly to every EMEA entity or record.

▪▪▪▪▪ ▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ This can support a consistent delivery arrangement without assuming identical national treatment. Local delivery remains an alternative where the relevant transfer conditions cannot be satisfied; regional templates do not themselves establish access to a customer's underlying records.

GCC service integration should be treated as a monitored access development rather than an assumed professional passport. ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ The commercial trigger is usable recognition for the proposed role, not the existence of a regional integration announcement.

[illegible] A forensic firm planning Australian and New Zealand coverage should first determine whether the proposed individual's credential is a qualifying registration; professional membership or firm affiliation should not be assumed equivalent. Recognition may reduce duplicated qualification assessment where applicable, but it does not settle business permissions, engagement responsibilities, or acceptance of a particular witness appointment.

Nordic cooperation has promoted procurement interoperability, creating a basis for reusable administrative capabilities rather than a single forensic-accounting appointment channel. Norway and Iceland participate in the European Economic Area, while the Nordic EU states have a different institutional position. [illegible]

European Union public procurement provides a shared qualification framework for covered contracts. The procurement directive permits assessment of professional suitability, economic and financial standing, and technical ability, and allows evaluation through price-quality criteria. [illegible]

[illegible] Without that confirmation, a single bloc-wide appointment promise remains premature. Country-specific authorization creates coordination costs but avoids treating distinct institutional routes as interchangeable.

[illegible]

[illegible] Policy alignment can help define the financial question, but internal execution and differences in national implementation remain counterforces. A common service proposal is appropriate only where the financial task and permitted information flows are genuinely aligned.

NATO-related procurement is a distinct institutional route rather than a general rule for defense-sector buyers. [illegible] Membership, registration, or defense-sector exposure does not establish an available forensic mandate.

[illegible] Nordic, European Union, G7, and NATO coverage can intersect, as can regional and group classifications. A mandate should retain its actual commissioner, professional role, and jurisdictional conditions rather than become multiple commercial opportunities merely because several geographic labels apply.

Figure 37. Global Forensic Accounting Market Size, by Group, 2025 vs 2026 vs 2032

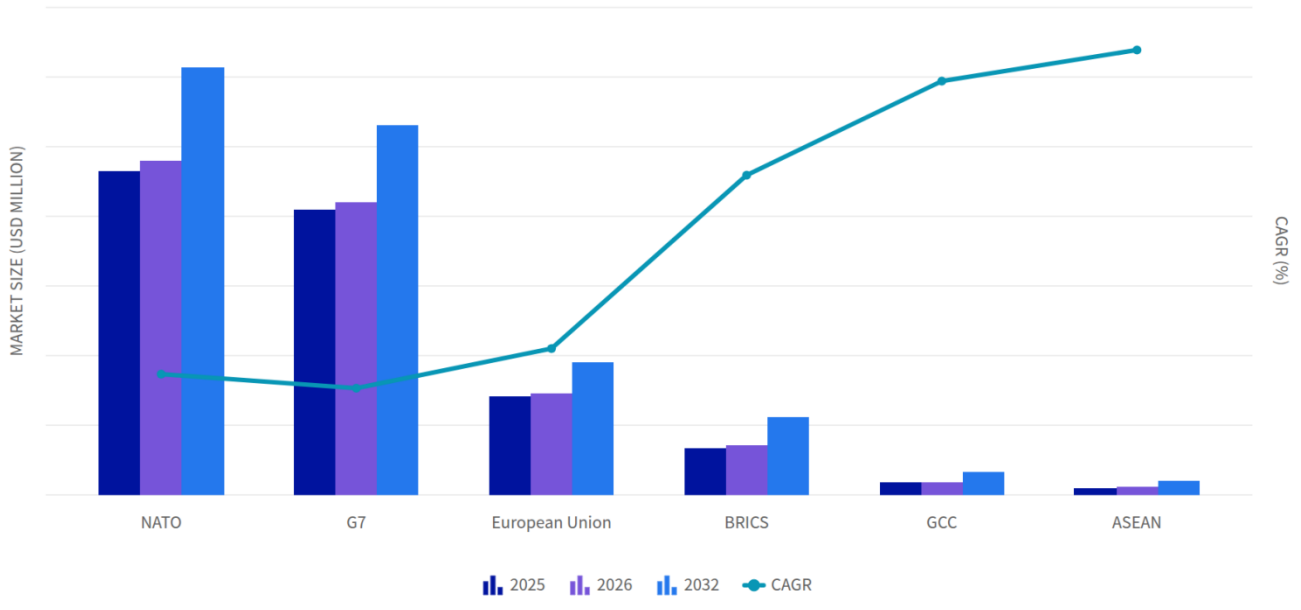

Table 302. Global Forensic Accounting Market Size, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
ASEAN	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
BRICS	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
European Union	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
G7	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
GCC	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
NATO	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Sources & Evidence

1. EDPB publishes final version of guidelines on data transfers to third country authorities and SPE training material on AI and data protection
   · EDPB guidance states that third-country authority decisions are not automatically recognized and addresses requests routed through a foreign parent to a European subsidiary. ([edpb.europa.eu](https://www.edpb.europa.eu/news/edpb-publishes-final-version-of-guidelines-on-data-transfers-to-third-country-authorities-and_sl))
2. Diário Oficial da União, March 14, 2025 - NBC PP 01 (R2), Perito Contábil
   · The Brazilian professional-registration condition supports a country-specific eligibility comparison, not a BRICS-wide professional passport. ([crbm5.gov.br](https://crbm5.gov.br/documentos/cfbm/resolucao-d6758a_bf4d36829d404d5ea151df78d1434a32.pdf))
3. Master Directions on Fraud Risk Management in Commercial Banks and All India Financial Institutions, July 15, 2024
   · The Indian bank framework establishes institution-specific commissioning conditions and an internal alternative; it does not establish BRICS-wide appointment portability. ([rbi.org.in](https://www.rbi.org.in/Scripts/BS_ViewMasDirections.aspx?id=xx.xx))
4. Law No. (13) of 2020 Regulating the Practice of the Expert Witness Profession before Judicial Authorities in the Emirate of Dubai
   · Dubai's local expert framework is a specific appointment condition that regional integration direction alone does not establish as satisfied. ([dlp.dubai.gov.ae](https://dlp.dubai.gov.ae/Legislation%20Reference/2020/Law%20No.%xx.xx%xx.xx%xx.xx%20of%xx.xx%20Regulating%20Practice%20of%20the%20Expert%20Witness.html))
5. Inter-American Convention on Mutual Assistance in Criminal Matters
   · The convention provides criminal-matter assistance among states parties through central authorities and expressly creates no private right to obtain evidence. ([oas.org](https://www.oas.org/juridico/english/treaties/a-xx.xx.html))
6. ASEAN Model Contractual Clauses for Cross Border Data Flows
   · ASEAN model clauses are voluntary baseline provisions; users are directed to consider additional member-state requirements and other valid transfer mechanisms. ([asean.org](https://asean.org/wp-content/uploads/xx.xx-ASEAN-Model-Contractual-Clauses-for-Cross-Border-Data-Flows_Final.pdf))
7. Final Statement Issued by the Supreme Council at its Forty-Sixth Session
   · The December 2025 Supreme Council statement calls for service-rule implementation monitoring and mechanisms for mutual recognition of qualifications and service licenses. It does not establish individual appointment clearance. ([gcc-sg.org](https://www.gcc-sg.org/en/MediaCenter/News/Pages/news2025-xx.xx-xx.xx-xx.xx.aspx))

8. Mutual Recognition - Treasury and Finance Tasmania
   · Official Trans-Tasman guidance distinguishes statutory individual occupational recognition from business licenses and the manner of cross-border service provision. ([treasury.tas.gov.au](https://www.treasury.tas.gov.au/economy/economic-policy-and-reform/mutual-recognition))
9. Nordic e-procurement can generate savings for taxpayers
   · Nordic e-procurement cooperation promotes interoperability and electronic collaboration in domestic and cross-border procurement. This does not establish a common forensic appointment channel. ([norden.org](https://www.norden.org/en/news/nordic-e-procurement-can-generate-savings-taxpayers))
10. EEA & Relations with the EU - European Free Trade Association
    · The EEA links the EU with participating EFTA states, including Norway and Iceland, supporting the distinction in Nordic institutional positions. ([efta.int](https://www.efta.int/eea))
11. Directive 2014/24/EU on public procurement
    · The directive addresses professional suitability, financial standing, technical ability, and price-quality award criteria for covered public procurement. ([eur-lex.europa.eu](https://eur-lex.europa.eu/eli/dir/2014/xx.xx/oj/eng))
12. G7 Finance Ministers and Central Bank Governors' Communiqué, May 20-22, 2025
    · The May 2025 G7 call supports responsible information sharing and supervisory cooperation consistent with domestic legal frameworks; it does not mandate external accounting appointment. ([consilium.europa.eu](https://www.consilium.europa.eu/media/cnefma3k/g7-finance-ministers-and-central-bank-governors-finmm_statement_en.pdf))
13. Procurement Opportunities - NATO
    · NATO specifies eligibility in individual calls, generally reserves opportunities for firms registered in member nations with exceptions possible, and requires English or French bids. ([nato.int](https://www.nato.int/en/work-with-us/business-and-project-opportunities/procurement-opportunities))

18.1. NATO

Table 303. NATO Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Albania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Belgium	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Bulgaria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Croatia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Czech Republic	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Denmark	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Estonia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Finland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Greece	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

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Table 303 - continued

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Hungary	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Iceland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latvia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Lithuania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Luxembourg	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Montenegro	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Netherlands	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North Macedonia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Norway	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Poland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Portugal	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Romania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Slovakia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Slovenia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Sweden	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Turkey	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 304. NATO Forensic Accounting Market Size, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
Albania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Belgium	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Bulgaria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Croatia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Czech Republic	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Denmark	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Estonia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Finland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Greece	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hungary	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Iceland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latvia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Lithuania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Luxembourg	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Montenegro	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Netherlands	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
North Macedonia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Norway	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Poland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Portugal	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Romania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Slovakia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Slovenia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Sweden	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Turkey	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 305. NATO Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 306. NATO Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 307. NATO Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 308. NATO Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 309. NATO Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 310. NATO Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 311. NATO Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 312. NATO Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 313. NATO Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 314. NATO Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

18.2. G7

Table 315. G7 Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 316. G7 Forensic Accounting Market Size, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 317. G7 Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 318. G7 Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 319. G7 Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 320. G7 Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 321. G7 Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 322. G7 Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 323. G7 Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 324. G7 Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 325. G7 Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 326. G7 Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

18.3. European Union

Table 327. European Union Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Austria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Belgium	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Bulgaria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Croatia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Cyprus	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Czech Republic	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Denmark	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Estonia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Finland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Greece	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hungary	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Ireland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latvia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Lithuania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Luxembourg	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Malta	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Netherlands	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Poland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Portugal	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Romania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Slovakia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Slovenia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Sweden	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 328. European Union Forensic Accounting Market Size, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
Austria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Belgium	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Bulgaria	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Croatia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Cyprus	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Czech Republic	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Denmark	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Estonia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Finland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Greece	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hungary	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Ireland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Latvia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Lithuania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Luxembourg	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Malta	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Netherlands	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Poland	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Portugal	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Romania	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Slovakia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Slovenia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Sweden	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 329. European Union Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 330. European Union Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 331. European Union Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 332. European Union Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 333. European Union Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 334. European Union Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 335. European Union Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 336. European Union Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 337. European Union Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 338. European Union Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

18.4. BRICS

Table 339. BRICS Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 340. BRICS Forensic Accounting Market Size, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Africa	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 341. BRICS Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 342. BRICS Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 343. BRICS Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 344. BRICS Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 345. BRICS Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 346. BRICS Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 347. BRICS Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 348. BRICS Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 349. BRICS Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 350. BRICS Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

18.5. GCC

Table 351. GCC Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Bahrain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Kuwait	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Oman	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Qatar	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Saudi Arabia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Arab Emirates	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 352. GCC Forensic Accounting Market Size, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
Bahrain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Kuwait	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Oman	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Qatar	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Saudi Arabia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Arab Emirates	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 353. GCC Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 354. GCC Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 355. GCC Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 356. GCC Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 357. GCC Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 358. GCC Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 359. GCC Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 360. GCC Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 361. GCC Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 362. GCC Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

18.6. ASEAN

Table 363. ASEAN Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Brunei	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Cambodia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Indonesia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Lao People's Democratic Republic	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Malaysia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Myanmar	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Philippines	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Singapore	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Thailand	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Vietnam	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 364. ASEAN Forensic Accounting Market Size, by Group, 2017-2032 (USD Million)

Group	2023	2024	2025	2026	2027	2032	CAGR (%)
Brunei	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Cambodia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Indonesia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Lao People's Democratic Republic	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Malaysia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Myanmar	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Philippines	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Singapore	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Thailand	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Vietnam	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx

Table 365. ASEAN Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 366. ASEAN Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 367. ASEAN Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 368. ASEAN Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 369. ASEAN Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 370. ASEAN Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 371. ASEAN Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 372. ASEAN Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 373. ASEAN Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 374. ASEAN Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19. Forensic Accounting Market, by Country

Country-level access to forensic-accounting engagements depends on the intended professional role, appointment authority and permitted movement of financial records. An internal investigation, private dispute analysis and court-facing expert assignment can require different operating models within the same country. ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■

In the United States, audit-client relationships can change the feasible supplier shortlist. ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■ ■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■ ■■■■■■■■■ ■■■■■ ■■■ ■■■■■■ ■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■ ■■■■ ■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ Buyers should resolve role and relationship eligibility before committing to witness deliverables; changing specialists can sacrifice record familiarity but may be necessary for an eligible appointment.

The United Kingdom's RM6310 counter-fraud and investigation framework makes public-sector access a procurement choice rather than a consequence of an office footprint. ■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■ ■■■■■■■■■■■■■ Direct award is possible in specified circumstances requiring justification, making it an alternative to assess rather than an unrestricted shortcut.

Within the United Kingdom, civil expert work in England and Wales has a separate approval gate. Courts restrict evidence to what is reasonably required, require permission and may direct a single joint expert. ■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■ ■■■■ ■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■ ■■ ■■■■■■■■■■■■■

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[illegible] Incompatible objectives require refusal, making a separate specialist the alternative rather than an automatic default. These obligations apply to covered members, not a universal national licensing category.

[illegible] Corporate buyers should establish both the analytical access route and eventual disclosure route before promising cooperation deliverables. Lawfully authorized mainland-based review can be an option where overseas access is unavailable, but it does not waive subsequent disclosure approval and may add coordination obligations.

Brazil differentiates cross-border staffing by destination and purpose. [illegible] A change in recipient or investigation purpose should trigger reassessment rather than automatic extension of the original arrangement.

[illegible] The latter is an alternative to ordinary registration, but judicial acceptance cannot be promised. Buyers should verify the named professional and applicable authority before commissioning the court-facing financial report; general advisory presence does not establish judicial eligibility.

South Africa can impose a processing-authorization gate before location becomes the principal delivery question. POPIA requires prior authorization for specified processing by responsible parties, including information about criminal, unlawful or objectionable conduct on behalf of third parties, subject to applicable exceptions. [illegible]

RESEARCH SAMPLE REPORT

[illegible]

Figure 38. Global Forensic Accounting Market Size, by Country, 2025 vs 2032 (%)

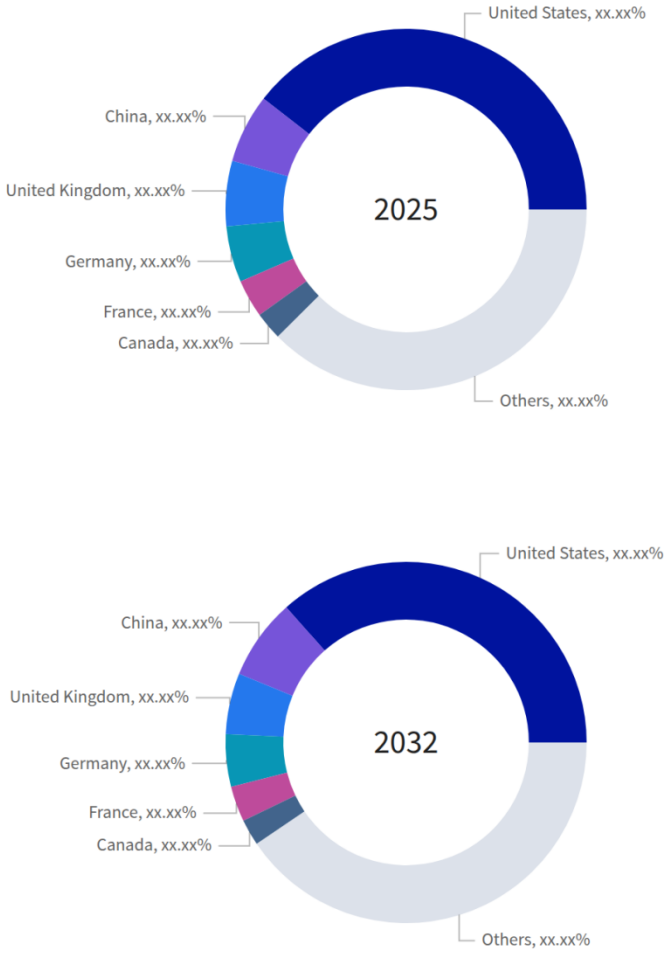

Figure 39. Global Forensic Accounting Market Size, by Country, 2025 vs 2026 vs 2032

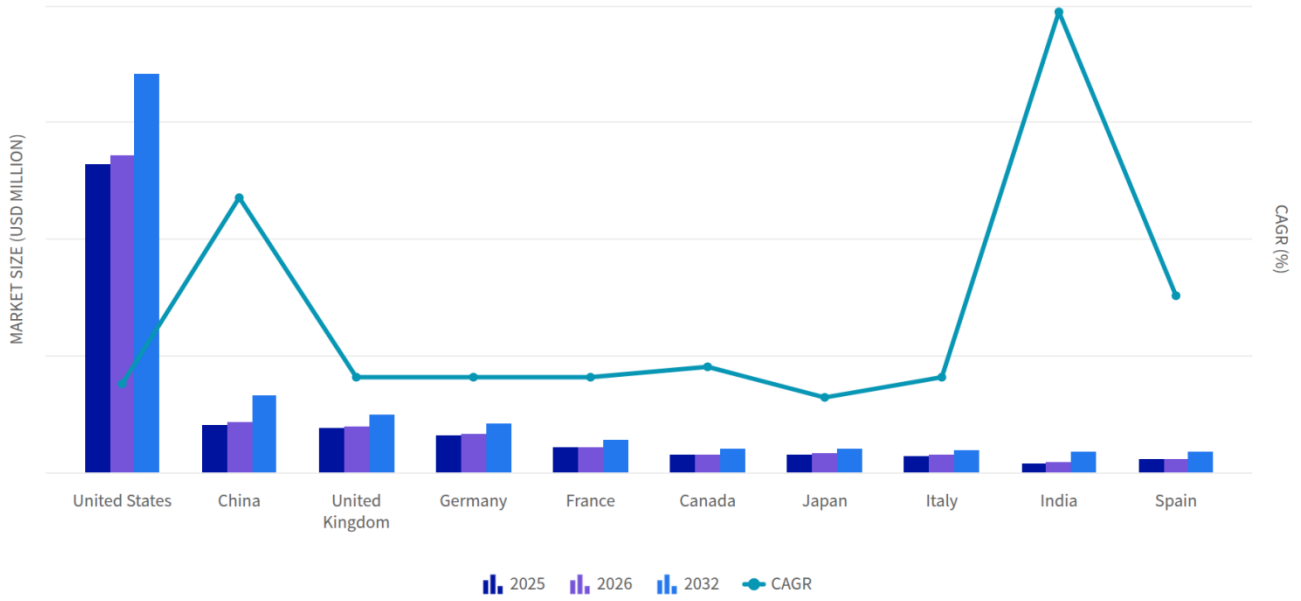

Figure 40. Global Forensic Accounting Market, Forecast growth by country, 2025-2032 (CAGR %)

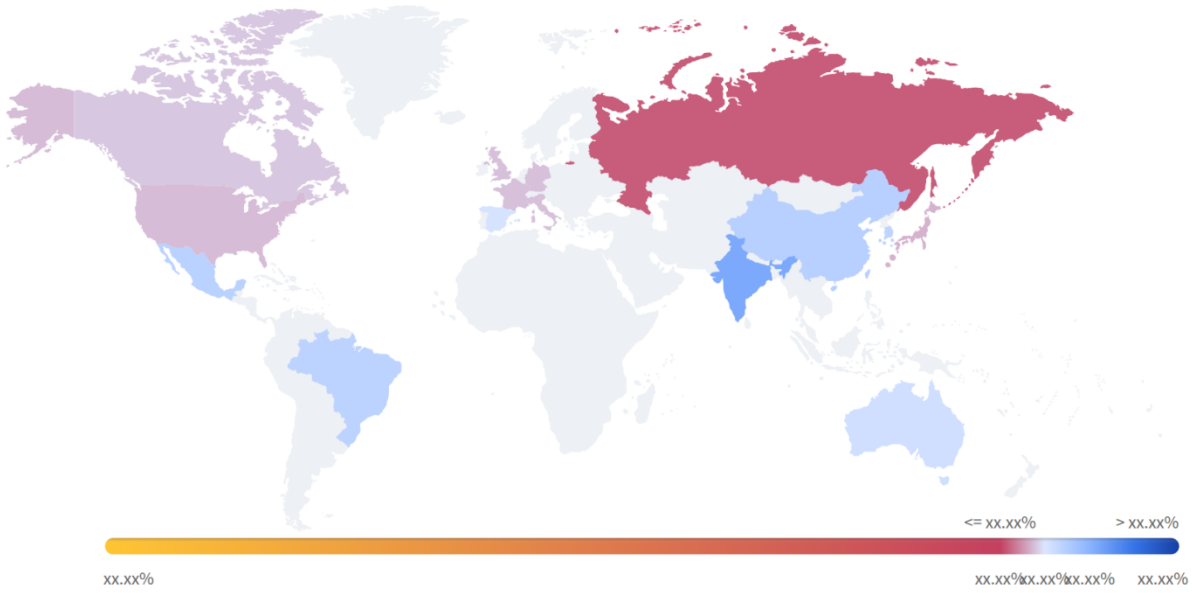

Table 375. Global Forensic Accounting Market, by Country growth contribution, 2025-2032

Category	2025 value (USD Million)	2032 value (USD Million)	Added value (USD Million)	2025 share (%)	2032 share (%)	Change (pp)	Growth share (%)	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Unallocated / remaining scope	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Scope total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 376. Global Forensic Accounting Market Size, by Country, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Brazil	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Canada	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
China	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
France	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Germany	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
India	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Italy	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Japan	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mexico	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Russia	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
South Korea	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Spain	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United Kingdom	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
United States	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Others	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · Part xx.xx restricts expert evidence to what is reasonably required, requires court permission and permits single joint experts with shared instruction arrangements.
   ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
2. APES 215 Forensic Accounting Services, revised October 2024
   · APES xx.xx requires covered members to reassess objectivity when prior forensic work precedes expert-witness work; incompatible related objectives require refusal, while prior relationships are not automatically disqualifying.
   ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
3. Federal Rules of Evidence
   · Federal Rule of Evidence xx.xx requires expert qualification, sufficient facts or data, reliable principles and methods, and reliable application to case facts.
   ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
4. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   · SEC implementation guidance distinguishes audit-committee-led internal investigation and fact-finding from advocacy-oriented expert services for an audit client.
   ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
5. Audit and Assurance Services Two (A&AS2), RM6310
   · RM6310 includes counter-fraud and investigation services, Cyber Essentials-accredited suppliers, standard further competition and justified direct award in specified circumstances.
   ([gca.gov.uk](https://www.gca.gov.uk/agreements/RM6310))

6. Resolução CD/ANPD nº 19, de 23 de agosto de 2024

   · Resolution xx.xx requires a valid legal basis and transfer mechanism, establishes contractual alternatives and safeguards, and addresses onward transfers and recipient responsibilities. ([gov.br](https://www.gov.br/anpd/pt-br/acesso-a-informacao/institucional/atos-normativos/regulamentacoes_anpd/resolucao-cd-anpd-no-xx.xx-de-xx.xx-de-agosto-de-2024))

7. 17 CFR 210.2-01 - Qualifications of accountants, 2025 edition

   · SEC independence provisions distinguish restricted audit-client expert advocacy from factual accounts and establish applicable non-audit-service approval conditions. ([govinfo.gov](https://www.govinfo.gov/content/pkg/CFR-2025-title17-vol3/pdf/CFR-2025-title17-vol3-sec210-xx.xx-xx.xx.pdf))

8. Zivilprozessordnung - Code of Civil Procedure

   · Sections xx.xx and 404a establish court expert selection, preference for relevant publicly appointed experts, party-agreement provisions and judicial control of expert scope and disputed factual assumptions. ([gesetze-im-internet.de](https://www.gesetze-im-internet.de/zpo/BJNR005330950.html))

9. Personal Information Protection Law of the People's Republic of China

   · Article xx.xx requires competent-authority approval for provision of personal information stored in China to foreign judicial or law-enforcement authorities. ([en.spp.gov.cn](https://en.spp.gov.cn/2021-xx.xx/xx.xx/c_948419_2.htm))

10. Provisions on Promoting and Regulating Cross-Border Data Flows

    · The 2024 provisions exempt defined transfers from specified assessment, contractual or certification mechanisms while retaining applicable legal and data-security obligations; exemptions are not universal permission. ([cac.gov.cn](https://www.cac.gov.cn/2024-xx.xx/xx.xx/c_1712776611775634.htm))

11. ANPD Resolution No. 32 of January 26, 2026 - European Union Adequacy Recognition

    · ANPD Resolution xx.xx of January xx.xx 2026 recognizes EU adequacy for covered transfers and excludes transfers exclusively for specified security purposes or criminal investigation and prosecution. ([dspace.mj.gov.br](https://dspace.mj.gov.br/bitstream/xx.xx/xx.xx/xx.xx/RES_ANPD_2026_32.pdf))

12. Expert registration - Ministry of Justice, UAE

    · The Ministry of Justice expert-registration service specifies authenticated qualifications, attested experience, examinations, training and professional-malpractice insurance among its requirements. ([moj.gov.ae](https://www.moj.gov.ae/en/services/services-categories/experts-and-legal-translators/expert-registration-bef8d491.aspx))

13. Law No. (13) of 2020 Regulating the Practice of the Expert Witness Profession before Judicial Authorities in the Emirate of Dubai

    · Dubai's law regulates judicial experts through a registration roll while recognizing specified court-approved party appointments and judicial appointments outside the roll. ([dlp.dubai.gov.ae](https://dlp.dubai.gov.ae/Legislation%20Reference/2020/Law%20No.%xx.xx%xx.xx%xx.xx%20of%xx.xx%20Regulating%20Practice%20of%20the%20Expert%20Witness.html))

14. Protection of Personal Information Act 4 of 2013

    · POPIA section xx.xx identifies conduct-related processing on behalf of third parties for prior authorization, subject to statutory exceptions; section xx.xx establishes notification and processing-commencement restrictions. ([justice.gov.za](https://www.justice.gov.za/legislation/acts/2013-xx.xx.pdf))

15. Prior Authorisation - Information Regulator eServices

    · The Information Regulator identifies processing criminal or unlawful-conduct information on behalf of third parties among the circumstances requiring responsible-party prior authorization. ([eservices.inforegulator.org.za](https://eservices.inforegulator.org.za/priorauthorisation/default.aspx))

19.1. United States

Table 377. United States Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
United States	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 378. United States Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 379. United States Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 380. United States Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 381. United States Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 382. United States Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 383. United States Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 384. United States Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 385. United States Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 386. United States Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 387. United States Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.2. China

Table 388. China Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
China	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 389. China Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 390. China Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 391. China Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 392. China Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 393. China Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 394. China Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 395. China Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 396. China Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 397. China Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 398. China Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.3. United Kingdom

Table 399. United Kingdom Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
United Kingdom	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 400. United Kingdom Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 401. United Kingdom Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 402. United Kingdom Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 403. United Kingdom Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 404. United Kingdom Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 405. United Kingdom Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 406. United Kingdom Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 407. United Kingdom Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 408. United Kingdom Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 409. United Kingdom Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.4. Germany

Table 410. Germany Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Germany	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 411. Germany Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 412. Germany Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 413. Germany Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 414. Germany Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 415. Germany Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 416. Germany Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 417. Germany Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 418. Germany Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 419. Germany Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 420. Germany Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.5. France

Table 421. France Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
France	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 422. France Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 423. France Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 424. France Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 425. France Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 426. France Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 427. France Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 428. France Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 429. France Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 430. France Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 431. France Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.6. Japan

Table 432. Japan Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Japan	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 433. Japan Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 434. Japan Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 435. Japan Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 436. Japan Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 437. Japan Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 438. Japan Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 439. Japan Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 440. Japan Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 441. Japan Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 442. Japan Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.7. Canada

Table 443. Canada Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Canada	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 444. Canada Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 445. Canada Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 446. Canada Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 447. Canada Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 448. Canada Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 449. Canada Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 450. Canada Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 451. Canada Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 452. Canada Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 453. Canada Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.8. Italy

Table 454. Italy Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Italy	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 455. Italy Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 456. Italy Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 457. Italy Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 458. Italy Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 459. Italy Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 460. Italy Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 461. Italy Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 462. Italy Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 463. Italy Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 464. Italy Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.9. Spain

Table 465. Spain Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Spain	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 466. Spain Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 467. Spain Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 468. Spain Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 469. Spain Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 470. Spain Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 471. Spain Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 472. Spain Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 473. Spain Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 474. Spain Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 475. Spain Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.10. Brazil

Table 476. Brazil Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Brazil	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 477. Brazil Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 478. Brazil Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 479. Brazil Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 480. Brazil Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 481. Brazil Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 482. Brazil Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 483. Brazil Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 484. Brazil Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 485. Brazil Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 486. Brazil Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.11. India

Table 487. India Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
India	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 488. India Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 489. India Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 490. India Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 491. India Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 492. India Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 493. India Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 494. India Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 495. India Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 496. India Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 497. India Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.12. Australia

Table 498. Australia Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Australia	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 499. Australia Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 500. Australia Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 501. Australia Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 502. Australia Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 503. Australia Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 504. Australia Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 505. Australia Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 506. Australia Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 507. Australia Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 508. Australia Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.13. Mexico

Table 509. Mexico Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Mexico	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 510. Mexico Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 511. Mexico Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 512. Mexico Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 513. Mexico Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 514. Mexico Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 515. Mexico Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 516. Mexico Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 517. Mexico Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 518. Mexico Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 519. Mexico Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.14. South Korea

Table 520. South Korea Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
South Korea	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 521. South Korea Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 522. South Korea Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 523. South Korea Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 524. South Korea Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 525. South Korea Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 526. South Korea Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 527. South Korea Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 528. South Korea Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 529. South Korea Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 530. South Korea Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

19.15. Russia

Table 531. Russia Forensic Accounting Market Size, 2017-2032 (USD Million)

Country	2023	2024	2025	2026	2027	2032	CAGR (%)
Russia	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 532. Russia Forensic Accounting Market Size, by Service Type, 2017-2032 (USD Million)

Service Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Accounting Dispute Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Dispute-Related Valuation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Investigations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial-Record Reconstruction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Funds and Asset Tracing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Loss and Damages Quantification	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 533. Russia Forensic Accounting Market Size, by Technology Enablement, 2017-2032 (USD Million)

Technology Enablement	2023	2024	2025	2026	2027	2032	CAGR (%)
AI-Assisted Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manual Financial Analysis	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Rules-Based Financial Analytics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 534. Russia Forensic Accounting Market Size, by Matter Type, 2017-2032 (USD Million)

Matter Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Bribery, Corruption & Conflicts of Interest	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Commercial & Contractual Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Competition & Antitrust Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Family, Trust & Estate Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Reporting Irregularities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fraud & Asset Misappropriation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Illicit Finance & Financial-Regulatory Breaches	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency & Creditor Recovery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurance Claims & Coverage Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intellectual Property & Royalty Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Personal Injury & Employment Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional Negligence & Liability Claims	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Shareholder, Ownership & Investor Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Tax & Customs Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transaction & Post-Acquisition Disputes	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 535. Russia Forensic Accounting Market Size, by Buyer Type, 2017-2032 (USD Million)

Buyer Type	2023	2024	2025	2026	2027	2032	CAGR (%)
Banking, Investment & Financial-Service Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Government & Public Authorities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Individuals & Households	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insolvency Estates & Private Trusts	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Insurers & Reinsurers	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonfinancial Businesses & Professional Practices	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Nonprofit & Membership Organizations	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 536. Russia Forensic Accounting Market Size, by End-Use Sector, 2017-2032 (USD Million)

End-Use Sector	2023	2024	2025	2026	2027	2032	CAGR (%)
Agriculture, Forestry & Fishing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Arts, Sports & Recreation	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Construction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Education	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Financial Services & Insurance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Healthcare & Social Assistance	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hospitality & Food Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Household, Family & Estate Matters	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Information, Media & Telecommunications	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Intergovernmental & Diplomatic Activities	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Manufacturing	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Membership, Repair & Personal Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Mining & Resource Extraction	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Professional & Business Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Public Administration & Defense	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Real Estate	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Transportation & Logistics	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Utilities, Water & Environmental Services	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Wholesale & Retail Trade	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 537. Russia Forensic Accounting Market Size, by Delivery Mode, 2017-2032 (USD Million)

Delivery Mode	2023	2024	2025	2026	2027	2032	CAGR (%)
Hybrid Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
On-Site Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Remote Delivery	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 538. Russia Forensic Accounting Market Size, by Engagement Structure, 2017-2032 (USD Million)

Engagement Structure	2023	2024	2025	2026	2027	2032	CAGR (%)
Continuing Retained Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Matter-Specific Engagements	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 539. Russia Forensic Accounting Market Size, by Procurement Route, 2017-2032 (USD Million)

Procurement Route	2023	2024	2025	2026	2027	2032	CAGR (%)
Competitive Selection	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Court or Tribunal Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Direct Appointment	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Framework or Panel Call-Off	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 540. Russia Forensic Accounting Market Size, by Professional Role, 2017-2032 (USD Million)

Professional Role	2023	2024	2025	2026	2027	2032	CAGR (%)
Consulting Expert	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Expert Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Fact Witness	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Investigating Accountant	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Neutral Dispute Resolver	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

Table 541. Russia Forensic Accounting Market Size, by Fee Basis, 2017-2032 (USD Million)

Fee Basis	2023	2024	2025	2026	2027	2032	CAGR (%)
Fixed Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Hybrid Fixed and Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Outcome-Contingent Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Time-Based Fees	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx	xx.xx
Total	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**	**xx.xx**

20. Competitive Landscape

20.1. Market Share Analysis, 2025

Competitive positioning is determined by the financial issue and eligible professional role more directly than by the breadth of the supplier's corporate brand. ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ A transition from internal inquiry to contested opinion evidence should therefore trigger a renewed supplier and role assessment.

Institutional access can differentiate otherwise plausible competitors. SEBI's April xx.xx 2025, listed-company financial-statement forensic-auditor panel names BDO India LLP and CNK & Associates LLP, among other practices. ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪

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Figure 41. Global Forensic Accounting Market Share, by Key Player, 2025

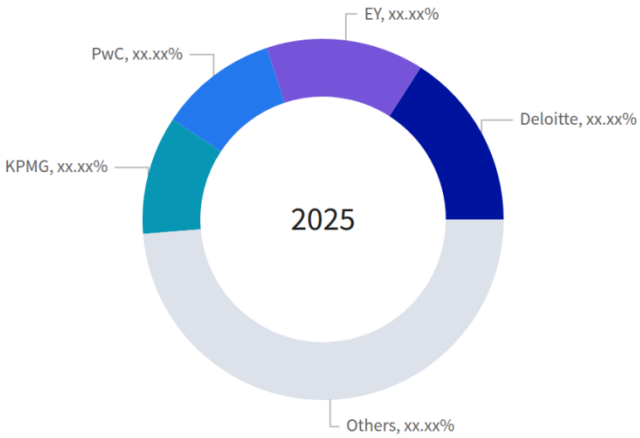

Table 542. Global Forensic Accounting Market Share, by Key Player, 2025

Key Player	Share (%)
Alvarez & Marsal	xx.xx
Berkeley Research Group	xx.xx
Cohen Hamilton Steger & Co.	xx.xx
Deloitte	xx.xx
EY	xx.xx
FRP Advisory	xx.xx
FTI Consulting	xx.xx
IndeForensic	xx.xx
Independent Forensic Accounting Limited	xx.xx
KPMG	xx.xx
Kroll	xx.xx
Meaden & Moore	xx.xx
Morris Forensic	xx.xx
Pellarin Inc.	xx.xx
PwC	xx.xx
Quantis	xx.xx
xx.xx Corners Financial Forensics	xx.xx
Others	xx.xx

Sources & Evidence

1. 17 CFR 210.2-01 - Qualifications of accountants
   · xx.xx CFR xx.xx-xx.xx restricts expert services advocating an audit client's interests and distinguishes factual accounts of previously performed work. Applicability is relationship- and role-specific. ([ecfr.gov](https://www.ecfr.gov/current/title-xx.xx/chapter-II/part-xx.xx/subject-group-ECFR2f5dcb24c1c571e/section-xx.xx-xx.xx))
2. Litigation and Dispute Consulting Services - Deloitte US
   · Deloitte US offers purchase-agreement accounting analysis, damages, expert testimony, and multidisciplinary dispute support. This supports task-specific positioning, not comparative superiority. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))
3. List of Empanelled Forensic Auditors - April 23, 2025
   · SEBI's April xx.xx 2025, panel names BDO India LLP and CNK & Associates LLP for listed-company financial-statement forensic audits. Empanelment is not an assignment award. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))
4. Awarded Tenders 2024 and 2025 - South African Revenue Service
   · SARS records a June xx.xx 2025, expert-advisory panel award including JGL Forensic Services, Nexus Forensic Services, and Bowman Gilfillan. The scope combines forensic investigations, valuation advice, and debt management. ([sars.gov.za](https://www.sars.gov.za/procurement/awarded-tenders/xx.xx/))
5. Firm | Damages Quantification, Valuations and Forensic Accounting
   · CHS describes an expert-accounting boutique specializing in damages quantification, business valuation, and forensic accounting. Promotional leadership claims are not adopted. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/firm))
6. CF Forensics | Forensic Accounting & Litigation Support
   · CF Forensics advertises white-label assistance alongside expert-witness, valuation, quantum, and advisory services, supporting a conditional specialist-contribution route. (cfforensics.co.uk)

20.2. Market Concentration Analysis, 2025

Control over forensic-accounting delivery sits with operating firms and assigned professionals, not necessarily with the global brand. Deloitte's member firms are separate legal entities rather than branches of one parent, and PKF describes independently owned and responsible members. ■ ■■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■

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a public-sector execution alternative, although that example cannot be generalized to every buyer or financial task.

Documentation rights can create engagement-level dependency even where another qualified supplier exists. ■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■ ■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ The executed agreement, rather than the supplier's brand, determines the practical handover position.

Sources & Evidence

1. FBI Forensic Accountants - Following the Money
   · The FBI documents its internal forensic-accountant function, demonstrating a public-sector execution alternative without establishing its applicability to every buyer or task.
   ([fbi.gov](https://www.fbi.gov/news/stories/fbi-forensic-accountants))
2. APES 305 Terms of Engagement, September 2024
   · For covered practitioners, APES xx.xx recommends clarifying ownership of documents and electronic data and disclosing any proposed lien policy in engagement terms.
   ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_305_Sept_2024.pdf))
3. Deloitte Network Structure | Deloitte Global
   · Deloitte states that member firms are separate independent legal entities, not branches of a global parent, and cannot bind one another.
   ([deloitte.com](https://www.deloitte.com/global/en/about/governance/network-brand-alliances.html))
4. McLarens Forensic Accounting Services - Insurance Claims
   · McLarens describes in-house forensic accountants working within its loss-adjustment organization, establishing an integrated claims-accounting route.
   ([mclarens.com](https://www.mclarens.com/expertise/forensic-accounting/))
5. Information about PKF Firm Types | Useful Information | PKF Global
   · PKF describes member firms as separate, locally owned and managed entities responsible for their own liabilities. This does not identify separate operating bidders for the generic PKF and PKF Global labels.
   ([pkf.com](https://pkf.com/useful-information/information-about-pkf-firm-types/))
6. Insurance Claims Preparation | Aon
   · Aon's claims-preparation offering serves policyholder loss substantiation and includes forensic accountants and former claims managers. It distinguishes insurer and insured interests in commissioning.
   ([aon.com](https://www.aon.com/en/capabilities/claims-management/claims-preparation))

20.3. Recent Developments & Impact Analysis, 2025

Pario's rebranding to MDD changes how buyers should interpret supplier choice. MDD's May xx.xx 2026, announcement describes integration of the Pario team, and its rebranding materials direct new assignments through MDD while stating that clients can continue with the same professionals. ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■ ■■■■■ ■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■ ■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■ ■■■■■■■■

Quantuma's announced combination with KR8 has a different evidentiary status. The June xx.xx 2026, announcement specified an August 2026 launch for the combined restructuring and forensic-accounting business under the KR8 brand, with complementary valuation and eDiscovery capabilities. [illegible]

Specialist mobility and local practice development can change the practical shortlist without transferring an entire firm's capability. [illegible] Counsel should reassess the named expert and supporting team when recommissioning work rather than infer that an individual's move removed the former firm's practice or committed the new firm's resources to a particular deadline.

Business separation can preserve a specialist alternative rather than combine all services. [illegible] Organizational separation changes the service perimeter but does not itself establish unrestricted independence for a new expert appointment.

Sources & Evidence

1. Forensic Services - A Year in Review
   · FRP's January xx.xx 2026, review reports forensic-service launches in Manchester and Scotland during 2025. This is a company-reported development, not proof of deadline-specific staffing. ([frpadvisory.com](https://www.frpadvisory.com/insights/detail/forensic-services-a-year-in-review/))
2. KR8 Advisory and Quantuma Unite to Create National Advisory Platform | Quantuma
   · Quantuma's June xx.xx 2026, announcement specifies an August 2026 launch for its restructuring and forensic-accounting combination with KR8, including complementary valuation and eDiscovery capabilities. It does not confirm engagement-level implementation. ([quantuma.com](https://www.quantuma.com/insights/kr8-advisory-and-quantuma-unite-create-national-advisory-platform))
3. Legal Information | Quantuma
   · Quantuma's legal disclosure identifies Quantuma Advisory Limited and places engagement terms in the letter of engagement. It does not settle the announced combination's effective contracting allocation. ([quantuma.com](https://www.quantuma.com/legal-information))
4. Pario Forensic Accounting Rebrand | MDD Forensic Accountants
   · MDD states that Pario has rebranded, clients can continue with the same team, and new assignments use MDD's route. Its disclosure retains separate member entities. ([mdd.com](https://www.mdd.com/forensic-accounting-services/pario-forensic-rebrand/))

RESEARCH SAMPLE REPORT

5. Forensic Accounting News - MDD
   • MDD's news page dates the Pario rebranding announcement May xx.xx 2026, and describes integration with continuity of the professionals. ([mdd.com](https://www.mdd.com/forensic-accounting-news/))
6. Le cabinet Finexsi finalise la cession de son activité de Commissariat aux Comptes au cabinet Grant Thornton
   • The joint July xx.xx 2024, announcement confirms completion of Finexsi's statutory-audit transfer to Grant Thornton and identifies forensic, disputes, valuation, and financial advisory among Finexsi's continuing focus areas. ([finexsi.eu](https://finexsi.eu/wp-content/uploads/2024/xx.xx/jet-cp-closing-finexsi-x-gt.pdf))
7. S&W strengthens its forensic services team with Partner appointment | S&W Group
   • S&W announced Chris Osborne's partner and forensic-services co-head appointment on February xx.xx 2026, describing quantum, investigation, tracing, and recovery experience and prior FRP leadership. ([swgroup.com](https://www.swgroup.com/insights-events/press-releases/sw-strengthens-its-forensic-services-team-with-partner-appointment/))

20.4. Product Portfolio Analysis, 2025

Portfolio breadth matters when an engagement connects several financial questions, not simply when a supplier advertises more services. [redacted] A complete-record accounting disagreement need not purchase the broader investigation or remediation package.

[redacted] Creditors should separate the financial explanation, asset-location contribution, and legal enforcement responsibility. A staged feasibility mandate preserves a stop decision before wider recovery work; a records-only dispute may warrant accounting analysis without the intelligence package.

[redacted] Counsel should select the property or income question and appointment role first. Coordinating tracing and valuation can preserve a common financial record, but incomplete tracing should not silently become an established valuation assumption.

Technology enablement and delivery accountability are separate portfolio choices. RSM US advertises AI-assisted anomaly analysis, visualization, and electronic-record support; these capabilities complement rather than define the commissioned accounting conclusion. ■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■ ■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■ ■■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■

Sources & Evidence

1. Forensic data analytics and technology services - RSM US
   · RSM US advertises AI and machine-learning assistance for patterns, anomalies, and visualization within forensic analytics. The disclosure supports enablement, not independently demonstrated analytical performance.
   ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))
2. Forensic Accounting and Disputes
   · KPMG Australia lists financial investigations, reconstruction, tracing, loss assessment, contentious valuation, and contractual accounting determinations. These are offered capabilities, not proven equivalence across specialists.
   ([assets.kpmg.com](https://assets.kpmg.com/content/dam/kpmgsites/au/pdf/2025/kpmg-forensic-accounting-and-disputes-factsheet.pdf))
3. Forensic Accounting & Fraud Investigations | FTI Consulting
   · FTI offers reconstruction, transaction analysis, financial-impact assessment, digital evidence, tracing, and control remediation. Coordinated portfolio suitability remains engagement-specific.
   ([fticonsulting.com](https://www.fticonsulting.com/services/investigations-and-monitorships/forensic-accounting-and-fraud-investigations))
4. Asset Tracing and Recovery Services - StoneTurn
   · StoneTurn combines forensic funds-flow analysis and ownership intelligence with counsel-linked asset tracing and assessment of recovery feasibility. The offering does not guarantee collection.
   ([stoneturn.com](https://stoneturn.com/service/investigations-intelligence/asset-tracing-and-recovery/))
5. Forensic Accounting for Family Law & Divorce | BPM
   · BPM describes California family-law financial analysis and welcomes joint expert assignments, supporting a private-matter and role-specific comparison.
   ([bpm.com](https://www.bpm.com/services/accounting/forensic-accounting/litigation-and-dispute/family-law-divorce/))
6. Litigation Support - Gursey | Schneider LLP
   · Gursey describes family-law tracing and proprietary Ceres support and explicitly conditions tracing of account activity on available records. ([gursey.com](https://www.gursey.com/our-services/litigation-support/))
7. Outsource Forensic Accounting Services - Flatworld Solutions
   · Flatworld's forensic-accounting offering includes analytical work and submission of a final report to the client, establishing an advertised output-delivery model.
   ([flatworldsolutions.com](https://www.flatworldsolutions.com/financial-services/forensic-accounting-services.php))

RESEARCH SAMPLE REPORT

8. Hire Forensic Accountants in the Philippines | Outsourced
   - Outsourced advertises forensic-accounting personnel in the Philippines, supporting a staffing option rather than an automatic independently signed expert-opinion commitment. ([outsourced.ph](https://outsourced.ph/services/staffing-categories/financial-services/forensic-accountant/))
9. Frequently Asked Questions | Outsourced Philippines
   - Outsourced assigns day-to-day task and performance management to clients while supplying employment and administrative support. This establishes the supervision distinction from provider-delivered reports. ([outsourced.ph](https://outsourced.ph/outsourcing-faqs/))

20.5. Benchmarking Analysis, 2025

Benchmarking should use task-matched peers and appointment-specific evidence. [redacted] Procurement should reject a proposal that cannot connect its specialist to the actual financial proposition, regardless of organizational breadth.

For location-sensitive records, compare delivery arrangements rather than office footprints. [redacted] Client-site delivery can accommodate location constraints but add coordination; remote support preserves flexibility only where the proposed access arrangement is authorized.

Catastrophe accounting requires a resource-commitment comparison, not an assumption that a wider claims network guarantees availability. [redacted] The decisive evidence is the proposed commitment, not advertised responsiveness or general geographic reach.

[redacted] The same qualification principle applies to candidates whose accounting-specific team or contracting responsibilities remain unsubstantiated: retain them for verification rather than assume either equivalent delivery or nonparticipation. Before commitment, request the operator, named financial specialist, relevant experience, and responsibility for the required report.

Sources & Evidence

1. Federal Rules of Evidence
   - Federal Rule of Evidence xx.xx requires relevant expert qualification, sufficient facts or data, reliable methods, and reliable application. Organizational breadth does not itself establish admissibility. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
2. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   - EDPB guidance distinguishes disclosure or access involving a separate overseas recipient from employee access within the same controller; intra-group disclosures can also constitute transfers. ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))
3. Litigation and Dispute Consulting Services - Deloitte US
   - Its buy-sell dispute offering analyzes underlying records, complex accounting questions, and contractual modifications to GAAP, supporting contract-focused proposal criteria. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))
4. Forensic data analytics and technology services - RSM US
   - RSM US describes remote electronic collection and forensic analytics, supporting comparison of proposed delivery configurations rather than office coverage. ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))
5. Forensic Accounting and Disputes
   - KPMG distinguishes neutral completion-account and earnout determinations from assisting a party's submissions, supporting role-specific benchmarking. ([assets.kpmg.com](https://assets.kpmg.com/content/dam/kpmgsites/au/pdf/2025/kpmg-forensic-accounting-and-disputes-factsheet.pdf))
6. Forensic Technology
   - FRA describes integrated technology and accounting teams and a Mobile Discovery Solution deployable on-site or within client infrastructure. These are offered configurations, not universal access clearance. ([forensicrisk.com](https://www.forensicrisk.com/expertise/forensic-technology))
7. Catastrophe Claims Services | Meaden & Moore
   - Meaden & Moore advertises dedicated on-site catastrophe resources and service agreements identifying resources committed to an event or client. The claim does not establish universal availability. ([meadenmoore.com](https://www.meadenmoore.com/services/investigative-forensic-accounting/natural-disasters))
8. About Us | Riskpro India - Connect with Risk Professionals
   - The company page identifies Riskpro India Ventures Private Limited as its operator. This supports operator-specific attribution rather than pooling resources under the generic name. ([riskpro.in](https://www.riskpro.in/about-us))

9. Forensic Accounting - Riskpro

   · A separate company-authored forensic-accounting page identifies Riskpro Management Consulting P Ltd. Its relationship with the other published operator is not established by these pages. ([riskpro.co.in](https://riskpro.co.in/forensic-accounting/))

10. McLarens Forensic Accounting Services - Insurance Claims

    · The offering establishes an accounting-and-adjustment structure, but not event-specific staffing commitments or guaranteed availability. Resource comparison is a conditional procurement implication. ([mclarens.com](https://www.mclarens.com/expertise/forensic-accounting/))

11. Post-Acquisition Disputes

    · CHS describes assessing financial consequences of alternative purchase-agreement interpretations, earnout calculations, and alleged financial-statement misrepresentations. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/expertise-item/post-acquisition-disputes))

21. Company Profiles

21.1. Deloitte

Deloitte can be evaluated for matters that combine a corporate investigation with a transaction-related accounting dispute. ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ Buyers should request the contract-specific accounting specialist and financial deliverable, not simply a broad investigations team.

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Sources & Evidence

1. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   · SEC guidance restricts expert services advocating an audit client's interests in adversarial proceedings while distinguishing certain permitted internal fact-finding and factual testimony. This supports role reassessment, not blanket exclusion of Deloitte from every audit-client investigation. ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
2. Litigation and Dispute Consulting Services - Deloitte US
   · Deloitte describes lost-profit and damages analysis, expert testimony, and purchase-and-sale agreement disputes involving underlying records, complex accounting questions, and contractual modifications to generally accepted accounting principles. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/litigation-dispute-advisory-services.html))
3. Forensic Advisory Services | Deloitte US
   · Deloitte's U.S. forensic offering includes analysis of corporate fraud or financial-mismanagement allegations, whistleblower allegations, and regulator requests, with access to its international network. ([deloitte.com](https://www.deloitte.com/us/en/services/consulting/services/forensics-and-investigations-solutions.html))
4. Deloitte Network Structure | Deloitte Global
   · Deloitte member firms are separate legal entities that make their own engagement decisions; Deloitte Global provides no client services, and network entities cannot bind one another. ([deloitte.com](https://www.deloitte.com/global/en/about/governance/network-brand-alliances.html))

21.2. PwC

For Middle East matters involving multilingual financial records and dispersed ownership information, PwC offers forensic accounting and investigative intelligence. ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■ ■■ ■■■ ■■■■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■ ■■ ■■■■■■■■ Asset intelligence should support, rather than replace, the financial explanation required for a disputed loss.

PwC Singapore documents a different specialization: completion-account and sale-and-purchase agreement disputes, damages quantification, expert determination, and expert testimony. ■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■ A narrowly defined contract-accounting disagreement may instead favor a single dispute specialist; neither regional language coverage nor the global brand establishes equivalent capability in every country.

Sources & Evidence

1. Investigations and Global Intelligence
   · PwC Middle East describes forensic financial-record analysis, misappropriated-asset tracing, Arabic- and English-language data review, and intelligence teams in the UAE, Saudi Arabia, and Lebanon. ([pwc.com](https://www.pwc.com/m1/en/services/deals/forensic-services/investigations.html))
2. Dispute Advisory Services | PwC Singapore
   · PwC Singapore offers completion-account and contractual accounting disputes, damages quantification, expert determination, and testimony. The page identifies separate network member entities; combining regional capabilities is a conditional sourcing inference. ([pwc.com](https://www.pwc.com/sg/en/services/risk/compliance/forensics/dispute-advisory-services.html))

21.3. EY

■■ ■■ ■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■ ■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■ ■■■■ ■■■ ■■■ ■■■■■■■■■■ Where both recovery routes matter, buyers can compare coordinated financial documentation with separate claims-accounting and grant-advisory appointments. General grant administration remains distinct from forensic loss analysis.

EY's broader Forensic & Integrity Services practice combines accountants, forensic data analysts, and insurance-claims professionals with AI-enabled investigations and global reach supported by local skills. For a contested financial claim, the commissioner should identify the claim-type specialist, review responsibility, and intended financial report before widening the mandate into investigation or discovery. ■■■ ■■■■■■■ ■■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■

RESEARCH SAMPLE REPORT

[redacted]

Sources & Evidence

1. Forensic & Integrity Services | EY - US
   · EY describes a multidisciplinary forensic practice including accountants, forensic data analysts, insurance-claims professionals, AI-enabled investigations, and global delivery supported by localized skills. ([ey.com](https://www.ey.com/en_us/services/forensic-integrity-services))
2. Insurance & Federal Claims Services | EY - US
   · EY's U.S. claims offering includes measuring and documenting business-interruption, cyber, product-recall, and other insurance claims, plus coordination among adjusters, accountants, and brokers. ([ey.com](https://www.ey.com/en_us/services/forensic-integrity-services/insurance-federal-claims-services))
3. Averting a second disaster: Avoiding grant deobligation, third edition
   · EY's disaster-recovery practice describes assisting governmental, nonprofit, and corporate entities with federal disaster funding and insurance, and identifies former FEMA and DHS personnel among its resources. ([ey.com](https://www.ey.com/content/dam/ey-unified-site/ey-com/en-us/insights/forensic-integrity-services/documents/ey-us-forensics-averting-a-second-disaster-third-edition.pdf))

21.4. KPMG

KPMG's Australian forensic-accounting offering explicitly includes financial investigations, funds tracing, accounting reconstruction, loss quantification, and contentious business valuations. [redacted] For transaction participants, that distinction changes the appointment: a party's accounting adviser and the neutral determiner perform different functions and should not be purchased as interchangeable outputs.

KPMG Canada describes a multidisciplinary dispute team spanning accountants, business valuators, economists, and forensic-technology specialists, with damages, valuation, insurance-claim, and accounting-dispute services. Buyers can assess a combined team when reconstruction and valuation questions intersect, or appoint a narrower specialist for a bounded accounting issue. [redacted]

Sources & Evidence

1. Forensic Accounting and Disputes
   · KPMG Australia lists financial investigations, funds tracing, accounting reconstruction, loss quantification, and contentious valuations. It separately describes completion-account and earnout determinations and assistance preparing submissions to an independent expert. ([assets.kpmg.com](https://assets.kpmg.com/content/dam/kpmgsites/au/pdf/2025/kpmg-forensic-accounting-and-disputes-factsheet.pdf))
2. Dispute advisory services | KPMG Canada
   · KPMG Canada describes accountants, business valuators, economists, and technology specialists providing damages, valuation, insurance-claim, accounting-dispute, consulting-expert, and testifying-expert services. ([kpmg.com](https://kpmg.com/ca/en/services/advisory/risk-services/forensic/dispute-advisory-services.html))

21.5. BDO

[illegible] Selection should establish whether the proposed team can connect the accounting findings to the specific damages or valuation issue. Network breadth alone does not establish that the investigators assigned initially can supply a subsequent expert opinion.

[illegible] A commissioner using this route should verify the listed entity's status and authorized appointment. Empanelment establishes eligibility for defined work, not an award, exclusive access, or approval for unrelated jurisdictions.

Sources & Evidence

1. Corruption, Financial reporting & Fraud investigations - BDO
   · BDO describes integrated forensic-accounting and investigative services addressing fraud, corruption, and accounting irregularities through its international resources. ([bdo.global](https://www.bdo.global/en-gb/services/advisory/global-forensics/corruption%2C-financial-reporting-fraud-investigat))
2. Cross-border dispute resolution - BDO
   · BDO's cross-border dispute offering addresses damages, valuation, and accounting controversies, including commercial and investment-treaty international arbitration. Integrated appointment remains conditional on the proposed specialists and matter. ([bdo.global](https://www.bdo.global/en-gb/services/advisory/global-forensics/cross-border-dispute-resolution))
3. List of Empanelled Forensic Auditors - April 23, 2025
   · SEBI's April xx.xx 2025, panel names BDO India LLP for forensic audits of listed companies' financial statements and specifies three-year validity; the record establishes empanelment, not an assignment award. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))

21.6. Grant Thornton

Grant Thornton offers forensic accounting with investigative and computer-forensic support, alongside dispute advice and insurance-claim analysis. Its global service description includes contract, partnership, auditor-negligence, shareholder, and valuation disputes, as well as business-interruption, subrogated, product-recall, and personal-injury claims. [illegible]

[illegible] A combined team may

suit a matter spanning records, valuation, and testimony; a bounded accounting question may warrant a narrower appointment. Services are delivered by separate member firms, so the proposal should name the delivering entity and expert rather than assume the UK offering is replicated throughout the network.

Sources & Evidence

1. Forensic services - Grant Thornton
   · Grant Thornton describes forensic accountants, investigators, and computer-forensic specialists supporting disputes and insurance claims, including business interruption and personal injury. Client services are delivered by separate member firms.
   ([grantthornton.global](https://www.grantthornton.global/en/service/advisory/forensic-services/))
2. Disputes advisory | Grant Thornton
   · Grant Thornton's UK disputes practice identifies contentious valuations, sale-and-purchase agreement disputes, expert determination, private-client disputes, and international arbitration, with advisory and expert-witness appointments.
   ([grantthornton.co.uk](https://www.grantthornton.co.uk/services/forensic-and-investigation-services/disputes-advisory/))

21.7. RSM

[redacted] RSM Kenya separately advertises financial-irregularity investigations for corporates, regulators, and public-sector buyers. These offerings support assessing RSM for corporate and private matters, but counsel should confirm the relevant local accounting or valuation specialty rather than infer it from a general fraud-investigation mandate.

RSM US adds AI and machine-learning-assisted analytics, anomaly detection, visualization, remote digital collection, and e-discovery. [redacted] A localized, bounded task may favor a simpler appointment over a wider technology engagement.

Sources & Evidence

1. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   · EDPB guidance treats GDPR-covered data made available to a separate overseas recipient as a potential international transfer, while distinguishing internal access within the same controller. This supports recipient verification before RSM remote staffing.
   ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))

2. Forensic data analytics and technology services - RSM US
   · RSM US describes AI and machine learning for patterns, anomalies, and visualization, plus remote digital collection and e-discovery. Network member firms collaborate but remain separate legal entities. ([rsmus.com](https://rsmus.com/services/financial-management/financial-and-fraud-investigations/forensic-data-analytics-services.html))
3. Fraud Prevention Services | Fraud Investigation Services | RSM Global
   · RSM's global catalog includes commercial-loss quantification, partner and shareholder valuations, matrimonial matters, professional-negligence investigations, and royalty or licensing reviews alongside fraud services. ([rsm.global](https://www.rsm.global/service/risk-advisory/fraud-prevention-and-investigation))
4. Investigation and Forensic Accounting Services | RSM Kenya
   · RSM Kenya advertises financial-irregularity investigations for corporate, regulatory, and public-sector commissioners through its local investigation and forensic-accounting offering. ([rsm.global](https://www.rsm.global/kenya/service/risk-advisory/investigation-and-forensic-accounting-services))

21.8. Baker Tilly

Baker Tilly's insurer-facing financial-lines offering includes crime and fidelity, directors-and-officers liability, political-risk, and surety matters. ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ A surety or its adviser can request a construction-accounting and financial-loss mandate rather than an undifferentiated misconduct investigation, with the proposed specialist matched to the disputed claim.

Baker Tilly Kuwait separately offers preparation of forensic-accounting reports for financial disputes and legal proceedings. This is a defined local reporting service, not evidence that every member firm supplies the same insurance specialization. ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪

Sources & Evidence

1. Insured Losses Under Financial Lines | Baker Tilly
   · Baker Tilly offers insurer-facing financial-lines analysis with forensic technology and investigative support; its surety service links distressed-contractor assessment, construction accounting, and loss quantification. ([bakertilly.com](https://www.bakertilly.com/services/insured-losses-under-financial-lines))
2. Forensic Accounting Service - Baker Tilly Kuwait
   · Baker Tilly Kuwait explicitly offers forensic-accounting report preparation for financial disputes and legal proceedings, establishing a particular local reporting service. ([bakertilly.com.kw](https://www.bakertilly.com.kw/en/services/audit-assurance-other-services/agreed-upon-procedures-services/forensic-accounting-reporting/))

RESEARCH SAMPLE REPORT

3. Baker Tilly | Legal, disclaimer and copyright
   • Baker Tilly International provides no client services; separate member firms deliver services nationally and regionally and are not responsible for one another's activities. ([bakertilly.global](https://www.bakertilly.global/legal-disclaimer-copyright))

21.9. Forvis Mazars

Forvis Mazars is a candidate for board-led financial-reporting investigations that require accounting reconstruction and electronic-evidence support. [redacted] These offerings support a combined accounting-and-technology proposal, rather than establishing equivalent expertise in every location.

Cross-border appointment requires clarity about who delivers the work. [redacted] Accounting familiarity can support continuity, but a change from investigation to adversarial expert work should trigger renewed role clearance and potentially a separate appointment.

Sources & Evidence

1. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   • SEC guidance restricts advocacy-oriented expert services for audit clients while distinguishing certain permissible internal investigations, fact-finding, and factual testimony. This supports role-specific clearance, not a blanket exclusion of forensic work. ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
2. Forensics | Forvis Mazars US
   • The U.S. practice offers accounting reconstruction, bankruptcy examinations, financial-reporting fraud investigations, expert services, and electronic-evidence capabilities, supported by national-office accounting and industry professionals. ([forvismazars.us](https://www.forvismazars.us/services/consulting/forensics))
3. Forensic investigation & compliance
   • The UK practice describes accounting investigations involving fraud, regulatory, tax, and corruption matters, combining qualified accountants, fraud examiners, and computer-forensics capabilities. ([forvismazars.com](https://www.forvismazars.com/uk/en/services/financial-advisory/crisis-disputes/forensic-investigations-compliance))
4. Forvis Mazars shakes up professional services industry with its new $5 billion global network | Forvis Mazars US
   • The announcement identifies Forvis Mazars LLP and Forvis Mazars Group SC as independent network members and states that Forvis Mazars Global Limited does not provide client services. ([forvismazars.us](https://www.forvismazars.us/about-us/newsroom/news-releases/forvis-mazars-shakes-up-professional-services-industry-with-its-new-%xx.xx-billion-global-network))

21.10. Crowe

Crowe offers a relevant route for transaction disputes in which closing accounts, working-capital adjustments, or earnouts are central to the financial question. ■■■ ■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■ ■■■■■■■■■ ■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■ ■■■■■■■ ■ ■■■■■■■■■ ■■■■■■■■ Buyers should distinguish transaction-accounting analysis from the separate investigative resources needed when suspected misconduct becomes part of the dispute.

Geographic capability is member-specific. Crowe Kuwait advertises financial investigations, asset tracking and recovery support, shareholder-dispute analysis, and expert-witness reporting. ■■■■■ ■■■■■■■ ■■■■■■■■ ■■ ■ ■■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■ ■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■ ■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■

Sources & Evidence

1. M&A and transaction advisory services | Crowe
   - Crowe's U.S. transaction-advisory offering includes closing-account work, working-capital adjustment settlements, earnout evaluations, and post-acquisition dispute resolution. ([crowe.com](https://www.crowe.com/services/advisory/m-a-and-transaction-services))
2. Forensic investigation case study: Employee theft | Crowe
   - Crowe reports a manufacturing engagement combining financial-record analysis, digital forensics, and on-site investigation. This is a company-described delivery example, not independent proof of general performance. ([crowe.com](https://www.crowe.com/insights/forensic-investigation-case-study-employee-theft))
3. Forensic Accounting and Fraud Investigations in Kuwait | Crowe Kuwait
   - Crowe Kuwait advertises financial investigations, asset tracking and recovery support, shareholder and partnership dispute analysis, litigation support, and expert-witness reporting. ([crowe.com](https://www.crowe.com/kw/services/audit/forensic-accounting-fraud-investigations-kuwait))
4. Transparency Report | Crowe Global
   - Crowe Global states that it is non-practicing, that services are provided by independent member firms, and that the network and its members do not obligate one another. ([crowe.com](https://www.crowe.com/global/about-us/transparency-report))

21.11. FTI Consulting

FTI Consulting offers a combined route for matters requiring financial reconstruction, asset tracing, and electronic-evidence analysis. Its forensic-accounting practice describes reconstruction of financial activity, loss quantification, digital forensics, control remediation, and tracing across accounts, entities, and jurisdictions. ■■■■■■ ■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■ ■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■■■■

RESEARCH SAMPLE REPORT

[illegible]

Its dispute-advisory practice adds accounting, valuation, economic-damages analysis, and expert testimony, with specialists identified in the United States, United Kingdom, Singapore, and Australia. This breadth becomes commercially useful when an investigation develops into a contested financial claim. [illegible]

Sources & Evidence

1. Forensic Accounting & Fraud Investigations | FTI Consulting
   · FTI offers financial reconstruction, loss quantification, digital forensics, control remediation, expert support, and asset tracing across accounts, entities, and jurisdictions. These are advertised capabilities, not guaranteed recovery outcomes.
   ([fticonsulting.com](https://www.fticonsulting.com/services/investigations-and-monitorships/forensic-accounting-and-fraud-investigations))
2. Litigation Consulting Services & Dispute Advisory | FTI
   · FTI describes accounting, valuation, economic-damages, and testimony services, identifies specialists in the United States, United Kingdom, Singapore, and Australia, and states that it is not a certified public accounting firm or law firm.
   ([fticonsulting.com](https://www.fticonsulting.com/services/dispute-advisory-and-international-arbitration))

21.12. Kroll

Kroll is a relevant candidate when the disputed issue concerns financial-statement misstatements, disclosures, or accountant and auditor liability. [illegible] This supports selecting a technical-accounting specialist for the contested proposition, rather than treating general fraud-investigation experience as sufficient.

Kroll also offers cross-border litigation support, asset tracing, financial analysis, and damages-related evidence, with regional practice leadership identified in Europe, North America, Latin America, and Asia-Pacific. [illegible] Buyers should compare a bounded technical-accounting assignment with broader investigative delivery and verify the proposed expert's experience with the relevant standard and forum; the brand's breadth does not establish admission of the intended evidence.

Sources & Evidence

1. Federal Rules of Evidence
   · U.S. Federal Rule of Evidence xx.xx requires relevant witness qualification, sufficient supporting facts, reliable methods, and reliable application. Supplier breadth does not itself establish admissible expert evidence. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
2. Forensic Accounting and Disputes | Expert Services
   · Kroll advertises financial-statement and special-committee investigations, accountant and auditor liability services, technical accounting, and review of financial statements and auditor performance against the identified accounting and auditing standards. ([kroll.com](https://www.kroll.com/en/services/forensic-investigations-monitorships/forensic-accounting-disputes))
3. Litigation & Disputes | Global Investigations | +45 Years | Kroll
   · Kroll offers cross-border litigation investigations, asset tracing, financial analysis, and damages-related evidence, with regional practice leadership identified in Europe, North America, Latin America, and Asia-Pacific. ([kroll.com](https://www.kroll.com/en/services/litigation-and-disputes))

21.13. Alvarez & Marsal

[redacted] It also offers economic and operational contributions to disputes. Buyers should isolate the required accounting output rather than assume that every service within the broader disputes platform is forensic accounting.

[redacted] Coordination may reduce transfers between advisers, but a bounded reconstruction or accounting-dispute mandate need not engage the entire platform. The trigger for broader staffing should be a newly authorized financial question, not the mere presence of multiple service lines.

Sources & Evidence

1. Disputes and Investigations | Alvarez & Marsal | Management Consulting | Professional Services
   · Alvarez & Marsal offers forensic accounting, damages, valuation, expert testimony, forensic technology, and global multidisciplinary investigation services through its disputes and investigations platform. ([alvarezandmarsal.com](https://www.alvarezandmarsal.com/expertise/disputes-investigations))
2. Disputes | Alvarez & Marsal | Management Consulting | Professional Services
   · The disputes practice describes financial, accounting, economic, and operational analysis for litigation and arbitration, supporting separate specification of the forensic-accounting contribution within a broader dispute mandate. ([alvarezandmarsal.com](https://www.alvarezandmarsal.com/expertise/disputes))

3. Investigations & Compliance | Alvarez & Marsal | Management Consulting | Professional Services
   • The investigations practice combines forensic accountants, technologists, and former regulatory and law-enforcement professionals; it identifies financial-statement fraud and asset-misappropriation matters and practice specialists in the United States, United Kingdom, China, and India. ([alvarezandmarsal.com](https://www.alvarezandmarsal.com/de/expertise/investigations))

21.14. AlixPartners

AlixPartners is relevant where an accounting investigation must be followed by restoration of financial reporting and controls. Its investigation team includes forensic accountants, certified fraud examiners, and former regulatory and law-enforcement professionals. [redacted]

[redacted] Continuity can preserve understanding of the records; a separately appointed reviewer may be preferable when the principal requirement is independent assessment of earlier work. The appointment should change when the buyer's priority shifts from establishing facts to implementing corrections or scrutinizing them.

Sources & Evidence

1. Investigations Consulting Services | AlixPartners
   • AlixPartners describes accounting and reporting investigations, diversion-of-assets matters, accounting-control enhancements, and settlement-related monitoring, with investigation professionals identified in London, Chicago, and New York. ([alixpartners.com](https://www.alixpartners.com/what-we-do/investigations-disputes-advisory-services/investigations/))
2. John Galiski | AlixPartners
   • A practitioner biography reports interim finance-management assignments involving restated statements, auditor liaison, and control improvements. These examples support implementation capability at the disclosed practitioner level, not independently established firm-wide outcomes. ([alixpartners.com](https://www.alixpartners.com/our-people/xx.xx/john-galiski/))

21.15. Berkeley Research Group

[redacted]

■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ Electronic-data retrieval and discovery capabilities provide complementary evidence support. This makes BRG a candidate where the accounting explanation and the underlying records must be developed together, without establishing that every specialist can address every disputed financial issue.

Its Bangkok office provides a concrete regional delivery option: BRG describes the office as a hub for Thailand and the Mekong region, with forensic accounting, financial investigations, valuation, damages, and expert-evidence services. The office also identifies a multilingual team. ■■■ ■ ■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■ ■■ ■■■■■■■■ ■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■ ■■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■

Sources & Evidence

1. Forensic Accounting Experts | Investigations | Services | BRG
   - BRG describes financial-record reconstruction, electronic-data retrieval, discovery support, CPA and Certified Fraud Examiner participation, and matters involving earnings manipulation, inadequate disclosure, whistleblowers, and transaction disputes. ([thinkbrg.com](https://www.thinkbrg.com/services/disputes-and-investigations/forensic-accounting/))
2. BRG Thailand Office | Offices | BRG
   - BRG identifies Bangkok as a Thailand and Mekong-region hub offering forensic accounting, investigations, valuation, damages, and expert-evidence services, and describes a multilingual team. This does not establish coverage of every regional language or forum. ([thinkbrg.com](https://www.thinkbrg.com/offices/bangkok/))

21.16. Ankura

Ankura offers separate financial-investigation and insurance-claims capabilities, making practice selection consequential. ■■■ ■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■■■ ■■■■■■■■ Buyers should match the proposed team to the required financial output rather than assume that an investigation mandate and a claims mandate are interchangeable.

A risk manager responding to a cyber interruption can request claims-accounting support while keeping technical incident findings and coverage decisions separately assigned. Ankura's multidisciplinary claims team includes accounting and technical professionals, but its service breadth does not establish insured recovery. ■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■

[redacted]

Sources & Evidence

1. Detecting Fraud in Business Interruption Claims - J.S. Held
   · The policy governs business-interruption coverage and the loss framework; financial analysis may be internal or external. The discussion distinguishes an ordinary loss assessment from an additional fraud investigation requiring a separate commissioning decision.
   ([jsheld.com](https://www.jsheld.com/insights/articles/the-role-of-forensic-accountants-in-detecting-fraud-in-business-interruption-claims))
2. Forensic Accounting & Financial Investigations - Ankura.com
   · Ankura offers accounting investigations, reconstruction, analytics, and control assessment, with practice contacts identified in Washington, Frankfurt, and London.
   ([ankura.com](https://ankura.com/services/forensic-accounting-and-financial-investigations))
3. Forensic Accounting & Claims Consulting - Ankura.com
   · Ankura's claims offering addresses business interruption, contingent interruption, extra expense, property damage, and cyber-related interruption; its multidisciplinary team includes accounting and technical professionals and identifies specialists in several U.S. cities.
   ([ankura.com](https://ankura.com/services/forensic-accounting-and-claims-consulting))

21.17. Secretariat

[redacted] The broader Investigations & Disputes practice adds business intelligence, digital forensics, eDiscovery, and data analytics. For allegations involving both accounting records and electronic communications, this provides an option to coordinate different evidence streams rather than commission an isolated financial review.

[redacted] London-based Mark Taylor's published background includes contractual lost-profit assessments, accounts-manipulation allegations, and transaction disputes, with testimony in jurisdictions including the United Kingdom, Singapore, and Hong Kong. This supports assessing Secretariat for matters that combine accounting questions with damages analysis and arbitration, while keeping the proposed individual's experience distinct from firm-wide availability.

[redacted] An allegation progressing toward litigation may justify coordinated investigative and expert support, but a bounded accounting question may not require the broader service package. Appointment should identify the accounting lead, relevant forum experience, responsibility for the financial conclusion, and any required digital-evidence contribution.

Sources & Evidence

1. Forensic Accounting | Fraud & Financial Misconduct - Secretariat
   - Secretariat offers analysis of financial irregularities, asset tracing, financial reports, and expert testimony.
   - Its forensic accounting team includes accounting, fraud-examination, and financial-analysis professionals serving internal matters and disputes.
2. Investigations & Disputes | Secretariat
   - Secretariat describes a multi-jurisdictional Investigations & Disputes practice working with clients and counsel.
   - The practice includes business intelligence, data analytics, digital forensics, eDiscovery, and financial-reporting investigations.
3. Mark Taylor - Secretariat
   - Secretariat identifies Mark Taylor as a London-based accounting and damages expert.
   - His published experience includes contractual lost-profit assessments, transaction disputes, accounts-manipulation claims, and testimony in the United Kingdom, Singapore, and Hong Kong.

21.18. HKA

HKA is a candidate when contested accounting records must be connected to contractual financial impact and an expert explanation. Its offering includes interpretation of fragmented financial information, asset tracing, loss assessment, and valuation across disputes, investigations, and insolvency matters. ■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■

A company-reported engagement for a U.S. shipbuilder illustrates a particular specialization: HKA analyzed cost-accumulation and billing records following allegations of labor mischarging on government contracts. It describes explaining findings to government agencies and assisting with revised time-recording policies. ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■ ■■ ■■■ ■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■

Contractors and counsel should assess this combination when cost allocation or billing practices drive the dispute. Before appointment, they should verify the proposed specialist's government-contract experience, relevant accounting provisions, and intended advisory or expert role. ■ ■■■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■ ■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■

Sources & Evidence

1. Forensic Accounting Investigation Services
   - HKA offers interpretation of fragmented financial information, tracing, loss assessment, valuation, and insolvency investigation.
   - Its stated professional roles include pre-action adviser, party-appointed and tribunal-appointed expert, determiner, shadow expert, and witness; the page identifies Americas and Europe practice leadership.

2. US based shipbuilder - HKA
   - HKA reports analyzing cost-accumulation and billing records for alleged labor mischarging at a U.S. shipbuilder with government contracts.
   - The reported engagement included explaining findings to government agencies and assisting with revised time-recording policies; it is a company-reported case example.

21.19. Forensic Risk Alliance

Forensic Risk Alliance combines forensic accounting with technology support for cross-border investigations and regulatory matters. ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ Published accounting contacts in Washington, DC, New York, London, and Paris provide identifiable points for assessing the proposed international team, without establishing availability for every jurisdiction.

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Corporate counsel should compare client-site and permitted hosted delivery after identifying the record-access constraints. ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ Client-site delivery can accommodate location requirements but adds local coordination, while authorized hosting may offer greater staffing flexibility.

Sources & Evidence

1. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   - For GDPR-covered processing, making data available to a separate third-country recipient can constitute an international transfer even through remote access.
   - Employee access within the same controller is distinguished, supporting recipient-specific assessment rather than treating file location alone as decisive.
2. Forensic Accounting
   - FRA combines forensic accounting and data analysis for cross-border investigations, compliance matters, and disputes, including corruption, money laundering, audit negligence, damages, and asset tracing.
   - The page identifies accounting contacts in Washington, DC, New York, London, and Paris.
3. Forensic Technology
   - FRA describes integrated technology and forensic accounting teams.
   - Its Mobile Discovery Solution supports on-site processing and review or deployment within client infrastructure; the company also describes alternative data-hosting arrangements.

21.20. StoneTurn

StoneTurn's forensic accounting offering connects accounting analysis with investigative intelligence and technology. Relevant capabilities include revenue-recognition questions,

reconstruction of books and records, restatements, materiality assessments, asset tracing, and fraud-related loss analysis. ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪

Its asset-tracing offering provides a distinct option for creditors and counsel confronting concealed ownership or cross-border assets. StoneTurn describes combining financial tracing with intelligence about corporate, nominee, and trust structures and working with legal counsel on recovery strategy. ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪

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Sources & Evidence

1. Forensic Accounting Services - StoneTurn
   - StoneTurn's accounting capabilities include revenue recognition, reconstruction of records, restatements, materiality assessment, tracing, and fraud-loss analysis.
   - The company describes teams combining forensic accountants, intelligence professionals, analytics specialists, and forensic technology experts.
2. Asset Tracing and Recovery Services - StoneTurn
   - StoneTurn offers global tracing of assets concealed through corporate, nominee, and trust structures, integrating accounting and intelligence.
   - It describes assessing recovery feasibility and working with counsel across jurisdictions on recovery strategy and attachment of identified assets.

21.21. Control Risks

▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ It serves management, boards, counsel, and compliance teams on matters including accounting improprieties, corruption, fraud, and money laundering. This combination is relevant when financial evidence must be understood alongside counterparties, local circumstances, or third-party relationships.

▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ For a board or compliance function, this creates an option to connect the explanation of misconduct with a separately authorized control-improvement assignment. Worldwide investigative reach should nevertheless be translated into a deployment plan identifying which locations supply accounting specialists and which provide intelligence or other support.

Buyers should define the accounting output separately from the broader response package. A transaction investigation and a damages opinion answer different questions, and the proposed financial specialist should be assessed against the intended use. ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■ ■■■■■■■■ ■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■ ■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■■

Sources & Evidence

1. Responsive Compliance Services | Control Risks
   - Control Risks combines forensic accounting, analytics, business intelligence, digital forensics, and eDiscovery with international investigative coverage.
   - Its responsive compliance offering includes third-party transaction and control reviews, contractual-compliance reviews, remediation, and monitoring support.
2. Forensic investigations | Control Risks
   - Control Risks conducts investigations for management, boards, legal counsel, and compliance teams concerning fraud, corruption, accounting improprieties, and money laundering.
   - Its stated teams combine accounting, intelligence, law-enforcement, analytics, and technology expertise and support control remediation.

21.22. Charles River Associates

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A company-reported Delaware Chancery Court engagement illustrates the latter combination. In a dispute concerning the acquisition of a healthcare marketing company, CRA reconciled invoices, contractual milestones, and accounting records and examined transaction-value issues associated with alleged revenue and earnings misrepresentation. ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■ ■■■■■ ■■ ■■ ■ ■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■■■

Transaction counsel should assess a coordinated forensic and valuation team when disputed revenue recognition may affect the purchase-value argument. ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ Where the issue is confined to record reconciliation, a narrower accounting assignment may suffice.

Sources & Evidence

1. Forensic Accounting | CRA
   - CRA offers accounting analysis of fraud, misstatements, asset misappropriation, bribery, and disclosure irregularities.
   - The company describes an integrated investigative model using advanced analytics and AI-enabled tools; this establishes an offering, not independently verified tool accuracy.
2. Post-acquisition transaction value in fraud and contract dispute | Engagements | CRA
   - CRA reports reconciling invoices, contract milestones, and accounting records in a Delaware Chancery Court dispute involving acquisition of a healthcare marketing company and alleged revenue and earnings misrepresentation.
   - The case involved transaction-value analysis and identifies professionals associated with Boston, London, and New York.

21.23. J.S. Held

J.S. Held offers a forensic accounting practice with distinct insurance-loss and economic-damages specialties. ■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■

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■■■■ ■■■■ ■■■■■■■ ■■■■ ■■ ■■■ ■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■■■■■ A coordinated sector-and-accounting team can be appropriate for a complex interruption or billing matter, whereas a well-defined financial-loss question may need only the relevant accounting specialist. Scope changes involving a different cause, financial issue, or intended professional use should trigger reassessment of the team.

Sources & Evidence

1. Business Interruption / Lost Profits - J.S. Held
   - J.S. Held's interruption-loss offering considers claimant operations and industry circumstances.
   - The service includes interruption claims, cyber loss, start-up delays, extra expense, and supply-chain disruption; the page identifies catastrophe and service-disruption engagements.

2. Forensic Accounting Services
   - J.S. Held offers forensic accounting for insurance claims, interruption losses, cyber damages, start-up delays, fraud, and accounting-standards litigation, with distinct insurance and economic-damages practice leadership.
   - The page describes a global team and states that J.S. Held and its affiliates do not provide audit, attest, or legal services.
3. Healthcare
   - J.S. Held's healthcare offering includes medical billing and clinical coding review, forensic accounting, fraud investigations, controls analysis, and economic or business-interruption damages.
   - These are stated complementary capabilities, not proof that every proposed forensic accountant possesses billing expertise.

21.24. MDD Forensic Accountants

MDD Forensic Accountants provides specialist economic-damage quantification within Davies' broader insurance-services offering. ■■■■■■ ■■■■■■ ■■■■ ■■ ■■■■■■■■ ■■■ ■■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ Insurers and counsel can therefore assess MDD either for a defined financial-loss appointment or alongside other claims services, while requiring an explicit division of responsibilities.

Delivery access is organized through identifiable local entities and offices, including Seoul, Singapore, and Taipei. ■■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■ ■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■ Buyers should identify the contracting member firm, the proposed loss expert, and the entities responsible for supporting work instead of assuming that the network name represents one service counterparty.

For a multi-country claim, coordinated local accounting support may help address records and business circumstances across locations, but contracting and access permissions must follow the actual arrangement. ■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■ ■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■ ■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■■■ ■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■ ■ ■■■■■■■ ■■■■■■■■■ ■■■■■■ Neither route removes the need to specify reliance, deliverables, and responsibility for the loss conclusion.

Sources & Evidence

1. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   - The guidance explains that separate entities within a corporate group can be distinct controllers or processors and that qualifying intra-group disclosures can constitute international transfers.
   - This supports assessing MDD's actual recipient entities and access arrangements, not presuming permission from shared branding.
2. Forensic Accounting - Davies North America
   - Davies states that it acquired MDD in February 2024 and added specialist forensic accounting to its offering.
   - The continuing service covers economic-damage quantification for insurance claims, interruption, catastrophe matters, business and shareholder disputes, valuation, fraud, and litigation.

3. MDD Forensic Accountants Global Office Locations
   - MDD lists local offices and entities in Seoul, Singapore, and Taipei.
   - Its disclosure states that member firms are legally separate and independent entities and that MDD International does not provide services to clients.

21.25. Meaden & Moore

[illegible] Its services address business-interruption and cyber losses, product recalls, fidelity claims, and litigation-related financial questions. The firm identifies accounting and financial-forensics credentials among practice leaders, with specialist delivery locations in the United States and London and additional international access through affiliates.

[illegible] A clearly bounded, isolated claim may instead favor a matter-specific appointment. The commitment mechanism is useful for procurement, but advertised responsiveness should not be treated as assured availability during every concurrent catastrophe.

Sources & Evidence

1. Investigative & Forensic Accounting Services | Meaden & Moore
   - Meaden & Moore offers insurance-related financial analysis, cyber-loss measurement, product-recall support, and financial investigations; it identifies CPA, CFE, and CFF credentials among practice leaders and describes international delivery through affiliates. ([meadenmoore.com](https://www.meadenmoore.com/services/investigative-forensic-accounting))
2. Our Locations | Meaden & Moore
   - The location descriptions identify U.S. investigative-accounting teams and a London operation providing insurance-claim evaluation, financial investigations, dispute resolution, and litigation support. ([meadenmoore.com](https://www.meadenmoore.com/about/locations))
3. Catastrophe Claims Services | Meaden & Moore
   - Meaden & Moore advertises dedicated on-site catastrophe-response resources and service agreements identifying resources committed to an event or client. This supports evaluating an explicit resource arrangement, not a verified universal response guarantee. ([meadenmoore.com](https://www.meadenmoore.com/services/investigative-forensic-accounting/natural-disasters))

21.26. Accuracy

For counsel managing matters that combine suspected misconduct with disputed financial value, Accuracy offers forensic accounting alongside valuation, damages, and economic-dispute expertise. Its investigation practice combines accountants with technology and corporate-intelligence specialists, providing a route to examine financial entries and the wider context of transactions under a coordinated mandate. [illegible]

[illegible]

Accuracy describes dedicated in-house hosting and configurable Relativity deployments, including on-premises or cloud-based AI-assisted document review. [illegible] For an isolated damages question, a focused expert appointment remains an alternative that avoids including unrelated investigative work.

Sources & Evidence

1. Investigations & forensic services | Accuracy
   · Accuracy describes forensic accountants working with technology and corporate-intelligence specialists, plus dedicated hosting and Relativity deployments with on-premises or cloud-based AI-assisted review. These are company-described capabilities rather than independently established outcomes. ([accuracy.com](https://www.accuracy.com/expertise/disputes/investigation-forensic-services/))
2. Dispute experts: quantum, valuation & delay | Accuracy
   · Accuracy offers financial, accounting, valuation, damages, and economic expertise for litigation and arbitration, including oral and written expert evidence. This supports the conditional comparison between coordinated investigation-and-damages work and a focused expert appointment. ([accuracy.com](https://www.accuracy.com/expertise/disputes/))
3. Our global offices | Accuracy locations worldwide
   · Accuracy's office directory lists France, the United Kingdom, the United States, and Singapore. It establishes organizational locations, not the personnel available for a particular forensic engagement. ([accuracy.com](https://www.accuracy.com/discover-accuracy/our-global-offices/))

21.27. K2 Integrity

[illegible] Its forensic-accounting offering also describes support from the in-house Agile Technologies team. Listed locations include New York, London, Geneva, and Abu Dhabi.

This combination makes K2 Integrity a candidate for an integrated financial-and-investigative mandate where transaction analysis must be reconciled with other evidence. General financial-crime compliance needs alone should not determine the forensic appointment. [illegible]

Sources & Evidence

1. Financial Investigations And Forensic Accounting - K2 Integrity
   · K2 Integrity offers reconstruction, tracing, reporting assessment, damages analysis, and witness services using multidisciplinary teams. The page lists New York, London, Geneva, and Abu Dhabi and expressly disclaims affiliation with Kroll. ([k2integrity.com](https://www.k2integrity.com/en/services/investigations/financial-investigations-and-forensic-accounting/))
2. Forensic Accounting - K2 Integrity
   · The brochure identifies companies, investors, boards, and legal advisers as clients and describes forensic accounting integrated with investigative work, multidisciplinary personnel, and support from the in-house Agile Technologies team. ([k2integrity.com](https://www.k2integrity.com/wp-content/uploads/2024/xx.xx/Forensic-Accounting-xx.xx.pdf))

21.28. Nardello & Co.

[illegible] The practice offers funds-flow analysis, asset tracing, bankruptcy support, financial-reporting investigations, and expert testimony. Financial-investigation contacts in New York and London operate within a broader regional organization serving the Americas, EMEA, and Asia-Pacific.

A company-reported manufacturing engagement illustrates its reconstruction role: the team reconciled electronic and physical order-and-billing records with vendor and delivery information for criminal-defense support. [illegible] Integrated investigation can coordinate complementary evidence while also widening the mandate beyond the financial task actually required.

Sources & Evidence

1. Financial Investigations & Forensic Accounting - Nardello & Co
   · Nardello describes a multidisciplinary financial-investigations team including chartered accountants, CPAs, and fraud examiners. Offerings include funds-flow analysis, tracing, bankruptcy support, reporting investigations, and testimony, with practice contacts in New York and London. ([nardelloandco.com](https://nardelloandco.com/our-capabilities/financial-investigations-forensic-accounting/))
2. White Collar Criminal Defense Support - Nardello & Co
   · Nardello reports reconstructing electronic and physical order-and-billing records and reconciling them with vendor purchasing and delivery information for a manufacturer's criminal-defense matter. The account is company-reported, not independent outcome verification. ([nardelloandco.com](https://nardelloandco.com/case-study/white-collar-criminal-defense-support/))

3. Our Global Expertise - Nardello & Co.
   · Nardello describes regional practices serving the Americas, EMEA, and Asia-Pacific, including operations based in New York, London, Singapore, and Hong Kong. This supports regional reach without establishing case-specific accounting staffing. ([nardelloandco.com](https://nardelloandco.com/our-global-expertise/))

21.29. Protiviti

For legal departments commissioning a coordinated investigation response, Protiviti combines financial investigations, asset tracing, dispute and claims analysis with digital evidence handling, e-discovery, and AI-assisted document review. It reports a subpoena-response engagement in which its parent, Robert Half, supplied licensed attorneys with foreign-language capabilities alongside Protiviti's consulting and document services. ■■■■ ■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■ ■■■ ■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■

The commercial fit is strongest when a buyer needs substantive financial analysis alongside coordination of multiple evidence or review workstreams. ■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ Technology and staffing breadth should not substitute for checking the financial expert's suitability.

Sources & Evidence

1. Forensic and Litigation Consulting | Protiviti US
   · Protiviti offers financial investigations, tracing, dispute and claims analysis, digital evidence handling, and AI-assisted review. It reports partnering with parent Robert Half for foreign-language attorney staffing during a subpoena-response engagement. ([protiviti.com](https://www.protiviti.com/us-en/forensic-investigation-and-litigation-services))
2. Servizi di Litigation and Forensic | Protiviti Italia
   · Protiviti's Italian offering expressly includes forensic accounting, litigation consulting, e-discovery, and digital forensic analysis, establishing a specific local service offering rather than relying solely on a country directory. ([protiviti.com](https://www.protiviti.com/it-it/litigation-and-forensic-services))
3. Melissa Sanders Cohen | Protiviti US
   · Protiviti identifies forensic-accounting leadership experience in fraud investigations, global engagement coordination, business disputes, receiverships, and business-interruption and claims analysis. This supports financial expertise distinct from document-review staffing. ([protiviti.com](https://www.protiviti.com/us-en/melissa-sanders-cohen))

21.30. CBIZ

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financial and economic analysis, damages opinions, testimony, and evaluation of opposing experts for infringement, misappropriation, licensing, and related contract disputes. An identifiable practitioner example is a Philadelphia-based forensic managing director holding CPA, CFF, CFE, and valuation credentials; this does not establish the qualifications or IP experience of every proposed team.

CBIZ's international access includes its relationship with ECOVIS. For an overseas forensic mandate, buyers should identify the participating local firm and confirm its accounting contribution rather than infer forensic staffing from general cross-border capabilities. ■■■■■■■■ ■■■■■■■■ ■■ ■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■ ■■ ■■■■■■ ■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■ ■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■

Sources & Evidence

1. Forensic Consulting & Litigation Services | CBIZ
   · CBIZ's Forensic Consulting Group separately offers investigations and forensic accounting, civil-litigation damages, intellectual-property services, marital-dissolution expertise, and testimony. ([cbiz.com](https://www.cbiz.com/services/advisory/forensic-consulting-litigation))
2. Intellectual Property | CBIZ
   · CBIZ describes IP litigation support comprising financial and economic analysis, damages opinions, testimony, and evaluation of opposing experts for infringement, misappropriation, licensing, and contract matters. ([cbiz.com](https://www.cbiz.com/services/advisory/forensic-consulting-litigation/intellectual-property))
3. John O'Donnell - CBIZ
   · CBIZ identifies John O'Donnell as a Philadelphia-based forensic managing director with CPA, CFF, CFE, and CVA credentials and experience in financial investigations, disputes, valuation, and testimony. The profile does not establish every proposed expert's IP experience. ([cbiz.com](https://www.cbiz.com/about/people/john-odonnell))
4. International Capabilities | CBIZ
   · CBIZ describes international access through its relationship with ECOVIS and localized cross-border support. This establishes a network route, not the forensic-accounting qualifications of each participating foreign firm. ([cbiz.com](https://www.cbiz.com/about/international-capabilities))

21.31. EisnerAmper

For counsel seeking accounting and valuation expertise within one dispute mandate, EisnerAmper's Forensic, Litigation & Valuation group offers forensic accounting, economic-damages analysis, dispute-related valuation, and testimony. Its investigation catalog includes estate, healthcare-fraud, insurance-claim, and royalty or contract-compliance matters. ■■■ ■■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■

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separates responsibility among entities operating under the brand. This distinction does not establish that individual advisory professionals lack accounting qualifications; buyers should identify the entity undertaking the forensic work and the professional responsible for an opinion.

[illegible] A combined forensic-and-valuation engagement can provide continuity across related financial questions, but overseas participation and contractual responsibility must be explicit. For a single local accounting issue, a bounded mandate may be preferable to assembling a wider networked team.

Sources & Evidence

1. Forensic Accounting, Business Valuation & Litigation Support
   · EisnerAmper's group offers forensic accounting, valuation, economic-damages analysis, and testimony, and states that partners and senior practitioners participate in client engagements. This is an advertised delivery commitment rather than a comparative performance finding. ([eisneramper.com](https://www.eisneramper.com/services/advisory/forensic-litigation-valuation/))
2. Forensic Investigations Services | EisnerAmper
   · EisnerAmper's investigation catalog includes estate investigations, healthcare-fraud investigations, insurance claims, and royalty audit or contract-compliance work. ([eisneramper.com](https://www.eisneramper.com/services/advisory/forensic-litigation-valuation/forensic-investigations/))
3. Alternative Practice Disclosure
   · The disclosure distinguishes licensed CPA attest provider EisnerAmper LLP from Eisner Advisory Group LLC and its consulting subsidiaries, which are not licensed CPA firms, and states that brand entities are not liable for other entities' services. ([eisneramper.com](https://www.eisneramper.com/firm-disclosure/))
4. Global Reach: Cross-Border Tax & Advisory | EisnerAmper
   · EisnerAmper describes membership in Allinial Global, a network of independent accounting and consulting firms providing access to international resources. Membership does not specify the forensic responsibilities of a particular member. ([eisneramper.com](https://www.eisneramper.com/about-us/global-reach/))

21.32. Withum

[illegible] Identified leadership in New Jersey, New York, and Philadelphia provides U.S. practice contacts. The firm describes forensic accountants, licensed investigators, digital specialists, and financial-forensics credentials as complementary resources.

[illegible] When alleged misconduct or recovery questions are also present, coordinated investigative support may be

relevant, but should not automatically enlarge the estate mandate. Overseas work requires confirmation of the actual accounting professionals and local delivery arrangement rather than reliance on an investigator network alone.

Sources & Evidence

1. Forensic & Valuation Services | Withum
   · Withum offers forensic investigations, damages, matrimonial, tax-dispute, and insolvency-related accounting services. Its practice directory identifies leadership in New Jersey, New York, and Philadelphia. ([withum.com](https://www.withum.com/service/forensic-and-valuation-services/))
2. Forensics, Investigations and White-Collar Criminal Defense - Withum
   · Withum describes accountants, licensed investigators, digital forensic services, financial-forensics credentials, and an international investigator network supporting investigations and criminal-defense matters. Network access does not establish locally staffed accounting delivery for every country. ([withum.com](https://www.withum.com/service/forensic-and-valuation-services/forensics-investigations-and-white-collar-criminal-defense-services/))
3. Insolvency, Bankruptcy and Receivership Accounting Services - Withum
   · Withum identifies trustees, debtors, creditors, committees, liquidating trusts, and courts among insolvency-service constituencies. It expressly offers acting as receiver or serving as accountants to a receiver, supporting the distinction between appointment roles. ([withum.com](https://www.withum.com/service/forensic-and-valuation-services/insolvency-bankruptcy-receivership-accounting-services/))

21.33. CohnReznick

[illegible] Its offering includes financial-record reconstruction, damages analysis, solvency opinions, expert reports, and neutral accounting arbitration. Buyers should distinguish party-side assistance from neutral determination and specify the relevant contractual accounting question rather than commission an undifferentiated fraud investigation.

Its digital forensics lab provides complementary support when electronic evidence and financial consequences must be examined together. [illegible] Counsel should confirm system-access authority, responsibility for the financial opinion, and the proposed expert before combining the services.

Sources & Evidence

1. CohnReznick Advisory | Litigation and Dispute - CohnReznick
   · CohnReznick offers reconstruction, damages, solvency opinions, expert reports, post-closing accounting adjustments, earn-out disputes, representation and warranty claims, and neutral accounting arbitration. These offerings support task- and role-specific selection rather than supplier interchangeability. ([cohnreznick.com](https://www.cohnreznick.com/services/advisory/risk/litigation-support-investigations/litigation-dispute-resolution))

2. Incident response and recovery services
   · CohnReznick describes a dedicated digital forensics lab, electronic-evidence preservation, cyber-incident damage quantification, and professionals who have testified in U.S. state and federal courts. ([cohnreznick.com](https://www.cohnreznick.com/-/media/resources/ss_incidentresponseservices_forensiclab-cohnreznick.pdf))

21.34. CLA (CliftonLarsonAllen)

CLA combines accounting and investigative resources for financial irregularities, whistleblower allegations, vendor misconduct, and regulatory matters. Its disclosed team includes CPAs, certified fraud examiners, technology professionals, and retired FBI agents. ■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■

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Sources & Evidence

1. Forensic Accounting and Fraud Investigation: CLA (CliftonLarsonAllen)
   · CLA offers financial and misconduct investigations using a disclosed team of CPAs, technology professionals, certified fraud examiners, and retired FBI agents. ([claconnect.com](https://www.claconnect.com/en/services/forensic))
2. Computer Forensic Security Services (Stop Hacking, Breaches, and Fraud): CliftonLarsonAllen (CLA)
   · CLA's digital-forensics offering includes preservation and analysis of electronic evidence, electronic investigative accounting, litigation support, and expert reports or testimony. These are complementary capabilities, not proof of accounting expertise for every dispute. ([claconnect.com](https://www.claconnect.com/en/services/information-security/digital-forensic-services))
3. Litigation Support and Dispute Advisory, Accounting: CLA (CliftonLarsonAllen)
   · CLA describes local and national litigation resources and offers commercial damages analysis, valuation analysis, expert-witness testimony, and reports. ([claconnect.com](https://www.claconnect.com/en/services/outsourcing/litigation-support))
4. Legal Disclaimer | CLA Global
   · CLA Global members are separate independent legal entities, cannot obligate other members, and bear responsibility for their own services. CLA Global itself does not provide client services. ([claglobal.com](https://www.claglobal.com/legal-disclaimer/))

21.35. Eide Bailly

Eide Bailly offers investigative forensic accounting alongside economic-damages work, making the distinction between establishing financial facts and quantifying or rebutting a loss important in selection. Its damages offering includes business-interruption claim preparation

or review, post-acquisition disputes, valuation litigation support, and consulting or expert-witness assistance. ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■ ■■■■■■■ ■■■■■■■ ■■■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■■■■■ ■■ ■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■

Published experience for specialist Lela C. Lawless includes securities, bankruptcy, employment, and contractual disputes and testimony in U.S. federal and state courts. That provides a specific professional reference point, not proof that every proposed team has equivalent experience. ■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■ ■■■■ ■■■■■■ ■■■■■■■■ ■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■ ■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. Fraud & Forensic Advisory Services

   · Eide Bailly offers investigative forensic accounting and economic damages through a practice describing accounting, fraud-examination, financial-crime, and valuation specialists. Its disclosures distinguish the LLP's attest services from the advisory entity's tax and business advisory services. ([eidebailly.com](https://www.eidebailly.com/services/advisory/fraud-and-forensic-advisory-services))

2. Economic Damages

   · Eide Bailly's economic-damages offering explicitly covers quantifying or rebutting damages, business-interruption claim preparation or review, post-acquisition disputes, valuation litigation support, and consulting or expert-witness assistance. ([eidebailly.com](https://www.eidebailly.com/services/advisory/fraud-and-forensic-advisory-services/economic-damages))

3. Lela C. Lawless

   · Lela C. Lawless's published experience includes securities, bankruptcy, employment, and contract disputes, economic-damages analysis, and testimony in federal and state courts. This supports a named-professional example, not firm-wide equivalence. ([eidebailly.com](https://www.eidebailly.com/people/lela-lawless-xx.xx))

21.36. Citrin Cooperman

Citrin Cooperman is relevant to disputes in which income reconstruction, asset identification, fund-flow analysis, damages, and business valuation must be considered together. ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■ ■■■■■■■ ■■■■■ ■■ ■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■ This supports evaluation for family-business and ownership disputes, while leaving the suitability of the proposed professional and forum-specific appointment to be confirmed.

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regional testimony experience nor the broad catalog establishes interchangeable expertise across family and transaction matters.

Sources & Evidence

1. Forensic and Litigation Services - Citrin Cooperman
   · Citrin Cooperman offers financial-record reconstruction, asset identification, fund-flow analysis, damages, and expert testimony. Its family-dispute offering addresses hidden income or assets and business valuation, with reported testimony in New York, Pennsylvania, New Jersey, and Connecticut courts. ([citrincooperman.com](https://www.citrincooperman.com/Services/Forensics-Services))
2. Post-Acquisition Disputes from Citrin Cooperman
   · Citrin Cooperman's post-acquisition practice offers neutral accounting arbitration, consulting for a buyer or seller, expert-witness support, early case assessment, economic-damages analysis, and forensic investigations. ([citrincooperman.com](https://www.citrincooperman.com/Services/Post-Acquisition-Disputes))

21.37. MNP

MNP provides Canadian forensic and litigation-support services with dedicated insurance advisory capability. ■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ Commissioners should distinguish a financial-loss assignment from a policy-review assignment and identify the intended recipient of each output; experience on both sides of insurance matters does not establish conflict clearance for a particular claim.

MNP's dispute services include critiques of other expert reports, contractual financial-performance analysis, and reports for police, insurers, courts, or arbitration. ■■■■ ■■■■■■■ ■ ■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■ ■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■ ■■■ ■■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■ Buyers should confirm the assigned team, local delivery arrangements, record access, and permitted reliance before assuming that the national offering establishes identical capability at every office.

Sources & Evidence

1. Forensics and Litigation Support Services | MNP
   · MNP describes forensic and litigation-support services across Canada, identifies national practice leadership and regional specialists, and includes insurance advisory and digital forensics within its offering. ([mnp.ca](https://www.mnp.ca/en/services/forensics))
2. Insurance Advisory Services | MNP
   · MNP's insurance advisory practice describes retention by both insurers and insureds across Canada, policy and coverage advisory, loss measurement, business-interruption analysis, claim quantification, and testimony. ([mnp.ca](https://www.mnp.ca/en/services/forensics/insurance-advisory))
3. Litigation and Dispute Support Services | MNP
   · MNP offers contractual financial-performance analysis, critique or review of expert reports, testimony, and financial-loss reports for police, insurers, courts, or arbitration. These establish preparation and review alternatives within its disclosed dispute capability. ([mnp.ca](https://www.mnp.ca/en/services/forensics/disputes-and-litigation))

21.38. McGrathNicol

[redacted] These are analytical and evidentiary contributions, not a guarantee of recovery. Commissioners should establish authority, a viable legal route, and engagement funding before extending tracing into a broader mandate.

[redacted] A staged appointment can separate initial recovery assessment from later expert evidence, preserving the option to stop when further work is not justified. Cross-jurisdiction tracing still requires confirmation of overseas participation and access; Australian office coverage alone does not establish a complete international delivery arrangement.

Sources & Evidence

1. Forensic Accounting & Investigations | McGrathNicol
   · McGrathNicol combines forensic accounting, law-enforcement, data-analytics, and risk specialists and offers tracing, investigations, dispute advisory, digital forensics, and independent expert services. ([mcgrathnicol.com](https://www.mcgrathnicol.com/forensic/))
2. Asset & Funds Tracing | Forensic | McGrathNicol
   · McGrathNicol's tracing services examine ownership structures, follow physical and digital assets, quantify claims, assess recovery options, and prepare evidence supporting potential freezing orders, search orders, or claims. ([mcgrathnicol.com](https://www.mcgrathnicol.com/forensic/asset-funds-tracing/))
3. Dispute Advisory | Forensic | McGrathNicol
   · McGrathNicol offers loss quantification, valuation, accounting, solvency, and tracing through expert-witness, consulting-expert, expert-determiner, or referee appointments. ([mcgrathnicol.com](https://www.mcgrathnicol.com/forensic/dispute-advisory/))
4. About us | McGrathNicol
   · McGrathNicol identifies offices in Adelaide, Brisbane, Canberra, Melbourne, Perth, and Sydney, supporting the stated Australian delivery base rather than an assumed international office perimeter. ([mcgrathnicol.com](https://www.mcgrathnicol.com/about-us/))

21.39. KordaMentha

KordaMentha is an option for counsel seeking Australian and Asia-Pacific financial experts for arbitration. Its company-authored ACICA profile describes loss and damages reports, accounting analysis, eDiscovery, and testimony in institutional and ad hoc proceedings, with forensic contacts in Australian cities, Singapore, and Jakarta. [redacted]

The Australian Anti-Dumping Commission's public file contains a KordaMentha accounting expert's April xx.xx 2022 report prepared for an exporter-side submission. It illustrates historical regulatory-dispute experience, not government endorsement. ■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■■

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Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   · APES xx.xx requires covered public-practice members to obtain qualified assistance or decline work outside their professional expertise. Applicability is to members of professional bodies adopting the standard, not every global supplier. ([apesb.org.au](https://apesb.org.au/wp-content/uploads/2024/xx.xx/APES_215_Oct_2024.pdf))
2. KordaMentha - ACICA
   · KordaMentha's company-authored ACICA profile describes loss and damages reports, accounting, eDiscovery, and expert testimony for institutional and ad hoc arbitration. It lists forensic contacts in Australian cities, Singapore, and Jakarta. ([acica.org.au](https://acica.org.au/kordamentha/))
3. Continuation Inquiry 591 - Report of John Temple-Cole, April 29, 2022
   · The Anti-Dumping Commission public file contains KordaMentha forensic accountant John Temple-Cole's report dated April xx.xx 2022, with exporter counsel's instructions. This documents a historical accounting-expert submission, not a government appointment or endorsement. ([industry.gov.au](https://www.industry.gov.au/sites/default/files/adc/public-record/591_-_033_-_submission_-_exporter_-_pmb_aluminium_sdn_bhd_-_report_of_john_temple_code_kordamentha_forensic_accounting_regarding_the_lot_adjustments.pdf))
4. About us - Calibre Partners
   · Calibre Partners states that it rebranded from KordaMentha NZ in 2020. This establishes a historical naming relationship but does not establish a present combined ownership, staffing, or delivery arrangement. ([calibrepartners.co.nz](https://www.calibrepartners.co.nz/about-us/))

21.40. FRP Advisory

FRP Advisory offers partner-led forensic accounting and technology services for investigations, litigation, arbitration, and private-client disputes. ■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■ ■■■ ■■■■■ ■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■ ■■■■■■■■■■■■ Buyers should define the intended role and financial question before combining these services with the firm's contentious-insolvency or corporate-finance resources.

FRP's review of 2025 activity reports forensic-service launches in Manchester and Scotland. For international expertise or physical presence, its dispute practice describes using the Eight International network. ■■■■ ■■■■■■ ■ ■■■■■ ■■ ■■■■■ ■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■

RESEARCH SAMPLE REPORT

[redacted]

The practice also reports AI use in document analysis and early case assessment. [redacted]

Sources & Evidence

1. Forensic Advisory Services | FRP Advisory
   · FRP offers partner-led forensic accounting and technology for investigations and disputes, including party-appointed and single joint expert roles. It describes coordination with contentious-insolvency and corporate-finance colleagues. ([frpadvisory.com](https://www.frpadvisory.com/what-we-do/forensic-services/))
2. Dispute Advisory Services | FRP Advisory
   · FRP's dispute offering covers contentious valuations, professional negligence, business-interruption claims, sale-and-purchase agreement disputes, advisory work, and expert determination. It describes using Eight International when international expertise or physical presence is required. ([frpadvisory.com](https://www.frpadvisory.com/what-we-do/forensic-services/dispute-services/))
3. Forensic Services - A Year in Review
   · FRP's January xx.xx 2026 review reports 2025 forensic-service launches in Manchester and Scotland and AI use in document analysis and early case assessment. ([frpadvisory.com](https://www.frpadvisory.com/insights/detail/forensic-services-a-year-in-review/))

21.41. Hemming Morse

Hemming Morse is a relevant selection candidate when the disputed issue turns on accounting standards or financial reporting rather than investigative fact-finding alone. Its offering includes GAAP and IFRS analysis, audit-committee investigations, bankruptcy-related inquiries, royalty compliance, and expert testimony. [redacted]

Its California delivery base also supports a public-sector route. [redacted] The agreement establishes a contemplated contracting scope, not completed delivery or universal witness suitability.

Sources & Evidence

1. Forensic Accounting - Investigations of Improprieties - Hemming Morse, LLC
   · Hemming Morse offers accounting-standard investigations and testimony, and describes earn-out and receivership-reconstruction assignments; the examples are company-reported. ([hemming.com](https://hemming.com/practice/forensic-accounting-investigations-of-improprieties/))

2. Short-Form Agreement Between the County of Yolo and Hemming Morse, with Forensic Accounting Proposal
   · The County of Yolo agreement dated March xx.xx 2026 specifies financial civil and criminal investigation support; its proposal identifies California locations and engagement leadership, without proving completed delivery. ([public.destinyhosted.com](https://public.destinyhosted.com/yolocdocs/2026/BOS/20260303_3927/16484_Hemming_Morse_Contract_final.pdf))

21.42. Nexus Forensic Services

[illegible] CSIR separately identifies Nexus among winning suppliers for an investigation panel operating on an as-needed basis. These records establish appointment channels rather than merely tender participation.

For public buyers, this makes Nexus a procurement-qualified candidate within the stated arrangements, not an interchangeable provider of every financial task. [illegible] Panel access can simplify the route to competition or appointment, but does not establish completed work, availability, or entitlement to a particular mandate.

Sources & Evidence

1. Awarded Tenders 2024 and 2025 - South African Revenue Service
   · SARS lists Nexus among successful suppliers for the combined forensic-investigation, valuation-advice, and debt-management panel awarded June xx.xx 2025; the record does not identify Nexus's accounting team. ([sars.gov.za](https://www.sars.gov.za/procurement/awarded-tenders/xx.xx/))
2. CSIR EOI 8115/07/11/2025 - Panel for Forensic Investigative Services on an As-and-When-Required Basis
   · CSIR identifies Nexus among winning suppliers for an awarded forensic-investigation panel operating on an as-needed basis; this establishes a procurement route, not a particular work assignment. ([csir.co.za](https://www.csir.co.za/expression-of-interest-eoi-the-appointment-of-a-panel-of-suitably-qualified-service-providers-for))

21.43. Rubix Forensics

[illegible] The Special Investigating Unit's 2024/xx.xx annual report records a time extension for Rubix Forensics' provision of forensic-accountant services. This corroborates an organizational contracting role rather than relying solely on individual biographies.

[redacted] Individual experience accumulated across prior employers should not be attributed automatically to Rubix as completed firm engagements. The documented contract supports accounting-service participation, but does not establish outcomes, spare capacity, or delivery outside South Africa.

Sources & Evidence

1. Team - Rubix Forensics
   · Rubix's Johannesburg team page identifies Hesti Le Roux as a chartered-accountant director, alongside forensic accountants and an investigator; biographies describe individual experience, including prior employment. ([rubixforensics.com](https://rubixforensics.com/team/?utm_source=openai))
2. Special Investigating Unit Annual Report 2024/25
   · The SIU's 2024/xx.xx annual report records a time extension for Rubix Forensics (Pty) Ltd's provision of forensic-accountant services, corroborating accounting-specific contracting without establishing performance outcomes. ([nationalgovernment.co.za](https://nationalgovernment.co.za/entity_annual/xx.xx/2025-special-investigating-unit-%28siu%xx.xx-annual-report.pdf))

21.44. EFI Global

EFI Global's Brazil offering connects insurance-loss accounting with fire investigation and engineering services. [redacted] This combination is relevant when financial loss depends on technical evidence about the underlying event.

[redacted] Coordinated delivery may suit interconnected physical and financial questions; separate appointment preserves independent specialist selection. The catalog establishes offered services, not verified assignment outcomes or automatic suitability of an engineering expert for accounting work.

Sources & Evidence

1. Fire, Engineering and Specialty Consulting - EFI Global Brazil
   · EFI Global's Brazil catalog combines technical-loss services with accounting for business interruption, startup delays, fidelity claims, litigation, and inventory reconstruction. ([efiglobal.com](https://www.efiglobal.com/pt-br/brazil/))

21.45. SGEx Perícias

SGEx Perícias offers a dispute-focused combination of accounting evidence, financial reconstruction, funds tracing, and damages analysis. [redacted] Its arbitration

offering adds quantum reports, critiques of opposing expert reports, and hearing support for contractual and post-acquisition disputes.

[illegible] SGEx expressly separates technical work from legal advice and does not promise procedural outcomes. Named personnel, comparable matter experience, and delivery commitments remain appointment-specific checks.

Sources & Evidence

1. Sobre a SGEx - Perícias, Disputas e Serviços Forenses
   · SGEx identifies its legal operator and São Paulo office, describes dispute-focused technical services, excludes legal advice, and does not promise procedural outcomes. ([sgexpericias.com.br](https://sgexpericias.com.br/a-firma/sobre-a-sgex/))
2. Contabilidade Forense - SGEx Perícias, Disputas e Serviços Forenses
   · SGEx offers accounting reconstruction, financial-flow mapping, technical opinions, and investigative support, supporting assessment of a defined forensic-evidence mandate. ([sgexpericias.com.br](https://sgexpericias.com.br/servicos/contabilidade-forense/))
3. Arbitragem - SGEx Perícias, Disputas e Serviços Forenses
   · SGEx's arbitration offering includes quantum reports, opposing-report criticism, and hearing support for contractual and post-acquisition financial questions. ([sgexpericias.com.br](https://sgexpericias.com.br/servicos/arbitragem/))

21.46. Peritos & Associados

Peritos & Associados positions accounting expertise within a multidisciplinary practice in Goiânia, Brazil. Its accounting offering describes financial-irregularity analysis, economic-loss assessment, dispute-related business valuation, and judicial or extrajudicial technical opinions. [illegible]

For such mixed matters, counsel should request a proposal identifying the accountant's responsibility separately from document examination or engineering contributions. [illegible] Buyers should verify the responsible accountant's credentials, relevant work, and intended professional role rather than treat the practice's overall forensic experience as proof of accounting-specific performance.

Sources & Evidence

1. Contábil - Peritos & Associados
   · Peritos & Associados' Goiânia accounting offering describes irregularity analysis, economic losses, dispute-related valuation, and judicial or extrajudicial technical opinions. ([peritoseassociados.com](https://www.peritoseassociados.com/contabil))
2. Nossa Equipe - Peritos & Associados
   · The practice identifies Fernanda Ramos in accounting expertise alongside document, digital-document, and engineering specialists; the roster does not establish staffing for an individual engagement. ([peritoseassociados.com](https://www.peritoseassociados.com/nossa-equipe))

21.47. VEZ Inteligência Pericial

[illegible] as holder. This corroborates a software asset, not its analytical accuracy.

Individuals and counsel should select the deliverable according to its intended use: preliminary contract screening is different from a reasoned report for a dispute. Digital delivery provides a stated national access route, but buyers should confirm document sufficiency, professional review, and the responsible expert before relying on conclusions. [illegible]

Sources & Evidence

1. VEZ Inteligência Pericial - Perícia Contábil, Bancária e Consultoria Estratégica
   · VEZ advertises digital delivery across Brazil, banking and forensic-accounting services, and distinguishes preliminary Auto VEZ analysis from complete technical expert reports. ([vezpericial.com.br](https://www.vezpericial.com.br/?utm_source=openai))
2. Programas de Computador - Revista da Propriedade Industrial 2881, March 24, 2026
   · INPI's March xx.xx 2026 bulletin records certificate issuance for AutoVEZ - Análise de Financiamento Veiculares, naming VEZ Inteligencia Pericial Ltda. as holder; it does not establish analytical performance. ([revistas.inpi.gov.br](https://revistas.inpi.gov.br/pdf/Programa_de_computador2881.pdf))

21.48. Risk & Compliance

[illegible] This combination is relevant to counsel handling matters in which accounting records and electronic communications form connected evidence. Its disclosed overseas specialist network is an offered coordination resource, not proof of owned international delivery offices.

[illegible]

[redacted] Integration can provide a common engagement structure, but does not establish superior outcomes. The firm expressly excludes legal opinions, so recovery and litigation strategy remain separate legal responsibilities.

Sources & Evidence

1. Risk & Compliance - Prevenção de Riscos e Resoluções de Crises
   - Risk & Compliance offers financial-evidence review, e-discovery, asset intelligence, and an overseas specialist network, while excluding legal opinions. ([riskandcompliance.com.br](https://riskandcompliance.com.br/?utm_source=openai))
2. Risk & Compliance - Official LinkedIn Company Profile
   - The firm's official company profile identifies its São Paulo base and consulting focus on forensic evidence for corporate investigations and financial-damage recovery. ([br.linkedin.com](https://br.linkedin.com/company/riskandcompliance))

21.49. Emerson Auditores e Consultores

Emerson Auditores e Consultores offers judicial and extrajudicial accounting expertise for shareholder, acquisition and contract disputes, indemnity assessment and accounting-fraud analysis. [redacted]

Based in Natal, the firm states that it serves clients throughout Brazil. [redacted] Complementary audit and valuation services support a financial-advisory context but do not establish suitability for every witness assignment or an overseas forensic-delivery network.

Sources & Evidence

1. Emerson Auditores e Consultores - Auditores Independentes
   - Offers judicial and extrajudicial accounting expertise, technical dispute reports, indemnity assessment and post-acquisition accounting arbitration.
   - Identifies a Natal office and states nationwide Brazilian service coverage.

21.50. Netrika

[redacted] Its company-reported casebook describes a vendor-payment dispute that combined accounting-document review and examination of changed contract scope with physical verification of fabrication work. This establishes an accounting-led application rather than a digital-forensics-only positioning, but the example is not an independently verified performance benchmark.

Netrika identifies an Indian legal operator and contact locations in Singapore and the UAE. [redacted]

RESEARCH SAMPLE REPORT

[redacted] An integrated engagement may help coordinate financial and nonfinancial evidence; a narrowly defined damages question may instead favor a separately appointed accounting expert.

Sources & Evidence

1. Dispute Advisory Services | Dispute Advisory and Litigation Support | Business Dispute Advisory Services | Regulatory Advisory & Dispute Resolution - Netrika Consulting
   - Netrika advertises economic-damages assessment, business valuation, lost-profits and reasonable-royalty analysis, expert testimony, mediation and arbitration support.
   - Its stated matter coverage includes contractual, intellectual-property, post-acquisition, professional-liability and insurance disputes.
2. Forensic Accounting Leads to Improved Business Process - Netrika Case Study
   - Netrika reports a forensic-accounting assignment concerning a vendor-payment dispute over fabrication work.
   - The described assignment examined accounting documents and changed work scope alongside physical verification. It is a company-reported example, not independent outcome verification.
3. Contact Us | Netrika | Netrika Consulting India Pvt Ltd | Netrika consulting | Netrika noida
   - The contact page identifies Netrika Consulting India Pvt. Ltd. and lists Singapore and UAE contact locations.
   - These disclosures establish contact points, not accounting-specialist staffing or engagement eligibility at each location.

21.51. Riskpro

Riskpro's capability assessment must distinguish two legal operators appearing in published company materials. [redacted] The common brand name is insufficient grounds to combine their personnel, credentials, delivery records or ownership.

[redacted] The proposal should identify the legal counterparty, named accounting specialists, financial deliverables and responsibility for any participating external resources. Until the intended operator and any relationship between the businesses are established, an operator-specific assessment is more defensible than treating both catalogs as one consolidated Riskpro capability.

Sources & Evidence

1. About Us | Riskpro India - Connect with Risk Professionals
   - The company page identifies Riskpro India Ventures Private Limited as its legal operator.
   - It describes a resource model involving consulting alliances and partnerships; this supports requesting operator-specific staffing and responsibilities rather than assuming all resources are internal.
2. Fraud and Forensic | Riskpro India - Connect with Risk Professionals
   - Riskpro India describes forensic accounting and investigative reports alongside litigation support, risk management, IT forensics and asset-related investigation services.
   - The offering describes drawing on fraud experts when necessary, making proposed personnel and external-resource responsibilities relevant appointment questions.

3. Forensic Accounting - Riskpro
   - A separate company-authored forensic-accounting page identifies Riskpro Management Consulting P Ltd.
   - Read with the Riskpro India legal disclosure, this establishes different published legal names but does not resolve their relationship or the intended operator behind the generic Riskpro title.

21.52. Integrated Forensic Accounting Services (Pty) Ltd

[illegible] The South African Police Service's 2024/2025 annual report records approval of its appointment as preferred provider of specialized forensic-accounting services for a Pietermaritzburg matter. The CSOS bid register also identifies the company as a respondent in a procurement closing May xx.xx 2025; this establishes participation, not an award.

[illegible] Public buyers should verify present staffing, report obligations and authorized appointment terms. The police procurement supports a matter-specific appointment history, not proof of completed outcomes or automatic eligibility for every public panel.

Sources & Evidence

1. South African Police Service Annual Report 2024/2025
   - The South African Police Service's 2024/2025 annual report records approval of the appointment of Integrated Forensic Accounting Services (Pty) Ltd as preferred provider of specialized forensic-accounting services for a Pietermaritzburg matter.
   - The procurement entry establishes appointment approval, not completed delivery or the outcome of the investigation.
2. CSOS021-2024 - CSOS
   - The CSOS021-2024 tender-response register lists Integrated Forensic Accounting Services (Pty) Ltd among bidders and gives May xx.xx 2025 as the closing date.
   - The register is evidence of bid participation, not an award.
3. Watching Brief Services Offered By Integrated Forensic
   - Integrated Forensics advertises a watching-brief service that monitors reported criminal matters through communication with the assigned investigator and prosecutor.
   - This describes proceeding-related support, not a guaranteed prosecution or recovery outcome.

21.53. Gobodo Forensic and Investigative Accounting (Pty) Ltd

Gobodo Forensic and Investigative Accounting positions its South African practice primarily toward government entities. Its catalog links procurement-fraud investigation, financial-loss assessment and asset tracing with civil-litigation and disciplinary support. [illegible]

For public purchasers addressing procurement irregularities, this combination offers a potential route from financial investigation to proceeding-specific support. ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■ The published descriptions establish an offering, not independently verified delivery quality or eligibility for a particular proceeding.

Sources & Evidence

1. Welcome to GFIA - Gobodo Forensic
   - GFIA describes a South African forensic-investigation business serving primarily government entities, including procurement reviews and fraud-risk services.
   - This supports its stated public-sector orientation, not a leadership or delivery-quality conclusion.
2. Forensic and Investigative Accounting Services - Gobodo Forensic
   - GFIA advertises financial-loss assessment, funds and asset tracing, civil-litigation support, disciplinary support and procurement-fraud investigations.
   - It also describes data interrogation and expert-witness support. These are supplier-described offerings, not independently established outcomes.

21.54. Quantuma

Quantuma offers expert-witness and dispute advisory, financial investigations, asset recovery and dispute-related valuations to law firms, corporations, government agencies, regulators and individuals. ■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■ This combination is relevant where fraud or contentious insolvency requires financial tracing alongside coordinated recovery support.

The commercial attraction is access to complementary financial and investigative specialties, not an assurance of recovery in every jurisdiction. ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■ A coordinated engagement can reduce fragmentation, while separate appointments may provide clearer jurisdictional accountability.

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Sources & Evidence

1. Disputes, Investigations & Valuations | Quantuma
   - Quantuma advertises forensic accounting, expert-witness and dispute advisory, investigations, asset recovery and business or share valuations, including valuations undertaken in disputes.
   - Its stated clients include law firms, government agencies, regulators, corporations and individuals.
2. Investigations & Asset Recovery | Quantuma
   - Quantuma describes a cross-border asset-recovery team combining financial investigations, asset tracing, intelligence and data analysis, with physical presence in the UK, Caribbean, Cyprus and Mauritius.
   - The offering addresses fraud, corruption and contentious insolvency and includes litigation support; advertised reach does not establish recovery or staffing suitability for every matter.
3. KR8 Advisory and Quantuma Unite to Create National Advisory Platform | Quantuma
   - The June xx.xx 2026 announcement describes combining KR8 Advisory with Quantuma's restructuring and forensic-accounting business under the KR8 brand, with a targeted August 2026 launch.
   - The announcement describes intended combined capabilities but does not itself confirm completed implementation or matter-specific contracting arrangements.
4. Legal Information | Quantuma
   - Quantuma's legal-information page identifies Quantuma Advisory Limited as a company registered in England and Wales.
   - It states that general engagement terms are provided in the engagement letter. The disclosure does not settle implementation of the announced KR8 integration.

21.55. Plante Moran

[illegible] Its royalty offering addresses disputed reporting or payment without presuming fraud: the firm identifies contract interpretation and reporting errors as possible explanations alongside deliberate misconduct. Buyers can therefore distinguish a contract-focused accounting review from a broader investigation.

[illegible] Licensee cooperation can constrain delivery despite the provider's reach. Qualified internal review remains an alternative for a narrow question; external specialization adds expertise but also coordination demands and potential pressure on the licensing relationship.

Sources & Evidence

1. Forensic Accounting | Plante Moran
   - Plante Moran advertises investigations, loss quantification, expert testimony, insurance claims, economic damages, post-acquisition disputes and royalty or contract-compliance reviews.
   - It describes analytical-software use and collaboration with industry specialists; the description does not establish equivalent capability across all assignments.

2. Royalty audits & licensing agreements: Ensure accurate reporting & payments | Our Insights | Plante Moran
   - Plante Moran explains that royalty discrepancies may reflect reporting errors or contract interpretation rather than fraud.
   - It identifies contractual audit rights, licensee cooperation and access to supporting records as relevant, and acknowledges that royalty reviews can be performed internally.
3. Our Locations | Get to Know Us | Plante Moran
   - Plante Moran lists U.S. offices and international locations in Asia, Europe and Latin America.
   - This is a broader organizational footprint, not evidence of forensic-accounting staffing at each office.

21.56. Weaver

[redacted] Its Austin-based forensic partner Sonia Desai describes combined valuation and forensic-accounting work in closely held business, shareholder and family disputes, including asset tracing. For counsel handling matters where ownership history and disputed business value intersect, this provides a potential coordinated specialist route rather than unrelated valuation and investigation assignments.

A separately disclosed Texas Medicaid engagement illustrates collaboration among forensic accountants, reimbursement professionals and data analysts. The company-reported example shows how financial findings can depend on complementary subject expertise; it does not independently establish repeatable outcomes. [redacted]

Ownership-dispute counsel should verify the proposed valuation and tracing specialist, while public-program buyers should require a team matched to the reimbursement question and authorized records. Both should specify accountable financial outputs rather than purchase the entire advisory catalog. [redacted]

Sources & Evidence

1. Forensics Accounting & Litigation Advisory Services | Weaver
   - Weaver's Forensics and Litigation practice advertises forensic accounting, economic damages, dispute advisory, expert testimony, and fraud or financial investigations.
   - The stated buyer groups include individuals, companies and government organizations.
2. Sonia Desai | Weaver
   - Weaver identifies Sonia Desai as an Austin-based forensic-practice partner with accounting and valuation credentials.
   - Her described work combines closely held business valuation, shareholder and family disputes, asset tracing and expert-witness services. This supports an individual specialty, not firm-wide suitability for every matter.

3. Medicaid Performance Audits Success Story | Weaver
   - Weaver's company-reported Texas Medicaid engagement describes collaboration among forensic accountants, health care reimbursement professionals and data analysts.
   - The example concerns financial findings from claims and supporting records; it does not independently establish repeatability or place all performance-audit activity within forensic accounting.

21.57. Kaufman Rossin

[illegible] The firm also describes fidelity-claim work for insurers and insureds and testimony concerning acquisition-related accounting disputes. This combination is relevant when counsel needs transactions explained alongside regulated-entity exposure, rather than a damages-only assignment.

The firm reports experience in Latin America and the Caribbean and participates in Praxity for international support. That alliance is an access route, not a unified worldwide forensic practice: participating firms are independent legal entities, and Praxity does not guarantee their services. [illegible]

Sources & Evidence

1. Financial Investigations | Forensic Accounting & Fraud Solutions
   - Kaufman Rossin describes record reconstruction, asset tracing, anti-money laundering investigations, fidelity claims for insurers and insureds, acquisition-related accounting testimony, former regulator and law enforcement expertise, and experience in Latin America and the Caribbean. These are company-described capabilities, not independently established outcomes. ([kaufmanrossin.com](https://kaufmanrossin.com/services/financial-investigation-services/))
2. Praxity - Kaufman Rossin
   - Kaufman Rossin identifies Praxity membership as an international support route. Its disclaimer states that member firms are separate independent legal entities, deliver their own services, and receive no service or quality guarantee from Praxity. ([kaufmanrossin.com](https://kaufmanrossin.com/praxity/))

21.58. Sikich

Sikich brings CPAs, investigators, data analysts, and cybersecurity expertise to vendor fraud, related-party transactions, asset misappropriation, and financial-reporting investigations. [illegible] Corporate counsel confronting both accounting irregularities and electronic evidence can evaluate a combined financial and technology assignment instead of commissioning disconnected reviews.

Sikich lists offices across the United States and locations in India, including Ahmedabad and Bengaluru. [illegible]

[illegible] A focused accounting assignment remains an alternative where the relevant records and disputed issue are already well defined.

Sources & Evidence

1. White Collar & Corporate Investigations | Sikich
   · Sikich describes CPAs, investigators, data analysts, and cybersecurity expertise supporting vendor fraud, related-party transactions, asset misappropriation, revenue-recognition issues, and financial-statement investigations alongside attorneys. ([sikich.com](https://www.sikich.com/accounting-audit-tax-consulting/forensics-valuation/forensic-investigations/corporate-white-collar-crime/))
2. Forensic and Fraud Examination | Business Valuation | Sikich
   · Sikich's forensic and valuation practice lists damages, dispute advisory, intellectual-property, litigation, investigation, valuation, and forensic-technology offerings. The combined catalog supports evaluating coordinated staffing, not an assumption of equivalent expertise across assignments. ([sikich.com](https://www.sikich.com/accounting-audit-tax-consulting/forensics-valuation/))
3. Locations | Sikich
   · Sikich lists U.S. offices and Indian locations including Ahmedabad and Bengaluru. The location directory establishes corporate presence, not the location or availability of a particular forensic team. ([sikich.com](https://www.sikich.com/about/locations/))

21.59. Armanino

Armanino offers record reconstruction, financial investigations, asset tracing, damages analysis, and consulting and testifying expert services. [illegible] Audit committees and corporate counsel can evaluate this combination when a matter involves both unreliable accounting records and transactional exceptions requiring further examination.

[illegible] The combined offering may support continuity between analytics and investigation, but its advertised features do not establish superior accuracy or matter outcomes. Armanino describes nationwide U.S. offices and international service access through Moore membership; an overseas mandate still requires verification of the participating firm and its relevant forensic expertise.

Sources & Evidence

1. Forensic Accounting, Fraud Audit, & Litigation Support Services | Armanino
   · Armanino offers accounting-record reconstruction, investigations, asset tracing, damages analysis, consulting expert services, and expert testimony. Its forensic page describes analytics as identifying anomalies requiring further investigation. ([armanino.com](https://www.armanino.com/services/advisory/technical-accounting/forensic-accounting/))
2. Anomaly Detection and Fraud Analytics | Armanino
   · Armanino states that its forensic-accounting team and Armanino Intelligence developed its Anomaly Detection SaaS solution. Listed features include transaction risk scoring and duplicate record, invoice, and payment flags; these are advertised features rather than independently verified performance results. ([armanino.com](https://www.armanino.com/software/integrations-toolkits/anomaly-detection-fraud-analytics/))
3. Who We Are | Armanino
   · Armanino describes nationwide U.S. offices and international service access through Moore membership. The disclosure concerns general service reach and does not establish forensic-specialist availability in each jurisdiction. ([armanino.com](https://www.armanino.com/company/who-we-are/))

21.60. Aprio

Aprio's post-acquisition dispute offering analyzes purchase agreements and accounting provisions and includes expert-witness and neutral-accountant roles. ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ This breadth is relevant to buyers and sellers whose disagreement concerns contractual accounting rather than suspected fraud alone: the appointment should follow the disputed provision and intended professional role.

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Sources & Evidence

1. Forensic Services - Aprio
   · Aprio offers purchase-agreement and accounting-provision analysis in post-acquisition disputes, including expert-witness or neutral-accountant roles. Its related offerings include damages, dispute valuations, bankruptcy investigations, insurance loss accounting, and technology-assisted document review. ([aprio.com](https://www.aprio.com/advisory-services/forensic-services/))
2. Atlanta Accounting Firm & Business Advisory Service - Aprio
   · Aprio's Atlanta office directory identifies Haley Beatty, CFE, CAMS, as Director and Forensic Services Leader in Valuation and Investigation Services within Aprio Advisory Group, LLC. ([aprio.com](https://www.aprio.com/locations/atlanta-ga/))

3. Forensic & Investigative Services - Aprio
   · Aprio's legal disclosure distinguishes Aprio, LLP, the licensed independent attest firm, from Aprio Advisory Group, LLC and its subsidiaries, which provide tax and business consulting services under an alternative practice structure. ([aprio.com](https://www.aprio.com/insights-events/forensic-and-investigative-services/))

21.61. Cherry Bekaert

Cherry Bekaert combines commercial damages and business-interruption analysis with asset tracing, shareholder disputes, intellectual-property damages, bankruptcy support, and expert testimony. Its forensic group describes witness experience in U.S. courts, while its professional directory identifies New Orleans-based managing director John Collier with financial-analysis, forensic-accounting, and valuation focus areas. ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■ ■■■■■■ ■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■ ■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■

The firm's international locations are company-wide assets, not proof of locally available forensic specialists. Commissioners should distinguish claim preparation, damages opinions, and recovery-related tracing, then request relevant experience from the proposed professional. ■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■ ■■■ ■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■

Sources & Evidence

1. Forensic and Dispute Advisory Services | Cherry Bekaert
   · Cherry Bekaert describes commercial damages, business-interruption claims assistance, asset tracing, shareholder disputes, intellectual-property damages, bankruptcy support, and consulting and testifying expert roles. It reports witness experience in U.S. courts; its recovery statements do not establish assured outcomes. ([cbh.com](https://www.cbh.com/services/transactions/forensic-and-dispute-advisory-services/))
2. John Collier | Managing Director, Advisory Services | Cherry Bekaert
   · Cherry Bekaert identifies John Collier as a managing director in Forensic and Dispute Advisory Services in New Orleans, with financial analysis, forensic accounting, fraud analysis, internal controls, and valuation focus areas. ([cbh.com](https://www.cbh.com/professional/john-collier/))
3. Office Locations | National CPA & Advisory Firm | Cherry Bekaert
   · Cherry Bekaert lists international locations in Canada, the Cayman Islands, India, and the Philippines. This company-wide directory does not identify a locally staffed forensic practice at each location. ([cbh.com](https://www.cbh.com/locations/))

21.62. BPM

BPM combines fraud investigations, transaction analysis, commercial damages, insurance loss quantification, and expert testimony with a focused California family-law offering. That specialty addresses marital business valuation, income available for support, asset tracing, reimbursement claims, and joint expert assignments. ■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■ ■■■■■ ■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■ ■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■

For parties willing to use a common accountant, BPM's stated acceptance of joint assignments offers a different route from party-retained consulting. Counsel should establish the intended appointment, applicable valuation premise, and named professional's experience before commissioning work; shared financial analysis trades unilateral instruction for a common assignment. ▪▪▪ ▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪

Sources & Evidence

1. Forensic Accounting Services | BPM
   - BPM offers fraud investigations, financial-record and transaction analysis, commercial damage calculations, insurance loss quantification, and financial expert testimony. These establish stated services rather than comparative performance. ([bpm.com](https://www.bpm.com/services/accounting/forensic-accounting/))
2. Forensic Accounting for Family Law & Divorce | BPM
   - BPM's California family-law offering addresses marital business valuation, income available for support, asset tracing, reimbursement claims, reports, and testimony. BPM states that it accepts joint expert assignments and has mediation experience. ([bpm.com](https://www.bpm.com/services/accounting/forensic-accounting/litigation-and-dispute/family-law-divorce/))
3. BPM Locations | Discover Our National and International Reach
   - BPM lists U.S. locations, international locations in India and the United Kingdom, and a Virtual Region. The directory supports corporate delivery context, not universal jurisdiction-specific forensic competence. ([bpm.com](https://www.bpm.com/who-we-are/locations/))

21.63. Schneider Downs

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Following a loss event, policyholders and counsel can evaluate continuity from claim documentation to dispute support while specifying the instructing party and financial deliverable. That continuity does not decide coverage or assure collection; a bounded claims-analysis assignment may be sufficient when no contested expert issue emerges.

Sources & Evidence

1. Business Interruption | Forensic Accounting Services | OH PA DC
   · Schneider Downs identifies forensic accountants and litigation-support consultants in its business-advisory practice and lists offices in Pittsburgh, Columbus, and metropolitan Washington. Office presence does not establish a particular specialist's availability. ([schneiderdowns.com](https://schneiderdowns.com/forensics-and-litigation-services/))
2. Forensic & Investigative Accounting - Schneider Downs
   · Schneider Downs describes CFEs and CFF practitioners and investigations involving restricted-fund and grant reconstruction, fiduciary fund misuse, lender and investor concerns, and related-party transactions in bankruptcy. ([schneiderdowns.com](https://schneiderdowns.com/investigative-forensic-accounting/))
3. Business Interruption and Damanges Services - Schneider Downs
   · Schneider Downs offers supporting business-interruption claim analyses, evaluation of insurer loss analyses, claim presentation assistance, and litigation support including testimony. Its stated client interfaces include policyholders, counsel, brokers, and adjusters. ([schneiderdowns.com](https://schneiderdowns.com/business-interruption/))

21.64. Rehmann

[illegible] The firm describes a team containing CPAs, Certified Fraud Examiners, and former federal and state investigators, including law enforcement liaison capability. Counsel can evaluate this combination when allegations connect financial losses with electronic records and investigative facts.

[illegible] Integrated staffing may reduce information handoffs, but investigative credentials do not establish competence for every specialized loss question. Financial-only appointment remains an alternative for a bounded dispute; unrelated security or insurance-investigation activity should not be treated as equivalent forensic-accounting capability.

Sources & Evidence

1. Financial Forensics and Litigation Support | Rehmann
   · Rehmann describes financial-fraud investigations, business-interruption assistance for businesses and carriers, lost-profits and damages analysis, contractual and employment dispute support, and testimony. Its team includes CPAs, CFEs, and former investigators, with law enforcement liaison experience and service beyond its office locations. ([rehmann.com](https://www.rehmann.com/solutions/financial-forensics-and-litigation-support/))
2. Rehmann | Corporate Investigative Services
   · Rehmann's Corporate Investigative Services offering places financial forensics alongside digital and computer forensics, insurance investigations, intelligence, and security services. This establishes complementary offerings, not equivalence between those services and forensic accounting. ([rehmann.com](https://www.rehmann.com/solutions/corporate-investigative-services/))

3. Rehmann | Locations
   - Rehmann's location directory lists offices in Michigan, Ohio, and Florida. The directory establishes geographic presence rather than matter-specific forensic staffing. ([rehmann.com](https://www.rehmann.com/about/locations/))

21.65. Doeren Mayhew

For disputes combining business valuation with asset tracing or economic-loss analysis, Doeren Mayhew offers a connected set of financial services. Its commercial litigation offering includes internal investigations, bankruptcy analysis, contractual and intellectual-property disputes, and testimony in deposition, trial, and arbitration. ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪

This combination could reduce handoffs between investigative and valuation work, provided the assigned specialists cover both questions. ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ Separate appointment remains preferable when a distinct issue or relationship restriction requires another expert; the combined service catalog does not establish availability or suitability for every matter.

Sources & Evidence

1. Commercial Valuation
   - Doeren Mayhew lists valuation, tracing, internal investigations, economic damages, bankruptcy analysis, contractual and intellectual-property disputes, and expert testimony; the practice lists Michigan and Tennessee professionals. ([doeren.com](https://www.doeren.com/services/advisory/litigation-support/commercial-valuation))
2. Jason LeRoy | Doeren Mayhew
   - Jason LeRoy is identified as a Troy-based principal of Doeren Mayhew Advisors, LLC, with CFE, ASA, and CVA credentials and litigation-related financial analysis and testimony experience. ([doeren.com](https://www.doeren.com/staff/jason-leroy))
   - The brand disclosure separates the licensed assurance firm from advisory entities providing consulting services and states that the advisory entities are not licensed CPA firms. ([doeren.com](https://www.doeren.com/staff/jason-leroy))

21.66. GBQ

GBQ offers a potential route from fragmented financial records to dispute analysis. Its forensic and dispute services include record reconstruction, fraud investigation, funds and asset tracing, commercial damages, and intellectual-property damages. ▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪

RESEARCH SAMPLE REPORT

[redacted]

GBQ lists offices in Columbus, Cincinnati, Indianapolis, and Toledo. Counsel should establish where the proposed forensic team is based and who will own reconstruction, damages analysis, and testimony. [redacted]

Sources & Evidence

1. Forensic Dispute Advisory Services | Forensic Accountant | GBQ
   - GBQ offers financial-record reconstruction, fraud investigation, tracing, commercial and intellectual-property damages, and analytics for transaction patterns and anomalies. The disclosed analytics offering does not identify a particular AI implementation. ([gbq.com](https://www.gbq.com/services/consulting/forensic-dispute-advisory))
2. Rebekah Smith
   - GBQ lists Rebekah Smith's CPA, CFF, MAFF, and CVA credentials and describes tracing, expert testimony, court-appointed work, and commercial damages experience. These are firm-reported practitioner capabilities. ([gbq.com](https://www.gbq.com/team/rebekah-smith))
3. Contact | GBQ
   - GBQ lists offices in Columbus, Cincinnati, Indianapolis, and Toledo; the office list does not establish forensic-specialist staffing at each location. ([gbq.com](https://www.gbq.com/contact))

21.67. Gursey | Schneider LLP

[redacted] The firm describes proprietary Ceres tracing software and shared digital case files accessible by staff, clients, and counsel. Importantly, its description conditions successful tracing on record availability; software does not remove that prerequisite.

[redacted] Shared files could ease coordination, while separate specialist appointment may better suit a distinct valuation issue. Ceres differentiation and remote-access security remain supplier descriptions rather than independently established comparative advantages.

Sources & Evidence

1. Litigation Support - Gursey | Schneider LLP
   · Gursey describes family-law tracing, income analysis, marital business valuation, testimony, proprietary Ceres software, and shared remote case-file access. Its tracing description expressly depends on available records. ([gursey.com](https://www.gursey.com/our-services/litigation-support/))
2. Business Valuation - Gursey | Schneider LLP
   · Gursey's valuation department covers professional and other business interests, intangible assets, securities, and litigation support; it describes personnel with finance-related degrees and CFA or ABV designations. ([gursey.com](https://www.gursey.com/our-services/business-valuation/))
3. Locations - Gursey | Schneider LLP
   · Gursey lists California offices and a Houston-area location in The Woodlands, Texas. These locations do not establish the availability of a particular forensic team. ([gursey.com](https://www.gursey.com/locations/))

21.68. Lowers Forensics International, LLC

Lowers Forensics International, LLC offers distinct financial roles within litigation and transaction disputes. Its services include damages analysis, expert reports and testimony, post-acquisition working-capital and earn-out disputes, and service as a mediator or neutral arbitrator. ■■■ ■■■■■■ ■■■■ ■■■■■ ■■■■■■■ ■■■■■ ■■■■ ■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■ ■■■ ■■■■ ■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■

For insurance buyers, company materials describe Stratis as a proprietary business-interruption offering using machine learning and algorithms, with forensic-accountant verification and executive review. ■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ A standardized analytical route may aid coordination, but a disputed policy assumption or unusual loss question can require a more individually scoped financial engagement.

Sources & Evidence

1. LFI Solutions: Litigation/Disputes - Lowers Risk Group
   · LFI offers damages analysis and testimony, working-capital and earn-out dispute services, and mediator or neutral-arbitrator roles. The page identifies its Lowers Risk Group affiliation and U.S. and UK contact locations. ([lowersriskgroup.com](https://lowersriskgroup.com/lowersforensics/litigation-disputes/))
2. Globally Trusted Financial Forensics and Risk Mitigation - Lowers Forensics International Corporate Brochure
   · LFI's corporate brochure describes Stratis as a proprietary business-interruption tool using machine learning and algorithms, with forensic-accountant verification and executive review. It also describes business-interruption claims accounting. These disclosures establish the offered model, not independently verified outcomes. ([lowersriskgroup.com](https://lowersriskgroup.com/wp-content/uploads/2024/xx.xx/LFI-Corporate-Brochure_EN_2024.pdf))

21.69. McLarens

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[redacted] The company provides forensic-accounting contact routes for the United States, Asia, and the UK and Ireland. For an insurer already commissioning adjusting work, coordinated financial analysis is therefore a documented delivery option rather than a separate, unrelated advisory offering.

[redacted] Integrated file management may reduce coordination burdens; a separately appointed expert may better suit a mandate requiring distinctly allocated responsibility. Neither the wider adjuster network nor one practitioner's experience establishes equivalent forensic capability in every location.

Sources & Evidence

1. McLarens Forensic Accounting Services - Insurance Claims
   · McLarens describes in-house forensic accountants working with adjusters on property and liability losses, including interruption, extra expenses, catastrophe, dishonesty, and inventory matters; it provides U.S., Asia, and UK-and-Ireland accounting contact routes. ([mclarens.com](https://www.mclarens.com/expertise/forensic-accounting/))
2. Nadda Jintawiwatwong - McLarens
   · McLarens identifies Nadda Jintawiwatwong as a Bangkok accounting specialist and Thai CPA, describing interruption, stock and fidelity-loss work, assignments in Thailand and Laos, and Bangkok expert-witness experience. This supports a specific regional practitioner capability, not network-wide equivalence. ([mclarens.com](https://www.mclarens.com/staff-directory/nadda-jintawiwatwong-xx.xx/))

21.70. Delta Consulting Group

Delta Consulting Group is relevant where financial investigation intersects with construction claims, government-contractor accounting, or professional-negligence disputes. Its investigations and forensics offering describes accounting-irregularity analysis, commercial damages, cost allowability, expert reports, and testimony. [redacted]

The acquisition of Froese Forensic Partners, announced on June xx.xx 2023, added Canadian forensic-accounting and valuation expertise. Ken Froese is listed as a senior managing director with Canadian expert-testimony, financial-investigation, and damages experience, while Delta lists Toronto and Calgary offices alongside U.S. and UK locations. [redacted]

[redacted] Buyers should distinguish individual qualifications from the contracting entity and verify authority for any regulated firm service included in the mandate. Integrated delivery may avoid separate project

and accounting appointments, while specialist-only engagement may be more proportionate when the contested issue is purely financial.

Sources & Evidence

1. Investigations, Forensics & Risks - Delta Consulting Group
   · Delta describes accounting-irregularity investigation, damages, government-contractor cost allowability, expert reports and testimony, and schedule and delay analysis. Its disclosure states that it employs CPAs but is not a licensed CPA firm. ([delta-cgi.com](https://delta-cgi.com/services/investigations-forensics-risks/))
2. Press Release - Delta Consulting Group
   · Delta's June xx.xx 2023 announcement reports the acquisition of Froese Forensic Partners and describes the acquired Canadian forensic-accounting, investigations, valuation, damages, and expert-testimony capabilities. ([delta-cgi.com](https://delta-cgi.com/delta-news/press-release/))
3. Ken Froese - Delta Consulting Group
   · Delta lists Ken Froese as a senior managing director and describes Canadian expert testimony, financial investigations, commercial and shareholder damages, and construction-related disputes. ([delta-cgi.com](https://delta-cgi.com/professionals/ken-froese/))
4. Offices Delta Consulting Group. Delta's worldwide presence brings solutions to your doorstep
   · Delta lists Toronto and Calgary offices, U.S. locations, and a London office. The directory establishes geographic contact points rather than specialty staffing in every office. ([delta-cgi.com](https://delta-cgi.com/offices/))

21.71. Marshall & Stevens

Marshall & Stevens combines dispute-related valuation with forensic accounting through capabilities reinforced by its acquisition of Salt Lake City-based Lone Peak Valuation Group. ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ Director Scott Kimber provides a named capability reference: his biography identifies Utah CPA, ABV, and ASA qualifications, fraud and employee-dishonesty investigations, economic damages, and testimony in courts and arbitration.

■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■ ■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■ Access to several valuation disciplines could reduce separate appointments, but it does not establish one individual's competence across all assets. A focused damages specialist remains an alternative where asset valuation is immaterial; routine appraisal capability matters here only when connected to the commissioned investigation or dispute.

Sources & Evidence

1. Marshall & Stevens Acquires Second Dispute Resolution Firm, Lone Peak Valuation Group - Marshall & Stevens
   · Marshall & Stevens reports acquiring Salt Lake City-based Lone Peak, whose services included forensic accounting, damages, valuation, and testimony. The announcement describes access to complementary equipment and real-estate appraisal capabilities. ([marshall-stevens.com](https://marshall-stevens.com/insights-center/marshall-stevens-acquires-second-dispute-resolution-firm-lone-peak-valuation-group/))

2. L. Scott Kimber - Marshall & Stevens
   · Marshall & Stevens identifies Scott Kimber as a director with Utah CPA, ABV, and ASA qualifications, forensic-accounting and damages experience, fraud investigations, and testimony in courts and arbitration. His biography connects his joining the firm to the Lone Peak acquisition. ([marshall-stevens.com](https://marshall-stevens.com/staff/scott-kimber/))

21.72. Forensic Partners

Forensic Partners offers counsel-focused financial analysis for matrimonial disputes, disputed business valuations, and civil litigation. Its attorney-services offering centers on Elgin F. Polo, identified by the firm as a CPA with ABV and CVA credentials, and combines financial-record analysis, income determination, damages calculations, deposition support, and testimony. ■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■ ■■■■ ■■■■ ■■ ■■■ ■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■ ■ ■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■■ ■■■ ■■■■■ ■■■■■ ■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■

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Sources & Evidence

1. Services for Attorneys
   · The attorney-services page identifies Elgin F. Polo as CPA/ABV and CVA and offers matrimonial financial analysis, disputed business valuation, civil damages calculations, deposition support, and testimony. It identifies Florida and New York City as service areas. ([forensicpartnersusa.com](https://www.forensicpartnersusa.com/services-for-law-firms))
2. Florida Division of Corporations - Forensic Partners USA, LLC, Detail by Entity Name
   · Florida's entity record lists Forensic Partners USA, LLC as active, gives its principal location as Miami, and identifies Elgin F. Polo, C.P.A., P.A. as manager. It does not establish engagement-specific contracting terms or witness eligibility. ([search.sunbiz.org](https://search.sunbiz.org/Inquiry/CorporationSearch/SearchResultDetail?aggregateId=flal-l23000403098-ed6bbf43-xx.xx-41c1-95d7-c57d4ce8e21e&directionType=Initial&inquirytype=EntityName&listNameOrder=FORENSICON+L130001442420&searchNameOrder=FORENSICPARTNERSUSA+L230004030980&searchTerm=Forensicon+LLC))

21.73. Winks Ledgers, LLC

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accompanying engagement documents identify Williams as principal and specify financial-record and control reviews, factual findings, supporting exhibits, and management-oriented reporting.

[illegible] Before a new appointment, commissioners should obtain completed-work references, confirm the proposed team's availability, and agree on the intended use of findings. Approval establishes access to the municipal mandate, but does not establish contract execution, completed deliverables, or delivery quality.

Sources & Evidence

1. Florida Division of Corporations - Winks Ledgers, LLC, Detail by Entity Name
   · Florida's entity record lists Winks Ledgers, LLC as active, locates it in Miami Beach, and identifies Allison R. Williams as an authorized person. ([search.sunbiz.org](https://search.sunbiz.org/Inquiry/corporationsearch/SearchResultDetail?aggregateId=flal-l22000475699-5eeda15f-xx.xx-xx.xx-b1ea-564b596e7a43&directionType=Initial&inquirytype=EntityName&listNameOrder=WINKS+L160001713730&searchNameOrder=WINKSLEDGERS+L220004756990&searchTerm=WINKS+LLC))
2. City of Cooper City - City Commission Regular Meeting Minutes, October 28, 2025
   · The approved October xx.xx 2025, meeting minutes include the BW2025-xx.xx award item in the approved consent agenda for forensic examination of the Optimist Club's financial and operational activities. This establishes approval, not contract execution or completed services. ([mccmeetingspublic.blob.core.usgovcloudapi.net](https://mccmeetingspublic.blob.core.usgovcloudapi.net/coopercity-meet-25dd6efca3cc40a881ab1fed3d06d850/ITEM-Attachment-xx.xx-7197f2310f9f492fbe44ebed35fe5f3d.pdf))
3. Forensic Examination and Forensic Accounting Services - BW2025-8 Agreement and Proposal
   · The agreement and proposal identify Allison Williams as principal, specify financial and control reviews, a factual examination report and supporting exhibits, and require City-provided access to records and personnel. The stated engagement excludes audit, attestation, and review services. ([mccmeetingspublic.blob.core.usgovcloudapi.net](https://mccmeetingspublic.blob.core.usgovcloudapi.net/coopercity-meet-e3f4e18f9c4b4255826bd6f6619c9ab3/ITEM-Attachment-xx.xx-d4ae0e4a50c0419e93ea5c950454bffc.pdf))
4. City Commission Staff Report - BW2025-8, October 28, 2025
   · The Finance staff report recommends Winks Ledgers under the City's professional-services procurement exception and states that qualifications, work history, and other relevant information must be reviewed before entering such contracts. ([mccmeetingspublic.blob.core.usgovcloudapi.net](https://mccmeetingspublic.blob.core.usgovcloudapi.net/coopercity-meet-e3f4e18f9c4b4255826bd6f6619c9ab3/ITEM-Attachment-xx.xx-dcc5d92187c0408082ae3a71e79052c9.pdf))

21.74. Marsh

Marsh's forensic-accounting capability sits within a broader financial-advisory and claims offering that includes damage measurement, business-interruption valuations, dispute

advisory, claim preparation, and expert analysis or testimony. ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ For an insured business facing a disruption involving financial and physical-loss questions, this offers a route to commission related analytical contributions through a provider that also supports claim presentation and handling.

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Sources & Evidence

1. Financial Advisory Services and Claims | Marsh
   · Marsh offers financial-damage measurement, forensic accounting, dispute advisory, insurance-claim preparation, expert analysis and testimony, and business-interruption valuations. It describes a multidisciplinary specialist group and international loss-event support; promotional exclusivity and superiority claims are not adopted.
   ([marsh.com](https://www.marsh.com/en/services/claims-management/expertise/financial-advisory-services-and-claims.html))
2. Claims Management | Insurance Broking & Risk Management | Marsh
   · Marsh describes an integrated claims offering spanning advocacy, preparation, and handling, including preparation and presentation of claims and liaison with insurers and adjusters. This supports the integration-versus-separate-expert comparison, not guaranteed claim outcomes.
   ([marsh.com](https://www.marsh.com/en/services/claims-management.html))

21.75. Cohen Hamilton Steger & Co.

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A particularly relevant capability is the financial interpretation of post-acquisition disputes. ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■

[redacted] Named-expert availability and the required forum remain selection conditions; promotional independence or expertise statements do not establish blanket eligibility or comparative superiority.

Sources & Evidence

1. Firm | Damages Quantification, Valuations and Forensic Accounting
   - CHS describes its specialization in damages quantification, valuation, and forensic accounting, offices in Toronto and Ottawa, and an operating model excluding routine accounting, financial-statement audits, tax, and operations consulting. Its promotional leadership and comparative claims are not adopted. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/firm))
2. Forensic Accounting
   - CHS identifies corporations, special board committees, external counsel, insurers, and government departments and agencies as clients of its complex-investigation forensic-accounting practice. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/practice-area/forensic-accounting))
3. Post-Acquisition Disputes
   - CHS describes assessing the financial consequences of alternative interpretations of purchase-agreement provisions, earn-out calculations, and alleged financial-statement misrepresentations in post-acquisition disputes. ([cohenhamiltonsteger.com](https://www.cohenhamiltonsteger.com/expertise-item/post-acquisition-disputes))

21.76. Davis Martindale

Davis Martindale provides complementary forensic capabilities through its Valuation & Litigation and Insurance Claims & Litigation practices. [redacted] Its London and Toronto presence provides a Canadian delivery base, while the distinct practice groups make assignment routing an important selection consideration.

Insurers, adjusters, and counsel should distinguish a coverage-related loss calculation from an allegation-driven investigation or disputed business valuation before requesting a team. For example, an income-replacement-benefit assignment should not be treated as interchangeable with shareholder-income analysis merely because both concern earnings. [redacted]

Sources & Evidence

1. Fraud & Forensic Accounting - Davis Martindale - London & Toronto
   · Davis Martindale's Valuation & Litigation forensic offering includes civil and criminal accounting, investigations, loss quantification, funds tracing, critiques of opposing reports, and independent expert testimony. The page identifies London and Toronto locations. ([davismartindale.com](https://www.davismartindale.com/services/business-valuation-and-litigation/fraud-forensic-accounting/))
2. Insurance Claims & Litigation - Davis Martindale
   · Davis Martindale's Insurance Claims & Litigation practice offers Canadian forensic assignments, commercial-insurance losses including business interruption, personal-injury economic losses, and motor-vehicle claims including income-replacement benefits. It presents a distinct insurance practice and specialist team. ([davismartindale.com](https://www.davismartindale.com/services/insurance-claims-litigation/))

21.77. Fuller Landau LLP

Fuller Landau LLP combines tracing and damages analysis with dispute-related valuation. Its forensic offering includes asset tracing, source-and-use-of-funds analysis, fraud investigations, broker-related losses, and estate or trust matters. ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■

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Sources & Evidence

1. Certified Forensic Accounting services in Toronto, Hamilton
   · Fuller Landau offers asset tracing, source-and-use-of-funds analysis, fraud investigation, broker-related damages, and estate or trust analysis. Its litigation offering includes contractual and fiduciary damages, testimony, and shareholder valuation in joint-valuator or party-retained roles. ([fullerllp.com](https://fullerllp.com/services/litigation-support-and-forensic-accounting/))
2. Ohran Gobrin | Fuller Landau LLP
   · Ohran Gobrin is identified as valuation practice lead and describes financial-litigation, income-determination, and forensic-investigation experience, including evidence before the Ontario Superior Court of Justice. These are the firm's professional disclosures, not universal appointment eligibility. ([fullerllp.com](https://fullerllp.com/team/ohran-gobrin/))

3. Contact Us | Fuller Landau LLP
   · Fuller Landau identifies a Toronto head office and a Hamilton office. ([fullerllp.com](https://fullerllp.com/contact-us/))

21.78. Pellarin Inc.

Pellarin Inc. is a valuation, damages, and forensic-accounting boutique led by Jeff Pellarin, with offices in Calgary and Toronto and work described across Canada. Its own engagement examples include financial-record reconstruction, trustee-related misappropriation analysis, and automated document screening in a supplier review. ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■ ■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■ ■■■ ■■■■■■ ■■■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■

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Sources & Evidence

1. Damages Quantification Go To Expert Jeff - Pellarin Inc.
   · Pellarin identifies itself as a valuation, litigation, damages, and forensic-accounting boutique led by Jeff Pellarin, with Calgary and Toronto offices and work across Canada. ([pellarininc.com](https://pellarininc.com/about-pellarin/))
2. Navigate Financial Investigations With Us - Jeff Pellarin
   · Pellarin describes its own examples of trustee-related misappropriation analysis, reconstruction of missing financial records, and automated document screening followed by detailed analysis in a supplier review. The page does not identify the screening example as AI-assisted. ([pellarininc.com](https://pellarininc.com/forensic-accounting/))
3. Trust Us for Precise Damages Quantification - Pellarin Inc.
   · Pellarin's own damages-engagement examples include patent disputes, contractual breaches, and environmental obligations. They illustrate described assignments rather than independently established outcomes across other matters. ([pellarininc.com](https://pellarininc.com/damages-quantification/))

21.79. Richter

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[redacted] The practice also offers class-action administration, including compensation calculations and distribution under settlement terms. This creates a potentially useful combination for counsel whose needs progress from assessing disputed financial harm to implementing a resolution.

The appointment should nevertheless separate forensic analysis from the adjacent administrative mandate. [redacted] Richter's service range does not establish that its investigation team and settlement-administration team are interchangeable, or that office presence guarantees staffing for a particular international proceeding.

Sources & Evidence

1. Litigation Support and Dispute Resolution - Richter
   · Richter offers financial investigations, damages reports, insurance-loss accounting, professional-negligence analysis, and class-action administration involving compensation calculations and distributions. It describes Quebec and Ontario court experience and domestic and international arbitration work. ([richter.ca](https://www.richter.ca/business-advisory/litigation-support-and-dispute-resolution/))
2. Contact - Richter
   · Richter's contact page identifies Montreal and Toronto offices. Office presence does not establish matter-specific forensic staffing or international delivery arrangements. ([richter.ca](https://www.richter.ca/contact/))

21.80. Lepage Marcil David Juricomptables inc.

Lepage Marcil David Juricomptables inc. offers a specialist, Montreal-based route for financial investigations, litigation support, and business-insurance loss analysis. [redacted] The firm lists forensic-accounting and fraud-examination credentials across its managing-director team and describes computer-forensic support through IT specialists.

For counsel or an insured business, the selection question is whether the mandate needs an investigation, a loss explanation, or a particular witness contribution. [redacted] Coordinated accounting and digital support may simplify responsibility allocation, provided those boundaries are explicit.

Sources & Evidence

1. Fraud and Financial Investigations | Forensic Accounting Experts in Quebec | LMD
   · LMD describes investigations of suspected irregularities, fraud, corruption, and financial wrongdoing, including damage assessment and reports for management, authorities, courts, and insurers. ([lmd-cpa.com](https://www.lmd-cpa.com/fraudand-financial-investigations))
2. Business Insurance Claims Assistance and Loss Calculation | LMD
   · LMD offers affected businesses insurance-loss analysis, expert-report preparation, and assistance during settlement, including business-interruption and employee-dishonesty losses. ([lmd-cpa.com](https://www.lmd-cpa.com/business-insurance-claims-assistance-and-loss-calculation))
3. Lepage Marcil David Juricomptables inc. | Forensic Accounting Services | Montréal Quebec
   · LMD identifies a Montreal office, forensic and fraud credentials across its managing directors, computer-forensic services through IT experts, and encrypted electronic files hosted in Canada. These are company-described capabilities, not independent security findings. ([lmd-cpa.com](https://www.lmd-cpa.com/en))
   · Its appointment description includes a conflict search and agreement on services, deliverables, and timing, supporting matter-specific verification rather than assumed eligibility. ([lmd-cpa.com](https://www.lmd-cpa.com/en))

21.81. Quantum Juricomptable inc.

Quantum Juricomptable inc. combines financial investigation and damages work with access to complementary group businesses. Its offerings cover suspected wrongdoing involving employees, suppliers, and customers, alongside loss quantification for insurance claims and disputes. [illegible] A standalone Quantum damages mandate remains the more focused option when reporting-line or broader investigative services are unnecessary. The Canadian office footprint does not establish staffing availability for every international matter.

Sources & Evidence

1. Forensic Investigations Following Allegations of Wrongdoings - Quantum Juricomptable inc.
   · Quantum offers fact-finding following suspected wrongdoing involving employees, suppliers, and customers, including financial-data analysis, investigation reports, and independent expert testimony. It describes collaboration with internal advisers. ([quantumjuricomptable.com](https://quantumjuricomptable.com/en/forensic-investigations-following-allegations-of-wrongdoings/))

2. Financial Damage Quantification - Quantum Juricomptable inc.
   · Quantum describes damages quantification for insurance claims and litigation, including shareholder, contract, marital, and professional-negligence disputes. Its services include reviewing opposing expert reports and preparing expert reports and evidence files. ([quantumjuricomptable.com](https://quantumjuricomptable.com/en/financial-damage-quantification/))
3. Quantum Juricomptable inc. - Équipe
   · Quantum identifies Quantum Juricomptable, ALIAS reporting-line services, and Enquêtes LRG investigation services as complementary sister businesses. It names Vicky Poirier as president and Myriam Levesque as partner and lists their forensic-accounting credentials. ([quantumjuricomptable.com](https://quantumjuricomptable.com/equipe/))
   · Separate sister-company functions support the conditional coordination option; the need to allocate authorization and deliverables is an analytical implication, not a claim of demonstrated integration outcomes. ([quantumjuricomptable.com](https://quantumjuricomptable.com/equipe/))
4. Contact Us - Quantum Juricomptable inc.
   · Quantum lists offices in Montreal, Lévis, Quebec City, and Toronto. The office list establishes disclosed locations, not availability for every international engagement. ([quantumjuricomptable.com](https://quantumjuricomptable.com/en/contact-us/))

21.82. Pario Forensic Accounting

[illegible] Pario's legacy offering covers financial damages, subrogation, fraud and fidelity matters, economic losses, and valuation connected with litigation. Its expert materials describe experience across the United States; the MDD transition adds access to a broader international organization without establishing the staffing of any particular overseas engagement.

Insurers and counsel considering a new assignment or renewal should evaluate continuity of the named team rather than rely on the former brand as evidence of a separate supplier alternative. The MDD disclosures distinguish legally separate network entities, making confirmation of the contracting entity and responsible professional important before transferring records or renewing instructions. [illegible]

Sources & Evidence

1. Forensic Accounting for Legal Clients
   · Pario's legal-client brochure describes financial-damages, subrogation, fraud and fidelity, economic-loss, and litigation-related business-valuation services. It supports legacy specialization, not unchanged operating arrangements after rebranding. ([parioforensic.com](https://parioforensic.com/media/d276cd11-a894-4a47-b724-af57bd509c08/zkSDhQ/Pario%20Forensic/Resources/ParioForensicAccounting-Legal-OnePager.pdf))

2. Our Experts - Pario Forensic Accounting
   · Pario describes its team's engagement experience across the United States. The same page states that Pario Forensic Accounting has rebranded to MDD and directs services, assignments, and contact inquiries to MDD. ([parioforensic.com](https://parioforensic.com/About-Us/Our-Experts))
3. Pario Forensic Accounting Rebrand | MDD Forensic Accountants
   · MDD states that Pario's name has changed, clients can continue with the same team, and new assignments can use MDD's submission route. It describes broader resources and international reach without establishing a particular engagement's staffing. ([mdd.com](https://www.mdd.com/forensic-accounting-services/pario-forensic-rebrand/))
   · MDD's disclosures distinguish legally separate network entities. Confirmation of the actual contracting entity and specialist responsibilities is the profile's procurement implication, not an asserted legal-operator determination. ([mdd.com](https://www.mdd.com/forensic-accounting-services/pario-forensic-rebrand/))
4. Forensic Accounting News - MDD
   · MDD dates its Pario rebranding announcement May xx.xx 2026 and describes integration of the Pario team with continuity of professionals and access to MDD resources. ([mdd.com](https://www.mdd.com/forensic-accounting-news/))

21.83. Stephanie Song CPA Inc.

Stephanie Song CPA Inc. offers a Greater Vancouver practice combining owner-managed-business accounting experience with financial investigation services. ■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■ ■■ ■ ■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ These are specific financial tasks rather than an undifferentiated fraud-service label.

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Sources & Evidence

1. Forensic Accounting & Fraud Risk Assessment | Vancouver CPA
   · Stephanie Song CPA Inc. offers employee-fraud reviews, incomplete-record reconstruction, shareholder-loan and related-party reviews, business-interruption analysis, and financial documentation for litigation. It separately describes preventive control and fraud-risk assessments. ([songaccounting.ca](https://www.songaccounting.ca/forensic-accounting-fraud-risk-assessment/))
   · The proposed reconstruction-first appointment is a conditional selection implication of these offerings; the page does not establish eligibility for a particular witness assignment. ([songaccounting.ca](https://www.songaccounting.ca/forensic-accounting-fraud-risk-assessment/))

2. Stephanie Song CPA, Inc. | Personalized & Timely Accounting
   - The firm identifies Stephanie Song as a CPA and Certified Fraud Examiner serving owner-managed businesses. It offers accounting and tax services alongside financial investigations and identifies Greater Vancouver service coverage. ([songaccounting.ca](https://www.songaccounting.ca/))

21.84. Compac Financial Inc.

Compac Financial Inc. offers forensic accounting within a broader accounting and advisory practice, with offices in North Vancouver and Squamish. ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ That orientation supports familiarity with business records, but does not establish who would lead a specialist forensic assignment.

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Sources & Evidence

1. SERVICES | COMPAC FINANCIAL INC
   - Compac lists investigative auditing, economic-loss and bankruptcy work, marital and family disputes, report writing, fraud claims, and forensic data analysis within its broader accounting services. It lists North Vancouver and Squamish offices. ([compac.ca](https://compac.ca/services/))
   - These descriptions support requesting a scoped forensic proposal, not an assertion that every specialist or witness role is fulfilled by the listed general practice. ([compac.ca](https://compac.ca/services/))
2. ACCOUNTING VANCOUVER | COMPAC FINANCIAL INC
   - Compac identifies Nicki Ershad, CPA, CGA, as chief financial officer and describes her financial-accounting and management background serving smaller businesses. The biography does not identify her as the lead for every forensic matter. ([compac.ca](https://compac.ca/accounting-vancouver-about-us/))

21.85. Walters Financial Forensics Ltd.

Walters Financial Forensics Ltd. combines financial investigation, business valuation, and divorce-related financial support in the Vancouver region. ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ It also describes consulting, expert-opinion, and rebuttal-report work for counsel, and reports Walters' testimony in British Columbia courts.

[illegible] Buyers should verify Walters' availability, the proposed scope, and any additional specialist support before relying on this combined route. Reported prior testimony does not establish eligibility for a new matter or forum.

Sources & Evidence

1. Walters Financial Forensics - Forensic Accounting, Business Valuation
   - Walters Financial Forensics describes financial investigations, business valuation, and divorce support in the Vancouver region, establishing the firm's disclosed geographic orientation and combined offering. (waltersfinancialforensics.com)
2. Rosanne Walters
   - The firm identifies Rosanne Walters as president with CPA, Certified Fraud Examiner, and Chartered Business Valuator credentials, and reports her testimony in British Columbia Provincial and Supreme Courts. These are provider-reported professional facts, not clearance for a new appointment. ([waltersfinancialforensics.com](https://waltersfinancialforensics.com/rosanne-walters))
3. Divorce Support Vancouver - Walters Financial Forensics
   - Walters offers financial-disclosure review, asset tracing, support-income analysis, business valuation, expert reports, and mediation for divorce matters. It describes independent and joint valuation reports. ([waltersfinancialforensics.com](https://waltersfinancialforensics.com/divorce-support))
   - The combined income-and-business-value selection rationale is an analytical implication of the disclosed services, conditional on clearly defined appointment roles. ([waltersfinancialforensics.com](https://waltersfinancialforensics.com/divorce-support))
4. Expert Witness
   - Walters distinguishes consulting assistance to counsel from financial expert-opinion reports and also offers critique and rebuttal of other expert reports. This supports explicit role selection rather than treating all litigation-support appointments alike. ([waltersfinancialforensics.com](https://waltersfinancialforensics.com/expert-witness))

21.86. TMSL LLP

TMSL LLP describes forensic accounting and litigation support alongside its broader Vancouver accounting practice. Its stated forensic services include investigating irregularities and fraud, transaction tracing, financial analysis for proceedings, and expert-report preparation. [illegible]

[illegible]

[illegible] A coordinated accounting-and-investigation relationship may provide useful context, but a separately selected expert remains preferable if the required role or expertise cannot be demonstrated. The decision should turn on the named team and deliverable, not the breadth of the general practice.

Sources & Evidence

1. TMSL CPA - Trusted CPA Accounting Services in Vancouver
   - TMSL LLP lists investigation of financial irregularities and fraud, dispute assistance, expert-report preparation, transaction tracing, and financial analysis for proceedings. These are stated services, not evidence of the signing practitioner's matter-specific eligibility. (tmsl-cpa.ca)
2. Services - TMSL CPA
   - TMSL describes accounting services and specialized experience with strata corporations, property management, and real estate. This supplies a sector-specific screening rationale, not proof of completed forensic engagements in those sectors. ([tmsl-cpa.ca](https://tmsl-cpa.ca/services/))
3. Contact Us - TMSL CPA
   - TMSL lists a Vancouver location and states that it provides services in English, Mandarin, and Cantonese. The disclosure concerns client service and does not specify formal expert-report translation arrangements. ([tmsl-cpa.ca](https://tmsl-cpa.ca/contact-us/))

21.87. Fernandez Young LLP

Fernandez Young LLP's published specialty portfolio includes forensic accounting and valuation for litigation and mediation. Its valuation description addresses privately owned businesses, shareholder interests, and intangible assets, creating a relevant screening basis for ownership and commercial disputes. [illegible]

For a shareholder or counsel dealing with cross-border ownership, a coordinated valuation-and-tax proposal may be useful when the financial dispute genuinely requires both contributions. Buyers should establish whether the LLP or a specialist partner performs each task, who signs the disputed valuation or investigative report, and which personnel receive records. [illegible]

Sources & Evidence

1. Specialty Services | Global Expertise, Local Financial Solutions
   · Fernandez Young's specialty portfolio includes forensic accounting and business valuation for litigation and mediation, covering privately owned businesses, shareholder interests, and intangible assets. The page lists Vancouver and Carlsbad offices and describes coordination with tax, assurance, and advisory services. ([fernandezyoung.com](https://fernandezyoung.com/specialty-services/))
   · The coordinated valuation-and-tax option is conditional analysis; the portfolio does not identify the exact provider and signing specialist for every assignment. ([fernandezyoung.com](https://fernandezyoung.com/specialty-services/))
2. Our Team | Meet the Experts Behind Fernandez Young
   · Fernandez Young describes a multidisciplinary team across assurance, tax, advisory, and international matters and membership in FY International. Network participation supports a coordination possibility, not verified forensic staffing in every member location. ([fernandezyoung.com](https://fernandezyoung.com/our-team/))

21.88. 100+ Accounting Inc.

xx.xx+ Accounting Inc. offers an accounting-led route to loss assessment, fraud detection, and expert-witness support in Canada. Its forensic service description includes financial-loss reports and collaboration with the client's legal team. ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■ ■ ■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■

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Sources & Evidence

1. 100+ Accounting Inc. - Accounting, Bookkeeping, Business Consultation, Financial Advice
   · The company identifies itself as Canadian, lists accounting and CFO services alongside forensic accounting, and advertises online and on-site service with contacts for Vancouver, Calgary, Saskatoon, and Edmonton. Contacts do not independently establish local forensic staffing. ([100accounting.ca](https://www.100accounting.ca/))
2. Forensic Accounting [Expert Witness] Services - 100+ Accounting Inc.
   · The forensic offering expressly includes loss assessment, expert-witness testimony, fraud detection, financial-loss reports, and collaboration with the client's legal team. These are advertised capabilities, not verified judicial acceptance or engagement outcomes. ([100accounting.ca](https://100accounting.ca/services/forensic-accounting-expert-witness))

21.89. Tax Lab CPA

Tax Lab CPA advertises forensic accounting within a Vancouver-oriented accounting practice. ■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ The disclosed combination provides an accounting-advisory entry point for a business investigating financial concerns, but preventive risk planning should not be treated as equivalent to a completed financial investigation.

A buyer should request a matter-specific proposal identifying the investigating accountant, financial deliverables, and responsibility for any expert opinion. ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■ ■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■■ Selection should therefore turn on a substantiated forensic mandate rather than the breadth of the general service catalog.

Sources & Evidence

1. Tax Lab CPA - We deliver more effective results and drive value by focusing on what really matters.
   · Tax Lab CPA's Vancouver-oriented presentation explicitly advertises forensic accounting alongside tax, accounting, assurance, due diligence, and controllership services; it does not specify a forensic investigation or witness deliverable. (taxlabcpa.com)
2. Services - Tax Lab CPA
   · The advisory catalog lists fraud and risk-management planning, transaction support, due diligence, quality-of-earnings reports, financial modeling, and contract CFO or controllership services. Preventive planning is disclosed separately from the general forensic-accounting claim. ([taxlabcpa.com](https://taxlabcpa.com/services/))

21.90. Nexia Friedman

Nexia Friedman's legacy Montreal service catalog describes forensic accounting, fraud investigations, insurance investigations, litigation advice, and alternative dispute resolution. ■■ ■■■■ ■■■■■■■■■ ■■■■■■ ■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ This establishes a historically differentiated financial-dispute offering rather than a fraud-only practice, but it does not establish the availability of the same team for a new appointment.

The contracting route requires particular care. EY announced an intended combination on September xx.xx 2018, with staff and partners expected to enter its Montreal private-client practice; subsequent reporting describes the acquisition as completed in 2018. ■■■■■■ ■■■■■■ ■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■ ■■■■■ ■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■

Sources & Evidence

1. Juricomptabilité et conseil en matière de litiges le groupe Nexia Friedman
   · The legacy Montreal catalog describes forensic accounting, fraud and insurance investigations, litigation advice, alternative dispute resolution, and access to fraud examiners, business valuators, and arbitrators. It does not establish present team availability after the reported acquisition. ([nexiafriedman.ca](https://www.nexiafriedman.ca/juricomptabilite-conseil.aspx))
2. Nexia Friedman to join EY, creating powerhouse service provider for Québec's private companies
   · EY's September xx.xx 2018, announcement describes a letter of intent, conditional closing, and the expected transfer of Nexia Friedman's staff and partners into EY's Montreal private-client practice. The announcement itself does not establish completed closing. ([newswire.ca](https://www.newswire.ca/news-releases/nexia-friedman-to-join-ey-creating-powerhouse-service-provider-for-quebecs-private-companies-xx.xx.html))
3. Nexia International adds new member firm Cliff Benderoff in Montreal
   · The June xx.xx 2020, report states that EY acquired Nexia Friedman in 2018 and that Nexia subsequently restored a Montreal presence through a different member firm. Used solely to corroborate the dated corporate event. ([consulting.ca](https://www.consulting.ca/news/xx.xx/nexia-international-adds-new-member-firm-cliff-benderoff-in-montreal))

21.91. Del Valle Servicios Empresariales

Del Valle Servicios Empresariales presents a Mexico City-based offering centered on financial investigation, corporate fraud, forensic auditing, and criminal accounting expert opinions. Its forensic catalog specifies executive and technical reports, supporting financial schedules, impact quantification, and documentary annexes. ■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■ ■■■■■■■ ■■■■■ ■■■■ ■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■

Buyers should distinguish the initial investigation report from a separately specified expert-opinion or hearing-support assignment. ■■■ ■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■ ■ ■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ The commercial choice should be triggered by the intended use of the findings, not an assumption that every forensic report will be accepted by an authority or produce recovery.

Sources & Evidence

1. La Firma - Del Valle Servicios Empresariales
   · Del Valle identifies a Mexico City location and offers forensic auditing, corporate-fraud investigation, and criminal accounting expert opinions for companies, institutions, legal practices, and individuals. It describes support during administrative and judicial matters when required. ([delvalleserviciosempresariales.com](https://delvalleserviciosempresariales.com/la-firma/))
2. Auditoría Forense en México | Investigación Financiera | DEL VALLE
   · The forensic catalog specifies executive and technical reports, financial analysis schedules, impact quantification, and documentary annexes. It advertises consulting and expert roles, supporting separate specification of investigation and expert deliverables rather than assumed acceptance. ([delvalleserviciosempresariales.com](https://delvalleserviciosempresariales.com/servicios/auditoria-forense/))

21.92. PECME

PECME identifies its operator as Profesionales Ejecutivos en Concursos Mercantiles, S.C., with published locations in Mexico City and Cuernavaca. Its forensic-accounting proposition is closely connected to creditor assessment, restructuring, and Mexican insolvency matters, although the firm also offers forensic auditing independently. ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪

For lenders and creditors, the distinctive choice is whether financial analysis should accompany broader insolvency representation or be commissioned as a separate assignment. ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ PECME's recovery-oriented positioning does not establish that an investigation will produce collectible assets or a favorable settlement, so engagement funding and the intended decision should be confirmed independently.

Sources & Evidence

1. Auditoria Forense - PECME
   - PECME offers forensic auditing independently and in restructuring or insolvency contexts. Its catalog includes corporate investigations, business and asset valuation, damages analysis, and legal-dispute support, with accounting, legal, and financial specialists. Recovery claims are promotional, not verified outcomes. ([pecme.com.mx](https://pecme.com.mx/auditoria-forense.html))
2. Concurso Mercantil en México, Juicios en Concursos Mercantiles
   - PECME describes accounting and legal support for creditors and merchants in insolvency matters, including financial assessment relevant to creditor decisions. It states that advisory and litigation services can be commissioned independently. ([pecme.com.mx](https://pecme.com.mx/concurso-mercantil.html))
3. Contacto - PECME
   - The contact page identifies Profesionales Ejecutivos en Concursos Mercantiles, S.C., and publishes locations in Mexico City and Cuernavaca. This supports the disclosed operator and local access points, not broader staffing or ownership assertions. ([pecme.com.mx](https://pecme.com.mx/contacto.html))

21.93. ALC Asesoría Legal y Contable

ALC Asesoría Legal y Contable combines targeted account reviews with fraud investigation, accounting-record reconstruction, damage quantification, and accounting expert opinions. Its Mexico City offering expressly addresses incomplete or damaged records and disputes requiring technical financial support. ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪

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RESEARCH SAMPLE REPORT

[redacted] Integrated legal support can help coordinate the intended use of the analysis, but the engagement should identify the financial signatory and distinguish expert responsibility from legal advocacy. A bounded review of sensitive accounts is an alternative to a broader investigation when the unresolved question is limited; expansion should follow material findings or a changed dispute requirement, not the firm's catalog breadth.

Sources & Evidence

1. Revisión de Rubros Específicos y Auditoría Forense - ALC Asesoría legal y contable
   · ALC advertises targeted account reviews, fraud investigations, accounting expert opinions, damage quantification, reconstruction of incomplete or damaged accounting information, and financial support for legal proceedings. These offerings support distinguishing reconstruction from a subsequent disputed-financial opinion. ([alc.com.mx](https://www.alc.com.mx/servicios/revision-de-rubros-especificos-y-auditoria-forense/))
2. Nosotros - ALC Asesoría legal y contable
   · ALC identifies Julio Sánchez as an accountant and Alejandro Lucatero as an attorney, and separately identifies accounting/audit and legal management. This supports a disclosed multidisciplinary structure, not forensic qualifications or delivered outcomes for every professional. ([alc.com.mx](https://www.alc.com.mx/nosotros/))
3. Contacto - ALC Asesoría legal y contable
   · ALC publishes an office location in Roma Norte, Mexico City, supporting the profile's local delivery orientation without establishing a wider forensic-office footprint. ([alc.com.mx](https://www.alc.com.mx/contacto/))

21.94. Bargalló Cardoso y Asociados

Bargalló Cardoso y Asociados offers forensic auditing within a wider assurance and accounting practice. [redacted] The named specialization provides a more concrete starting point for buyer qualification than the firm's general audit offering alone.

MGI Worldwide membership provides a route to overseas colleagues, not a single interchangeable forensic team. A buyer with cross-border records should request the participating firms, responsible specialist, permitted record access, and allocation of report responsibility before committing to network-assisted delivery. [redacted]

Sources & Evidence

1. Auditorías y aseguramiento - Bargalló Cardoso y Asociados
   · Bargalló Cardoso's forensic catalog covers fraud and financial theft, economic damages, acquisition disputes, corporate valuation disputes, and professional-negligence claims within a wider assurance practice. The catalog establishes advertised scope, not equivalent capability across all matters. ([bargallocardoso.mx](https://bargallocardoso.mx/services/auditoria-y-aseguramiento/))

2. MGI Worldwide | MGI Bargalló, Cardoso y Asociados, S.C.
   · MGI Worldwide's directory lists Mexico City and Veracruz locations and identifies Eloísa Gutiérrez Díaz in Mexico City with forensic accounting, government-investigation, and internal-control specializations. Location listings do not establish forensic staffing at every office. ([mgiworld.com](https://www.mgiworld.com/member-directory/mgi-bargall-cardoso-y-asociados-sc.html?branch=mgi-bargall-cardoso-y-asociados-sc))
3. Internacional - Bargalló Cardoso y Asociados
   · The firm describes membership in MGI Worldwide, a network of independent firms, and access to overseas colleagues. This supports a referral and coordination route, not a unified forensic team or assured cross-border fulfillment. ([bargallocardoso.mx](https://bargallocardoso.mx/internacional/))

21.95. LIFS

LIFS combines forensic auditing with legal, financial-advisory, intelligence, and digital-investigation services from a Mexico-founded practice. Its forensic categories include fraud, corruption, conflicts of interest, and money laundering. ▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪

LIFS markets delivery in Mexico, the United States, Canada, and other countries. ▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ Multidisciplinary coordination may be useful for a mixed-evidence matter; a separately appointed accounting specialist is the alternative when the financial question is narrower or the proposed accounting responsibility is insufficiently defined.

Sources & Evidence

1. Nosotros | LIFS
   · LIFS identifies a Mexico-founded practice combining forensic auditing with legal, financial-advisory, intelligence, and digital-investigation services. Forensic categories include fraud, corruption, conflicts of interest, and money laundering; adjacent capabilities do not independently establish specific accounting deliverables. ([lifs.com.mx](https://www.lifs.com.mx/nosotros))
2. Casos | LIFS
   · LIFS reports an anonymous construction-company investigation involving supplier issues that identified a conflict of interest and financial harm. The example is undated and company-reported, so it does not establish independently verified outcomes or repeatability. ([lifs.com.mx](https://www.lifs.com.mx/casos))
3. FAQ | LIFS
   · LIFS identifies executives, audit committees, controllers, and lawyers as commissioning constituencies and markets services in Mexico, the United States, Canada, and elsewhere. These statements do not establish forensic staffing or contracting arrangements in each location. ([lifs.com.mx](https://www.lifs.com.mx/faq))

21.96. Forensic Traces & Risk Advisors

[redacted] Its stated client focus includes financial institutions, nonbank lenders and fintech businesses. The Mexican-origin firm describes experience in Colombia, Panama and the Dominican Republic, but this regional proposition does not establish a locally staffed accounting team for every jurisdiction.

Corporate compliance and finance leaders can evaluate the firm when investigating financial irregularities also requires corrective controls. Its prevention offering emphasizes identifying suspicious patterns and strengthening internal processes. [redacted]

Sources & Evidence

1. Nosotros | Forensic Traces & Risk Advisors
   · The firm declares forensic auditing, internal investigations, AML and governance services, a financial-institution and fintech focus, and experience in Mexico, Colombia, Panama and the Dominican Republic. These are company-declared capabilities and reach. ([forensictraces.com.mx](https://forensictraces.com.mx/nosotros/))
2. Prevención de Fraudes | Forensic Traces & Risk Advisors
   · The prevention offering emphasizes suspicious-pattern identification and stronger internal controls. This supports distinguishing preventive remediation from a commissioned financial-evidence deliverable, not a proven effectiveness claim. ([forensictraces.com.mx](https://forensictraces.com.mx/prevencion-de-fraudes/))

21.97. Audit & Services

Audit & Services markets forensic auditing from San Salvador, combining financial-record and digital-evidence review to address suspected fraud. [redacted] DE C.V.

Salvadoran businesses can evaluate the firm for a defined fraud-evidence assignment rather than assume that conventional assurance and forensic investigation are interchangeable. [redacted] The disclosed audit breadth provides an accounting-oriented service context, but cross-border execution and specialized witness capability require separate confirmation.

Sources & Evidence

1. Audit & Services | Auditoría Interna, Financiera, Fiscal y de Cumplimiento a la Ley de lavado de dinero
   · The official catalog describes forensic financial-record and digital-evidence review, separate audit services, a San Salvador location, and founder affiliations with AUDIT & SERVICES, S.A. DE C.V. ([auditoriayservicios.com](https://auditoriayservicios.com/?utm_source=openai))

21.98. Forensic First Ltd.

Forensic First Ltd. is a Bermuda consultancy whose published services include fraud investigations, funds and asset tracing, damages and business-interruption analysis, ownership and employment disputes, and expert testimony. ■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■ ■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■

Court reporting published June xx.xx 2026, corroborates Boyd's participation in financial-evidence testimony before Bermuda's Supreme Court. That practitioner-level evidence is relevant to counsel seeking courtroom experience, but does not establish the firm's capacity for simultaneous assignments or equivalent expertise across every advertised loss category. ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■

Sources & Evidence

1. Forensic First Ltd. | Accounting Fraud Bermuda | Fraud Bermuda | Accountant Bermuda | Financial Crime Bermuda | Forensic Accountant Bermuda
   - Forensic First identifies a Bermuda operation, Todd Boyd's accounting and fraud-examiner credentials, Bermuda and North American assignments, police-related work, and services spanning investigations, tracing, losses, disputes and testimony. ([forensicfirst.bm](https://www.forensicfirst.bm/))
2. Forensic accountant insists he presented the facts - The Royal Gazette
   - The article published June xx.xx 2026, reports that Todd Boyd gave accounting evidence remotely to Bermuda's Supreme Court the preceding day. This corroborates a dated practitioner activity, not firm-wide capacity. ([royalgazette.com](https://www.royalgazette.com/court/news/article/xx.xx/forensic-accountant-insists-he-presented-the-facts/))

21.99. Opus Advisory Group

Opus Advisory Group combines a Hamilton, Bermuda presence offering restructuring, contentious-insolvency investigations and forensic accounting with a wider UK forensic practice. ■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ Its Bermuda office identifies Valma Pipi as the local partner, providing an identifiable coordination point rather than only a general international referral proposition.

In a statement dated May xx.xx 2026, Opus described its Bermuda contentious-valuation offering as supported by wider international capability and reported that forensic-accounting head Nicholas Parton had provided valuation evidence in a cross-border minority-shareholding dispute. ■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■ Coordinated restructuring and valuation services may simplify interfaces, but do not automatically establish suitability for an independent witness appointment.

Sources & Evidence

1. Bermuda Office | Opus Advisory Group
   · The Bermuda page identifies a Hamilton presence, local partner Valma Pipi, restructuring and contentious-insolvency investigations, and forensic accounting linked to the wider UK group. It does not identify staffing for every assignment. ([opusllp.com](https://opusllp.com/contact-us/opus-bermuda-office/))
2. Home | Opus Forensic Accounting
   · Opus describes its forensic practice as offering expert-witness litigation support and investigations into alleged fraud, corruption and bribery, with a London head office and UK and international contact locations. ([opusllp.com](https://opusllp.com/forensic-accounting/))
3. Opus boosts valuation services in Bermuda | Opus Advisory Group
   · The May xx.xx 2026, company statement describes Bermuda contentious valuation supported by wider international capability and reports Nicholas Parton's expert evidence concerning a cross-border minority shareholding. This is company-reported experience, not independently established performance. ([opusllp.com](https://opusllp.com/opus-boosts-valuation-services-in-bermuda/))

21.100. Alexander Advisory Limited

[redacted] Its published accounting brochure places the firm within a multidisciplinary legal and professional-services group and identifies investment vehicles, family offices and private clients among its customer categories. Bermuda's professional-firm registration list dated February xx.xx 2026, separately identifies Alexander as an accounting firm; that listing is not certification of forensic expertise.

[redacted] Fund and family-office commissioners should identify the proposed forensic specialist, financial-evidence deliverable and relationship to any existing accounting work. Group coordination may be useful where responsibilities are clearly separated; an independent external specialist is an alternative when disputed records or the intended expert role make those relationships unsuitable.

Sources & Evidence

1. Advisory and Business Consulting (Bermuda) - Alexander Advisory Limited
   · Alexander's Bermuda advisory catalog lists forensic accounting, due diligence, valuation and internal-control services. It establishes an advertised offering rather than a named forensic team's engagement record. ([alexanderadvisory.bm](https://alexanderadvisory.bm/advisory-and-business-consulting-services-bermuda/?utm_source=openai))
2. Alexander Advisory Limited - Accounting Services
   · The accounting brochure identifies a multidisciplinary legal and professional-services group, accounting and outsourced finance-leadership offerings, and customer categories including investment vehicles, family offices and private clients. This supports the coordination proposition, not independent forensic suitability. ([alexanderadvisory.bm](https://alexanderadvisory.bm/wp-content/uploads/2019/xx.xx/Brochure-Accounting-Services-xx.xx.pdf))

3. List of Registered Firms as of February 2nd, 2026
   · The official list dated February xx.xx 2026, includes Alexander Advisory Limited with firm type Accounting. The entry corroborates listed professional-firm identity, not forensic expertise or engagement capacity. ([amlatfboard.bm](https://www.amlatfboard.bm/uploads/O91cnfmE/RegisteredFirmsasofFebruary2nd.2026.pdf))

21.101. KRyS Global

KRyS Global offers financial-transaction analysis, cash tracing and forensic evidence within an offshore-focused asset-recovery, fraud-investigation and cross-border insolvency practice. Its disclosed contact locations include the Cayman Islands, British Virgin Islands, Bermuda, Guernsey and New York. ■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■■■■■

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Sources & Evidence

1. Forensic Accounting - KRyS Global
   · KRyS markets financial-transaction analysis, cash tracing and expert forensic evidence, with related service lines including insolvency, recovery, litigation support and valuations. These are offered capabilities, not guaranteed results. ([krys-global.com](https://www.krys-global.com/services/forensic-accounting/))
2. About - KRyS Global
   · KRyS describes an offshore-focused asset-recovery, fraud-investigation and cross-border insolvency practice and explicitly states that it does not offer audit or tax advisory services. That service boundary does not establish universal conflict clearance. ([krys-global.com](https://www.krys-global.com/who-we-are-about-krys-global/))
3. Contact - KRyS Global
   · The contact page lists locations in the Cayman Islands, BVI/East Caribbean, Bermuda, Guernsey and New York. These establish disclosed contact points rather than task-specific staffing commitments. ([krys-global.com](https://www.krys-global.com/contact/))
4. Fraud Investigation & Asset Recovery - KRyS Global
   · KRyS describes fraud investigation and asset recovery while acknowledging missing documents, bank secrecy and confidentiality as obstacles. These support making record access a prerequisite, not assuming that tracing produces collection. ([krys-global.com](https://www.krys-global.com/services/fraud-investigation-asset-recovery/))

21.102.Integrance

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describes a team connected to a global professional network, while its contact information identifies locations in Campinas and Atibaia, São Paulo state.

For a Brazilian misappropriation or shareholder matter, buyers can evaluate a locally coordinated assignment with access to additional specialists. ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ Network access is not equivalent to owned overseas delivery capacity, and asset-tracing services do not alone establish authority or ability to recover assets.

Sources & Evidence

1. Prevenção de fraude - soluções e medidas
   · Integrance lists forensic accounting, investigations and disputes, asset tracing and partner/shareholder financial analysis, and describes connection to a global professional network. The network statement is not proof of owned foreign delivery capacity. ([integrance.com.br](https://integrance.com.br/pt-br/prevencao-de-fraude-brasil/))
2. Seu contato Integrance - especialistas em economia para o Brasil
   · The contact page identifies Campinas and an Atibaia address in São Paulo state. It supports disclosed Brazilian contact locations, not independently verified forensic staffing at each location. ([integrance.com.br](https://integrance.com.br/pt-br/contato/))

21.103.Census Consulting Solutions

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▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ Investigation and interim management should have separate responsibilities and deliverables, especially if disputed records were prepared during the advisory relationship. The disclosed combination supports a possible coordinated response, not verified witness experience or cross-border execution capacity.

Sources & Evidence

1. Reestruturação Empresarial | Census Consulting Solutions | Brasil
   · Census lists fraud investigations, litigation support, fraud-impact measurement, accounting advisory and interim financial management; it describes an SME focus and contact points in São Paulo, Rio de Janeiro and Uberlândia. ([censuscon.com.br](https://www.censuscon.com.br/))

21.104. Bi2 Partners

Bi2 Partners offers a financial-analysis proposition that extends beyond general corporate investigation. ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪

■■■■■■■■■ ■■■■■■■■■■■■■■ Buyers should nevertheless distinguish the proposed accounting deliverable from the firm's broader investigative and advisory services.

The São Paulo-based firm's corporate profile describes associations with BRG and J.S. ■■■■■ ■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■ ■■ ■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■ ■ ■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■ ■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■■ An affiliate-supported appointment may combine complementary skills, but it introduces accountability questions that a directly contracted, self-contained team would handle differently.

Sources & Evidence

1. Contabilidade Forense - Bi2 Partners

   · Bi2 Partners advertises accounting-record analysis, funds-flow tracing, fraud-related loss assessment, and consulting or technical-witness services within its forensic-accounting offering. These are company-described capabilities, not independently demonstrated engagement outcomes. ([bi2partners.com.br](https://www.bi2partners.com.br/contabilidade-forense/))

2. Bi2 Partners | LinkedIn

   · Bi2 Partners' company-authored profile identifies São Paulo as its headquarters and describes associations with BRG and J.S. Held. The description supports verification of affiliate delivery arrangements, not an inference of consolidated ownership or guaranteed personnel access. ([br.linkedin.com](https://br.linkedin.com/company/bi2partners))

21.105.Kreston ATC Chile Auditores Consultores Ltda.

Kreston ATC Chile combines forensic accounting, fraud investigations, and forensic data analysis with accounting-procedure review, internal-control assessment, and fraud-risk advisory. Its Santiago practice therefore offers a potential route for businesses whose investigation must also explain weaknesses in financial reporting or controls. ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■ ■■■■■ ■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■

Its network disclosure explicitly distinguishes independent member firms from Kreston International, which does not provide client services or accept responsibility for another member's acts. ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■ ■■■ ■■■ ■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■ ■■ ■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ Cross-member coordination can be useful when a matter spans jurisdictions, but a local-only appointment offers a simpler responsibility structure when the required records, expertise, and intended use are confined to Chile.

Sources & Evidence

1. Consultoría - KRESTON CHILE

   · Kreston ATC Chile's consulting catalog lists forensic accounting, fraud investigations, forensic data analysis, accounting-procedure and internal-control review, and fraud-risk assessment. It identifies the Santiago practice. ([krestonatcchile.com](https://krestonatcchile.com/consultoria/))

2. Nosotros - KRESTON CHILE
   · The firm's disclosure states that Kreston network members are separate independent legal entities without responsibility for other members' acts, and that Kreston International does not provide client services. This directly supports distinguishing member-firm delivery responsibility from network affiliation. ([krestonatcchile.com](https://krestonatcchile.com/nosotros))

21.106. Econometrics

Econometrics presents a Santiago-based combination of forensic accounting and economic dispute support. Its offerings address fraud and legal disputes involving accounting matters, alongside business and ownership-interest valuation and independent economic opinions in arbitration. [illegible]

The firm describes a multidisciplinary team of engineers, economists, and lawyers, while its forensic-accounting offering refers to judicial experts with auditing expertise. Buyers should identify who will lead the accounting work and who will supply the economic or valuation opinion. [illegible]

Sources & Evidence

1. Servicios | Ecomometrics
   · Econometrics offers forensic accounting for fraud and accounting-related legal disputes, refers to judicial experts with auditing expertise, and lists business or ownership-interest valuation and independent economic opinions in arbitration. ([econometrics.cl](https://www.econometrics.cl/about-xx.xx))
2. Econometrics | Consultores Económicos
   · Econometrics identifies Santiago de Chile, describes a multidisciplinary team of engineers, economists, and lawyers, and separately presents economic dispute support and valuation services. This supports checking the assigned accounting specialist rather than treating team breadth as accounting-role equivalence. ([econometrics.cl](https://www.econometrics.cl/))

21.107. Forensic Auditing Group

[illegible] The firm also advertises financial and economic expert support for arbitration and assistance to insurers in judicial disputes over financial claims. These are distinct deliverables, not interchangeable versions of a general fraud review.

[illegible]

[redacted] If an internal investigation later becomes a dispute, revisit the appointment rather than assume the initial report is ready for that use. Combining financial and digital contributions can assist coordination, but responsibility for each conclusion must remain explicit.

Sources & Evidence

1. Investigación - Forensic Auditing Group - Auditores Forenses
   · Forensic Auditing Group distinguishes internal-use investigation reports, judicial-support expert reports, and reports reconstructing the origin of wealth differences. It describes access to digital-forensics resources according to the investigation's purpose. ([gfa.com.co](https://gfa.com.co/investigacion))
2. Peritos auditores forenses - Forensic Auditing Group - Auditores Forenses
   · The firm advertises presentation of technical, accounting, and financial expert reports before courts, financial and economic opinions for arbitration, and support to insurers in judicial disputes over financial claims. These are advertised services, not independently verified appointments. ([gfa.com.co](https://gfa.com.co/peritos))

21.108. Auditores y Asesores ASC

[redacted] Its team descriptions distinguish forensic leadership, legal advisory, and accounting or insolvency responsibilities. This makes the firm a candidate for businesses seeking coordinated investigation and advice on the resulting corporate or financial issues, without establishing that every specialist role is interchangeable.

For a proceeding governed by Colombia's General Code of Procedure, the buyer must distinguish legal advice from the independent financial expert opinion. The code requires supporting documentation of the expert's suitability and experience and leaves evaluation of the opinion to the judge. [redacted]

Sources & Evidence

1. Auditores y Asesores ASC - Confianza y claridad en cada paso
   · Auditores y Asesores ASC identifies a Bogotá base, advertises Colombian coverage and forensic investigation alongside accounting and legal advisory, and distinguishes forensic, legal, and accounting or insolvency responsibilities in its team descriptions.
   ([auditoresyasesoresasc.com](https://www.auditoresyasesoresasc.com/))
2. Ley 1564 de 2012 - Relatoria ANCP-CCE
   · Colombia's General Code of Procedure requires an independent expert opinion with documents supporting the expert's suitability and experience, distinguishes expert opinions from legal propositions, and provides for judicial evaluation of the opinion. This supports role separation and qualification checks for ASC appointments in covered proceedings.
   ([relatoria.colombiacompra.gov.co](https://relatoria.colombiacompra.gov.co/normativa/ley-xx.xx-de-2012/))

21.109. Valdez y Suarez

Valdez y Suarez offers a Peru-focused judicial and forensic-accounting practice whose stated output includes technical reports for courts. ■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ This is a focused proposition for financial evidence in a defined proceeding rather than an undifferentiated corporate-investigation service.

The firm identifies Juan Istvan Valdez Carrillo among its principals. ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■ ■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■ ■■ ■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■ ■■■■■ ■■ ■■■■■■■■ ■■■■■■ ■ ■■■■■ ■■■■■■■■■■■■ ■■■ ■■■ ■ ■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ Locally matched expert support may suit a bounded proceeding, while a cross-border mandate requires additional verification of the proposed delivery team.

Sources & Evidence

1. Valdez y Suarez - Peritaje Contable Judicial Forense
   · Valdez y Suarez describes judicial-accounting technical reports and offerings involving financial statements, employment matters, trusts, insurance losses or theft, and financial misappropriation. Its principal biographies identify Juan Istvan Valdez Carrillo. ([valdez-auditores.com](https://valdez-auditores.com/peritaje.html))
2. Aprobación de la nómina de peritos judiciales 2026 - Corte Superior de Justicia de Lima
   · The Superior Court of Justice of Lima's approved judicial-expert roster for 2026 lists Juan István Valdez Carrillo within accounting. The accompanying notice requires judicial electronic-mailbox formalities. The record establishes an individual roster listing, not a firm-wide certification or particular case appointment. ([pj.gob.pe](https://www.pj.gob.pe/wps/wcm/connect/e6228f0046f285d0a4dcf7758efc2dd4/Comunicado.pdf?CACHEID=e6228f0046f285d0a4dcf7758efc2dd4&MOD=AJPERES))

21.110. Mennova Consulting

Mennova Consulting advertises forensic auditing from Guayaquil, Ecuador, specifically examining financial and operating records where fraud or theft is suspected. ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■ The commercial fit is therefore an investigation linked to a defined operating-accounting concern, potentially followed by separately authorized control improvements.

The firm's broader accounting and legal advisory practice can support follow-up, but combining investigation and remediation should not obscure their different outputs. An Ecuadorian business should specify the financial question, investigation report, responsible reviewer, and any subsequent process-improvement mandate. ■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■

[redacted]

Sources & Evidence

1. Auditoria - Mennova Consulting
   · Mennova's Guayaquil audit catalog offers forensic examination of financial and operating records for suspected fraud or theft, alongside internal auditing and process mapping addressing accounting and operational irregularities. ([mennovaconsulting.com](https://mennovaconsulting.com/auditoria))
2. Agenda una Asesoría - Mennova Consulting
   · Mennova describes accounting, audit, and legal advisory capabilities and a broader business-process automation proposition. These disclosures support a potential investigation-to-remediation arrangement, but do not establish deployment of AI-assisted analytics in forensic engagements. ([mennovaconsulting.com](https://mennovaconsulting.com/nosotros/))

21.111. Veritas Assurance Partners

Veritas Assurance Partners describes a Miami-based investigation firm with an identified Ecuadorian financial-investigation connection. Its leadership material lists Quito-based Galo del Pozo as a principal specializing in forensic audit and financial investigation, while also describing him as an independent associate and head of Transparency Group. [redacted]

For counsel coordinating a dispute across the United States and Ecuador, the firm's advertised evidence-reconstruction and asset-location support may complement financial analysis. Buyers should specify whether Veritas or a local associate contracts for each output, who signs the accounting opinion, and who remains available for any witness contribution. [redacted]

Sources & Evidence

1. Acerca de Nosotros - Veritas Assurance Partners
   · Veritas describes a Miami-based firm and lists Quito-based Galo del Pozo as a forensic-audit and financial-investigation specialist. His biography also describes him as an independent associate and head of Transparency Group, supporting a professional-affiliation interpretation rather than assumed ownership of an Ecuadorian practice. ([veritasap.com](https://www.veritasap.com/es/about))
2. Resolución de Disputas - Veritas Assurance Partners
   · Veritas advertises investigative and forensic dispute support, evidence reconstruction, electronic-evidence analysis, and locating assets to facilitate judgment collection. The offering supports complementary investigative assistance, not automatic equivalence to a damages or accounting expert engagement. ([veritasap.com](https://www.veritasap.com/es/services/dispute-resolution))

21.112. Estudio Lamota

Estudio Lamota markets focused fraud investigation from Escobar, Buenos Aires, with remote service across Argentina. ■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■■ ■■■■

For businesses investigating internal misappropriation, this provides a specific qualification lead beyond operational auditing. Buyers should define the investigative output and intended professional role before appointment. ■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■

Sources & Evidence

1. Auditoría Operativa y Detección de Fraudes | Estudio Lamota
   · The page describes focused fraud investigation, event reconstruction, damage quantification, potential judicial or arbitration use, Escobar-based service, and remote coverage across Argentina; it qualifies courtroom usefulness and recommends legal coordination. ([estudiolamota.com.ar](https://www.estudiolamota.com.ar/auditoria-operativa-fraudes.html))

21.113. Lopez Castro y Asociados

Lopez Castro y Asociados offers an explicit accounting-dispute role: its legal-accounting team assists client lawyers with accounting-expert questions, the validity of commercial and corporate books, and technical-consultant or party-appointed accounting-expert work in Buenos Aires jurisdictions. ■■■■ ■■ ■ ■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■

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Sources & Evidence

1. Servicios | Lopez Castro y Asociados
   · The firm offers assistance to client lawyers with accounting-expert questions, commercial and corporate books, and technical-consultant or party-appointed expert services in Capital Federal jurisdictions. It describes mainly Argentine activity and regional due-diligence experience. ([lopezcastroyasoc.com.ar](https://www.lopezcastroyasoc.com.ar/servicios/))
2. Nosotros | Lopez Castro y Asociados
   · The practice identifies Juan Manuel Medel and Eduardo Bernater as its partners and describes accounting, audit, and consulting services. These are firm disclosures, not independent verification of individual forensic appointments. ([lopezcastroyasoc.com.ar](https://www.lopezcastroyasoc.com.ar/nosotros/))

21.114. SMS - San Martin Suarez y Asociados

SMS - San Martin Suarez y Asociados has a documented forensic offering, but its detailed institutional description dates to 2022. That presentation includes fraud investigations, forensic

auditing, and compliance-oriented transaction monitoring. ■■■■■■■■■ ■■■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■■■■■ ■■ ■■■■■ ■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■

The SMS network directory identifies the Buenos Aires firm and states that member firms operate in specific geographic areas under applicable professional rules. ■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■■■■ Network coordination may provide local access, but it introduces responsibility interfaces that a direct Argentina-only appointment may avoid.

Sources & Evidence

1. SMS Buenos Aires - Presentación Institucional, actualización 2022
   · The 2022 institutional presentation describes fraud investigations, forensic auditing, and compliance-oriented transaction monitoring. It supports the historical offering, not confirmation of current forensic staffing or matter-specific delivery. ([iaia.org.ar](https://iaia.org.ar/wp-content/uploads/2022/xx.xx/IAIA-SMS-Buenos-Aires-Presentaci%C3%B3n-Institucional.pdf))
2. SMS | Firms
   · The directory identifies SMS - San Martín, Suarez y Asociados in Buenos Aires and states that member firms operate in specific geographic areas subject to applicable professional laws and regulations. ([smsnorthamerica.net](https://smsnorthamerica.net/en/firms/))
3. SMS | Servicios
   · The network's member-firm service description includes fraud, dispute, and special investigations. Its network-level wording does not establish that every member office supplies those services. ([smsnorthamerica.net](https://smsnorthamerica.net/es/servicios/))

21.115. C&M Auditores y Administradores Asociados SRL

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The firm also promotes investment in AI, digitalization, and cloud platforms. These are general technology claims, not evidence of a deployed forensic-analytics capability. ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. Servicios de Auditoria - C y M Auditores - Auditoria Contable y Gestion Empresarial
   · The official audit page lists forensic auditing alongside other audit services and identifies C&M Auditores y Administradores Asociados SRL in Santa Cruz de la Sierra, Bolivia. ([cymauditores.com](https://www.cymauditores.com/service/servicios-de-auditoria/))
2. Sobre Nosotros - C y M Auditores - Auditoria Contable y Gestion Empresarial
   · The firm describes integrated accounting, financial, administrative, and legal services and promotes investment in digitalization, AI, and cloud platforms. These general disclosures do not demonstrate forensic-specific analytics deployment. ([cymauditores.com](https://www.cymauditores.com/sobre-nosotros/))

21.116. Auditores MJ

Auditores MJ describes forensic auditing as supplying information for fraud or corruption matters before legal authorities. ■■■ ■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■ ■■■■■■■■■ Those descriptions do not establish endorsement by funding institutions or access to their procurement arrangements.

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Sources & Evidence

1. Servicio de Auditoría Bolivia - Auditores MJ
   · Auditores MJ describes forensic auditing for fraud or corruption matters involving legal authorities and separately offers audits under Bolivian governmental requirements and for funded programs. The catalog does not establish funder endorsement. ([auditores-mj.com](https://auditores-mj.com/auditoria/))
2. Asesoria y Consultoría - Auditores MJ
   · The consulting page offers account analysis, accounting cleanup, and follow-up on internal-control audit observations. These disclosed remediation services support distinguishing corrective work from a separately commissioned forensic mandate. ([auditores-mj.com](https://auditores-mj.com/consultoria/))

21.117. Urenda Abogados

Urenda Abogados offers a legal-led route in Bolivia: its outsourcing portfolio includes incident-specific forensic audits, financial analysis, and inventory reconciliation alongside litigation and arbitration services. ■■■■■■■■■ ■■■■■■■ ■■ ■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■

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Sources & Evidence

1. Urenda Abogados | Servicios de outsourcing en Bolivia
   - Urenda's Bolivian outsourcing offering includes incident-specific forensic audits, financial analysis, and inventory reconciliation; the page also identifies legal, litigation, and arbitration services. It does not establish named forensic specialists. ([urenda.bo](https://www.urenda.bo/servicios-outsourcing/))

21.118. SE & ZA

SE & ZA markets forensic auditing from Sucre, Bolivia, within a broader financial-audit practice for public and private organizations. ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■

For a Bolivian commissioner, the choice is bundled local support versus a separately appointed forensic specialist. Require an investigation-specific report, a named lead accountant, and clear associated-provider responsibilities before appointment. ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■ ■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■

Sources & Evidence

1. SE & ZA · Empresa Multidisciplinaria
   - SE & ZA lists forensic auditing, nationwide on-site/remote service, employee and associated staffing, and complementary accounting and legal-tax support. (seyza-bolivia.org)

21.119. Moore Venezuela

Moore Venezuela markets specialized fraud and financial-crime investigations within its assurance and internal-audit offering. Internal-audit co-sourcing and control assessments are complementary capabilities. ■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■ ■■■■■■■■■■

■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ Moore Global's Latin American directory links both Cifuentes, Lemus, Monahan & Associates and Moore Services and Consulting, S.A. to the Moore Venezuela website and Caracas location, without allocating forensic engagements between them. Moore Global's legal terms distinguish member firms from the network manager, which does not provide professional client services.

Before appointment, buyers should confirm the signing entity, named investigator, financial deliverable, and responsibilities of any other participating member firm. ■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■ ■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ If the inquiry develops into a specialized dispute, reassess the proposed expert rather than extend the fraud mandate automatically.

Sources & Evidence

1. Auditoría y aseguramiento - MOORE Venezuela
   - Moore Venezuela offers specialized fraud and financial-crime investigations, internal-audit co-sourcing, and control assessments within its assurance catalog. ([moore-venezuela.com](https://www.moore-venezuela.com/services/auditoria-y-aseguramiento/))

2. Latin America Firms | Moore Global
   - The directory links Cifuentes, Lemus, Monahan & Associates and Moore Services and Consulting, S.A. to the same Moore Venezuela website and Caracas location without allocating forensic engagements between them. ([moore-global.com](https://www.moore-global.com/locations/latin-america/))
3. Legal | Moore Global
   - Moore Global Network Limited provides no professional client services; member firms are separate entities and cannot bind the network manager or another member. ([moore-global.com](https://www.moore-global.com/legal/))

21.120.Gliica International

[redacted] Identifying Caracas as its base, it describes a coordination model in which allied specialists execute work and local allies provide coverage rather than branches.

The choice is coordinated local access versus direct appointment of an investigating accountant. Buyers should identify the accounting provider, report responsibility, and investigation-specific deliverables before engagement. [redacted]

Sources & Evidence

1. Gliica International - Construimos contigo. Crecemos juntos.
   - Gliica lists forensic auditing and loss control, identifies Caracas as its base, and describes specialist execution through local allies rather than branches. (gliica.com)

21.121. BBG Audit & Consulting

BBG Audit & Consulting offers fraud and theft investigations from Costa Rica, alongside internal-audit outsourcing and co-sourcing. [redacted]

Corporate buyers can evaluate this combination when suspected misappropriation coincides with unreliable financial records. [redacted] Combined work offers continuity versus separate investigation and reconstruction appointments, but specialized damages or testimony capability requires separate confirmation.

Sources & Evidence

1. BBG Audit & Consulting
   - BBG lists fraud/theft investigations, account-and-balance reconstruction, internal-audit co-sourcing, Costa Rican operations, and international service through allied firms. (bbgfirm.com)

21.122. Vesco Consultores

Vesco Consultores markets Guatemala-based forensic investigations addressing accounting manipulation, diverted funds, and conflicts of interest. ■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■

The fit is a board-sponsored inquiry requiring a financial explanation rather than only an assurance opinion. Buyers should request a redacted report example and define the financial findings and reporting responsibilities required. ■■ ■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■

Sources & Evidence

1. Auditoría Forense - Vesco Consultores
   · Vesco's Guatemala forensic offering covers financial irregularities and documented accounting evidence based on financial records, supporting documents, and business communications. ([vescco.tax](https://vescco.tax/guatemala/servicios/auditoria/auditoria-forense/))

21.123. Alfonso Orozco & Asociados

Alfonso Orozco & Asociados markets forensic investigations in Guatemala using financial analysis and tracing to produce evidence for decisions or legal matters. ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■

This combination is relevant when suspected losses center on inventory, receivables, or expenditure. ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■ ■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■ Inventory verification alone does not establish misconduct; specialized damages or recovery capability should not be presumed.

Sources & Evidence

1. Servicios de Auditoría - Alfonso Orozco & Asociados
   · The Guatemala service catalog lists forensic analysis and tracing, specific-account reviews, and physical verification of inventory and fixed assets. ([aoa.com.gt](https://aoa.com.gt/servicios-de-auditoria/))

21.124. FORLAWDER

FORLAWDER combines legal and audit offerings in Quetzaltenango, Guatemala. ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■ ■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■

For a disputed fraud matter, this offers a potential integrated appointment rather than automatic equivalence to a specialist accounting engagement. Counsel should separate record recovery, financial analysis, and legal representation in the scope, identify who signs the

accounting report, and verify any proposed witness role. ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■■

Sources & Evidence

1. FORLAWDER
   · FORLAWDER lists fraud investigations, file/evidence recovery, and litigation/arbitration representation, and identifies its location as Quetzaltenango, Guatemala. ([forlawder.com](https://www.forlawder.com/))

21.125. Auditores Forenses Asociados

Auditores Forenses Asociados offers forensic investigations, judicial accounting reports, review of special audit reports, and financial-document analysis for public-administration proceedings. ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■■■■ ■■ ■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■ ■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ These are stated professional capabilities, not independently established evidence of case outcomes.

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Sources & Evidence

1. Servicios - Auditores Forenses y Asociados
   · The firm offers forensic investigations, judicial accounting reports, special-report review, public-administration file analysis, and integrated legal-accounting advice. These are advertised services, not verified engagement outcomes. ([auditoresforensesasociados.com](https://auditoresforensesasociados.com/servicios/))
2. Peritaje Contable - Auditores Forenses y Asociados
   · Published deliverables include accounting expert reports, analysis of specified expert questions, documentary analysis, and technical explanation to lawyers. The page distinguishes accounting expertise from legal direction of the case. ([auditoresforensesasociados.com](https://auditoresforensesasociados.com/peritaje-contable/))
3. Socia Fundadora - Auditores Forenses y Asociados
   · The firm identifies Brenda Valderrama de Ledezma as founding partner and describes accounting, legal, public-institution, anticorruption, and accounting-expert experience. These are professional-profile representations rather than independently verified outcomes. ([auditoresforensesasociados.com](https://auditoresforensesasociados.com/la-socia-fundadora/))

21.126.SAR Accounting

SAR Accounting's forensic offering extends beyond fraud investigation to damages quantification, disputed financial amounts, and judicial accounting reports. ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■ ■■■■■■ ■■■■ ■■■ ■■ ■■■■■■■■■ The executive roster identifies Rocio Cordoba as a forensic-audit specialist, providing a named capability lead rather than only a service label.

For Panamanian businesses with an accounting-intensive dispute, SAR offers a potential continuity route between financial-record support and a separately commissioned forensic assignment. Existing familiarity may help explain the records, but it does not automatically establish suitability for an independent expert role. ■■■■■■ ■■■■■■ ■■■■■■■ ■ ■■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■ ■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■

Sources & Evidence

1. Servicios Contables en Panamá | SAR Accounting
   · SAR offers forensic auditing, judicial accounting reports, disputed-amount and damages determination, and financial-fraud investigation alongside bookkeeping, financial reporting, audit, and tax services. Its expert-service description emphasizes independent technical reporting. ([saraccounting.net](https://saraccounting.net/servicios/))
2. Nosotros | SAR Accouting
   · SAR identifies locations in Panama City and La Chorrera and describes executive Rocio Cordoba as a forensic-audit specialist. This supports a named capability lead, not verification of a particular appointment. ([saraccounting.net](https://saraccounting.net/nosotros/))

21.127.SIMAGCORP Auditores y Contadores SAS de C.V.

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Corporate buyers whose financial questions involve electronic records can evaluate this coordinated financial, technology, and legal proposition. ■■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■ ■■■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■ ■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■ ■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ Separate expert appointment

remains appropriate where relationships or role requirements call for a financial opinion distinct from audit or legal representation.

Sources & Evidence

1. Auditoría Externa Avanzada - SIMAGCORP Auditores y Contadores
   · SIMAGCORP describes financial and technology forensic investigations, corporate-fraud support, and legal representation through SIMAGCORP Abogados. AI and robotic process automation are promoted within advanced external auditing; the page does not establish independently verified forensic outcomes. ([simagcorpaudit.com](https://simagcorpaudit.com/audit_advance/))
2. Auditoría Externa Estandar - SIMAGCORP Auditores y Contadores
   · The San Salvador practice describes financial and digital forensic work producing technical fraud reports and financial-accounting expert support for specified legal issues. These are the firm's offering descriptions, not confirmation of admissibility in an individual proceeding. ([simagcorpaudit.com](https://simagcorpaudit.com/audit_standard/))
3. Registro de profesionales autorizados para ejercer la auditoría externa y la contabilidad al 31 de diciembre de 2025
   · The regulator's register as of December xx.xx 2025, lists SIMAGCORP AUDIT & CPA, S.A.S. DE C.V. under valid external-audit and accounting credentials. The record establishes the named entity's listed status at that date, not individual forensic-expert suitability. ([cvpcpa.gob.sv](https://www.cvpcpa.gob.sv/wp-content/uploads/2026/xx.xx/Publicacion-xx.xx-de-Enero-2026.pdf))

21.128.Dawgen Global

Dawgen Global markets a multidisciplinary forensic proposition spanning fraud investigation, accounting expert services, economic-loss analysis, and dispute-related business valuation. Its forensic brochure also addresses family-property and partner disputes, distinguishing the offering from fraud work alone. ■ ■■■■■ ■■ ■■■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■

Dawgen identifies a Jamaican corporate office and contact desks in Trinidad and Tobago, Guyana, and Saint Lucia. ■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■■■■■ Combining investigation with remediation may simplify coordination, but control-design work should remain distinguishable from the financial conclusions and evidence required for the dispute.

Sources & Evidence

1. Forensic Accounting Services
   · Dawgen's brochure advertises expert services, fraud investigation, economic-loss analysis, dispute-related business valuation, family-property matters, and partner disputes. It supports advertised service breadth rather than verified delivered outcomes. ([dawgen.global](https://www.dawgen.global/wp-content/uploads/2023/xx.xx/Forensic-Accounting-Services.pdf))

2. Fraud, Forensics, and Fiduciary Duty: Why Caribbean Organisations Must Rethink Their Anti-Fraud Governance - Dawgen Global
   · The March xx.xx 2026, program description offers forensic investigation, loss quantification, financial and digital expertise, and control remediation. It explicitly identifies its illustrative scenarios as fictional rather than delivered client engagements. ([dawgen.global](https://www.dawgen.global/fraud-forensics-and-fiduciary-duty-why-caribbean-organisations-must-rethink-their-anti-fraud-governance/))
3. Contacts - Dawgen Global
   · Dawgen lists a Jamaican corporate office and contact desks in Trinidad and Tobago, Guyana, and Saint Lucia. These are contact arrangements and do not establish resident forensic staffing at each location. ([dawgen.global](https://www.dawgen.global/contact-us/))

21.129.BurTech

[illegible] Its broader delivery uses cloud systems and a client portal; advertised AI functions include bookkeeping and document categorization.

Jamaican businesses can evaluate it for bounded financial fact-finding and control work, conditional on a named supervisor and authorized records. Confirm physical-delivery arrangements for asset checks and separately establish any required witness capability. [illegible]

Sources & Evidence

1. BurTech | Tech-Forward Accounting & Bookkeeping in Jamaica
   · BurTech advertises remote-first Kingston delivery, forensic support, fraud assistance, reconciliations, asset checks, control reviews, cloud tools, a client portal, and AI-assisted bookkeeping. (burtechja.com)

21.130.Signature Creed & Associates

Signature Creed & Associates has substantiated complementary capabilities in accounting advisory, valuation, financial modeling, restructuring, and transaction advisory, supported by a Kingston, Jamaica, office. Its professional roster identifies Kevon McIntosh as Assurance & Advisory Partner. [illegible]

For forensic selection, the immediate decision is technical prequalification rather than automatic appointment from the general advisory catalog. Buyers should request the named financial specialist, representative dispute or investigation experience, proposed deliverables, and responsibility for any expert opinion. [illegible]

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Sources & Evidence

1. Services | Signature Creed
   · Signature Creed's catalog includes accounting advisory, valuation, financial modeling, restructuring, transaction advisory, and audit services. These establish complementary financial offerings, not matter-specific forensic investigation or expert-witness capability. ([signaturecreed.com](https://www.signaturecreed.com/copy-of-services-xx.xx))
2. About Our Firm | Financial Advisory & Audit Experts - Signature Creed
   · The professional roster identifies Kevon McIntosh as Assurance & Advisory Partner. The roster supports identification of an advisory lead without establishing specialist experience for a particular forensic role. ([signaturecreed.com](https://www.signaturecreed.com/about))
3. Contact Us | Audit & Tax Advisors in Kingston - Signature Creed
   · Signature Creed identifies its office in Kingston, Jamaica. The address supports a local contact location, not unrestricted regional forensic delivery. ([signaturecreed.com](https://www.signaturecreed.com/contact))

21.131. Equity Chartered Certified Accountants

Equity Chartered Certified Accountants' Chaguanas practice offers accounting and advisory services alongside trustee administration, receivership, liquidation, and debt restructuring. Its trustee offering is led by Deochan Sookdeo. ■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■ ■■■■■ ■■■ ■■■■■■■■

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Sources & Evidence

1. Services - Equity
   · Equity's Chaguanas practice offers accounting and advisory work alongside trustee administration, receivership, liquidation, and restructuring. Its trustee service identifies Deochan Sookdeo as the lead; these administrative offerings are distinct from a separately commissioned forensic role. ([equitycatt.com](https://equitycatt.com/services/))
2. Deochan Sookdeo, CA, FCCA, FCPA
   · The Ministry-hosted biography identifies Sookdeo as Equity's managing director and reports forensic-accounting work and evidence provision connected with the Hindu Credit Union liquidation and Commission of Enquiry. This is a biography-based individual-experience reference, not proof of firm-wide outcomes. ([finance.gov.tt](https://www.finance.gov.tt/wp-content/uploads/2025/xx.xx/Deochan-Sookdeo.pdf))

21.132. Financial and Forensic Accounting Services Limited

Financial and Forensic Accounting Services Limited presents forensic auditing within an accounting and advisory practice serving entrepreneurs and SMEs in Trinidad and Tobago, with a published contact location in San Fernando. ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■

SME commissioners should request a defined forensic scope, named investigator and comparable-matter experience before extending an accounting relationship into a dispute. ■■■■■■■■ ■■■■■■■■ ■■ ■ ■■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■■■■ ■■ ■■■■ Broad descriptions of certified professionals and partners do not establish the proposed team's witness suitability.

Sources & Evidence

1. About - Financial and Forensic Accounting Services Limited
   · FAFASL describes serving entrepreneurs and SMEs in Trinidad and Tobago and offering accounting, advisory, forensic auditing and complementary business services. These are company-described offerings, not independently established engagement outcomes. ([fafasl.com](https://fafasl.com/about/))
2. Contact us - Financial and Forensic Accounting Services Limited
   · FAFASL publishes a contact location at Mynah's Mall, Cipero Street, San Fernando. This supports the stated local contact presence, not wider delivery capacity. ([fafasl.com](https://fafasl.com/contact/))

21.133. CIFA Consulting

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The Caribbean Institute of Forensic Accounting directly links its consulting offering to CIFA Consulting, distinguishing the service business from its training programs. Buyers should nevertheless establish the contracting entity and allocate responsibility among the accounting lead, local specialists and international partners before appointment. ■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■ ■ ■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■ ■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■ ■■■■■■■ ■■■■ ■■ ■■■■■■■■ ■■■ ■■■ ■■ ■■■■■■■■■■■ ■■■ ■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■

Sources & Evidence

1. Services - CIFA Consulting
   - CIFA Consulting lists forensic accounting, financial investigation, contract and procurement investigations, document examination, asset tracing and litigation-funding support. It describes international partners within its investigative offering. ([cifa-consulting.com](https://cifa-consulting.com/services/))
   - The catalog supports a conditional proposal combining these contributions; it does not independently establish partner availability or performance for a particular matter. ([cifa-consulting.com](https://cifa-consulting.com/services/))
2. Contact - CIFA Consulting
   - CIFA Consulting identifies Woodbrook, Port-of-Spain, Trinidad and Tobago as its headquarters contact location. The contact page does not establish a comprehensive country-by-country staffing footprint. ([cifa-consulting.com](https://cifa-consulting.com/contact/))
3. Services - CIFA-EDU.com
   - The Caribbean Institute of Forensic Accounting describes consulting services separately from training and links directly to CIFA Consulting. This establishes the publicly presented connection, not its precise legal contracting structure. ([cifa-edu.com](https://cifa-edu.com/services/))

21.134.International Forensics & Business Institute Ltd

[illegible] Its offerings include forensic accounting, fraud and embezzlement investigations, financial-misconduct analysis, case reports and business or estate valuations for settlement and court matters, including divorce and probate. Document and handwriting examination are complementary capabilities when disputed documents accompany a financial issue, but should not be treated as interchangeable with the accounting conclusion.

The institute describes services in Trinidad and Tobago, elsewhere in the Caribbean and internationally. Its published Canadian and U.S. mailing addresses should not be interpreted as proof of locally staffed investigation offices. [illegible]

Sources & Evidence

1. Services | IFBI CCS
   - IFBI advertises forensic-accounting and fraud-examination investigations, casework reports, document examination and business or estate valuations for settlement and court matters, including divorce and probate. ([internationalforensics.biz](https://www.internationalforensics.biz/ifbi-professional-services))
   - IFBI describes Trinidad and Tobago, Caribbean and international service activity and labels its Canadian and U.S. addresses as mailing addresses. Those descriptions do not establish locally staffed forensic offices. ([internationalforensics.biz](https://www.internationalforensics.biz/ifbi-professional-services))

2. About IFBI | IFBI CCS

· IFBI presents professional forensic services alongside educational programs and describes resource personnel from accounting, auditing, law, computing and other forensic disciplines. Educational credentials are distinct from evidence of suitability for a particular professional appointment. ([internationalforensics.biz](https://www.internationalforensics.biz/about-ifbi))

21.135. Jaén & Company

Jaén & Company presents a Puerto Rico-based, principal-led forensic-accounting practice focused on insurers, reinsurers and claims professionals. Its offering covers business-interruption analysis, inventory and other property losses, fraud and fidelity matters, appraisal, arbitration and litigation support. ■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■ ■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■

The practice describes analysis under the applicable contract or insurance policy, making the disputed loss question central to commissioning. ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ For U.S. federal proceedings, the proposed witness and analysis must separately meet expert-evidence requirements; credentials and an advertised testimony service do not establish admissibility or an insured recovery.

Sources & Evidence

1. Federal Rules of Evidence

· For U.S. federal expert testimony, Rule xx.xx requires relevant qualification, sufficient facts or data, reliable principles and methods, and reliable application. A credential or advertised testimony service alone does not establish admissibility. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))

2. Jaén & Company

· Jaén & Company presents an independent Puerto Rico-based practice centered on Eduardo Jaén and serving insurers, reinsurers and claims professionals. It lists business-interruption, property-loss, fraud and fidelity, appraisal, arbitration and litigation-support services. ([jaencompany.com](https://www.jaencompany.com/))

· The firm describes financial analysis under applicable contracts or insurance policies, supporting issue-specific commissioning rather than an undifferentiated investigation mandate. ([jaencompany.com](https://www.jaencompany.com/))

3. About us - Jaén & Company

· Eduardo Jaén's company biography identifies CPA, financial-forensics and insurance-fraud credentials, English-Spanish bilingual capability, international accounting reviews and catastrophe-loss experience. These biographical descriptions do not establish a standing international office network or current assignment capacity. ([jaencompany.com](https://www.jaencompany.com/about))

21.136. Centeno Accountants & Tax Advisors

[illegible] Its litigation offering includes economic damages, contract disputes, divorce accounting and expert testimony. The firm's website identifies the practice as a division of Centeno & Associates, Inc., clarifying the relationship between its operating names without independently establishing registered status.

For matters combining incomplete records with suspected asset concealment, buyers can request a single proposal connecting reconstruction, tracing and the intended dispute output. They should verify which proposed professional holds the advertised fraud-examination credentials and who will sign or present the conclusions. [illegible]

Sources & Evidence

1. Forensic Accounting in Ponce | Caguas Forensic Accounting Firm
   - Centeno advertises records reconstruction, transaction-flow analysis, searches for unreported income and assets, financial-reporting investigations and fraud-loss quantification. Its litigation offering includes divorce accounting, contract disputes, economic damages and testimony. ([centenoassociates.com](https://www.centenoassociates.com/forensic-accounting-services.htm))
   - The page describes fraud-examination credentials at practice level without identifying the specific professional proposed for a buyer's matter, supporting named-person verification before appointment. ([centenoassociates.com](https://www.centenoassociates.com/forensic-accounting-services.htm))
2. Ponce Accounting Firm | Caguas Accounting | Mayaguez Accountant
   - Centeno's homepage identifies the Ponce practice as Centeno Accountants & Tax Advisors, a division of Centeno & Associates, Inc. This is the firm's description of its operating-name relationship, not independent registry verification. ([centenoassociates.com](https://www.centenoassociates.com/))

21.137. Mars CPA, LLC

[illegible] The offering also includes reviewing an opposing expert's damages report and supporting settlement discussions or counsel's examination of financial evidence. Buyers should distinguish this consulting assistance from a separately specified expert-witness mandate.

Delivery location requires confirmation. [illegible] The advertised

service catalog supports an inquiry into capability, not an assumption that every listed matter can be staffed from each mentioned location.

Sources & Evidence

1. Mars CPA, LLC | Tax & Accounting | Forensic Accounting
   - Mars CPA advertises investigative accounting and litigation support for employee misconduct, shareholder or partner disputes, matrimonial disputes and business economic losses, including opposing damages-report review and settlement assistance. ([marscpallc.com](https://www.marscpallc.com/forensic_accounting.php))
   - The forensic-accounting page publishes Guaynabo and San Juan contact details; this supports a location-verification issue rather than a verified multi-office delivery claim. ([marscpallc.com](https://www.marscpallc.com/forensic_accounting.php))
2. Mars CPA, LLC | Tax & Accounting | About
   - Mars CPA's About heading identifies Orlando, Florida, while the same page includes Guaynabo and San Juan, Puerto Rico contact details. The inconsistent descriptions leave current location allocation unresolved. ([marscpallc.com](https://www.marscpallc.com/about.php))
3. Mars CPA, LLC | Tax & Accounting | Home
   - Mars CPA's homepage describes serving the San Juan area, states that the firm is licensed in Puerto Rico and publishes a San Juan contact address. These company statements favor a Puerto Rico orientation but do not resolve the conflicting Orlando description. ([marscpallc.com](https://www.marscpallc.com/))

21.138.Galíndez LLC

[redacted] Its published team includes accountants, attorneys, valuation professionals and engineers, with a San Juan contact location. This provides a potential integrated route for matters requiring several disciplines, but organizational breadth does not establish the suitability of the individuals assigned.

A distinct capability is its healthcare consulting work on Medicare cost reports, settlements, amendments and audit-related support. For a reimbursement dispute, a buyer can request a proposal combining dispute-specific financial analysis with that cost-reporting expertise; joint deployment remains a condition to verify rather than a demonstrated outcome. [redacted]

Sources & Evidence

1. Federal Rules of Evidence
   - Rule xx.xx applies qualification and reliability requirements to the proposed expert and analysis, supporting separate assessment of a named witness rather than reliance on Galíndez's organizational breadth. ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))

2. Management Consulting | Galíndez LLC
   · Galíndez describes litigation support involving investigation, data and device collection, forensic analysis, expert review and testimony. Management consulting also includes business valuation and bankruptcy assistance, and the page publishes a San Juan contact location. ([galindezllc.com](https://galindezllc.com/services/management-consulting/))
3. Our Team | Galíndez LLC
   · Galíndez describes a professional team including accountants, attorneys, valuation professionals and engineers. This supports organizational breadth, not the qualifications or availability of a particular proposed engagement team. ([galindezllc.com](https://galindezllc.com/team/))
4. Healthcare Consulting | Galíndez LLC
   · Galíndez offers Medicare cost-report preparation and assistance during settlements, amendments, reviews, audits and reopenings. Combining that expertise with dispute-specific financial analysis is a conditional buyer option, not a demonstrated joint-engagement outcome. ([galindezllc.com](https://galindezllc.com/services/healthcare-consulting/))

21.139.Gonzalez Torres & Co

Gonzalez Torres & Co describes a multidisciplinary forensic-accounting offering supported by fraud investigations, fraud detection and database auditing, tax-investigation assistance and valuation for litigation or divorce. ■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■ ■■■■■■ ■■■ ■■■ ■■■■ ■■■■■■■ ■■■■■■■■ Client reach should not be interpreted as equivalent to staffed forensic offices in each location.

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Sources & Evidence

1. Services - Gonzalez Torres & Co
   · Gonzalez Torres lists fraud detection and database auditing, tax-investigation support, fraud investigations and business valuation for litigation or divorce. These complementary offerings support a conditional integrated proposal, not proof of interchangeability or actual joint staffing. ([gtcpapr.com](https://gtcpapr.com/services/))
2. Gonzalez Torres & Co - A leading certified public accounting and consulting firm
   · The Gonzalez Torres homepage describes forensic accounting and multidisciplinary personnel, including fraud examiners, valuation and systems specialists. It states that clients are served in Puerto Rico, the United States and the U.S. Virgin Islands; this is client reach, not a verified forensic-office footprint. (gtcpapr.com)

3. About Us - Gonzalez Torres & Co
   - The official About page identifies the practice as GONZÁLEZ TORRES CPA GROUP, PSC and describes forensic accounting alongside government-sector audit and other professional services. Procurement-name reconciliation and task-specific forensic qualification remain distinct checks. ([gtcpapr.com](https://gtcpapr.com/about/))

21.140. PSV & Co., PSC

PSV & Co., PSC offers a San Juan-based starting point for dispute-related accounting support. Its own service list includes shareholder disputes and arbitration, tax investigations, internal-control evaluations and agreed-upon procedures. ■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■ ■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■

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Sources & Evidence

1. WELCOME
   - PSV's own service list includes shareholder disputes and arbitration, tax investigation, internal-control evaluations and agreed-upon procedures. ([psvpr.com](https://www.psvpr.com/))
   - The website describes BKR as an association of independent accounting firms and presents forensic accounting and litigation support within its BKR-member services catalog. This supports distinguishing local work from potential member-firm contributions. ([psvpr.com](https://www.psvpr.com/))
2. PSV & Co. PSC | BKR
   - BKR's firm-specific entry identifies PSV & Co. PSC in San Juan, Puerto Rico, and links to the firm's official website, corroborating the local identity and association relationship used in the profile. ([bkr.com](https://bkr.com/firm/psv-co-psc/))

21.141. AIC

AIC identifies itself as Asesores en Impuestos y Contabilidad, a public-accounting advisory firm in Tegucigalpa, Honduras. ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■ This supports evaluating the firm for a defined fraud matter requiring both financial explanation and associated loss analysis, rather than assuming comprehensive expertise across unrelated dispute categories.

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A combined mandate can consolidate responsibility for the fraud question; separately

selecting a damages specialist remains an alternative when the issue instead concerns contractual lost profits, disputed valuation or another distinct financial proposition. Broader opinion or witness work should depend on the proposed practitioner's demonstrated matter-specific competence.

Sources & Evidence

1. AIC | Honduras | Asesores en Impuesto y Contabilidad
   · AIC identifies itself as Asesores en Impuestos y Contabilidad and expressly advertises fraud investigation and calculation of losses resulting from fraud. Accounting and general auditing are separately listed services. ([aichonduras.com](https://www.aichonduras.com/))
2. Contacto | Honduras | Asesores en Impuestos y Contabilidad
   · The firm's contact page uses the Asesores en Impuestos y Contabilidad identity and identifies its location as Tegucigalpa, Honduras. ([aichonduras.com](https://www.aichonduras.com/contacto))

21.142.Chavez Ramos & Asociados

Chavez Ramos & Asociados places forensic accounting within a combined legal, tax and accounting practice in Tegucigalpa, Honduras. ■■■ ■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■ The commercially relevant distinction is a proposed connection between financial-report preparation and local institutional presentation, rather than a general audit offering alone.

Instructing counsel should compare an integrated report-and-presentation mandate with a separately appointed accountant, identifying who prepares, signs and explains the financial report. Integrated instruction may reduce handoffs, but legal representation and the accounting opinion need distinct responsibilities. ■■■■■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■ ■■ ■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■ ■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■ ■■■■■■■■ ■■ ■■■ ■■■■ ■■■■■■■■■■

Sources & Evidence

1. Servicios - CHAVEZ RAMOS & ASOCIADOS
   · The services page lists forensic auditing, financial forensic reports for financial-crime prosecutors, and representation of reports before the C.S.J. These are advertised services, not proof of a particular appointment or accepted report. ([chavez-ramos.com](https://chavez-ramos.com/about/))
2. Nosotros - CHAVEZ RAMOS & ASOCIADOS
   · Chavez Ramos & Asociados describes legal, tax and accounting advice for businesses and individuals and identifies its location as Tegucigalpa, Honduras. This supports the combined-practice orientation, not a claim of superior delivery. ([chavez-ramos.com](https://chavez-ramos.com/blog/))

21.143.AFFISA

AFFISA, operating as Auditores Financieros Fiscales S.A. in San Pedro Sula, Honduras, explicitly connects forensic auditing with internal-control work. ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■

[redacted] This combination supports evaluating an investigation-to-remediation assignment when management needs both financial findings and corrective action.

[redacted] Buyers should verify those individuals and their relevant report experience. A linked investigation-and-controls appointment emphasizes remediation; separately selecting a damages or witness specialist remains an alternative where litigation-focused financial analysis is the principal requirement.

Sources & Evidence

1. AFFISA | Honduras
   - AFFISA advertises forensic investigation, evidence collection and internal-control recommendations, states that forensic personnel received training abroad, and separately lists fraud-risk and internal-audit-function assessments. ([affisa.hn](https://www.affisa.hn/auditorias.html))
   - The proposed investigation-to-remediation mandate is an analytical interpretation of these complementary offerings, not a documented engagement outcome.
2. AFFISA | Honduras
   - AFFISA's company profile identifies the business as Auditores Financieros Fiscales S.A., based in San Pedro Sula, Honduras, with financial-audit and fiscal-advisory activities. ([affisa.hn](https://affisa.hn/nuestra-historia.html))
3. AFFISA | Honduras
   - AFFISA's staff page lists economics, public accounting, business administration, law and computer-systems engineering disciplines. These descriptions support potential multidisciplinary staffing but do not establish an individual forensic practitioner's qualifications. ([affisa.hn](https://affisa.hn/staff.html))

21.144. RÖDL

RÖDL offers a financial-investigation and dispute package extending beyond fraud investigation alone. [redacted] Asset tracing, accounting and valuation questions in arbitration, and eDiscovery provide complementary capabilities for assignments in which financial conclusions depend on both accounting records and other evidence.

RÖDL describes its international structure as its own integrated offices rather than an independent-member network. [redacted]

■■■■■■■■■■■■■■■■■ The choice should follow the matter's actual country coverage and intended financial output, not the group's general office footprint.

Sources & Evidence

1. Forensic Services | RÖDL
   · RÖDL advertises forensic accounting for financial irregularities, reporting manipulation, corruption and insolvency matters, including damage determination and expert reports. ([roedl.com](https://www.roedl.com/advisory-it/roedl-grc-beratung-governance-risiko-compliance-forensic-services/forensic-services/))
   · Its service catalog also includes asset tracing, accounting and valuation questions in arbitration, legal-specialist involvement and eDiscovery. These support conditional evaluation of coordinated financial, legal and digital delivery. ([roedl.com](https://www.roedl.com/advisory-it/roedl-grc-beratung-governance-risiko-compliance-forensic-services/forensic-services/))
2. Über uns | RÖDL
   · RÖDL describes an international structure of its own offices, integrated disciplines and a focus on internationally active German-speaking businesses. The description supports a potential coordination route, not forensic-specialist availability in every office. ([roedl.com](https://www.roedl.com/ueber-uns/))

21.145.Dornbach

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Sources & Evidence

1. Forensic auditing | Dornbach
   · Dornbach advertises economic-crime clarification, preparation of evidence for court use, damage determination and asset-restoration assistance. The page establishes the offered functions, not guaranteed admissibility or recovery. ([dornbach.de](https://www.dornbach.de/en/forensic-auditing.html))
2. Offices | Dornbach
   · Dornbach lists German offices and describes linking expertise across offices. This supports a domestic coordination route, not a claim that every office houses a forensic specialist. ([dornbach.de](https://www.dornbach.de/en/offices.html))

3. International Tax Law | Dornbach
   · Dornbach describes cooperation partners and cross-border coordination specifically within international tax services. Inferring overseas forensic staffing from this description would exceed its stated service scope. ([dornbach.de](https://www.dornbach.de/en/international-tax-law.html))

21.146. Finexsi

[redacted] The firm also describes tools for analyzing accounting-system records, emails, and documents. This combination supports evaluating a coordinated mandate when suspected misconduct and disputed financial loss concern the same underlying evidence.

Finexsi completed the transfer of its statutory-audit activity to Grant Thornton on July xx.xx 2024, while retaining forensic, disputes, valuation, and financial-advisory activities. [redacted] The audit divestment does not itself establish matter-specific conflict clearance or independent verification of the firm's technology claims.

Sources & Evidence

1. Assistance litiges - Finexsi
   · Finexsi describes claimant and defendant expert reports, French regulatory and criminal financial assistance, international arbitration testimony, and financial investigations supported by tools for structured accounting data and unstructured documents. Coordinated-mandate suitability is a conditional interpretation of these offerings. ([finexsi.eu](https://finexsi.eu/nos-solutions/assistance-litiges/))
2. Le cabinet Finexsi finalise la cession de son activité de Commissariat aux Comptes au cabinet Grant Thornton
   · The joint announcement dated July xx.xx 2024, states that Finexsi completed the statutory-audit activity transfer to Grant Thornton and retained its valuation, independent expertise, disputes, forensic, due-diligence, and financial-advisory focus. It does not establish engagement-specific conflict clearance. ([finexsi.eu](https://finexsi.eu/wp-content/uploads/2024/xx.xx/jet-cp-closing-finexsi-x-gt.pdf))

21.147. Eight Advisory

Eight Advisory is a candidate for transaction disputes in which contractual accounting mechanics must be distinguished from allegations of misconduct. [redacted] Buyers can therefore evaluate a team matched to the disputed transaction mechanism rather than commission an undifferentiated fraud investigation.

Eight International's Forensics & Dispute Resolution network provides a collaboration route involving member and correspondent firms, with investigation, dispute, and forensic-technology capabilities. ■■■■ ■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■ ■■ ■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■ ■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ A coordinated cross-border team is potentially useful where accounting and investigative questions overlap; a narrowly bounded completion-account disagreement may instead favor a more limited specialist appointment.

Sources & Evidence

1. Post M&A Dispute Resolution Services - Eight Advisory
   · Eight Advisory offers buyer and seller support for completion accounts, earn-outs, guarantee mechanisms, option valuations, and transaction-related fraud disputes. Selecting a task-specific rather than undifferentiated investigation mandate is an analytical implication. ([8advisory.com](https://www.8advisory.com/en/offers/post-ma-dispute-resolution-services-eight-advisory-en/))
2. Céline Leroy - Eight Advisory
   · Eight Advisory describes Céline Leroy's party-appointed and independent financial expert work, damages assessment, and litigation assistance in France and abroad, and associates her with the Eight International forensic and dispute network. These disclosures support practitioner-level evaluation, not universal team suitability. ([8advisory.com](https://www.8advisory.com/en/partners/celine-leroy-en/))
3. Launches of international FORENSICS & DISPUTE RESOLUTION network - Eight Advisory
   · Eight International's network launch describes collaboration among member and correspondent firms for cross-border investigations, disputes, and forensic technology. The publication treats this as a coordination route, conditional on identifying actual contributors and responsibilities. ([8advisory.com](https://www.8advisory.com/en/2022/xx.xx/xx.xx/launches-of-international-forensics-dispute-resolution-network/))

21.148. BM&A

BM&A's dispute and investigation offering combines economic-loss assessment, fraud inquiries, earn-out analysis, and financial questions concerning management responsibility or interrupted commercial relationships. ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ This supports evaluating BM&A for matters that require both accounting interpretation and examination of the underlying financial records, without treating the availability of analytics as proof of a defensible expert conclusion.

Its international delivery model is more specific than a general alliance claim: BM&A describes selecting nonexclusive foreign partners according to the assignment, maintaining a BM&A contact, and preferring a client engagement led by its own team with local partners acting as subcontractors. Buyers can evaluate that arrangement when they want a lead adviser coordinating local financial expertise. ■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■ ■■ ■■■■■■■■

Sources & Evidence

1. Expertises et conseils financiers - BM&A
   · BM&A describes judicial and party-expert assignments involving economic damages, fraud, interrupted commercial relationships, management responsibility, and earn-outs, with Sixthfin investigation and data-analysis resources. These are offering descriptions rather than independently verified outcomes. ([bma-groupe.com](https://bma-groupe.com/conseil-financier/))
2. BM&A à l'international - BM&A
   · BM&A describes mission-specific, nonexclusive foreign partnerships, a continuing BM&A contact, and a preferred BM&A-led client engagement with local partners working under subcontract. Comparing this with separately appointed advisers is a conditional buyer decision. ([bma-groupe.com](https://bma-groupe.com/international/))

21.149. GPartners

[illegible] The firm describes a team with Certified Fraud Examiner credentials and reports supported by documentation reviewable by third parties. Its dispute offering separately includes party and judicial expertise and domestic and international arbitration support.

Corporate commissioners and counsel can evaluate this combination when an internal accounting concern may develop into litigation, but should specify whether the immediate deliverable is a factual investigation, financial-loss analysis, or expert opinion. Using a common provider may preserve familiarity with the records; it should not become an automatic authorization for a different professional role. [illegible]

Sources & Evidence

1. Forensic | Investigación de Fraudes y Denuncias Internas - GPartners
   · GPartners offers financial investigations, internal-complaint investigations, accounting expert reports, and courtroom explanation; it describes CFE credentials and supporting documentation reviewable by third parties. The publication requires verification of the assigned individual rather than treating these claims as outcome guarantees. ([gpartners.es](https://gpartners.es/forensic/))
2. Litigación y arbitraje - GPartners
   · GPartners describes party and judicial expertise in civil and commercial proceedings and expert participation in domestic and international arbitration. These offerings support distinguishing investigative work from a subsequent expert appointment. ([gpartners.es](https://gpartners.es/disputas-arbitrajes/))

21.150.Guarro Forensics

[illegible]

RESEARCH SAMPLE REPORT

[redacted]

The firm describes direct partner involvement in its assignments. These capabilities support evaluating it for financially distressed companies where disputed transactions and accounting responsibility intersect.

Company representatives, estate commissioners, and counsel should distinguish an investigation of past financial conduct from the firm's adjacent restructuring and cash-management assistance. Partner-led continuity may be useful when the same records inform several decisions, but the engagement should define the financial question, intended reliance, responsible partner, and authority to obtain records. [redacted]

Sources & Evidence

1. Servicios - Guarro Forensics

   · Guarro Forensics lists economic expert reports, fraud investigations, accounting reviews, director responsibility, and insolvency services alongside restructuring and cash-management assistance; the page identifies its Barcelona location. Separating historical-conduct analysis from turnaround assistance is an analytical engagement choice. ([guarroforensics.com](https://www.guarroforensics.com/servicios/))

2. Nosotros - Guarro Forensics

   · The firm describes direct partner involvement and identifies Roger Guarro Gassol's insolvency, distress, and corporate-dispute specialization and Ernest Brasé Arnau's accounting, insolvency, and independent-report experience. These disclosures do not establish additional technology or overseas staffing for a particular matter. ([guarroforensics.com](https://www.guarroforensics.com/nosotros/))

21.151. WPartners S.r.l.

WPartners S.r.l. offers Milan-based accounting and antifraud investigations, corruption inquiries, fraud-vulnerability assessments, court-appointed and party-appointed technical expertise, and assistance to law firms with damages quantification. [redacted] The combination is relevant when a financial dispute requires both accounting analysis and understanding of the business transaction.

Law firms can evaluate a damages-focused appointment, while corporate commissioners may require a separate control-risk assessment following suspected misconduct. Those outputs should be distinguished in the engagement rather than bundled under a broad forensic label. [redacted]

Sources & Evidence

1. Forensic & Investigation - WPartners S.r.l.
   · WPartners lists accounting and antifraud investigations, corruption inquiries, fraud-vulnerability assessments, court and party technical expertise, and law-firm assistance with damages quantification; it identifies its Milan business. Separating damages and remediation deliverables is a conditional implication. ([wpartners.it](https://www.wpartners.it/compliance-risk/forensic-investigation/))
2. Key People - WPartners S.r.l.
   · WPartners identifies Cesare Claudio Sala's forensic, audit, and court technical-adviser experience and Paolo Moris Busata's corporate-finance and transaction expertise. Its international-client references do not establish the staffing geography of a new forensic assignment. ([wpartners.it](https://www.wpartners.it/key-people/))

21.152. Studio Rivetta

[redacted] Its roster links Giovanni Rivetta to technical expert and valuation work and Niccolò Rivetta to forensic accounting. The practice states that it works throughout Italy and uses external professional relationships for complex international matters.

Counsel should evaluate the proposed report signatory and relevant dispute experience rather than assume a dedicated international investigation platform. This route may suit a bounded accounting-expert assignment; overseas contributors and any specialized evidence-management resources should be identified before appointment. [redacted]

Sources & Evidence

1. Professionisti - STUDIO RIVETTA
   · Studio Rivetta identifies named forensic, technical-expert, and valuation capabilities, Italian coverage, and external relationships for international matters. ([studiorivetta.it](https://www.studiorivetta.it/professionisti/))

21.153. Audirevi S.p.A.

Audirevi S.p.[redacted] This provides a basis for discussing fraud-and-distress requirements with identified specialists, but an office location does not establish that the required forensic team is staffed there.

Contracting responsibility requires particular attention. [redacted] A combined mandate may bring complementary financial expertise,

but entity-specific accountability and any overseas contributors must be explicit rather than inferred from the common brand.

Sources & Evidence

1. Nexia Audirevi Compliance, Forensic & Special Situations - AUDIREVI
   - Audirevi's branded service catalog identifies forensic, AML and financial crimes, crisis, dispute, and restructuring capabilities. The catalog supports the offering description but does not establish the contracting entity for an individual engagement. ([audirevi.it](https://www.audirevi.it/servizi/nexia-audirevi-compliance-forensic-special-situations))
2. Partner - AUDIREVI
   - Audirevi lists Raffaele Salese and Francesco Buoro as Compliance, Forensic & Special Situations partners and describes Nexia as a network of independent firms. Network affiliation is not evidence of a unified forensic workforce. ([audirevi.it](https://www.audirevi.it/audirevi/partner/))
3. Relazione di trasparenza Audirevi 2023
   - The 2023 transparency report distinguishes Audirevi S.p.A. from controlled Audirevi Compliance, Forensic & Special Situations S.r.l. and Audirevi Transaction & Advisory S.r.l. The publication uses this as dated structural evidence, not confirmation of the present contracting allocation. ([audirevi.it](https://www.audirevi.it/wp-content/uploads/2023/xx.xx/Relazione-di-trasparenza-Audirevi-2023-Final_compressed.pdf))
4. Contatti - AUDIREVI
   - Audirevi identifies Italian offices including Milan, Rome, and Naples. These locations establish organizational presence, not the availability of forensic specialists at each office. ([audirevi.it](https://www.audirevi.it/contatti/))

21.154.Kept

Kept offers an integrated option for matters that combine financial investigation with technical questions. ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ Company-described engagements include tracing withdrawn funds and assessing financial losses in contractor disputes; these examples establish disclosed experience, not independently verified outcomes.

■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■ ■■■■ ■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■ ■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■ The proposal should identify responsibility for the financial opinion and each technical contribution. Integrated appointment may simplify coordination, but a narrowly financial dispute may not require the broader specialist package.

Kept lists operations in Russia and Belarus and several Russian legal entities. ■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■ ■■ ■■■■ ■■■ ■■ ■■■■ ■■ ■■■■■■ ■■■■■ ■■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■ Kept also cautions that some services may not be permissible for audit clients.

Sources & Evidence

1. Forensic
   - Kept advertises fraud investigations, asset tracing, digital forensics, and loss assessment, and describes engagements involving withdrawn funds and contractor-related losses.
   - The page cautions that some advertised services may not be permissible for audit clients and related entities.
2. Dispute Advisory Services
   - Kept describes finance, accounting, and economics professionals working with valuation, construction, IT, and other specialists on disputes.
   - Its offering includes contractual and construction disputes, asset tracing, digital evidence support, and assessment of company losses; coordinated appointment is a conditional commercial implication.
3. Who we are
   - Kept lists offices in Russia and Belarus and identifies several Russian legal entities, including Kept JSC, Kept Tax and Advisory LLC, and Kept LLC.
   - The group description does not assign a particular forensic engagement to one contracting entity.
4. Сообщения о фактах изменения сведений в соответствии с Указанием Банка России № 6291-У
   - The legal-change notice records the renaming of KPMG JSC as Kept JSC on July xx.xx 2022, with changes registered in the legal-entity register.
5. Statement on the war in Ukraine
   - KPMG confirms that its former Russia and Belarus firms left the KPMG network, supporting the distinction between Kept's current operations and historical network affiliation.

21.155. B1

[redacted] Its computer-forensics laboratory is a complementary asset where financial questions depend on electronic records. The group also offers accounting advisory, valuation, and legal services, although their availability does not establish that every forensic team supplies every specialist deliverable.

[redacted] Digital review can support an accounting mandate, but it is not itself a loss calculation or accounting-dispute opinion.

B1 describes operations in Russia and Belarus and relationships with businesses in several international markets. [redacted] Cross-border buyers should establish contractual responsibility and actual delivery locations without assuming access to EY resources.

Sources & Evidence

1. Forensic and integrity services
   - B1 lists investigations, transaction forensics and disputes, asset tracing, capital-project reviews, eDiscovery, and forensic data analytics, and identifies a computer-forensics laboratory.
   - The website identifies B1 - Consult LLC; the catalog does not establish every team's capability to provide every accounting deliverable.
2. About B1 Group
   - B1 describes operations in Russia and Belarus, international business relationships, and complementary accounting, valuation, and legal services.
   - These group-level disclosures support considering coordinated delivery but do not establish engagement-specific staffing or overseas forensic teams.
3. Media Center
   - The June xx.xx 2022 announcement states that the EY Russia practice would rebrand as B1 and describes B1 companies as an independent group separate from the EY global network.

21.156. TeDo

TeDo's forensic practice combines investigations with appraisers, lawyers, industry experts, and digital-analysis capabilities. Its 2023 offering for Chinese businesses in Russia explicitly describes damages and lost-profits analysis, business-interruption and delayed-commissioning losses, asset tracing in Russia and abroad, and expert support in litigation. ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■

Chinese investors and Russian operating businesses facing contractor disputes or suspected subsidiary misconduct can use that offering as a starting point for selection. ■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■ ■■■ ■■■■■■■■ Coordinated financial and industry expertise may suit a capital-project dispute; a standalone accounting issue may justify a narrower mandate.

TeDo identifies itself as ex-PwC and lists offices in Russia, China, Armenia, Oman, and the United Arab Emirates. Office locations do not establish a staffed forensic team in each jurisdiction. ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■ ■■■■ ■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■

Sources & Evidence

1. Forensics
   - TeDo describes a Russian forensic practice combining investigations with appraisers, lawyers, industry experts, and digital information analysis.
   - The current service description corroborates the continuing existence of the broader practice, not every detailed deliverable in an older brochure.

2. Forensic for Chinese business in Russia
   - The 2023 brochure for Chinese businesses in Russia lists damages and lost-profits analysis, business-interruption and delayed-commissioning losses, asset tracing in Russia and abroad, and litigation expert support.
   - It describes multidisciplinary support; confirming these detailed deliverables before appointment is a conditional recommendation.
3. Technologies Of Trust - for Foreign Investors
   - TeDo identifies itself as ex-PwC and lists offices in Russia, China, Armenia, Oman, and the United Arab Emirates.
   - The office listing does not establish forensic staffing at each location.
4. PwC більше не має фірми в Росії: 4 липня завершено роботу над усіма аспектами щодо відокремлення
   - PwC confirmed that all aspects of its former Russian firm's separation from the global network were completed as of July xx.xx 2022.

21.157. Integis BV

Integis BV is a focused financial-integrity investigation provider whose team includes forensic accountants and specialists with accounting, controller, legal, and criminology backgrounds. ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ Financial records, legal documents, and digital information are combined within its investigation approach.

For counsel or trustees already holding a disputed financial report, Integis offers a potential alternative to commissioning an entirely new investigation: a bounded second-opinion mandate addressing identified accounting or evidential weaknesses. ■■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■ Its stated investigation-plan approach supports agreeing the objective and depth before commitment.

Integis presents itself as unaffiliated with other parties and reports holding a Ministry of Justice and Security permit. Those representations are relevant to selection, but neither establishes conflict clearance or eligibility for every professional role. ■■■■■■■ ■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■

Sources & Evidence

1. About Integis
   - Integis describes an unaffiliated financial-integrity investigation business and reports holding the mandatory Ministry of Justice and Security permit.
   - Its independence representation is not engagement-specific conflict clearance.
2. Dispute & Conflict
   - Integis lists financial fact-finding, forensic data analytics, bankruptcy-fraud analysis, damages calculations, expert services, and contra-expertise of other parties' reports.
   - Its contra-expertise offering supports a conditional bounded-review alternative to a fresh investigation.
3. Our team
   - Integis identifies forensic accountants and specialists with registered-accountant, controller, legal, criminology, and scientific-investigation backgrounds.

4. Approach
   - Integis describes analysis of financial administrations, legal documents, digital files, and interviews, followed by an investigation report.
   - Its approach establishes the objective, nature, extent, and depth in an investigation plan based on available information.

21.158.Hermes Advisory

Hermes Advisory is a valuation-oriented option for disputes in which the contested financial proposition concerns enterprise value, shareholder interests, financial instruments, or intellectual-property damages. Its service description combines financial-economic and statistical analysis with expert reports for domestic and international proceedings. ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■

The published terms identify Hermes Advisory B.V. as a Dutch legal entity accepting engagements at firm level. ■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■ ■■■■ ■■ ■■■■■■■■■■■■■ Specialist valuation support can complement an existing legal team, but the service description does not guarantee a favorable result or establish unrestricted international delivery.

Sources & Evidence

1. Waarderen bij geschillen
   - Hermes advertises financial-economic and statistical analyses and expert reports for domestic and international proceedings, including shareholder disputes and intellectual-property damages.
   - It describes registered valuators, accountants, investment-banking experience, and quantitative-finance specialists.
2. drs Pieter Christiaan van Prooijen RV CPVA
   - Pieter Christiaan van Prooijen's firm profile identifies him as a partner focused on economic valuation in disputes and financial restructuring, with forensic-accountancy and business-valuation education.
3. Algemene Voorwaarden
   - The published terms identify Hermes Advisory B.V. as a Dutch entity accepting engagements at firm level and allowing staffing changes and third-party participation.
   - The terms retain intellectual-property rights, condition onward sharing on consent, allow written contractual deviations, and do not guarantee an intended result.

21.159.i-Force

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conducting recurring targeted reviews. The firm also advertises internal fraud investigations, eDiscovery, and personnel acting as court-appointed experts.

Finance and internal-audit buyers should distinguish a continuing payment-control assignment from a matter-specific financial investigation. [illegible] Court-facing work requires verification of the proposed individual's suitability for the particular appointment.

Sources & Evidence

1. expertise
   - i-Force advertises fraud investigation, digital forensics, eDiscovery, and cybersecurity services, and identifies i-Force bv in Erpe-Mere, Belgium.
   - The separate service categories support distinguishing digital support from the required accounting output.
2. Proactieve Betalingsanalyses
   - i-Force describes outgoing-payment reviews, a control-advice memorandum, and recurring targeted reviews.
   - The page explicitly distinguishes inadvertent payment errors from deliberate misconduct, supporting the warning that an exception does not establish fraud.
3. Litigation Support
   - i-Force states that its personnel participate in legal proceedings and act as experts appointed by courts or investigating judges.
   - This is a firm description of participation, not clearance for every proposed expert appointment.

21.160. HELVIA Fiduciaire

[illegible] Its forensic-accounting description connects accounting reports with documentary evidence for civil or criminal matters and identifies IT partners as complementary providers for digital work. Its judicial-services page also advertises accounting reconnaissance, expert opinions, and investigations of economic offenses or employee fraud, with professionals described as practicing in Switzerland and Italy.

[illegible] The advertised judicial roles are jurisdiction-specific rather than automatically transferable appointments. Combining financial investigation with restructuring or estate expertise may suit a connected matter, but an unrelated existing advisory relationship should not replace conflict and role checks.

Sources & Evidence

1. Forensic Accounting and Fraud Audit
   - HELVIA describes accounting and financial investigations for private and public clients and authorities, accounting reports for civil or criminal matters, and financial-damage assessment.
   - It identifies IT partners for digital work and states that HELVIA Fiduciaire is a division and trademark of HELVIA PARTNERS SA.
2. Judicial Appointments
   - HELVIA describes professionals practicing in Switzerland and Italy and lists accounting reconnaissance, expert opinions, and investigations of economic offenses or employee fraud.
   - Its judicial-role list includes country-specific appointments; these company representations require individual and forum-specific verification.

21.161. Nexoris Suisse

Nexoris Suisse presents a Geneva-based, founder-led model for integrity assignments. Its firm brochure explicitly includes forensic accounting and asset tracing alongside procurement and supply-chain fraud investigations, digital forensics, and eDiscovery. [redacted] The brochure presents selected projects as experience led by the partners, including work at prior organizations; these should not be treated automatically as completed Nexoris contracts or evidence of a worldwide office network. Its technology claims likewise do not establish independently measured financial-analysis performance.

Sources & Evidence

1. Nexoris Suisse - Investigation Consulting, Ethics & Compliance Advisory | Geneva, Switzerland
   - Nexoris describes a Geneva-based, founder-led boutique, partner involvement throughout engagements, a curated senior-associate network, and a focus on Swiss organizations and donor-funded constituencies.
   - These are stated delivery arrangements, not independently verified capacity or performance.
2. Nexoris Suisse - Firm Brochure | Investigations, Ethics & Compliance Advisory, Geneva
   - The firm brochure lists forensic accounting, asset tracing, procurement and supply-chain fraud investigations, digital forensics, and eDiscovery.
   - Selected experience is presented as engagements led by the partners, and biographies identify prior organizations; this does not establish that those projects were Nexoris contracts.

21.162.S&W

[redacted]

[illegible] This breadth makes the firm a candidate when counsel needs several complementary contributions under a coordinated mandate. Buyers should distinguish the commissioned accounting opinion from supporting digital-evidence work and identify responsibility for each deliverable, rather than assume that a broad service catalog establishes interchangeable expertise.

S&W and Evelyn Partners have operated independently since their 2025 separation, so existing relationships should not substitute for confirming the contracting business. S&W's CLA Global membership provides a network route to international assistance, not ownership of every participating firm. [illegible]

Sources & Evidence

1. Forensic accounting services | S&W Group
   - S&W describes investigations, asset tracing, commercial disputes, valuations, and expert determination for completion accounts, earn-outs, and accounting allocations. Its team includes accounting, valuation, technology, and investigative specialists. ([swgroup.com](https://www.swgroup.com/advisory-services/forensic-services/))
   - S&W identifies CLA Global as a network of independent firms through which it offers international assistance; this does not establish ownership of participating firms or assignment-specific availability. ([swgroup.com](https://www.swgroup.com/advisory-services/forensic-services/))
2. S&W | CFF member organisation | ICAEW
   - ICAEW identifies S&W as the former Evelyn Partners professional-services business and states that S&W and Evelyn Partners have operated independently since their 2025 separation. ([icaew.com](https://www.icaew.com/technical/corporate-finance/corporate-finance-faculty/member-firms/s-and-w))
3. S&W strengthens its forensic services team with Partner appointment | S&W Group
   - On February xx.xx 2026, S&W announced Chris Osborne's appointment as partner and forensic-services co-head, based in London. It describes his experience in quantum evidence, investigations, asset tracing, recovery, and regulatory matters. ([swgroup.com](https://www.swgroup.com/insights-events/press-releases/sw-strengthens-its-forensic-services-team-with-partner-appointment/))

21.163. PKF

[illegible] Separately, PKF Jordan

and PKF Iraq advertise financial-loss assessment, expert opinions, court testimony, and assistance to legal advisers. These offerings provide identifiable regional starting points; they do not establish that every PKF member supplies the same specialists.

PKF member firms are separate, locally owned legal entities responsible for their own liabilities, while PKF International coordinates the network and does not provide client services. A cross-border buyer should identify the contracting member, lead expert, participating entities, and responsibility for their respective outputs before relying on the shared brand. ■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■ ■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■

Sources & Evidence

1. Fraud and Forensics | Services | PKF UK and Ireland
   · PKF UK and Ireland advertises forensic accounting, asset tracing, fraud and regulatory investigations, and contentious insolvency. Its legal notice identifies member firms as separate independent entities. ([pkf.co.uk](https://pkf.co.uk/services/fraud-and-forensics/))
2. Nick Woodmansey | People | PKF UK and Ireland
   · PKF identifies Nick Woodmansey as a Plymouth-based director whose forensic work includes matrimonial investigations, completion-account disputes, valuation determinations, and loss-of-profits analysis. ([pkf.co.uk](https://pkf.co.uk/people/nick-woodmansey/))
3. Forensic Accounting - PKF Jordan
   · The regional page expressly attributes financial investigations, loss and damage assessment, expert opinions, court testimony, and legal-adviser assistance to PKF Jordan and PKF Iraq. It identifies independent member-firm delivery. ([pkf.jo](https://pkf.jo/services/forensic-accounting/))
4. Information about PKF Firm Types | Useful Information | PKF Global
   · PKF Global states that members are separate, locally owned and managed legal entities responsible for their own liabilities. PKF International coordinates the network but provides no client services; the PKF name is licensed. This does not identify a distinct operating company for the separate PKF label. ([pkf.com](https://pkf.com/useful-information/information-about-pkf-firm-types/))

21.164. Azets

Azets offers forensic accounting across civil, criminal, family, and commercial disputes, combining accounting and quantum evidence with fraud investigations and alternative dispute resolution. ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■ ■■■■■■ ■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ Buyers facing intertwined business-valuation, tax, and record-analysis questions can assess this coordinated route, provided the engagement identifies the responsible accounting expert and the boundaries of supporting specialist work.

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[redacted] The commercial lesson is to commission an investigation for an objective financial question, not a predetermined finding, and to separate its governance use from routine assurance conclusions. This engagement supports a specific UK institutional example, not assurance of equivalent performance across Azets locations or future matters; commissioners should confirm the proposed team, reporting audience, and follow-up responsibilities.

Sources & Evidence

1. Experienced Forensic Accounting Experts | Azets
   · Azets advertises investigation, accounting and quantum evidence, and dispute resolution across civil, criminal, family, and commercial matters. Its offering describes matrimonial coordination with tax colleagues, computer-forensic specialist assistance, and proprietary accountancy data analytics without establishing a particular AI model. ([azets.com](https://www.azets.com/en/services/business-services/forensic-accounting))
2. South Lanarkshire College: Annual audit report 2020/21
   · South Lanarkshire College's 2020/xx.xx audit report records an additional review by Azets' forensic team following whistleblowing allegations, outside the internal audit plan. It describes process and control recommendations and states that the review did not confirm fraud or theft. This supports a historical engagement, not generalized performance.
   ([audit.scot](https://audit.scot/uploads/docs/report/2022/aar_2021_south_lanarkshire_college_0.pdf))

21.165.Quantis

Quantis is the Morpeth-based forensic-accounting practice operated by Quantis Limited, which Companies House lists as active. [redacted] For family-law counsel, this creates a concrete selection question: whether the financial issue requires a jointly instructed opinion or separate advisory challenge, rather than simply an accountant familiar with the business.

Quantis also advertises quantum work for business interruption, commercial contracts, professional negligence, trust litigation, and sale-and-purchase-agreement determinations. [redacted] Quantis' NIFA membership and stated English coverage do not establish a uniform international delivery capability.

Sources & Evidence

1. Quantis Forensic Accountants | Chartered Accountants | North East
   · Quantis identifies its operator as Quantis Limited in Morpeth and describes English regional coverage, matrimonial valuations, tax implications, financial disclosure, and asset tracing. It identifies NIFA membership and Peter Smith's experience across several expert and neutral roles. ([forensic-accountants.co.uk](https://www.forensic-accountants.co.uk/))
2. About Quantis - Forensic Accounting Specialists | Peter Smith
   · Quantis describes Peter Smith's single joint expert, party-appointed expert, shadow expert, arbitrator, and expert determiner experience, together with accounting and expert-related professional qualifications. These are published experience claims, not matter-specific appointment clearance. ([forensic-accountants.co.uk](https://www.forensic-accountants.co.uk/about-quantis-chartered-accountants/))
3. Quantum - Quantis
   · Quantis advertises quantum analysis for business interruption, commercial and contractual disputes, professional negligence, trust litigation, and expert determination relating to sale and purchase agreements. ([forensic-accountants.co.uk](https://www.forensic-accountants.co.uk/quantum-forensic-accounting-services/))
4. QUANTIS LIMITED overview - Find and update company information - GOV.UK
   · Companies House lists Quantis Limited as active with a Morpeth registered office and accounting and auditing activities. Registration corroborates the operator, not forensic delivery quality. ([find-and-update.company-information.service.gov.uk](https://find-and-update.company-information.service.gov.uk/company/xx.xx))

21.166.CF Forensics

CF Forensics offers financial investigations, contractual and warranty-dispute support, loss-of-profits analysis, and contentious company valuations. It also markets white-label assistance and early quantum assessments for litigation funding. ■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■ ■■■■■■ ■■■■ ■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■

The firm's published shareholder-dispute example describes Fernandes reviewing an opposing valuation of a cryptocurrency price-comparison business and preparing an alternative valuation. This illustrates a report-review contribution, not a general claim of cryptocurrency expertise or independently verified litigation success. ■■■■■■ ■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■ ■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■

Sources & Evidence

1. CF Forensics | Forensic Accounting & Litigation Support
   · CF Forensics advertises investigations, contractual and warranty disputes, loss-of-profits analysis, contentious company valuations, early quantum assessment, and white-label services. These offerings support assessment of a specialist contribution, not guaranteed capacity or outcomes. (cfforensics.co.uk)
2. CF Forensics Limited - Find A Chartered Accountant
   · ICAEW's firm directory identifies CF Forensics Limited with forensic services and lists José Fernandes and Chloë Carmichael as Chartered Accountants. It does not establish their suitability for every expert appointment. ([find.icaew.com](https://find.icaew.com/firms/farnham/cf-forensics-limited/Zj2V4r))
3. CF FORENSICS LIMITED overview - Find and update company information - GOV.UK
   · Companies House lists CF Forensics Limited as active with a London registered office. This establishes registered operator status rather than operational capacity or service performance. ([find-and-update.company-information.service.gov.uk](https://find-and-update.company-information.service.gov.uk/company/xx.xx))
4. Shareholder dispute | CF Forensics
   · CF Forensics describes Fernandes reviewing an opposing valuation of a cryptocurrency price-comparison website in a shareholder dispute and preparing an alternative valuation. This is a company-reported example, not an independent finding of litigation success or broad cryptocurrency expertise. ([cfforensics.co.uk](https://cfforensics.co.uk/shareholder-dispute/))

21.167.Independent Forensic Accounting Limited

[illegible] The offering extends from an initial quantum review and mediation assistance to expert-witness reporting. This supports a staged appointment option for counsel who first needs to understand the financial claim before authorizing a full evidentiary mandate, with direct continuity between the initial adviser and the proposed report author.

The practice also describes consultancy alongside a client's separately appointed accounting expert, making its role potentially complementary rather than a replacement for the lead witness. [illegible] Direct senior involvement concentrates accountability, while a broader team may be more suitable when parallel deadlines or additional disciplines require resources beyond the agreed specialist contribution.

Sources & Evidence

1. Independent Forensic Accountant
   · Independent Forensic Accounting Limited describes an expert who performs the work and writes the report, with assignments ranging from initial quantum advice to full expert-witness reporting. This supports the stated senior-led model, not verified future availability. ([independentfa.co.uk](https://www.independentfa.co.uk/))
2. About us - Independent Forensic Accounting Limited
   · The practice identifies David Prior as its managing director and a Chartered Accountant, and describes experience in construction, negligence, insurance, fraud, completion-account, warranty, and shareholder disputes. ([independentfa.co.uk](https://www.independentfa.co.uk/about-us.html))
3. Forensic - Independent Forensic Accounting Limited
   · The practice advertises initial quantum review, mediation assistance, submissions to jointly appointed experts, and development or critique of financial claims with counsel. It also describes consultancy alongside a client's separately appointed accounting expert. ([independentfa.co.uk](https://www.independentfa.co.uk/forensic.html))
4. 1250/5/7/16 Breasley Pillows - Transcript of case management conference, June 7, 2016
   · The Competition Appeal Tribunal's June xx.xx 2016 hearing transcript records counsel identifying Independent Forensic Accounting Limited and Mr. Prior in an accounting-expert contribution to competition-damages proceedings. It is a hearing record, not a merits judgment endorsing the analysis. ([catribunal.org.uk](https://www.catribunal.org.uk/sites/cat/files/1250_Breasley_Transcript_070616.pdf))

21.168. James Hyland & Company

[illegible] Its published policy not to undertake audit, accounting, or tax work for forensic clients distinguishes a dedicated evidence appointment from extending the routine accountant's remit. This can be relevant when counsel wants a separately scoped financial opinion, although the policy does not establish freedom from every potential conflict.

Its company-described cases include consequential losses from a deficient computer system, insurer-side review of personal-injury earnings claims, business valuation in a shareholder dispute, and arbitration involving accounting interpretation of a rent clause. These undated examples demonstrate the stated variety of financial questions, not current availability or independently proven settlement performance. [illegible]

Sources & Evidence

1. Forensic Accounting Services Cork Ireland | J Hyland & Company
   · James Hyland & Company describes evidence preparation and review for personal injury, contractual, negligence, insurance, family, shareholder, and fraud matters, and preparation on the expectation of expert testimony. The page identifies its Cork location. ([jhyland.com](https://www.jhyland.com/forensic-accounting-services/))

2. FAQ on Forensic Accounting Services | J Hyland & Company
   · The firm's FAQ states that it does not undertake audit, accounting, or tax work for forensic clients and prepares reports with potential court testimony in mind. This is its published engagement policy, not clearance of all possible conflicts. ([jhyland.com](https://www.jhyland.com/faq/))
3. Forensic Accounting Case Studies | J Hyland & Company
   · The firm describes consequential-loss assessment involving a deficient computer system, insurer-side personal-injury claim review, shareholder valuation, and rent-clause arbitration. The examples are undated company accounts and do not independently establish recent performance. ([jhyland.com](https://www.jhyland.com/case-studies/))

21.169.McMahon & Co

[redacted] Its published service model includes work with legal advisers and independent reports for court where required. The practice identifies offices in Kildare and Dublin, giving local businesses and counsel an identifiable appointment route rather than evidence of a worldwide forensic-delivery platform.

[redacted] Familiarity with records can assist orientation but does not establish role suitability. A dedicated external specialist is an alternative when the required financial question, forum, or independence assessment calls for a different appointment; principal-level qualifications alone do not establish the capability of every proposed team member.

Sources & Evidence

1. Forensic Accounting - McMahon & Co
   · McMahon & Co advertises forensic accounting for civil, criminal, and non-litigation matters, including financial investigations, loss assessment, asset tracing, valuations, and dispute resolution. It describes legal-adviser collaboration and independent court reports where required, and identifies Kildare and Dublin offices. ([mcmahonandco.ie](https://mcmahonandco.ie/forensic-accounting))
2. Frank McMahon - McMahon & Co
   · The firm's official profile identifies Frank McMahon as founder and managing director and lists post-qualification diplomas in forensic accounting and corporate and personal insolvency. These credentials concern the principal, not every proposed forensic team member. ([mcmahonandco.ie](https://mcmahonandco.ie/frank-mcmahon/))
3. About us - McMahon & Co
   · McMahon & Co's practice page identifies accounting, audit, tax, business-advisory, and forensic services. This supports consideration of complementary capabilities without establishing that routine-adviser relationships permit every evidentiary role. ([mcmahonandco.ie](https://mcmahonandco.ie/about-us/))

21.170. Opus Business Advisory Group

[redacted] The group announced adoption of the Opus Advisory Group name on September xx.xx 2026. Buyers should distinguish this branding change from the identity of the entity accepting responsibility for a forensic engagement.

[redacted] Its litigation offering includes contractual-loss analysis, financial modeling, and dispute-related valuations. This combination makes it a potential option for counsel requiring both investigation and financial explanation, rather than routine assurance alone.

For a contractual or shareholder dispute, the appointment should identify the accounting question, valuation responsibility, named specialist, and delivery location. Group-wide office coverage does not establish dedicated forensic staffing at every location. [redacted]

Sources & Evidence

1. Home | Opus Forensic Accounting
   · Opus Forensic Accounting describes investigations, expert-witness support, fraud and royalty-related services, and a London head office. These establish advertised scope, not comparative outcomes. ([opusllp.com](https://opusllp.com/forensic-accounting/))
2. Litigation Support & Valuations | Opus Forensic Accounting
   · The litigation offering includes contractual-dispute quantum, financial modeling, and expert-witness valuations, supporting the distinction between investigative and dispute-related financial tasks. ([opusllp.com](https://opusllp.com/forensic-accounting/litigation-support/))
3. Corporate Governance | Opus Advisory Group
   · The legal notices identify Opus Forensic Accounting as a trading name of Opus Pear Tree Limited, supporting contracting-entity verification separately from group branding. ([opusllp.com](https://opusllp.com/about-us/corporate-governance/))
4. Opus Business Advisory Group becomes Opus Advisory Group | Opus Advisory Group
   · The September xx.xx 2026 announcement states that Opus Business Advisory Group became Opus Advisory Group; it supports the branding development, not a forensic contracting-entity change. ([opusllp.com](https://opusllp.com/opus-business-advisory-group-becomes-opus-advisory-group/))

21.171. C. Lewis & Company

[redacted] Its warranty-and-indemnity offering addresses accounting and valuation questions under purchase agreements and insurance policies, including uninsured warranty disputes. Its expert-witness service describes indexed supporting

documents and examination of opposing loss calculations, making traceability an explicit service feature rather than an independently proven comparative advantage.

[illegible] This permits a bounded initial assessment without assuming that its conclusions can support every subsequent proceeding. Geographic reach does not itself establish availability or eligibility for a particular forum.

Sources & Evidence

1. Transactional Risk / W&I - C. Lewis & Company, An Independent Forensic Accounting Firm
   · C. Lewis describes accounting and valuation assistance for insured and uninsured warranty disputes, including purchase-agreement and policy provisions and limitations of underwriting or public information. ([clewis.com](https://clewis.com/services/transactional-risk-wi/))
2. Expert Witness - C. Lewis & Company, An Independent Forensic Accounting Firm
   · The expert-witness offering describes supporting-document indices, tracking systems, and scrutiny of opposing loss calculations; these are company-described service features rather than independently verified superiority. ([clewis.com](https://clewis.com/services/expert-witness/))
3. Offices - C. Lewis & Company, An Independent Forensic Accounting Firm
   · The office directory lists London, Paris, Dubai, Singapore, Sydney, New York, and Houston, supporting the stated contact footprint without establishing matter-specific staffing or forum eligibility. ([clewis.com](https://clewis.com/offices/))

21.172. Crawford & Company

Crawford & Company supplies forensic accounting through Global Technical Services, with offerings covering business-interruption loss, mitigation analysis, indemnity expenses, fraud, and litigation support. Its distinctive delivery proposition is coordination between forensic accountants and loss adjusters. [illegible]

[illegible] These disclosures provide specific regional contact points, rather than evidence that every Crawford office has an equivalent accounting team.

[illegible] Integration may reduce handoffs, but the buyer should verify the assigned specialists, conflicts, and reporting responsibilities. A separate accounting appointment remains appropriate when the matter requires different expertise or a distinct expert relationship; the wider claims network should not substitute for that assessment.

Sources & Evidence

1. Forensic Accounting | Crawford & Company
   · Crawford describes forensic accounting within Global Technical Services and coordination with loss adjusting, including business interruption, mitigation, indemnity expenses, fraud, and litigation support. ([crawco.com](https://www.crawco.com/services/forensic-accounting))
2. Europe & Middle East | Crawford & Company
   · The regional page identifies forensic-accounting leadership serving the Netherlands and Middle East, providing specific regional contact points rather than uniform office-level capacity evidence. ([crawco.com](https://www.crawco.com/region/europe-and-middle-east))
3. Malaysia | Crawford & Company
   · Crawford's Malaysian operation lists forensic accounting and business interruption within its local claims-service offering. ([crawco.com](https://www.crawco.com/en-my/))

21.173. ABES AUDIT Sp. z o.o.

ABES AUDIT Sp. ■ ■■■■ ■■ ■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■ ■■■■■■ ■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ The firm describes employee teams supervised by statutory auditors and cooperation with additional auditors, providing a stated professional-supervision structure behind the offering.

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Sources & Evidence

1. Abes Audit - Audyt śledczy
   · ABES describes investigative audits of accounting irregularities, asset misuse, fraud, transactions, cash flows, and organizational weaknesses, and identifies its Warsaw location. ([abesaudit.com](https://www.abesaudit.com/audyt-sledczy))
2. Abes Audit - Zespół
   · ABES names statutory auditors and describes employee teams under auditor supervision, with cooperation from other auditors; this supports its stated supervision structure, not universal forensic suitability. ([abesaudit.com](https://www.abesaudit.com/zespol))

21.174. Exprom

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RESEARCH SAMPLE REPORT

[redacted] The Iași-based firm identifies its general manager, Lucian Nedelcu, as holding accounting-expert, financial-audit, and tax-consulting qualifications. These are company-reported credentials, not independent confirmation of a particular appointment's eligibility.

For counsel needing Romanian accounting-dispute analysis, the practical choice is whether to commission preliminary extrajudicial work or seek an examination suited to the intended proceeding. Exprom's stated distinction helps define that mandate, but buyers should verify the named expert's current professional standing, judicial eligibility where relevant, and experience with the disputed accounts. [redacted]

Sources & Evidence

1. Servicii de contabilitate și expertiză contabilă
   - Exprom describes judicial and client-commissioned extrajudicial accounting expertise, including commercial reconciliation and preliminary litigation or administrative challenges; current professional standing requires appointment-specific verification. ([exprom.ro](https://exprom.ro/serviciile-exprom/servicii-contabilitate/))
2. Lucian NEDELCU - Exprom
   - Exprom identifies Lucian Nedelcu as general manager, reports accounting-expert, financial-audit, and tax-consulting qualifications, and provides an Iași location. ([exprom.ro](https://exprom.ro/en/about-the-company/exprom-team/lucian-nicolae-nedelcu/))

21.175. Surveilligence

Surveilligence has a defined insolvency and asset-tracing proposition. Its services examine debtor operations, accounting records, asset transfers, and undisclosed relationships, with reports addressing transactions potentially detrimental to creditors. [redacted]

The company describes Prague as its operating base and the Czech Republic as its primary market. [redacted] That model is different from a uniformly staffed, wholly owned international forensic-accounting footprint.

For an insolvency trustee or creditor's counsel, a defensible mandate would specify the transactions and assets to be examined, the financial report required, and responsibility for subsequent legal recovery. Cross-border work should identify participating entities, local responsibilities, and authorized record access before commitment. [redacted]

Sources & Evidence

1. Asset tracing and insolvency support / Our Services / Surveilligence
   · Surveilligence describes debtor-operation investigations, accounting-record analysis, asset tracing, and reports on creditor-detrimental transactions and undisclosed relationships; the offering does not establish actual recovery outcomes.
   ([surveilligence.com](https://www.surveilligence.com/en/our-services/asset-tracing-and-insolvency-support))
2. Litigation support / Our Services / Surveilligence
   · Its litigation services include expert reports, accounting-transaction analysis, digital evidence, and identification of assets stripped from bankrupt companies.
   ([surveilligence.com](https://www.surveilligence.com/en/our-services/litigation-support))
3. About Us / Surveilligence
   · Surveilligence describes a Prague base, primarily Czech operations, projects in Slovakia and other European countries, and cooperation with legal and investigative firms for wider delivery.
   ([surveilligence.com](https://www.surveilligence.com/en/about-us))

21.176.Leverage Certified Auditors

Leverage Certified Auditors lists forensic accounting and fraud investigations alongside statutory audit, agreed-upon procedures, and internal-control audit services. Its stated Greek office footprint includes Athens, Kozani, Heraklion, and Tinos. ■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■

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Sources & Evidence

1. Auditing Services
   · Leverage lists forensic accounting and fraud investigations beside audit and control services, with offices in Athens, Kozani, Heraklion, and Tinos; these do not establish uniform forensic staffing.
   ([leverage-audit.gr](https://www.leverage-audit.gr/en/auditing-services))
2. Partners - Chartered Accountants
   · The partner roster identifies Nicolas Radicopoulos with fraud-examination credentials and internal-control and anti-fraud specialization, supporting named-specialist inquiry rather than firm-wide equivalence.
   ([leverage-audit.gr](https://www.leverage-audit.gr/en/company/partners-chartered-accountants))

21.177.Units Consulting Ltd.

Units Consulting Ltd. advertises a Kyiv-based forensic-accounting offering covering financial misconduct, corporate-valuation disputes, and tax-related expert services. ■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■

■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■ Its broader accounting and payroll practice provides local financial context, but those routine activities are not forensic services merely because the same firm supplies them.

The inspected forensic-service and company descriptions both display January xx.xx 2022. ■■■■ ■■■■■■■■■ ■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■ If present fulfillment cannot be demonstrated, the appropriate alternative is a provider with verified personnel and delivery arrangements, rather than assuming either that Units remains fully available or that it has ceased activity.

Sources & Evidence

1. **Forensic Accounting Services in Ukraine | Business Intelligence | Fraud Investigations - Units Consulting Ltd. (Kiev, Ukraine)**
   · Units advertises financial-misconduct, valuation-dispute, and tax-expert services in English, Ukrainian, and Russian from Kyiv. The page displays January xx.xx 2022, leaving present fulfillment unverified. ([accounting-ukraine.kiev.ua](https://www.accounting-ukraine.kiev.ua/services/forensic_accounting_services.htm))
2. **Accounting firm in Kiev | CPA firm | Payroll provider in Ukraine: Units Consulting Ltd. (Ukraine, Kyiv)**
   · Units describes a broader Kyiv accounting and payroll practice that includes forensic accounting. This company page also displays January xx.xx 2022, rather than establishing present operating continuity. ([accounting-ukraine.kiev.ua](https://www.accounting-ukraine.kiev.ua/services/accounting_firm.htm))

21.178.SOVA Group

SOVA Group's economic-expertise offering centers on Ukrainian accounting, tax-reporting, business-activity, and financial-credit documents. Its stated assignments include substantiating shortages, disputed debts, shareholder-exit calculations, and lost profits. ■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■

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Sources & Evidence

1. **Економічна спеціальність - Група компаній "СОВА"**
   · SOVA describes document-based accounting, economic, and financial-credit expertise, including shortages, debts, shareholder-exit calculations, and lost profits; it excludes fresh audit work from economic expertise. ([sova.ua](https://www.sova.ua/ua/holding/expertise/services/economics.html))

21.179.KHT-tilintarkastus David Vatka

KHT-tilintarkastus David Vatka offers financial investigations and independent review of existing special-examination or forensic reports for Finnish financial disputes. Its special-examination service describes reassessing calculations, reconstructing events, and considering contrary evidence, with reporting in Finnish or English. ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪

The practice expressly rejects a predetermined rebuttal: an independent review may confirm adverse findings. ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪ ▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ Direct access to an identified lead can aid accountability, but the brand alone does not determine contractual responsibility or establish capacity for a broader assignment.

Sources & Evidence

1. Erityistarkastukset ja vastaselvitykset | KHT
   - The practice describes financial investigations and independent review of existing reports, including reassessment of calculations and contrary evidence, with Finnish or English reporting and access to complementary specialists.
   - It states that a review can confirm justified findings and is unsuitable for unsupported denial of an adverse conclusion. ([kht-tilintarkastus.fi](https://kht-tilintarkastus.fi/tilintarkastus/erityistarkastukset))
2. Tilintarkastus | KHT-tilintarkastus David Vatka
   - The page lists forensic accounting and shareholder-dispute financial analysis. It identifies David Vatka as providing audits personally and GuidanceWorks Oy as responsible for non-audit services and website implementation. ([kht-tilintarkastus.fi](https://kht-tilintarkastus.fi/tilintarkastus))

21.180. BMC

BMC advertises Spanish financial investigations, post-acquisition warranty-claim analysis, shareholder-dispute support, damages quantification, and expert reports. ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ Buyers should distinguish the coordinating adviser from the individuals producing financial conclusions.

Counterparty diligence is material. ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪

[redacted] Coordination convenience should not outweigh unresolved service-continuity or accountability concerns.

Sources & Evidence

1. Forensic Accounting & Investigations Spain | BMC
   · BMC advertises investigations, acquisition-related warranty claims, shareholder disputes, damages quantification, and expert reporting.
   · Its stated primary forensic capacity is in Madrid and Málaga, with Spanish coverage through correspondents and international coordination with local specialists; this is a company-described delivery model, not independently verified capacity.
   ([bm.consulting](https://bm.consulting/en/valuation-analysis/forensic-accounting/))
2. Legal Notice | BMC
   · BMC's legal notice identifies Blue Mountain Asesores, SLU as the website operator and gives Murcia commercial-registry reference MU-xx.xx. This supports matching the disclosed operator to the dated official notice, not a conclusion about current financial standing.
   ([bm.consulting](https://bm.consulting/en/aviso-legal))
3. BORME-A-2025-176-30 MURCIA
   · The official notice records a June xx.xx 2025 decree from Murcia Social Court No. xx.xx declaring Blue Mountain Asesores SL in provisional total insolvency, under registry reference MU104343. The notice does not establish subsequent resolution or current service cessation.
   ([boe.es](https://www.boe.es/diario_borme/txt.php?id=BORME-A-2025-xx.xx-xx.xx))

21.181. TSENU Consulting

[redacted] Published leadership information identifies Maria Tsennykh in New York and London and Peter Wollmeringer as its U.S. valuation leader. The commercial proposition combines investigation and valuation expertise under identifiable specialists; international experience should not be interpreted as an owned delivery office in every jurisdiction.

[redacted] Counsel considering TSENU for damages or witness services should secure the proposed specialist's commitment and require assumptions suited to the actual claim. Access to complementary valuation expertise is useful only when the engagement assigns clear responsibility for each financial output.

Sources & Evidence

1. Forensic Accounting | Tsenu Consulting
   · TSENU offers financial investigations, contractual-compliance reviews, acquisition-related forensic due diligence, and marital-estate financial analysis. It describes working jointly with law firms on cross-border matters. ([tsenu.global](https://www.tsenu.global/forensic-accounting))

2. Our Team | Tsenu Consulting
   - TSENU identifies Maria Tsennykh as founder and managing partner in New York and London, and Peter Wollmeringer as its U.S. valuation leader. The biographies describe investigation, valuation, and dispute experience but do not establish universal team suitability. ([tsenu.global](https://www.tsenu.global/our-team))
3. Colvin et al. v. Syrian Arab Republic, Civil Action No. 16-1423, Memorandum Opinion, January 30, 2019
   - The January xx.xx 2019 opinion identifies Maria Tsennykh as the plaintiffs' valuation expert affiliated with FTI Consulting.
   - The court requested an updated economic-loss report accounting for personal consumption costs. This documents individual prior expert work while limiting any inference of unconditional acceptance or attribution to TSENU. ([govinfo.gov](https://www.govinfo.gov/content/pkg/USCOURTS-dcd-1_16-cv-xx.xx/pdf/USCOURTS-dcd-1_16-cv-xx.xx-xx.xx.pdf))

21.182. Wara Investment

[illegible] Its disclosed accounting ecosystem includes eTasku, Visma Software, and Holvi. Those relationships do not identify the specialist who would conduct a forensic assignment or establish expert-witness capability.

[illegible] An existing accounting relationship could simplify intake, but partner-enabled delivery introduces another responsibility boundary. Direct specialist appointment is preferable when Wara cannot substantiate the proposed team's role and accountability.

Sources & Evidence

1. Accounting - Wara Investment
   - Wara directs its accounting proposition primarily at small companies in Finland and states that forensic accounting for fraud and embezzlement is offered together with partners. This supports partner-enabled delivery, not a claim of an identified in-house forensic team. ([wara.fi](https://wara.fi/accounting/))
2. Partners - Wara Investment
   - Wara lists eTasku, Visma Software, and Holvi as accounting partners. The page does not identify these relationships as the source of forensic investigation or witness delivery. ([wara.fi](https://wara.fi/partners/))

21.183. Vanguard Risk Group

Vanguard Risk Group advertises forensic accounting, financial and internal investigations, asset searches, dispute advice, and litigation support, with a published Greek contact footprint centered on Athens. [illegible] The relevant proposition is a possible combined fact-finding assignment, rather than demonstrated equivalence to an accounting-led damages specialist.

Corporate counsel considering combined delivery should require a named accounting lead and separate responsibility for investigative findings and financial conclusions. Due-diligence work could provide context, but does not by itself substantiate a loss calculation. [illegible]

[redacted]

Sources & Evidence

1. Vanguard Risk Group | Investigations
   - Vanguard lists forensic accounting, financial and internal investigations, asset searches, dispute advice, and litigation support. Its published main-office contact is in the Athens area.
   - These are advertised offerings; the inspected description does not identify the accounting professionals or establish foreign forensic staffing.
   ([vanguard-risk-group.com](https://vanguard-risk-group.com/investigations/))
2. Vanguard Risk Group | Due Diligence
   - Vanguard separately offers investigative due diligence and pre-transaction intelligence. This supports a potential complementary fact-finding proposition, not demonstrated damages or valuation competence.
   ([vanguard-risk-group.com](https://vanguard-risk-group.com/due-diligence/))

21.184. Finsoul Network

Finsoul Network's Oman offering includes financial-fraud investigation, asset tracing, accounting-dispute analysis, litigation support, and marketed AI-assisted financial analytics. Its Oman materials describe a Muscat-based team and client office access. [redacted] For prospective partners, the program describes a collaboration route, but affiliation does not establish availability of qualified resources for a specific matter. Broader service coordination must be weighed against additional responsibility boundaries and customer-accountability obligations.

Sources & Evidence

1. Forensic Accounting Services in Oman | Finsoul Network
   - Finsoul's Oman service page advertises fraud investigations, asset tracing, financial-dispute analysis, litigation support, and AI-assisted analytics.
   - The page's claims do not independently establish local professional registration, named staffing, or qualification for a particular witness assignment.
   ([finsoulnetwork.com](https://finsoulnetwork.com/om/services/assurance-and-related-services/accounting-and-finance-services/forensic-accounting/))
2. About Us - FINSOUL NETWORK OMAN
   - Finsoul's Oman materials describe a Muscat-based team and an office available for client consultations and document handovers. This supports the advertised local proposition rather than independent verification of staffing or licensing. ([finsoulnetwork.com](https://finsoulnetwork.com/om/about-us/))

3. Partnership Affiliation & Referral Program - FINSOUL NETWORK
   · Finsoul describes referral, revenue-sharing, white-label, and other affiliation arrangements. Their availability supports verifying the actual contracting and delivery parties; it does not prove that a particular forensic assignment is outsourced. ([finsoulnetwork.com](https://finsoulnetwork.com/partnership-affiliation-referral/))

21.185.Acronym Consulting AB

Acronym Consulting AB presents a Stockholm-based, founder-led anti-financial-crime offering combining investigations, internal audit, and senior advice. Its stated work includes financial-compliance documentation, with Marie Lundberg identified as the principal specialist. ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■

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Sources & Evidence

1. Acronym Consulting | Collect the clues, connect the dots
   · Acronym identifies Stockholm-based founder Marie Lundberg and offers anti-financial-crime investigations, internal audit, senior advice, financial-compliance documentation, and training. The description does not establish damages or witness capability. (acronym.se)

21.186. HLB HAMT

HLB HAMT offers UAE forensic accounting and fraud investigations addressing conflicts of interest, embezzlement, financial-reporting manipulation, asset misappropriation, and money laundering. Its service description includes explaining financial findings to management and courts. ■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■ ■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■

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Sources & Evidence

1. Forensic & Fraud Investigation Services UAE | HLB HAMT
   · HLB HAMT describes forensic accounting for conflicts of interest, embezzlement, fraudulent financial reporting, asset misappropriation, and money laundering, with communication of financial findings to management and courts. This establishes its marketed scope, not matter-specific suitability. ([hlbhamt.com](https://hlbhamt.com/services/audit-and-assurance/forensic-and-fraud-investigations))
2. Offices - HLB HAMT
   · The office locator lists HLB HAMT locations in Dubai, Jebel Ali, Abu Dhabi, Fujairah, and Sharjah. The locations support a UAE coordination footprint but do not establish forensic staffing at every office. ([hlbhamt.com](https://hlbhamt.com/about-us/offices/))
3. Legal
   · HLB's disclosure identifies member firms as separate legal entities and states that HLB International Limited does not provide, supervise, or manage client services. Requiring explicit participating entities and responsibilities is the resulting commercial inference. ([hlbhamt.com](https://hlbhamt.com/legal/))

21.187.Farahat & Co.

Farahat & Co. markets UAE forensic investigations involving financial misconduct, asset tracing, loss quantification, and reports for management, regulatory, or legal use. Its partnership-dispute offering adds analysis of financial rights, partnership interests, and contested distributions. ■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■ ■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■ ■■■■ ■ ■■■■■■■■■■ ■■■■■■■■

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Sources & Evidence

1. Forensic Audit Services UAE | Certified Fraud Examiner
   · Farahat & Co. markets forensic investigation of financial misconduct, asset tracing, loss quantification, and reporting for management, legal, or regulatory use. Its claims about report admissibility are provider statements rather than independent confirmation of a particular report's acceptance. ([farahatco.com](https://farahatco.com/services/fraud-examination/))
2. Partnership Dispute Expert Report Services UAE
   · The partnership-dispute offering includes financial analysis, forensic accounting, valuation of partnership interests, distribution disputes, and work aligned with partnership agreements. This supports distinguishing ownership-dispute analysis from a fraud-only mandate. ([farahatco.com](https://farahatco.com/services/partnership-dispute-expert-report/))

3. Court Expert Witness Services in the UAE
   · Farahat & Co. offers expert-witness services for financial, forensic, and commercial disputes and describes registered experts. The page supports the offered witness role, but does not independently establish the current eligibility of the individual proposed for a specific appointment. ([farahatco.com](https://farahatco.com/services/court-expert/))

21.188. HHAB Professional Services Company

HHAB Professional Services Company presents a Riyadh-based offering for boards, audit committees, management, and legal advisers seeking financial fact-finding. Its forensic services encompass tracing funds, reconstructing financial events, examining related-party transactions, analyzing ownership disputes, quantifying financial impacts, and reviewing another party's calculations. ■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■

HHAB distinguishes open-ended, non-assurance investigation from agreed-upon procedures that report specified factual results. An audit committee should choose between these formats before appointment: a bounded factual question may suit agreed procedures, while unresolved explanations may require an investigative mandate. ■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■ ■■■■■ ■■ ■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■

Sources & Evidence

1. About Us | HHAB Professional Services Company
   · HHAB identifies itself as HHAB Professional Services Company, a Saudi professional limited liability company headquartered in Riyadh. These are company disclosures, not independent registry corroboration. ([hhab.com.sa](https://hhab.com.sa/en/about/))
2. Forensic Accounting and Financial Investigations | HHAB
   · HHAB offers fund tracing, reconstruction of financial events, related-party and ownership-dispute analysis, impact quantification, and review of other calculations. It distinguishes investigative advisory work from factual procedures and discloses record limitations, conflict assessment, and no guarantee of recovery or legal outcomes. ([hhab.com.sa](https://hhab.com.sa/en/services/advisory/forensic-accounting/))
3. Agreed-Upon Procedures Reports | ISRS 4400 | HHAB
   · HHAB's agreed-upon-procedures offering reports specified factual findings without an opinion or assurance conclusion, with users drawing their own conclusions. This supports choosing a bounded factual mandate rather than assuming equivalence with an open-ended investigation. ([hhab.com.sa](https://hhab.com.sa/en/services/assurance/aup-reports/))

21.189. Ali Alkhars Public Accountants and Consultants

Ali Alkhars Public Accountants and Consultants identifies its practice as AKCPA and lists Saudi locations in Riyadh, Jeddah, Khobar, and Al Ahsa. Its forensic offering includes financial fact-finding, investigation of irregularities, quantification of claims or losses, and reporting to boards, audit committees, or appointed legal representatives. ■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■

AKCPA separately offers bankruptcy and liquidation services involving debtors, creditors, and court-supervised proceedings. ■■■■ ■■■■■■■ ■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ The disclosed service range does not establish a particular team's capacity for every insolvency investigation.

Sources & Evidence

1. Ali Alkhars Public Accountants and Consultants | LinkedIn
   · The company-authored profile connects Ali Alkhars Public Accountants and Consultants with AKCPA and its official website, lists Riyadh, Jeddah, Khobar, and Al Ahsa locations, and describes forensic accounting within its service portfolio. ([in.linkedin.com](https://in.linkedin.com/company/akcpa))
2. Forensic Accounting | AKCPA
   · AKCPA offers financial fact-finding, irregularity investigations, claim or loss quantification, and reporting to boards, audit committees, or legal representatives through defined appointments. It states that legal filings and representation remain with appointed legal representatives. ([akcpa.sa](https://akcpa.sa/services/forensic-accounting))
3. Bankruptcy and Liquidation | AKCPA
   · AKCPA separately markets bankruptcy and liquidation services for debtors, creditors, and stakeholders under judicial supervision and court mandates. Separating that appointment from additional forensic scope is an analytical implication, not a claim that extra work is always necessary. ([akcpa.sa](https://akcpa.sa/services/bankruptcy-and-liquidation))

21.190. MFB

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■■■ ■■■■■■■■■■ ■■■■■ ■■ ■■■■ ■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■■ ■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■ ■ ■■■■■■■■■■ ■■■■■■■ Combined delivery may simplify coordination, while separate appointments preserve the ability to select distinct legal and accounting specialists. Before commissioning a court-bound deliverable, buyers should identify the accounting signatory, applicable appointment requirements, reporting responsibility, and any relationship that could affect the intended role.

Sources & Evidence

1. [illegible]

   · MFB describes a combined legal-and-accounting practice serving courts, companies, families, creditors, debtors, and financial-dispute parties, with forensic, receivership, liquidation, and bankruptcy capabilities. Its disclosed location is Jeddah. ([mfb.sa](https://mfb.sa/about/))

2. [illegible]

   · MFB offers accounting expertise before judicial authorities, representation before court-appointed experts, review of expert reports, and financial-claim analysis. Its separate legal-representation offerings support clarifying which professional function is being commissioned; they do not establish eligibility for every role. ([mfb.sa](https://mfb.sa/services/))

21.191. Brooks Audit

[illegible] It also offers business valuation for shareholder disputes. An audit committee can therefore evaluate an assignment that connects financial fact-finding with a separately defined control-remediation objective, rather than treating every forensic engagement as a witness assignment.

The firm's public team descriptions emphasize auditing, financial reporting, finance, and governance. These are relevant adjacent capabilities, but general audit biographies do not establish the selected investigator's or witness's experience in the particular matter. [illegible]

Sources & Evidence

1. Advisory - Brooks Audit

   · Brooks Audit offers fraud investigation, financial-irregularity reporting, financial expert-witness services, internal-control reviews, and valuation for shareholder disputes. The page identifies a Bahrain location and supports evaluating separately scoped investigation and remediation contributions. ([brooksbh.com](https://brooksbh.com/services/advisory/))

2. About us - Brooks Audit

   · Brooks Audit's public professional biographies emphasize audit, accounting, financial reporting, finance, compliance, and governance. These descriptions support adjacent accounting capability but are not independent confirmation of the proposed investigator's or witness's matter-specific experience. ([brooksbh.com](https://brooksbh.com/about-us/))

21.192.AlFouz Consultancy and Auditing

[illegible]

This combination is relevant to creditors and counsel examining disputed transactions during distress or asset administration. The insolvency-related services are complementary capabilities, not evidence that every liquidation or receivership constitutes forensic accounting.

[illegible] For court or arbitration work, current eligibility for the proposed individual and role should be confirmed rather than inferred from company-reported accreditation. Separate specialist appointments remain an alternative when the proposed team cannot demonstrate the required financial or technical contribution.

Sources & Evidence

1. Our Services - Alfouz
   · AlFouz lists financial investigation and asset tracing within forensic accounting and investigations, alongside receivership, liquidation, reorganization, and bankruptcy management. This supports conditional relevance to distress-related financial matters without classifying all insolvency activity as forensic accounting. ([alfouz.bh](https://alfouz.bh/our-services/))
2. About Us - Alfouz
   · AlFouz identifies itself as a Bahrain firm and describes founder Anmar Ahmadi as an accounting expert and mediator supported by independent specialists and in-house analysts and accountants. Its team includes a forensic-accounting associate. Accreditation statements remain company-reported, supporting appointment verification rather than guaranteed eligibility. ([alfouz.bh](https://alfouz.bh/about-us))

21.193.G S P U & Associates LLC

[illegible] Partner descriptions combine forensic-audit, information-systems, and fraud-risk experience. This supports evaluation for accounting-process irregularities, but buyers should qualify the named team separately for specialized damages or digital-evidence requirements; broad audit experience is not proof of either.

Its brochure lists separately named GSPU businesses in Oman, India, the UAE, and Bahrain. Shared branding offers a possible regional coordination route, not proof of common ownership or one contracting perimeter. [illegible]

Sources & Evidence

1. Forensic Audit Services in Muscat, Oman | GSPU & Associates LLC
   · The firm markets financial-fraud examinations, loss quantification, control-gap analysis, reporting, and court-related explanation. These are advertised services, not independently established engagement outcomes. ([gspuoman.com](https://www.gspuoman.com/forensic-audit-services/))
2. Our Team - G S P U & ASSOCIATES LLC
   · Partner biographies describe forensic audit, fraud-risk assessment, and information-systems experience; these are self-described qualifications rather than independently established matter outcomes. ([gspuoman.com](https://www.gspuoman.com/our-team/))
3. GSPU OMAN A5 Profile
   · The brochure lists separately named GSPU businesses and locations in Oman, India, the UAE, and Bahrain; it does not document a unified contracting perimeter. ([gspuoman.com](https://www.gspuoman.com/wp-content/uploads/2023/xx.xx/GSPU-OMAN-A5-Profile_compressed.pdf))

21.194. Hussain Al Obaidly Partner Accounting & Auditing

Hussain Al Obaidly Partner Accounting & Auditing is a Doha-based audit and advisory practice that identifies Qatar Accounting & Auditing as its former name. ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪

The breadth supports evaluating a combined accounting-support mandate, not assuming a dedicated tracing or witness capability. ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ Keeping related work with one practice can reduce coordination interfaces; a separate specialist is preferable when the proposed team cannot substantiate the specific reconstruction, loss-analysis, or testimony requirement.

Sources & Evidence

1. Services I Al Obaidly and Partners
   · The catalog includes forensic accounting, external and special-purpose audit, internal audit, due diligence, and liquidation or insolvency services at a Doha address. ([qataraudit.com](https://www.qataraudit.com/advisory-services.php))
2. About Us I Al Obaidly and Partners
   · The firm identifies Qatar Accounting & Auditing as its former name and describes an accounting and business-advisory practice. ([qataraudit.com](https://www.qataraudit.com/about.php))

21.195. Nehme & Associates

▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ Its adjacent audit, risk-management, and valuation services do not automatically establish dispute-specific expertise. The firm identifies Mohamad Nehme as founder and managing partner.

Counsel can evaluate a locally coordinated investigation, conditional on a named forensic lead and relevant work examples. ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪

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RESEARCH SAMPLE REPORT

Sources & Evidence

1. Nehme & Associates | Leading Audit Firm in Lebanon | Professional Auditing Services
   - The firm lists Beirut-based financial-discrepancy, fraud, and litigation-support services alongside audit, risk management, and valuation; Mohamad Nehme is founder and managing partner. (nehme-audit-firm.com)

21.196.Alkalay & Co

Alkalay & Co offers financial investigation and economic expert opinions from Ramat Gan, Israel. [redacted] Corporate counsel and insolvency officeholders can evaluate an integrated mandate while identifying which provider owns each financial output and which complementary work remains external.

[redacted] For financial matters dominated by Hebrew records, this offers an integrated review option rather than a separate discovery appointment. However, the firm describes local processing with cloud-based AI classification; buyers requiring wholly local handling should resolve that exception before appointment.

[redacted] Buyers should distinguish an investigating or consulting assignment from a neutral dispute-resolution appointment. Combining accounting knowledge with resolution services broadens the available roles, but the engagement must identify the selected role and establish suitability rather than treat the functions as interchangeable.

Sources & Evidence

1. אודות' | אלקלעי ושות
   - The corporate page identifies a Ramat Gan office and investigative accounting, expert opinions, and economic dispute-resolution services. ([alk.co.il](https://www.alk.co.il/about))
2. ביקורת חקירתית' | אלקלעי ושות
   - The firm markets fraud, insolvency, asset-concealment, money-laundering, and damages investigations; it describes Ofer Alkalay's personal involvement and complementary external specialist support. ([alk.co.il](https://www.alk.co.il/investigativereview))
3. חוות דעת מומחה' | אלקלעי ושות
   - The firm describes senior accountants and economists preparing expert opinions for litigation and other disputes. ([alk.co.il](https://www.alk.co.il/expertopinion))
4. בעברית | אלקלעי ושות' □□□□□□□□□-eDiscovery ו דיגיטלית
   - AlkTrace is presented as internally developed for Hebrew and English evidence review, with human approval of findings, local processing, and cloud-based AI classification. ([alk.co.il](https://www.alk.co.il/digitalforensics))

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RESEARCH SAMPLE REPORT

5. יבוררויות וגישורים | אלקלעי ושות
   - The firm offers commercial arbitration and mediation for complex financial or accounting disputes. ([alk.co.il](https://www.alk.co.il/borerot))

21.197.Barlev Associates

Barlev Associates offers an accounting-led combination of fraud investigation, financial-damage quantification, insurance-claim assistance, and expert opinions. [redacted] Listed locations in Bnei Brak and Haifa provide an Israeli appointment route, but do not establish equivalent staffing for every specialist assignment.

A client disclosure provides evidence of an actual financial-reporting investigation. [redacted] This corroborates the engagement, not the correctness or eventual acceptance of its findings.

Boards investigating reporting irregularities can therefore evaluate Barlev against a demonstrated engagement context rather than its service catalog alone. [redacted] For contested matters, buyers should require transparent treatment of objections and supporting financial evidence; external appointment does not make conclusions uncontested or establish suitability for every witness role.

Sources & Evidence

1. Investigative Auditing - משרד ברלב שות', רואי חשבון
   - Barlev advertises fraud investigation, damage quantification, insurance assistance, and expert opinions; it describes multidisciplinary teams with a designated leader. These establish stated offerings, not independently verified outcomes. ([bia.co.il](https://bia.co.il/en/investigative-auditing-xx.xx/))
2. דוח מיידי - אריקה בי-קיור לייזר בע"מ, 16 בפברואר 2025
   - Erika B-Cure Laser's February xx.xx 2025 filing confirms receipt of Barlev draft investigative reports concerning financial-statement errors. It discloses objections and a response process before consideration of final conclusions, corroborating the engagement without validating its findings. ([mayafiles.tase.co.il](https://mayafiles.tase.co.il/rpdf/xx.xx-xx.xx/P1646292-xx.xx.pdf))
3. Branches - משרד ברלב שות', רואי חשבון
   - Barlev lists its main branch in Bnei Brak and another location in Haifa. ([bia.co.il](https://bia.co.il/en/branches/))

21.198. Pusula Adli Muhasebe ve Hile Denetimi Danışmanlığı

[redacted] Its Istanbul location provides a local commercial contact point. The stated offering also extends beyond fraud: court-support services include business valuation, loss assessment, insurance disagreements, contractual disputes, intellectual-property matters, insolvency, and financial issues arising from divorce.

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This breadth makes the required financial task a more useful selection criterion than the firm's forensic-accounting label. Counsel commissioning damages or valuation work should request the proposed specialist's relevant qualifications and comparable assignments, rather than assume fraud-investigation expertise transfers to every dispute. ■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■ ■■■■■■ ■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■ ■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■

Sources & Evidence

1. Kurumsal » Pusula - Adli Muhasebe Uzmanlığı, Muhasebe Denetimi, Hile Denetimi
   · Pusula lists financial-statement fraud, employee misconduct, bribery, banking and electronic-transfer fraud, and fraud-risk assessment among its work areas; the page gives an Istanbul location. ([pusulaadlimuhasebeuzmanligi.com](https://www.pusulaadlimuhasebeuzmanligi.com/kurumsal-xx.xx))
2. Mahkemelere Yönelik Uzmanlıklarımız » Pusula - Adli Muhasebe Uzmanlığı, Muhasebe Denetimi, Hile Denetimi
   · Pusula describes lawyer-supported litigation work covering valuation, damages, insurance, contracts, intellectual property, insolvency, and divorce-related financial disputes, alongside presentation of expert opinions in court. These are advertised services rather than documented outcomes. ([pusulaadlimuhasebeuzmanligi.com](https://www.pusulaadlimuhasebeuzmanligi.com/hizmet/mahkemelere-yonelik-uzmanliklarimiz-1933))

21.199.MBG Corporate Services

MBG Corporate Services offers financial forensics alongside operational and vendor investigations. ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■ ■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■ This combination provides a potential route for buyers whose financial allegations also involve procurement or operational controls.

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Sources & Evidence

1. Guidelines 05/2021 on Article 3 and international transfers under Chapter V of the GDPR, Version 2.0
   · For GDPR-covered processing, making personal data available to a separate overseas recipient can constitute a transfer, including remote access. Employee access within the same controller is distinguished; applicability depends on the actual entities and processing. ([edpb.europa.eu](https://www.edpb.europa.eu/system/files/documents/2023-xx.xx/edpb_guidelines_05-2021_interplay_between_the_application_of_art3-chapter_v_of_the_gdpr_v2_en_0.pdf))
2. Forensic Investigation Services in Qatar | MBG Corporate Services
   · MBG's Qatar offering describes forensic accounting, financial reconstruction, funds tracing, legal-use reporting, operational investigations, and vendor audits, with advertised analytics and digital-evidence capabilities. It lists a Doha location. ([mbgcorp.com](https://www.mbgcorp.com/qatar/risk-advisory/forensic-investigation-and-review/))
3. Strategic Risk Advisory for Businesses in UAE | MBG Corporate Services
   · MBG's UAE portfolio includes forensic investigation, reconciliation, accounting review, controls, and compliance. Its disclaimer describes jurisdiction-specific delivery through affiliated, group, and partner firms; disclosed UAE locations do not establish uniform forensic staffing. ([mbgcorp.com](https://www.mbgcorp.com/ae/risk-advisory/))

21.200. N R Doshi & Partners

N R Doshi & Partners offers UAE forensic investigations centered on accounting records, computer-assisted financial reviews, corroborating information, forensic reports, and control-improvement recommendations. Its disclosed contact network includes Dubai, Abu Dhabi, Sharjah, and free-zone locations. ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■ ■■■ ■■■■■■■■■■■■

UAE corporate commissioners can evaluate this combination when a suspected accounting irregularity also requires control changes. ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■ Its advertised analytical techniques and service coverage do not establish a successful outcome or an individual expert's suitability.

Sources & Evidence

1. Forensic Audit & Fraud Investigation in Dubai UAE - NR Doshi & Partners
   · NR Doshi identifies forensic accounting as its investigation focus and advertises accounting-record analysis, computer-assisted reviews, corroborating information, forensic reports, and control-improvement recommendations. ([nrdoshi.ae](https://www.nrdoshi.ae/services/audit-and-assurance/forensic-audit-services-in-dubai/))
2. Contact NR Doshi & Partners | Audit Firm Dubai
   · NR Doshi's contact page lists Dubai, Abu Dhabi, Sharjah, and free-zone locations and offers accounting and audit services alongside its advisory portfolio. ([nrdoshi.ae](https://www.nrdoshi.ae/contact-us/))

21.201.Cerebra CPAs & Advisors

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relating them to other investigation evidence. This creates a potential integrated appointment where both financial transactions and electronic communications are material to the same question.

A published case account illustrates the financial task rather than merely naming a service. Cerebra describes a law-firm-led appointment for a plaintiff in the Seçil Erzan matter, involving consolidation of bank-account transactions and comparison with balance information communicated to the customer. ■■■■ ■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■ ■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■

Counsel and corporate buyers can request a combined proposal when accounting discrepancies and digital communications must be explained together. The engagement should distinguish responsibility for digital evidence from responsibility for financial conclusions and identify the proposed report signer. ■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■■

Sources & Evidence

1. Forensic Accounting & Fraud Investigations - Cerebra CPAs & Advisors
   · Cerebra has a dedicated forensic-accounting and fraud-investigation offering describing work with clients and advisers to establish facts, assess losses, and support decisions. ([cerebra.com.tr](https://www.cerebra.com.tr/forensic-integrity/forensic-accounting-investigations/))
2. Digital Forensic & E-Discovery - Cerebra CPAs & Advisors
   · Cerebra advertises digital forensics and e-discovery, examination of electronic records, and correlation with evidence obtained through other investigation techniques. This supports the potential combined-delivery proposition, not guaranteed admissibility. ([cerebra.com.tr](https://www.cerebra.com.tr/forensic-integrity/digital-forensic-ediscovery/))
3. Cerebra provided forensic accounting services to a plaintiff in a widely publicized case concerning a bank manager's misappropriation of funds - Cerebra CPAs & Advisors
   · Cerebra reports a law-firm-led plaintiff engagement in the Seçil Erzan matter involving consolidation of bank transactions and comparison with communicated balance information. This is a provider-authored account, not independent confirmation of judicial acceptance or outcome. ([cerebra.com.tr](https://www.cerebra.com.tr/cerebra-provided-forensic-accounting-services-to-a-plaintiff-in-a-widely-publicized-case-concerning-a-bank-managers-misappropriation-of-funds/))
4. Contact - Cerebra CPAs & Advisors
   · Cerebra's contact page lists an office in Kağıthane, Istanbul. ([cerebra.com.tr](https://www.cerebra.com.tr/contact/))

21.202. Prosecure

Prosecure presents a founder-led corporate-investigation model combining document and financial-record review, interviews, financial-impact assessment, and management reporting. Its stated outputs support management, disciplinary, and legal decisions. ■■■ ■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■

[illegible] A separate accounting appointment may be preferable when the principal deliverable is a complex financial opinion rather than a broader misconduct investigation. International correspondent access should likewise be confirmed for the actual matter.

Sources & Evidence

1. Suistimal İnceleme ve Önleme Hizmetleri I Prosecure
   - Prosecure describes document, financial-record, and interview-based investigation, financial-impact assessment, and reports supporting management, disciplinary, and legal decisions. These are stated delivery capabilities rather than independently established case outcomes. ([prosecure.com.tr](https://prosecure.com.tr/suistimal-inceleme/))
2. Hasan Alsancak | Founder & Managing Director - Prosecure
   - Prosecure states that Hasan Alsancak scopes cases, evaluates critical findings, and signs reports. It describes case-specific teams drawing on forensic accounting, digital forensics, field research, international correspondents, and legal counsel. ([prosecure.com.tr](https://prosecure.com.tr/en/hasan-alsancak/))

21.203. Vertex Audit Company

Vertex Audit Company advertises legal-purpose examinations of financial records involving fraud, embezzlement, and financial misconduct, together with financial-evidence gathering and expert testimony. [illegible] These disclosures establish a Yemeni audit-practice proposition, not independently demonstrated forensic outcomes.

[illegible] Local contact locations may assist appointment coordination; they do not establish current forensic staffing, specialist depth, or cross-border testimony capability. Broader audit and advisory services should remain separate from the specified investigative deliverable.

Sources & Evidence

1. Our Services | Vertex Audit Company
   - Vertex advertises legal-purpose financial-record examinations, fraud investigation, financial-evidence gathering, and expert testimony. Its bilingual service page lists Aden and Sana'a locations; these listings do not establish current specialist staffing. ([vertexaudit-ye.com](https://vertexaudit-ye.com/services.html))
2. About Us | Vertex Audit Company
   - Vertex identifies Mahdi Ameen as managing partner and describes his accounting qualification. This is a company disclosure, not independent professional-registration verification. ([vertexaudit-ye.com](https://vertexaudit-ye.com/about.html))

21.204. Fara Ro

[illegible] It describes automation for matter-specific or periodic fraud-focused audits and inspections, plus local or offline AI tools.

Buyers should distinguish this technology-enabled proposition from a completed forensic-accounting mandate. [illegible] Technology configuration can support analysis but cannot substitute for accountable accounting judgment.

Sources & Evidence

1. [illegible]

   · Fara Ro's Tehran-based proposal describes multidisciplinary expertise, GoBI, fraud-focused audit automation, and local or offline AI tools; it does not establish completed forensic assignments. ([fararo.org](https://www.fararo.org/docs/%D9%BE%D8%B1%D9%xx.xx%D9%BE%D9%xx.xx%D8%B2%D8%A7%D9%xx.xx%xx.xx%D8%B9%D9%xx.xx%D9%xx.xx%D9%xx.xx%DB%8C%xx.xx%D9%xx.xx%D9%xx.xx%D8%B3%D8%B3%D9%xx.xx%xx.xx%D9%xx.xx%D8%B1%D8%A7%xx.xx%D8%B1%D9%xx.xx%xx.xx-%xx.xx%D9%xx.xx%DB%8C%D8%B1%D8%A7%D8%B3%D8%AA%xx.xx.pdf))

21.205. Charles & Darwish Associates

For UAE advertising and digital-marketing businesses investigating suspected fraud, Charles & Darwish Associates offers an explicitly advertised forensic-audit service. CDA describes examining financial irregularities, collecting supporting evidence, and potentially providing expert testimony. [illegible]

[illegible] CDA is a defensible candidate for a locally scoped financial investigation; selecting it for specialized damages or overseas disputes requires comparable-matter experience and explicit responsibility for the intended financial output. Familiarity with ordinary accounting or audit work should not substitute for this assessment.

Sources & Evidence

1. Tax Auditing for Digital Marketing and Advertising Companies in UAE

   · CDA advertises forensic audits and potential expert testimony for UAE advertising and digital-marketing organizations; the page identifies Dubai contact locations. These are provider-described offerings. ([cdaaudit.com](https://www.cdaaudit.com/auditing/digital-marketing-and-advertising-companies-in-uae))

2. RAKEZ Approved Auditors' List

   · RAKEZ's approved-auditor list, updated November xx.xx 2023, includes CDA Chartered Accountants. The record establishes dated auditor-list inclusion, not forensic-witness qualification. ([rakez.com](https://rakez.com/portals/xx.xx/download/mazeed-services/auditors-registry-list.pdf))

21.206. Emirates Chartered Accountants Group

Emirates Chartered Accountants Group has an identifiable UAE forensic-delivery route through United Auditing, its audit division. ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■■■ United Auditing identifies Dubai headquarters and client-support offices in JAFZA, Sharjah, and Abu Dhabi.

■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■ ■■■■■ ■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ An assignment involving loss measurement should expressly include that output rather than assume it follows from an audit engagement. The division structure offers a recognizable local access point, but named-professional suitability, availability, and comparable engagement experience remain selection conditions.

Sources & Evidence

1. Forensic Audit Service-United Auditing, Division of EmiratesCA Group
   · United Auditing identifies itself as the group's audit division, describes transaction-focused and misappropriated-asset forensic assignments, and lists Dubai headquarters and UAE support offices. ([unitedauditing.com](https://unitedauditing.com/services/forensic-audit-services/))
2. Forensic Auditing Services | Forensic Audit Services in Dubai, UAE
   · CLA Emirates expressly identifies the former Emirates Chartered Accountants Group name and describes forensic auditing, financial-loss quantification, and explanations of accounting evidence in legal proceedings. ([claemirates.com](https://www.claemirates.com/audit-and-assurance-services/forensic-audit-services))

21.207. PKF Global

PKF Global provides access to independent member firms rather than a single forensic-accounting contracting business. ■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■ ■■■■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ The member offerings are commercially substantive: PKF Nigeria advertises fraud investigations, financial-loss appraisal, expert opinions, assistance to attorneys, and arbitration or mediation; PKF Egypt describes financial investigations, dispute resolution, and court testimony.

A buyer with a Nigerian or Egyptian financial dispute can therefore investigate a named member's suitability instead of relying only on a global referral. ■■■ ■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■ ■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■■■■

[redacted] Comparisons with separately evaluated PKF members also require a non-overlapping perimeter so that the same delivery capability is not treated as an additional independent alternative.

Sources & Evidence

1. About PKF | Global Network of Audit, Tax & Advisory Firms | PKF Global
   · PKF Global comprises independent member firms. PKF International Limited coordinates the network, provides no client services, and disclaims responsibility for individual member actions. ([pkf.com](https://www.pkf.com/about/))
2. Forensic Accounting Services in Lagos, Nigeria | PKF Nigeria
   · PKF Nigeria advertises fraud investigations, loss appraisal, expert opinions, attorney assistance, and arbitration or mediation. Its membership disclosure confirms separate legal identity. ([pkf-ng.com](https://www.pkf-ng.com/services/forensic-accounting/))
3. Forensic Accounting | Services Offered by PKF Egypt | PKF Rashed, Badr & Co.
   · PKF Egypt describes financial investigation, dispute resolution, and court-testimony capability, and identifies PKF Rashed Badr & Co. as an independent network member. ([pkf.com.eg](https://www.pkf.com.eg/services/forensic-accounting/))

21.208. HLB

HLB's independent-member structure contains differentiated forensic offerings rather than a uniform service available from every office. In Mauritius, HLB Corporate Services (Mauritius) Ltd leads services covering insurance-claim assessment, claim preparation, corporate-fraud investigation, and civil-litigation support. [redacted]

For an insurance matter in Mauritius, the named corporate-services business is a more specific starting point than an undifferentiated network inquiry. The commissioner should distinguish claim preparation from assessment and specify the financial deliverable and relevant party relationships. [redacted]

Sources & Evidence

1. About Us | HLB
   · HLB identifies independent member firms and describes a home-adviser referral to a local client team, with continuing home-adviser involvement. ([hlb.global](https://www.hlb.global/about-us/))
2. Corporate Finance and Consultancy | HLB Mauritius
   · HLB Corporate Services (Mauritius) Ltd leads forensic services covering insurance-claim assessment, claim preparation, corporate-fraud investigation, and civil-litigation support. ([hlb-mauritius.com](https://www.hlb-mauritius.com/services/corporate-l-finance-l-consultancy/))

3. BW-Services | HLB Zambia
   · The Botswana services page advertises forensic accounting comprising fraud investigation, asset tracing, and litigation support, demonstrating a distinct local offering. ([hlb.co.zm](https://www.hlb.co.zm/bw-services/))

21.209. Moore Global

Moore Global's South African offering connects investigation with several distinct financial outputs: account reconstruction, funds tracing, damages quantification, expert reports, testimony, and review of opposing expert evidence. It also describes financial, payroll, and procurement analytics and collaboration with cyber and IT-audit teams. ■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■ ■■■■ ■■■■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■

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Sources & Evidence

1. Legal | Moore Global
   · Moore Global Network Limited supplies no client professional services; members are separate legal entities and cannot bind the network or other members. ([moore-global.com](https://www.moore-global.com/legal/))
2. Forensic & Investigative Services-Moore in South Africa
   · Moore in South Africa advertises reconstruction, tracing, damages analysis, expert evidence, opposing-report review, financial-data analytics, and cyber/IT collaboration. It names forensic-team locations in Johannesburg, Cape Town, Durban, and Gqeberha. ([moore-southafrica.com](https://www.moore-southafrica.com/services/advisory/forensic-investigative-services/))
3. Moore CT Forensic Services-Moore in South Africa
   · Moore CT Forensic Services describes procurement-related capability and a multidisciplinary combination of forensic accounting, legal insight, data analysis, and investigation, providing a named local access point. ([moore-southafrica.com](https://www.moore-southafrica.com/locations/cape-town/moore-ct-forensic-services/))

21.210.Ngubane

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fraud-prevention planning, fraud-risk assessment, accounting services, and IT audit, giving a buyer a potential route from investigation to related control improvements.

[illegible] Buyers should specify when any subsequent advisory phase begins and who accepts its output. Where electronic records are central, the proposed team's forensic-analytics contribution needs verification rather than being inferred from the firm's general IT-audit catalog.

Sources & Evidence

1. Forensic and Fraud Prevention | Ngubane
   · Ngubane lists forensic accounting, litigation support, fraud and employment-claim investigations, money-laundering and asset-tracing investigations, and prevention services; Durban and Johannesburg locations are identified. ([ngubane.co](https://ngubane.co/forensic-and-fraud-prevention-xx.xx/?utm_source=openai))
2. What We Do | Ngubane
   · Ngubane separately advertises forensic investigation, accounting, and IT-audit services. Their coexistence supports a conditional coordination option, not equivalence between IT audit and forensic analytics. ([ngubane.co](https://ngubane.co/what-we-do/))

21.211. Morar Incorporated

Morar Incorporated's offering is particularly explicit about South African public-finance and procurement matters. Its forensic catalog covers financial irregularities, unauthorized and wasteful expenditure, financial profiling, asset tracing, money-laundering investigations, and testimony in matters involving the Public Finance Management Act. [illegible]

[illegible] A comparable assignment should specify available records, permitted reliance, and responsibility for any follow-on proceedings. The documented mandate supports relevant experience; it does not establish successful recovery, continuing availability of the same team, or suitability for every specialist damages category.

Sources & Evidence

1. Forensic Investigations-Morar Incorporated
   · Morar advertises expenditure-irregularity investigations, financial profiling, asset tracing, money-laundering investigations, and testimony concerning Public Finance Management Act matters. ([morar.co.za](https://morar.co.za/forensic-investigations/?utm_source=openai))
2. Morar Incorporated: Forensic Investigation into Security Contracts Awarded to Dephethogo under Bid Number E1589, September 2023
   · Morar's September xx.xx 2023 letter transmits a completed DFFE security-contract investigation. The mandate includes payments, losses, and recovery options; the report excludes audit assurance and legal opinion and limits findings to supplied information. ([groundup.news](https://groundup.news/media/uploads/documents/dffe_-_investigation_report_fc_130_-_june_2024_1.pdf))

21.212. Nexia SAB&T

Nexia SAB&T advertises forensic investigation within a broader accounting, audit, governance, and financial-management practice, and separately offers assistance concerning whistleblowers and fraud awareness. ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■ ■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■ The CSOS tender-response register for a bid closing May xx.xx 2025 identifies SAB and T Advisory Services (Pty) Ltd trading as Nexia SAB&T. This establishes a concrete advisory contracting identity and bid participation, not an award.

There is also a documented delivery example: South African Parliament's 2022 review identifies a 2016 Nexia SAB&T forensic investigation into University of Venda infrastructure procurement. The review records that important procurement documents were not supplied to the investigators. ■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■

For a public purchaser or corporate commissioner, the next selection gate is a proposal linking the responsible legal entity and named team to the required financial analysis. ■■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■■ Historical experience and tender participation support consideration, but neither proves the proposed team's capacity or the outcome of a new assignment.

Sources & Evidence

1. CSOS021-2024 - CSOS
   · CSOS lists SAB and T Advisory Services (Pty) Ltd trading as Nexia SAB&T among tender respondents for a bid closing May xx.xx 2025. This is participation evidence, not an award. ([csos.org.za](https://csos.org.za/bid-register/csos021-2024/))
2. Nexia SAB&T | LinkedIn
   · Nexia SAB&T's company page advertises forensic investigation alongside accounting, audit, governance, and financial-management support, and describes a South African office network. ([linkedin.com](https://www.linkedin.com/company/nexia-sab%26t/))

3. #accountability #fraudawarenessweek #whistleblower | Nexia SAB&T
   · Nexia SAB&T's own post offers assistance concerning forensic investigations, whistleblowers, and fraud awareness. It does not establish delivery outcomes. ([linkedin.com](https://www.linkedin.com/posts/nexia-sab%26t_accountability-fraudawarenessweek-whistleblower-activity-xx.xx-jMGB))
4. Parliament of South Africa: Announcements, Tablings and Committee Reports, October 10, 2022
   · Parliament's October xx.xx 2022 publication identifies Nexia SAB&T's 2016 University of Venda procurement investigation and records that important procurement documents were not supplied to its investigators. ([parliament.gov.za](https://www.parliament.gov.za/storage/app/media/Docs/atc/7c5d4b7f-5b01-4dec-b246-1e7be7ce1d1f.pdf))

21.213. Open Water Advanced Risk Solutions

Open Water Advanced Risk Solutions combines forensic accounting, commercial-crime investigation, litigation support, fraud prevention, internal auditing, and business-data analysis in its published offering. For a buyer addressing both financial irregularities and weaknesses in governance or controls, this creates a potential investigation-to-remediation route. ■■■ ■■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■■ ■■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■

South Africa's National Treasury names the company on its forensic-investigating-firms panel under NT009-xx.xx-2024, specified for three years. This establishes a public-sector appointment route, not a particular investigation award or demonstrated outcome. ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■ ■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■ ■■■■■ ■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■

Sources & Evidence

1. Open Water - Our Services
   · Open Water describes forensic accounting, commercial and criminal investigations, litigation support, fraud prevention, internal auditing, governance assistance, and business-data analysis. These establish its advertised service combination, not independently demonstrated outcomes. ([openwaters.co.za](https://www.openwaters.co.za/our%20services.html))
2. National Treasury - Information on Tenders Awarded
   · National Treasury's awarded-tender record names Open Water Advanced Risk Solutions (Pty) Ltd on NT009-xx.xx-2024, a forensic-investigating-firms panel specified for three years. It does not identify a particular investigation award. ([treasury.gov.za](https://www.treasury.gov.za/Tenderinfo/awarded/))

21.214. Abacus Financial Crime Advisory

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Abacus describes a delivery model combining its forensic specialists with independent contractors selected by assignment and international service-provider partnerships. Buyers should identify which capabilities are supplied directly, which are subcontracted, who controls financial conclusions, and whether the required specialists are committed to the matter. ■■■■ ■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■ ■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■■■

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Sources & Evidence

1. Abacus Financial Crime Advisory - Our Specialist Services
   · Abacus advertises financial-statement-fraud and procurement investigations, net-worth and cash-flow analysis, asset tracing, loss quantification, and litigation support. Its forensic-technology description explicitly involves specialist partnerships for electronic-evidence acquisition and analysis. ([abacusforensic.co.za](https://www.abacusforensic.co.za/services))
2. Abacus Financial Crime Advisory
   · Abacus states that its delivery team combines forensic specialists with independent contractors working project by project and partnerships with international service providers. The description supports conditional analysis of specialist coordination and accountability. ([abacusforensic.co.za](https://www.abacusforensic.co.za/))
3. South African Tourism Tender Corruption Allegations - Media Statement, July 7, 2025
   · The July xx.xx 2025, Ministry statement reports that South African Tourism commissioned Abacus and Chapu Chartered Accountants for probity and forensic reviews and received their findings. It also reports contested completeness and admissibility of certain findings without assigning every disputed finding to Abacus. ([tourism.gov.za](https://www.tourism.gov.za/AboutNDT/Publications/South%20African%20Tourism%20tender%20corruption%20allegations.pdf))

21.215. Ligwa Advisory Services

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Buyers can evaluate Ligwa for matters combining a contested financial amount with financial and electronic evidence, provided the proposed team connects those workstreams. A digital-evidence assignment alone should not be treated as authorization to quantify a contractual claim. ■■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■

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Sources & Evidence

1. Services - Ligwa Advisory Services
   - Ligwa describes accounting analysis and quantification for contractual and business disputes, litigation support and testimony, financial-accounting-fraud investigations, and funds or asset misappropriation investigations. Digital forensics is separately described within its portfolio. ([ligwa.co.za](https://ligwa.co.za/services))
2. Our Team - Ligwa Advisory Services
   - Ligwa identifies chartered-accounting and commercial-forensic qualifications for its chief executive and fraud-examination and internal-audit qualifications for another director. These are company-reported resource descriptions, not independent credential verification. ([ligwa.co.za](https://ligwa.co.za/our-team))
3. Contact Us - Ligwa Advisory Services
   - Ligwa's contact page lists its office in Midrand, South Africa. ([ligwa.co.za](https://ligwa.co.za/contact-us))

21.216. Fundudzi Forensic Services

Fundudzi Forensic Services offers fraud and theft investigations, forensic IT, anti-money-laundering support, and litigation assistance in South Africa. National Treasury names it on the three-year forensic-investigating-firms panel under NT009-xx.xx-2024. ■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■

Cricket South Africa confirms that Fundudzi delivered a forensic report to its Audit and Risk Committee on July xx.xx 2020. ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■ ■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■ ■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■ ■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■ The historical engagement does not establish the availability of the same team for a new appointment.

Sources & Evidence

1. National Treasury - Information on Tenders Awarded
   - The same NT009-xx.xx-2024 awarded-panel record names Fundudzi Forensic Services. The panel's stated duration is three years; the entry does not establish matter-specific delivery. ([treasury.gov.za](https://www.treasury.gov.za/Tenderinfo/awarded/))
2. Services - Fundudzi Forensic Services
   - Fundudzi's South African service portfolio includes fraud and theft investigations, forensic IT, anti-money-laundering services, and litigation support for criminal, disciplinary, contractual, and matrimonial matters. ([fundudzi.co.za](https://fundudzi.co.za/services.html))

3. Cricket South Africa - Media Briefing on Summary Forensic Report Release, October 5, 2020
   · Cricket South Africa confirms delivery of Fundudzi's forensic report on July xx.xx 2020. The mandate included management-report accuracy, use of funds, procurement, and controls. Its October xx.xx 2020, briefing also identified remaining corroboration and responses from affected parties, supporting a distinction between report delivery and completed evidentiary follow-up. ([cricket.co.za](https://cricket.co.za/wp-content/uploads/2021/xx.xx/CSA-MEDIA-BRIEFING-ON-SUMMARY-FORENSIC-REPORT-RELEASE-xx.xx-October-2020.pdf))

21.217. TAC Professional Services

[redacted] Its forensic offering sits alongside accounting, transaction, tax, and liquidation services. Buyers should select the financial task explicitly: an insurance-loss question, disputed tax transaction, and corporate-fraud allegation require different specialist contributions despite sharing the forensic label.

TAC has offices in Lagos and Abuja and is listed in Integra International's firm directory. TAC describes the association as a network of independently owned and managed firms through which it can obtain complementary cross-border support. [redacted]

Sources & Evidence

1. Forensic Investigation & Accounting - TAC Professional Services
   · TAC advertises forensic accounting, fraud, corporate and public-sector investigations, due-diligence investigations, taxation and back-duty investigations, litigation support, and insurance-claims services. ([tacgroupng.com](https://www.tacgroupng.com/service/xx.xx.html))
2. About Us - TAC Professional Services
   · TAC describes accounting, transaction, tax, liquidation, and forensic services, and cross-border collaboration through Integra International. It explicitly states that association members retain their identities and are independently owned and managed. ([tacgroupng.com](https://www.tacgroupng.com/about.html))
3. Integra Profile - TAC Professional Services
   · Integra International's firm directory lists TAC Professional Services and identifies its Lagos headquarters and Abuja branch. This corroborates directory participation and the Nigerian office footprint, not forensic capability throughout the association. ([integra-international.net](https://integra-international.net/find-an-integra-firm/find-firm-profile/name/tac-professional-services/))

21.218. Phillip Eze Osuji & Co.

Phillip Eze Osuji & Co. offers Nigerian financial investigations, asset tracing, historical-account reconstruction for insolvency matters, insurance-loss analysis, and dispute support. [redacted] This provides a potential fit

when incomplete accounts must be connected to diverted funds or a disputed financial amount.

Buyers should distinguish the reconstruction deliverable from recovery action or a witness opinion. ICAN licensing and Financial Reporting Council registration are firm-reported and require independent confirmation. ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■ ■■■■■■ ■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■ ■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■

Sources & Evidence

1. Forensic Accounting Services in Nigeria - Phillip Eze Osuji & Co.
   · Phillip Eze Osuji & Co. advertises investigations, tracing, insolvency-account reconstruction, insurance-loss analysis, partner-led work, and witness support in Nigeria. Its ICAN licensing and Financial Reporting Council registration statements are self-reported. ([peoandco.com](https://www.peoandco.com/services/forensic-accounting))

21.219. MAXIMUMVALUE CONSULTING LIMITED

MAXIMUMVALUE CONSULTING LIMITED presents a Lagos-based practice combining forensic investigation, taxation, litigation support, and dispute resolution. It describes professionals spanning fraud examination, forensic accounting, chartered accountancy, and tax practice. ■■■■ ■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■

Counsel should require a named accounting lead and an explicit division of tax, investigative, and witness responsibilities before choosing combined delivery over separate specialists. ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■■■■ An appointment should remain bounded to the expertise demonstrated by the proposed team, rather than assuming the entire catalog is available for every matter.

Sources & Evidence

1. About - Maximum value Consulting Limited
   · MAXIMUMVALUE describes a Lagos-based forensic, tax, litigation-support, and dispute-resolution practice, with professionals spanning fraud examination, forensic accounting, chartered accountancy, and tax practice. These are advertised capabilities and qualifications. ([maximumvalueconsulting.com](https://www.maximumvalueconsulting.com/about/))

21.220. AMARBS

AMARBS offers forensic accounting and fraud investigation from Accra and Kumasi, Ghana, alongside internal-control improvement and accounting-systems consultancy involving QuickBooks, Sage, and Tally. ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■

A business considering combined delivery should separate the investigation report from implementation deliverables and identify who independently reviews subsequent changes. Accounting-software consultancy does not establish AI-assisted forensic capability.

[redacted]

Sources & Evidence

1. Services - AMARBS

   · AMARBS advertises forensic accounting, fraud investigation, internal-control improvement, and accounting-systems consultancy involving QuickBooks, Sage, and Tally. It identifies Accra and Kumasi, Ghana. ([amarbs.com](https://amarbs.com/services/))

21.221. Nyansa Africa

[redacted] Its 2016 services brochure specifically listed forensic audit under Nyansa Audit, which also appears in the Institute of Chartered Accountants, Ghana's 2024 licensed-firm list. These materials establish a historical forensic offering and an identifiable Ghanaian accounting-practice connection, but not the present specialist mandate or contracting entity for a new investigation.

A foreign business facing a Ghanaian accounting irregularity should distinguish local accounting support from appointment of an investigating accountant. If Nyansa already supports the relevant records, familiarity may assist issue definition, but integrated accounting and audit services do not establish suitability for damages analysis or testimony. [redacted]

Sources & Evidence

1. About - Nyansa

   · Nyansa describes Ghana-focused tax advisory, statutory audit, outsourced accounting and regulatory support, delivered as connected disciplines. This supports its accounting-service orientation, not demonstrated forensic outcomes. ([nyansa-africa.com](https://www.nyansa-africa.com/about/))

2. Nyansa Africa - 2016 Services Brochure

   · The 2016 Nyansa Africa services brochure lists forensic audit under Nyansa Audit, alongside fraud-risk management and internal audit. This establishes a historical offering, not current specialist availability. ([nyansa-africa.com](https://www.nyansa-africa.com/wp-content/uploads/2016/xx.xx/Nyansa-Africa-Group-Services-Ghana-2016.pdf))

3. 2024 Licensed Firms in Good Standing - Institute of Chartered Accountants, Ghana

   · ICAG's 2024 licensed-firm publication lists Nyansa Audit in Accra with Samuel Asiedu-Asase and a Nyansa Africa organizational email address. The record corroborates the practice connection for 2024, not present licensing or forensic capacity. ([icagh.org](https://www.icagh.org/wp-content/uploads/2024/xx.xx/2024-Licensed-Firms-In-Good-Standing-Publication-website-updating-xx.xx.xx.xx.pdf))

21.222. Exis East Africa Consulting LLP

Exis East Africa Consulting LLP positions forensic accounting within risk consulting alongside enterprise-risk management, information-systems assurance and outsourced internal audit. ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■ ■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■■■■■ The company also identifies a Kenyan office on Thika Superhighway.

For a Kenyan buyer whose financial question involves systems or control weaknesses, this service combination supports requesting an integrated proposal. The proposal should separate investigative accounting from control remediation and identify responsibility for each output. ■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■ ■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■■■■

Sources & Evidence

1. Services - Exis East Africa Consulting LLP
   · Exis lists forensic accounting within risk consulting, alongside enterprise-risk management, information-systems assurance and outsourced internal audit. It also advertises accounting outsourcing and tax-dispute support. The integrated-proposal option is an interpretation of this service combination, not a verified outcome. ([exis.africa](https://exis.africa/services/))
2. Exis East Africa Consulting LLP - Certified Public Accountants
   · Exis identifies a Kenyan office at Spur Mall on Thika Superhighway and markets services for Kenya and the region. Regional positioning does not establish delivery arrangements in each jurisdiction. (exis.africa)
3. 2025 Approved Firm Applications - ICPAK
   · ICPAK's 2025 approved-firm list records EXIS EAST AFRICA CONSULTING LLP with CPA Nicholas Njuguna James and CPA Gaita Agnes Waruguru as partners. This corroborates the practice identity for the stated period. ([licenses.icpak.com](https://licenses.icpak.com/download-2025-licensed-firms))

21.223. Dennykins & Associates

Dennykins & Associates advertises a Kenya-focused offering spanning corporate fraud investigations, asset tracing, financial reconstruction, insurance-loss quantification and litigation support. ■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■ ■■■■■ ■■ ■■■■■■■■ The firm's team materials identify its managing partner as a CPA and Certified Fraud Examiner; the fraud-examiner designation is company-reported.

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expert remains an alternative when that specialist contribution is more important than continuity across investigative tasks.

Sources & Evidence

1. 2025 Approved Firm Applications - ICPAK
   · The same 2025 list records Dennykins & Associates with CPA Mutitu Dennis Maina as partner. It does not independently establish a fraud-examiner credential or forensic case outcomes. ([licenses.icpak.com](https://licenses.icpak.com/download-2025-licensed-firms))
2. Forensic Accounting & Fraud Examination Services in Kenya
   · Dennykins advertises Kenya-focused fraud investigations, asset tracing, financial reconstruction, insurance-loss quantification and litigation or expert-witness support. These are supplier-described offerings, not independently established recovery or evidentiary outcomes. ([dennykinsassociates.com](https://dennykinsassociates.com/forensic-accounting-services-in-kenya))
3. Our Tax, Audit & Accounting Team
   · Dennykins identifies CPA Mutitu Dennis, CFE as managing partner. The CFE designation is reported by the company rather than independently verified by this material. ([dennykinsassociates.com](https://dennykinsassociates.com/team))

21.224. TAG Systems Associates

TAG Systems Associates offers financial-loss and claim quantification arising from business disputes and transactions, financial investigations, and dispute or arbitration support from Dar es Salaam. ■■■ ■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■ ■■ ■ ■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■ ■■■■ ■ ■■■■■■■■ ■■■■■■■■ The wider firm describes partner responsibility for engagements and specialist managers in taxation and information technology, providing potential complementary resources rather than proof that every resource is included in a forensic appointment.

For a disputed transaction or claim, buyers can request a focused quantification mandate instead of automatically commissioning a broader fraud investigation. Instructions should specify the financial question, intended recipient and responsible signatory. ■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■

Sources & Evidence

1. Forensic Accounting in Tanzania | TAG Systems Associates
   · TAG offers loss and claim quantification, financial investigations, and dispute or arbitration support. Its page specifies that engagements are individually scoped and identifies Dar es Salaam delivery contact details. ([tagconsult.co.tz](https://tagconsult.co.tz/forensic-accounting.html))
   · The focused-quantification option follows from the advertised service scope; arbitration support does not itself establish an arbitrator or expert-witness appointment.
2. About Our Audit & Tax Firm in Dar es Salaam | TAG Systems
   · TAG reports NBAA and Tanzania Revenue Authority registration, partner engagement responsibility, and specialist taxation and IT managers. These company descriptions support complementary-resource and signatory verification, not independent credential confirmation. ([tagconsult.co.tz](https://tagconsult.co.tz/about.html))

21.225. CMK Associates

CMK Associates has an independently identifiable Tanzanian practice: the National Board of Accountants and Auditors lists CMK ASSOCIATES under registration PF xx.xx. ■■■■ ■■■ ■■ ■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■ ■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■ Its project-audit and internal-audit offerings provide adjacent controls context but are not substitutes for a defined forensic mandate.

The firm's stated partner involvement and on-site fieldwork model supports a discussion of locally delivered, record-focused investigations. A buyer investigating suspected misuse of project funds should request an allegation-specific financial report, named forensic personnel and confirmation that the proposed analytical resources suit the available records. ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■ ■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■

Sources & Evidence

1. NBAA | List of Accountancy and Audit Firms
   · NBAA's public firm list includes CMK ASSOCIATES under registration PF xx.xx. The listing identifies the professional practice but does not certify forensic specialization or engagement outcomes. ([nbaa.go.tz](https://www.nbaa.go.tz/nbaa-firm-list))
2. Audit & Assurance - CMK Associates
   · CMK advertises forensic examination of specific records concerning fraud allegations or financial and operational misconduct, with tools for analytical review of complex datasets. The same page offers project and internal audits, which have distinct purposes. ([cmkassociates.co.tz](https://cmkassociates.co.tz/audit-assurance/))
3. Firm Overview - CMK Associates
   · CMK describes extensive partner involvement and manager or partner presence during on-site fieldwork. This supports discussion of its stated delivery model, not assurance that the model or staffing applies unchanged to every forensic assignment. ([cmkassociates.co.tz](https://cmkassociates.co.tz/firm-overview/))
4. Contact Us - CMK Associates
   · CMK identifies a Dar es Salaam office. This supports the local practice location, not a broader geographic delivery network. ([cmkassociates.co.tz](https://cmkassociates.co.tz/contact-us/))

21.226. TAM Associates

TAM Associates advertises investigations of theft, overpayments and misuse of funds from Kampala, alongside accounting, audit and tax services. Its dedicated forensic page, however, emphasizes finding and correcting financial-statement errors while also referring to litigation support. ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■ ■ ■■■■■ ■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■ ■■ ■■■■■■■■■■■

The firm names Muhwezi B Paul as managing partner and reports registration with Uganda's company registrar, ICPAU and the Auditor General's office; these are company statements rather than independent confirmation of current standing. ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■ ■

[redacted]
Separate specialist appointment remains preferable to accepting an ambiguously defined forensic deliverable, particularly where testimony or contested-loss analysis is required.

Sources & Evidence

1. TAM ASSOCIATES - Auditing and Accounting firm in Uganda, Certified Public Accountants, CPA
   · TAM's homepage advertises fraud investigation and investigation of theft, overpayments and misuse of funds, alongside accounting, audit and tax services, from Kampala. These statements support an advertised investigative offering, not demonstrated specialist delivery. ([tamassociatesug.com](https://www.tamassociatesug.com/index.html))
2. Forensic Accounting - TAM Associates
   · TAM's forensic page primarily describes identifying and correcting financial-statement errors, while also mentioning accounting analysis and litigation support. This supports the mandate-boundary uncertainty rather than a conclusion that TAM cannot undertake investigations. ([tamassociatesug.com](https://www.tamassociatesug.com/forensic-accounting.html))
3. About Us - TAM Associates
   · TAM identifies Muhwezi B Paul as managing partner and reports registration with Uganda's Registrar of Companies, ICPAU and the Auditor General's office. These are company-reported identity and standing claims. ([tamassociatesug.com](https://www.tamassociatesug.com/about.html))

21.227. Ssekitto, Kaimanda & Co. Associates

Ssekitto, Kaimanda & Co. [redacted]
ICPAU identifies the Kampala practice and practitioners Rupert Kaimanda Nuwagaba and Baker Ssekitto, and records licensing through December xx.xx 2026.

The firm describes direct engagement-partner oversight. An audit committee commissioning a Uganda-centered financial-reporting inquiry can therefore evaluate a locally accountable accounting provider against a defined financial mandate. [redacted]

Sources & Evidence

1. Services - SSEKITTO, KAIMANDA & CO. ASSOCIATES
   · The firm advertises fraud and complex financial investigations, audit and special-committee investigations, and regulatory inquiries; the same page describes accounting outsourcing, internal audit, and inventory valuation. ([skassociates.ug](https://skassociates.ug/services/))
2. About Us - SSEKITTO, KAIMANDA & CO. ASSOCIATES
   · The firm describes each assignment as being under the direct charge of an engagement partner responsible for supervising the engagement team. ([skassociates.ug](https://skassociates.ug/about-us/))

3. Firms
   - The professional-firms register lists Ssekitto, Kaimanda & Co. Associates with license L271/xx.xx running from January xx.xx 2026 through December xx.xx 2026. ([icpauportal.com](https://icpauportal.com/external_portal/firms?per_page=xx.xx))
4. Firms Details
   - The firm-detail record identifies Ssekitto, Kaimanda & Co. Associates, names Rupert Kaimanda Nuwagaba and Baker Ssekitto as practitioners, and records Kampala, Uganda. ([icpauportal.com](https://icpauportal.com/external_portal/firm_details/xx.xx))

21.228. Sejjaaka Kaawaase & Co.

Sejjaaka Kaawaase & Co. advertises forensic investigation, forensic auditing, and forensic accounting for preventing, detecting, and investigating financial improprieties. Its described team combines accounting and audit qualifications with fraud-examination and banking or public-sector investigation backgrounds. ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■

Compliance commissioners can evaluate this combination where financial-record questions overlap with misconduct and control weaknesses. Buyers should distinguish preventive controls advice from allegation-specific investigation and obtain the actual engagement roster. ■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■ ■■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■■■■ ■■■■■■

Sources & Evidence

1. Firms
   - The register lists Sejjaaka, Kaawaase & Co. with license L041/xx.xx running from January xx.xx 2026 through December xx.xx 2026. ([icpauportal.com](https://icpauportal.com/external_portal/firms?per_page=xx.xx))
2. Forensic Services | SEJJAAKA, KAAWAASE & Co.
   - Sejjaaka Kaawaase advertises prevention, detection, and investigation of financial improprieties through forensic investigation, auditing, and accounting, describing accounting, fraud-examination, banking, and public-sector investigation backgrounds. ([cpa.ug](https://cpa.ug/services/forensic-services))
3. Firms Details
   - The professional firm-detail record identifies Sejjaaka, Kaawaase & Co. in Kampala and names Twaha Kigongo Kaawaase and Samuel Kisakye Sejjaaka as practitioners. ([icpauportal.com](https://icpauportal.com/external_portal/firm_details/xx.xx))

21.229. Ronalds Rwanda

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[illegible] Regional connections may assist coordination but introduce responsibility boundaries; separately appointing country specialists remains an alternative when an integrated team cannot demonstrate the required coverage. The published service mix supports evaluation for a shortlist, not a claim of proven damages or expert-witness performance.

Sources & Evidence

1. Audit & Assurance | Ronalds Rwanda - Trusted Audit Firm in Rwanda
   · Ronalds Rwanda advertises a forensic-audit team combining accounting, legal, and information-systems expertise, separately offers information-systems audits, and publishes a Kigali contact point. ([ronaldsrwanda.rw](https://ronaldsrwanda.rw/audit-assurance/))
2. List of Firms - 2025
   · ICPAR's List of Firms-2025 records Ronalds Africa Ltd, managing partner Ronald Bwosi, and contact details matching the Ronalds Rwanda service page. This supports an identity cross-check, not an ownership conclusion. ([icparwanda.com](https://icparwanda.com/wp-content/uploads/2025/xx.xx/List-of-Firms-2025-xx.xx.pdf))
3. Contact Us - Ronalds Africa
   · Ronalds Africa's directory includes the Kigali Ronalds Rwanda contact point alongside offices in Kenya, Uganda, and Tanzania. The directory establishes advertised contact coverage, not equivalent specialist staffing. ([ronaldsafrica.com](https://ronaldsafrica.com/contact-us-xx.xx/))

21.230. Ethio Equity

Ethio Equity includes forensic reviews in its Ethiopia-focused audit and assurance offering alongside internal-control reviews and donor-expenditure verification. [illegible] For international accounting firms, the company advertises local fieldwork and document coordination under agreed methodology, communication, and review arrangements, with white-label or disclosed delivery options.

This supports assessing Ethio Equity for a bounded Ethiopia workstream rather than presuming an end-to-end litigation practice. [illegible] Buyers should establish which entity contracts for the work and obtain applicable credential and indemnity evidence before commitment.

Sources & Evidence

1. IFRS Audit & Assurance Services in Ethiopia | Ethio Equity Global Delivery
   · Ethio Equity includes forensic reviews, internal controls, and expenditure verification in its assurance scope and describes engagement-specific methodology, review, communication, acceptance, conflict, and independence arrangements. ([ethioequity.com.et](https://ethioequity.com.et/services/audit-assurance))

2. Outsourced Finance & Audit Support - Ethiopia Delivery | Ethio Equity Global Delivery
   · Ethio Equity advertises Ethiopia-based fieldwork, document coordination, white-label accounting and advisory support, defined work packages, quality review, and exception reporting for international firms and regional operations. ([ethioequity.com.et](https://www.ethioequity.com.et/services/global-delivery-outsourcing))
3. Professional Verification | Ethio Equity Global Delivery
   · The verification page identifies Demelash Worku Abreha as leader of Ethio Equity Management Consultancy and Demelash Worku Certified Auditing Firm, and describes controlled provision of credential and professional-indemnity evidence. ([ethioequity.com.et](https://www.ethioequity.com.et/verification))
4. Authorized/Certified Auditors List - Accounting and Auditing Board of Ethiopia
   · AABE's Authorized/Certified Auditors List records Demelash Worku Certified Auditing Firm in Addis Ababa under ADF16192. The listing establishes the auditing-firm identity, not task-specific forensic performance. ([aabe.gov.et](https://aabe.gov.et/auditors-list/))

21.231. Optimum Audit & Consulting

[redacted] AABE's public-auditors directory identifies Optimum Audit Service Limited Liability Partnership in Addis Ababa. The company's team page identifies Kalid Mohammed as audit and assurance service leader and Debebe Yilma as business and finance advisory service leader.

For businesses and nonprofit organizations concerned about financial irregularities, the commercial attraction is access to accounting and controls expertise through a local audit practice. The forensic offering is described broadly, so buyers should require an allegation-specific scope, responsible forensic professional, and intended report use rather than commission routine audit work under a forensic label. [redacted]

Sources & Evidence

1. Audit and Assurance related Services | Optimum Audit & Consulting
   · Optimum advertises investigation/forensic audit and accounting-system and internal-control review, identifying businesses and NGOs among the sectors served. The forensic description is broad rather than matter-specific. ([optimumet.com](https://optimumet.com/audit-and-assurance-service/))
2. Our Team | Optimum Audit & Consulting
   · Optimum's team page identifies Kalid Mohammed as audit and assurance service leader and Debebe Yilma as business and finance advisory service leader. These are company-reported roles, not independent forensic engagement outcomes. ([optimumet.com](https://optimumet.com/our-team/))
3. Public Auditors list - Accounting and Auditing Board of Ethiopia
   · AABE's Public Auditors list identifies Optimum Audit Service Limited Liability Partnership in Addis Ababa under PAF00013, using the optimumet.com contact domain. ([aabe.gov.et](https://aabe.gov.et/public-auditors-list/))

21.232. Proctor & Associates

[illegible] Its damages offering covers lost profits, breach-of-contract claims, business interruption, and lost earnings, with litigation-support and expert-witness services. The board page identifies Proctor Nyemba as lead partner and includes legal and digital-forensics roles, indicating an advertised multidisciplinary structure.

For counsel selecting a financial expert, the relevant distinction is the combination of investigation and loss quantification: identifying suspicious transactions and measuring a legally relevant loss are separate deliverables. Buyers should request a named expert and comparable credentials for the specific damages question rather than treat the broad catalog as confirmation of court suitability. [illegible]

Sources & Evidence

1. Proctor Forensic Accounting - Proctor & Associates
   · Proctor advertises Zimbabwe-based forensic accounting, fraud investigation, tracing of fraudulent funds, business valuation in disputes, and expert-witness services. These establish advertised scope rather than court acceptance or delivered quality. ([proctor.co.zw](https://proctor.co.zw/forensic-accounting))
2. Economic Damages Analysis - Proctor & Associates
   · Proctor's damages offering includes lost profits, breach of contract, business interruption, lost earnings, expert testimony, discovery assistance, and mitigation analysis. ([proctor.co.zw](https://proctor.co.zw/economic-damage-analysis))
3. The Board - Proctor & Associates
   · Proctor's board page identifies Proctor Nyemba as lead partner and describes legal, digital-forensics, and forensic-practitioner roles in its leadership structure. ([proctor.co.zw](https://proctor.co.zw/the-board/))

21.233. Genius Forensic Services

Genius Forensic Services advertises financial forensic work distinct from digital investigation. Its audit-services offering includes forensic accounting, financial-flow and asset tracing, fraud quantification, and damages analysis for litigation support. [illegible]

The commercial proposition is a potential combined provider for matters connecting electronic records with financial misconduct. Corporate buyers and lead advisers can compare a jointly scoped digital-and-accounting proposal with separate specialist appointments, naming responsibility for recovered information and resulting financial conclusions. [illegible]

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Sources & Evidence

1. Genius Forensic Services - Forensics, Cyber Security & Risk Management
   · Genius advertises forensic accounting, financial-flow and asset tracing, fraud quantification, damages calculation, and financial investigations. Statements about legally usable documentation are company service claims. ([geniusforensics.com](https://geniusforensics.com/services/audit-services))
2. Genius Forensic Services - Forensics, Cyber Security & Risk Management
   · Genius separately advertises digital forensics, data recovery, on-site investigations, and anti-money-laundering investigations using forensic accounting and transaction tracing. ([geniusforensics.com](https://geniusforensics.com/services/it-forensic))
3. Genius Forensic Services - Forensics, Cyber Security & Risk Management
   · Genius describes itself as based in Zimbabwe and Namibia and offering forensics, cybersecurity, audit, and accounting expertise. The description does not establish separate country legal operators. ([geniusforensics.com](https://geniusforensics.com/about))

21.234. Harvey Chartered Accountants

Harvey Chartered Accountants offers forensic audits addressing suspected financial irregularities, fraud, and misconduct, plus forensic-accounting and valuation support for disputes and changes in business ownership. ■■■ ■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ZICA's register dated November xx.xx 2025 lists the Lusaka practice and practitioners E. Chatima, N. Zimbeva, and S. Ross.

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Sources & Evidence

1. Harvey Chartered Accountants - accounts, audit and Taxation services
   · Harvey advertises forensic audits for financial irregularities, fraud, and misconduct, and forensic-accounting and valuation support for disputes and partner or shareholder changes, from Lusaka. ([harveychartered.co.zm](https://harveychartered.co.zm/our-services/?id=xx.xx&view=service-detail))
2. Harvey Chartered Accountants Company Profile
   · Harvey's firm profile lists internal audit, systems audit, corporate rescue, estate management, and business valuation alongside forensic audit. These support portfolio adjacency, not equivalent forensic expertise across tasks. ([harveychartered.co.zm](https://harveychartered.co.zm/downloads/Harvey-Chartered-Accountants-Company-Profile-e78f86.pdf))

3. Professional Accounting Firms Registered with ZICA at 1.11.25
   - ZICA's professional-firms register at November xx.xx 2025 lists Harvey Chartered Accountants in Lusaka and practitioners E. Chatima AZICA, N. Zimbeva AZICA, and S. Ross FZICA. ([zica.co.zm](https://www.zica.co.zm/wp-content/uploads/2025/xx.xx/List-of-Registered-firms-adresses-with-Practitioners-as-at-Nov-xx.xx.pdf))

21.235. Reeds Business Solutions

[redacted] The firm also identifies Edward Nyambe as a Certified Forensic Investigation Professional in its team description. These disclosures provide a specific shortlisting rationale for a Zambian organization seeking financial investigation with subsequent accounting or control remediation; the professional designation is company-reported rather than independently verified.

[redacted] Before appointment, buyers should confirm the assigned investigator, relevant credentials, comparable matter experience, and any previous involvement with the records under review. A separate tracing, damages, or witness specialist may be preferable when the financial question exceeds the demonstrated scope of the proposed team, accepting additional handover and coordination responsibilities.

Sources & Evidence

1. ABOUT US - RBS
   - Reeds identifies a Zambia-based business offering forensic accounting, corporate recovery, insolvency, and financial management, with a Lusaka address.
   - Its team description identifies Edward Nyambe as a Certified Forensic Investigation Professional; this supports a company-reported credential, not independent verification.
2. Reeds Business Solutions - Chartered Accountants and Business Advisors: Company Profile
   - The corporate profile explicitly lists investigative audits and forensic audit among Reeds' services.
3. SERVICES - RBS
   - Reeds lists financial controls, internal accounting support, and management of client bank accounts, receipts, and payments.
   - These disclosed adjacent services support the conditional investigation-and-remediation selection option, not a demonstrated forensic outcome.

21.236. Alliant CPA

Alliant CPA has identifiable Botswana accounting and audit operations, with offices in Gaborone and Francistown and a published portfolio covering accounting, external audit, and financial advisory. [redacted] This

provides independent, dated corroboration of an audit-provider identity; it is not a specialist forensic-accounting credential or confirmation of present eligibility for a particular investigation or expert role.

For a forensic-accounting appointment, supplier identification is therefore more firmly established than the detailed specialist delivery proposition. ■ ■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■ ■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■ ■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■■ Appointment should remain a verification decision rather than be inferred from the firm's general accounting portfolio or audit-register entry.

Sources & Evidence

1. About Us - Alliant CPA
   - Alliant describes an accounting and auditing firm and identifies offices in Gaborone and Francistown, Botswana.
   - Office disclosure establishes contact locations, not matter-specific investigative staffing.
2. Services - Alliant CPA
   - Alliant's inspected professional-services portfolio describes external audit, accounting, taxation, and financial advisory.
   - This supports general accounting orientation without establishing the specialist forensic subservices required for the proposed appointment.
3. List of Audit Firms and Certified Auditors of Non-Public Interest Entities as at 30 January 2025
   - The Botswana Accountancy Oversight Authority's list as of January xx.xx 2025, identifies Alliant CPA Associates as a certified audit firm for non-public-interest entities and lists Danny Guduli in the associated certified-auditor entry.
   - The record's scope is audit certification, not specialist forensic-accounting qualification.

21.237. R4 Forensics

R4 Forensics publishes a combined financial-investigation and digital-forensics offering in Botswana. Its services include forensic data analysis, corruption and bribery investigations, asset-misappropriation work, anti-money-laundering and recovery services, and computer and mobile-device forensics. ■■ ■■■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■

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buyers should confirm participating entities, specialist availability, authorized record access, and accountability for each deliverable. Separate appointments remain appropriate when independent specialist responsibility is more important than coordination through one provider.

Sources & Evidence

1. Services - R4 Forensics
   - R4 lists forensic data analysis, digital-device forensics, anti-money-laundering and recovery services, corruption and bribery investigations, and asset-misappropriation work.
   - Its portfolio includes valuation and litigation advisory and commercial, intellectual-property, transaction-related, and government-contract dispute support.
   - These are supplier offering disclosures, not independently established specialist outcomes.
2. About Us - R4 Forensics
   - R4 identifies SeanCol Governance, Forensic Investigations & Digital Forensics trading as R4 Forensics and gives Botswana business details.
   - It reports partnerships in South Africa, the United States, and the United Kingdom; the disclosure does not establish overseas offices or committed staffing.

21.238. Tyedo

Tyedo's Botswana offering connects fraud, bribery, and corruption investigations with forensic data analytics, internal-control assessment, and whistleblowing administration. ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ Its background identifies Tyedo Investments (Pty) Ltd and a Gaborone location, although the proposed contracting name and assigned team should be confirmed for the engagement.

This combination is relevant to an employer seeking continuity from allegation intake to an authorized financial investigation and subsequent control changes. ■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■■■■ Independent oversight or a separately appointed financial expert may be preferable when the matter challenges controls or reporting arrangements that the same provider helped establish.

Sources & Evidence

1. Our main consulting services - Tyedo
   - Tyedo describes fraud, bribery, and corruption investigations using forensic accountants, investigators, business-intelligence professionals, and former law-enforcement officers.
   - It lists forensic data analytics and administration of whistleblowing complaints, supporting a conditional coordinated-service option rather than automatic authorization to investigate.

2. Our Services - Tyedo
   - Tyedo lists internal-control assessment, corporate-governance and crime investigations, forensic document review, and corruption-prevention support.
   - The portfolio supports separating investigative financial work from adjacent prevention and control services.
3. Background - Tyedo
   - Tyedo's background identifies Tyedo Investments (Pty) Ltd, a Gaborone location, and services for public and private organizations.
   - This is company identification material rather than an independently inspected corporate-register record.

21.239. Barnes Associates

Barnes Associates' Mauritian portfolio places fraud investigation and forensic accounting alongside insolvency, restructuring, recovery, and litigation support. Its partner descriptions identify licensed insolvency practitioners, creating a relevant capability proposition for matters that combine disputed financial records with an insolvency process. ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■ ■■■■■ ■■ ■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■ ■■■ ■■■■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■

Creditors, estate representatives, and counsel can evaluate Barnes for coordinated financial investigation and insolvency-related support, while keeping the professional roles distinct. ■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■ ■■■ ■■■■ ■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■ ■■■■■■ Integrated delivery may reduce coordination between financial workstreams; separate specialists can provide clearer role separation when the investigation challenges earlier advisory work or requires expertise beyond the named team's demonstrated capabilities.

Sources & Evidence

1. Services | Barnes Associates
   - Barnes lists fraud investigation and forensic accounting alongside insolvency, restructuring, recovery, and litigation support.
   - The combined portfolio supports considering coordinated financial workstreams, subject to individual role and task verification.
2. About us | Barnes Associates
   - Barnes describes offices in Ebene and Port Louis and also reports offices in the United Kingdom and South Africa.
   - The office claims do not establish the available forensic team or contracting responsibilities at each location.
3. Team | Barnes Associates
   - Barnes' partner descriptions identify insolvency-practitioner credentials for Aleem Ramankhan and Balkrishna Mungra.
   - These company-reported credentials support a qualification-check starting point, not independent confirmation of appointment eligibility.

4. Financial Reporting Council - List of Audit Firms as at 04 March 2026
   - The Financial Reporting Council's list of audit firms as of March xx.xx 2026, includes Barnes Associates.
   - The dated audit-register inclusion does not establish forensic specialization or an individual insolvency or witness appointment.

21.240. ATM Consultores

ATM Consultores publishes a Lubango, Huíla-based offering in Angola that includes forensic audit for fraud, financial irregularities, and financial crimes. Its audit description identifies corporate investigations, judicial proceedings, arbitration, insolvency, and contested property as intended contexts rather than documented engagement outcomes. ■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■

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Sources & Evidence

1. AUDITORIA - ATM CONSULTORES
   - ATM describes forensic audit for fraud, irregularities, and financial crimes and identifies corporate investigations, proceedings, arbitration, insolvency, and property disputes as intended contexts.
   - Its internal-control review includes a report of risks, weaknesses, process noncompliance, and improvement recommendations.
   - The page identifies Lubango, Huíla, Angola; its descriptions do not establish delivered case outcomes.
2. CONTABILIDADE - ATM CONSULTORES
   - ATM lists document preparation and classification, account reconciliation, periodic trial balances, and financial-information preparation.
   - These are adjacent accounting capabilities, not proof of forensic reconstruction.
3. ATM Consultores - ATM CONSULTORES
   - ATM describes multidisciplinary resources and national and international partnerships.
   - The description does not identify the partners' specific responsibilities for a forensic engagement, supporting explicit delivery verification.

21.241.Consul

Consul's Mozambican portfolio combines a published forensic-audit offering with local accounting and business-system services. Its company description reports offices in Maputo,

Beira, and Nacala and an orientation toward multinational companies navigating local accounting and tax requirements. ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪

For a commissioner whose inquiry depends on records from those accounting environments, system familiarity could complement financial-record interpretation, subject to demonstration by the proposed team. ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ Combining local accounting interpretation and system support may simplify coordination; a separately qualified forensic specialist may be preferable where the disputed issue exceeds that demonstrated scope or concerns a system the provider previously implemented.

Sources & Evidence

1. Our Auditing and Assurance Services
   - Consul's published auditing-services description lists external, internal, and forensic audits.
   - The description does not specify detailed tracing, damages, or expert-witness services.
2. ABOUT | Consullda
   - Consul describes a Mozambican accounting and consulting business serving multinational companies and reports offices in Maputo, Beira, and Nacala.
   - The disclosed accounting orientation supports local financial-context assessment, not established forensic delivery performance.
3. Our Business Software ERP & Payroll Services
   - The software-services description, updated February xx.xx 2022, identifies SAP Business One implementation through Blue Key Seidor and Sage Pastel implementation and training capabilities.
   - This dated complementary offering supports verifying present partner availability and system expertise; it does not establish forensic analytics or investigative outcomes.

21.242. i2A

i2A's Maputo-based consulting and auditing service line lists forensic audit alongside accounts certification, asset evaluation, internal audit, and account consolidation. ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ This provides a starting point for identifying the relevant professional contribution rather than treating the group brand as one interchangeable delivery team.

A buyer evaluating i2A for an investigation involving Mozambican accounts should first match the financial task to the responsible audit or accounting team and the actual contracting entity. The service-line description and group presentation do not settle which entity will hold

the mandate, control client records, and sign the financial output. ■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■ ■■ ■■■■■■■ ■■■■■■

Sources & Evidence

1. Consulting & Auditing | i2A
   - i2A describes a Maputo-based consulting and auditing service line listing forensic audit, accounts certification, asset evaluation, internal audit, and account consolidation.
   - The page self-reports OCAM audit and accounting registrations; independent current-registration verification is not established.
   - The disclosed categories do not establish dispute-specific valuation, tracing, damages, or witness capability.
2. About Us | i2A
   - The group presentation identifies Manuel Fonseca as an audit partner and Hermínio Chitlango as the accounting-services partner.
   - The group and service-line descriptions provide different organizational references, supporting verification of the entity responsible for the forensic contract and financial output.

21.243. financeo

financeo markets private and consultative expert work and economic-damage evaluation through founder Hicham Immel, whom it describes as a sworn audit-branch expert associated with the Agadir Court of Appeal. Its complex-business offering also covers shareholder disputes, business litigation, and financial valuation. ■■■■ ■■■■■■■■ ■ ■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■ ■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■

The firm expressly excludes routine bookkeeping from its offering, while describing accounting cleanup among its complex-business services. Buyers should distinguish a dispute-related accounting assignment from ongoing ledger maintenance and assign any separate accounting-production work explicitly. ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■

Sources & Evidence

1. New Certification Obtained - financeo
   - financeo reports that founder Hicham Immel is a sworn audit-branch expert associated with the Agadir Court of Appeal and offers private or consultative expertise and economic-damage evaluation. These are the firm's own representations. ([financeo.ma](https://financeo.ma/en/new-certification-obtained/))

2. Conseil fiscal et problématiques complexes au Maroc | FINANCEO
   · The complex-business offering lists business and tax disputes, economic-damage evaluation, shareholder conflicts, judicial or private expertise, and financial valuation. It establishes advertised scope, not independently verified engagement outcomes. ([financeo.ma](https://financeo.ma/problematiques-complexes/))
3. FINANCEO : cabinet d'audit et de conseil au Maroc
   · financeo describes audit and complex-business specialties, expressly excludes routine bookkeeping, and includes accounting cleanup within its complex-business offering. This supports distinguishing ongoing ledger maintenance from a dispute-related assignment. ([financeo.ma](https://financeo.ma/notre-cabinet/))

21.244. Fiduciaire Benaddi

Fiduciaire Benaddi advertises forensic audit, reconciliations, and record reconstruction from Mohammedia, Morocco, alongside automated controls and executive reporting. ■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■

Its displayed cases are explicitly composite and illustrative, not verified client outcomes. Buyers should request a named reconstruction lead and a record-linked explanation of discrepancies, separating financial findings from dashboards and remediation. ■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■ ■■ ■ ■■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■ ■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■

Sources & Evidence

1. Fiduciaire Benaddi | Comptable agréé & Premium Direction
   · Advertises forensic audit, reconciliations, reconstruction, automation, and executive reporting from Mohammedia; identifies displayed cases as composite and illustrative. (fiduciairebenaddi.ma)

21.245. HACA Partners

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■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■■■■■ Combined delivery may reduce handoffs, while separate accounting appointment clarifies specialist responsibility when the financial question dominates. Local staffing and any group contribution require explicit assignment rather than extrapolation from the broader service catalog.

Sources & Evidence

1. Regulatory & Compliance - HACA Partners Consulting Casablanca
   · Casablanca's offering lists internal and whistleblowing investigations, integrity reviews, AML/CFT, remediation, compliance co-sourcing, and access to wider group expertise. ([hacapartners.com](https://hacapartners.com/ma/en/regulatory-compliance/))

21.246. w-consultancy

w-consultancy presents forensic accounting and investigations within an advisory practice with listed Egyptian offices in Cairo and Sohag. ■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ These adjacent credentials provide a reporting-and-controls orientation for screening a local investigation team, but do not establish specialized damages or expert-witness competence.

■■■ ■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■ ■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■ ■■■ ■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■ Office locations are potential access points, not proof of resident forensic capacity. A separately appointed specialist remains an alternative where demonstrated damages or testimony expertise matters more than combined advisory delivery.

Sources & Evidence

1. Advisory & Consultancy - w-consultancy.com
   · w-consultancy lists forensic accounting and investigations within advisory services and identifies Egyptian offices in Cairo and Sohag. The page does not substantiate specialist staffing or delivered forensic outcomes. ([w-consultancy.com](https://w-consultancy.com/advisory-consultancy/))
2. About - w-consultancy.com
   · The founder's company-published biography describes financial leadership, IFRS-based reporting, internal audit, and governance experience. These adjacent credentials are not evidence of expert-witness or damages-specialist competence. ([w-consultancy.com](https://w-consultancy.com/about/))
3. Business Restructuring - w-consultancy.com
   · The restructuring page advertises financial analysis, financial-record maintenance, accounting-system implementation, and internal controls, supporting a conditional combined investigation-and-remediation proposal rather than proven integrated delivery. ([w-consultancy.com](https://w-consultancy.com/business-restructuring/))

21.247. Arvexa Group

Arvexa Group advertises forensic accounting, bankruptcy-file preparation, and business and asset valuation. ■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ This creates a potential combined-service option for disputes involving accounting, valuation, and insolvency documentation, without establishing service equivalence.

Buyers should verify the contracting entity, named forensic lead, and location responsible for each deliverable before bundling work. ■■ ■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ Separate specialist appointments offer clearer accountability but require additional coordination; routine valuation and bankruptcy administration should not be conflated with dispute-related financial analysis.

Sources & Evidence

1. Arvexa Group | Financial, Accounting, Tax & Legal Consultants
   - Lists forensic accounting, bankruptcy-file preparation, valuation, and office addresses in Cairo, Giza, Dakahlia, and overseas locations. ([arvexaconsultinggroup.com](https://arvexaconsultinggroup.com/en))

21.248. 3N Advisory

3N Advisory provides a fraud-oriented audit proposition, but buyers should distinguish that offering from a standalone financial investigation. Its audit descriptions cover financial, banking, payroll, information-systems, and project reviews, with preliminary and final reports. ■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■ ■■■ ■■■■■■■■■■■ ■■■■ ■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■ ■■ ■■■■■■■■ ■■■ ■■ ■■■■■ ■■ ■■■■■■■ ■■■■■■■■

The firm's 2026 catalog also offers audit and internal-control training and preparation for the Certified Fraud Examiner credential. ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■ ■■■■■■■■■■■■■■ ■ ■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ An audit diagnostic remains a different purchasing choice from a dedicated evidentiary or damages assignment.

Sources & Evidence

1. Audit - 3N Advisory
   - 3N Advisory advertises audits intended to detect fraud, including financial, banking, payroll/HR, information-systems, and project audits, and describes preliminary and final reports.
   - The distinction between an audit diagnostic and a separately commissioned investigation or expert opinion is a bounded interpretation of the advertised scope.
2. Offre commerciale 2026 - Cabinet de formation, 3N Advisory
   - The 2026 catalog identifies 3N ADVISORY SAS U and its Cocody, Abidjan headquarters.
   - The catalog includes audit/internal-control training and preparation for the Certified Fraud Examiner credential; these are training offerings, not confirmation of assigned practitioners' credentials.

21.249. Chicago Consulting Group

Chicago Consulting Group markets forensic investigation and loss quantification through a broader fraud-and-risk practice. ■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■ This is a more specific proposition than general

fraud-prevention consulting, but remains an advertised offering rather than proof of case outcomes.

The firm lists Cotonou, Parakou, and Abidjan locations. For buyers in Benin or Côte d'Ivoire, these provide identifiable contact points, not confirmation of the entity or professionals accepting a financial-evidence mandate. ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪

Sources & Evidence

1. Services professionnels - Chicago Consulting Group
   - CCG distinguishes fraud-detection data analysis from forensic investigation offering expert reports, evidence files, loss quantification, and support for legal proceedings.
   - These are supplier-described deliverables, not independently established case outcomes.
2. Contact - Chicago Consulting Group
   - CCG identifies contact locations in Cotonou and Parakou, Benin, and Abidjan, Côte d'Ivoire.
   - The listed locations establish contact points, not the legal operator or financial specialists responsible for a particular mandate.

21.250. Bazilio Cobb Associates

Bazilio Cobb Associates offers forensic audits within its accounting and assurance practice. Its international-business disclosures report forensic accounting of projects in Niger, Egypt, Zimbabwe, Namibia, and Burundi, together with forensic auditing of USAID grants in Uganda. ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪

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Sources & Evidence

1. Accounting and Audit Services - Bazilio Cobb Associates
   - Bazilio Cobb Associates lists forensic audits within its accounting and audit services, alongside program compliance and internal-control work.
   - The listing establishes an offering, not equivalent competence across all forensic-accounting tasks.

2. International Business - Bazilio Cobb Associates
   - Bazilio Cobb reports forensic accounting of projects in Niger, Egypt, Zimbabwe, Namibia, and Burundi and forensic auditing of USAID grants in Uganda.
   - The firm describes international services for U.S. government entities and nonprofits with overseas operations or funding; the listed forensic assignments are undated.
3. Contact - Bazilio Cobb Associates
   - Bazilio Cobb's contact page identifies offices in Lanham, Maryland, and Washington, DC.
   - Those office disclosures and separately reported African projects do not establish permanent local delivery in the African project countries.

21.251. Rumph

Rumph's clearest disclosed forensic-accounting experience concerns donor-funded public-health programs. ■■ ■■■■■■■ ■ ■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■ ■■■■ ■■■■■■ ■■ ■■■■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■ ■ ■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ This background is relevant to grant-accountability inquiries; it does not establish equivalent capability for private commercial damages or valuation disputes.

New Jersey selected Rumph and Associates, P.C. for an NJDOT integrity-monitoring engagement on April xx.xx 2022, subject to purchase-order issuance. The attached proposal named Indelible Business Solutions and RSM US as subcontractors. ■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■ ■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■

Sources & Evidence

1. Services - Rumph
   - Rumph reports a completed KEMRI forensic audit concerning proper use, reporting, and accounting of CDC cooperative-agreement funding.
   - The stated engagement supports donor-funded financial-accountability experience, not equivalence with commercial damages or valuation assignments.
2. Rumph and Associates, P.C. - Integrity Oversight Monitoring proposal, December 18, 2020
   - Rumph's December xx.xx 2020, proposal reports the KEMRI audit performance period as May xx.xx 2015, through August xx.xx 2015, in Nairobi, Kenya.
   - The supplier describes examining CDC cooperative-agreement spending for potential misappropriation; public filing of the proposal does not independently confirm audit outcomes.
3. NJDOT Integrity Monitor letter of engagement and Rumph proposal, 2022
   - New Jersey's April xx.xx 2022, letter selects Rumph and Associates, P.C. for NJDOT integrity monitoring and requires purchase-order issuance before work begins.
   - The attached April xx.xx 2022, proposal names Indelible Business Solutions and RSM US as subcontractors, establishing a historical proposed team rather than continuing availability.

21.252. Synergy Chartered Accountants Botswana

Synergy Chartered Accountants Botswana advertises financial forensics, litigation support, and asset tracing from Gaborone. Its forensic service description specifically includes financial

analysis in legal disputes and investigation of misappropriation and lost assets. ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■

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Sources & Evidence

1. Forensic Accounting & Fraud Investigation - Synergy Chartered Accountants Botswana
   - Synergy Chartered Accountants Botswana advertises financial forensics, litigation-related financial analysis, and asset tracing concerning misappropriation and lost assets.
   - The service page identifies Gaborone, Botswana, as its contact location.
2. Advisory & Consulting - Synergy Chartered Accountants Botswana
   - Synergy's advisory offering includes forensic investigations, valuations, restructuring, liquidations, and estate administration.
   - Potential coordination across these offerings is an analytical implication, not evidence that every engagement or practitioner supplies every task.
3. About Us - Synergy Botswana
   - Synergy Botswana identifies itself as a member of Synergyca Global and describes local professionals serving Botswana.
   - The network description does not identify the contracting affiliate or committed specialists for a particular cross-border forensic mandate.

21.253. Piper Analytics

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The company presents the practice as continuing the Tom Piper & Associates legacy and describes relationships with legal and accounting firms. ■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■ ■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■ ■■■■■■■■■ Integrated coordination may suit

connected estate questions; a separately appointed accountant remains preferable when the proposed team cannot substantiate the required reconstruction, valuation, accounting-dispute expertise, or intended forum experience.

Sources & Evidence

1. Services - Piper Analytics
   - Piper Analytics advertises restructuring, liquidation, judicial and statutory management, and litigation support involving investigations, financial analysis, and expert assessments. Its services page identifies a Gaborone location. These are supplier-described capabilities, not verified engagement outcomes. ([piper.co.bw](https://piper.co.bw/services/))
2. About - Piper Analytics
   - Piper's biography reports Catherine Piper's insolvency, investigation, litigation-support, and arbitration-related data-analysis experience in Botswana and South Africa. It also describes relationships with legal and accounting firms. The corrected profile retains these reported capabilities without inferring a verified appointment at the misnamed overseas arbitration institution. ([piper.co.bw](https://piper.co.bw/about-piper-analytics/))

21.254. Nolands Zambia

Nolands Zambia offers a local appointment route for financial investigations connected with fraud, receivership, and tax matters. ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ These offerings support consideration for Zambia-centered assignments requiring accounting context and local delivery, rather than assuming that routine audit or tax work constitutes a forensic mandate.

The wider Nolands South African offering describes multidisciplinary forensic teams drawing on investigators, legal professionals, and accounting, audit, and tax specialists. ■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■ Regional participation may add specialist breadth, while a locally contained assignment offers clearer staffing accountability when the necessary expertise is available in Zambia.

Sources & Evidence

1. Accounting, Advisory, Auditing, Tax & Training | Nolands Zambia
   - The Zambian catalog offers receivership forensics, fraud investigations, insolvency, financial analysis, valuation, forensic due diligence, and tax investigations.
   - The firm lists offices in Lusaka, Kitwe, Ndola, and Solwezi.
2. Nolands South African brochure - Forensics section
   - The South African forensic offering describes multidisciplinary investigators and legal professionals drawing on accounting, auditing, and tax specialists.
   - This supports a wider resource option, not verification of staffing for a Zambian engagement.

21.255. Adroit Consult Zambia

Adroit Consult Zambia presents itself as a Lusaka-based accounting and advisory firm serving private entities, nongovernmental organizations, and civil-society organizations. ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■

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Sources & Evidence

1. Adroit Consult Zambia | LinkedIn
   - The firm's Lusaka-based self-description lists forensic accounting, payroll audits, financial modeling, analytics, valuation, and organizational client categories.

21.256. Penyo Risk Solutions

Penyo Risk Solutions emphasizes investigative contributions to financial misconduct and recovery-related disputes. ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■ ■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ This creates a distinct screening proposition for creditor counsel: understanding recoverability is a different task from establishing the amount of accounting damages.

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Sources & Evidence

1. Services - Penyo Risk Solutions
   - Penyo advertises concealed-asset inquiries, liability verification, complex corporate-structure analysis, forensic auditing, and insurance litigation support.
   - Financial assessment investigations address whether respondent resources could support recovery, a distinct purpose from damages quantification.
2. About - Penyo Risk Solutions
   - The founder's biography identifies Prean Naidoo, describes prior forensic investigative experience, and states Analysis Notebook expertise.
   - These are individual background disclosures, not independent proof of firm-level outcomes or all accounting specializations.

21.257. DBCG

DBCG identifies itself as Dludlu Business Consulting Group, a Durban-based professional-services firm with accountants, internal auditors, and forensic investigators. ■■ ■■■■■■■■■ ■ ■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■■ Its forensic-audit offering targets fraud, corruption, and maladministration, while complementary services include fraud-risk management, counter-fraud work, and outsourced or co-sourced internal audit.

This combination supports consideration when an organization needs a financial investigation followed by control remediation. ■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■ ■■ ■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■■■■ Co-sourced audit is a supported alternative where the organization retains suitable oversight; damages opinions, witness services, and delivery outside South Africa require separate verification rather than inference from the broad catalog.

Sources & Evidence

1. About us - DBCG
   - DBCG identifies its expanded name as Dludlu Business Consulting Group and its base as Durban.
   - It describes accountants, internal auditors, forensic investigators, and a mobile team serving public and private clients nationwide in South Africa.
2. Services - DBCG
   - DBCG offers forensic auditing aimed at fraud, corruption, and maladministration, with prevention recommendations.
   - Its catalog also offers fraud-risk management, counter-fraud services, and internal-audit outsourcing and co-sourcing.

21.258. Vincents

■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ For counsel handling electronic financial records, this combination creates an option to coordinate digital evidence and accounting analysis within one provider. The accounting question and digital-evidence task nevertheless remain separate deliverables; integration should be confirmed in the proposed team and brief, not inferred from a shared brand.

■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■ ■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■ ■■■■■ ■■ ■■ ■■■■■ ■■ ■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ Public buyers should verify the applicable appointment route and named specialists. Counsel should compare a coordinated

brief with separate appointments when only one discipline is required, balancing fewer handoffs against clarity of responsibility for each expert conclusion.

Sources & Evidence

1. Financial Crime - Vincents
   - Vincents offers financial-crime investigation, independent accounting opinions, expert-report review, proceeds-of-crime analysis, electronic financial-record investigation, and funds or asset tracing.
2. Forensic Technology - Vincents
   - The forensic-technology practice advertises digital-data acquisition, preservation, recovery, analysis, reporting, and expert testimony.
   - Coordination with financial analysis is a conditional sourcing option, not an independently demonstrated performance advantage.
3. Vincents (Leslie VP Trust & Others) | Department of Finance
   - The Department of Finance supplier entry lists Vincents under the MAS Panel category Forensic Accountancy Audits & Investigations.
   - It identifies Australian offices including Brisbane, Sydney, Canberra, Melbourne, and Adelaide; the entry is not a matter-specific award.

21.259. BRI Ferrier

BRI Ferrier combines a forensic offering with business recovery and insolvency capabilities. Its forensic catalog covers investigations, financial-loss analysis, asset valuation, and consulting or expert-witness contributions to disputes, including insolvent trading, shareholder matters, and post-acquisition disagreements. ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■ ■■■■■■

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Buyers considering a multi-office mandate should identify the contracting member, responsible forensic specialists, and obligations for contributions from other practices. Coordination can support wider delivery, but does not make member resources or contractual liabilities automatically interchangeable.

Sources & Evidence

1. Forensic Accounting Firm | Forensic Accounting Australia
   - BRI Ferrier's forensic offering includes investigations, financial-loss analysis, asset valuation, and consulting or expert-witness services.
   - Listed matters include insolvent trading, shareholder and post-acquisition disputes; business recovery and insolvency are complementary offerings.

2. Forensic Accountant Brisbane | BRI Ferrier
   - The Brisbane practice advertises investigative accounting and litigation support for arbitration, litigation, and regulatory scrutiny.
   - This establishes a marketed forensic delivery point outside Melbourne, not equivalent staffing across every member practice.
3. About Us | Business Recovery | Insolvency - BRI Ferrier
   - BRI Ferrier describes an affiliation spanning business recovery, insolvency, forensic accounting, and advisory.
   - It describes a national executive team with representatives across Australia and New Zealand supporting coordinated engagements.
4. Vitala Health Pty Ltd - Circular to Creditors, March 4, 2026
   - The creditor circular states that BRI Ferrier is an association of independent accounting firms and that each member is a separate, independent entity operating under BRI Ferrier or related names.
   - Contracting-member and inter-practice responsibility verification follows from that disclosed structure.

21.260. William Buck

William Buck offers forensic accounting within its restructuring and insolvency practice. ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ The service page identifies specialists in Sydney, Melbourne, and Parramatta and describes supplementary resources through the Praxity Alliance where appropriate.

The restructuring connection supplies an identifiable complementary capability: William Buck describes Laurie Fitzgerald as a registered liquidator heading its Melbourne Business Recovery division. Creditor representatives and dispute counsel can therefore assess a combined financial-evidence and restructuring brief, while verifying the individuals responsible for each role. ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■ ■■■■ ■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   - For covered members in public practice, APES xx.xx requires qualified assistance or declining work outside professional expertise.
2. Forensic Litigation Specialists | William Buck
   - William Buck offers fraud-loss investigation, complex-transaction analysis, dispute-related valuation, earnings-loss analysis, family-law asset assessment, and expert evidence within restructuring and insolvency.
   - It identifies specialists in Sydney, Melbourne, and Parramatta and describes access to Praxity resources where appropriate.
3. Laurie Fitzgerald - William Buck Australia
   - William Buck identifies Laurie Fitzgerald as a registered liquidator who heads its Melbourne Business Recovery division.
   - This supports an identifiable restructuring capability, not automatic qualification for every accounting-expert assignment.

21.261. Dolman Bateman

Dolman Bateman links its forensic services and named specialist team to Dolman Bateman Forensic, branded DB Forensic. ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■ ■■■■■ Buyers should confirm the contracting entity and assigned specialists rather than assume that the broader accounting practice and forensic service platform have identical engagement responsibilities.

A distinctive appointment choice is its separately described shadow-expert service, which supports counsel through financial-evidence review and critique of opposing expert reports. ■■■■ ■■■ ■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■ ■■■■ ■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■ ■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■ ■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ Counsel should specify the intended role at appointment and revisit it before requesting testimony; consulting support and formal expert evidence should not be treated as interchangeable deliverables.

Sources & Evidence

1. APES 215 Forensic Accounting Services, revised October 2024
   - APES xx.xx distinguishes consulting from expert-witness services for covered members.
   - Its examples treat anticipated court opinions as expert-witness work and advise amended terms when a significant scope change creates that role.
2. About | Dolman Bateman
   - Dolman Bateman links its forensic accounting service and named forensic-team profiles to DB Forensic.
   - The cross-linked presentation supports the service relationship described, without establishing identical legal contracting responsibilities.
3. Forensic Accounting Services Sydney | Disputes, Fraud & Valuations | Dolman Bateman Forensic
   - DB Forensic advertises investigations, tracing, reconstruction, loss quantification, valuation, litigation support, and expert-witness services across Australia.
   - Its service page identifies a Roseville, New South Wales, address.
4. Shadow Expert Forensic Accountant Sydney | Dolman Bateman Forensic
   - DB Forensic separately describes shadow-expert assistance for counsel, including financial-evidence analysis and review of opposing expert reports.
   - The offering supports a consulting appointment option distinct from its formal expert-witness service.

21.262. Worrells

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The brand encompasses independent member firms, and its legal disclosure disclaims responsibility by one member for another member's acts. ■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■ A local office or an individual practitioner's credentials should not be treated as assurance that every member offers the same forensic capability.

Sources & Evidence

1. John Goggin | Worrells
   - Worrells describes John Goggin as its Cairns principal, a forensic accountant and expert witness, and a registered liquidator and bankruptcy trustee. These are the firm's descriptions of the individual, not independent verification of every proposed appointment. ([worrells.net.au](https://worrells.net.au/about/our-team/john-goggin))
2. Business Dispute Resolution Services | Worrells
   - Worrells markets statutory trusteeship, court-appointed receivership, and services involving insolvent deceased estates. These offerings support an administration-related context for financial analysis, not automatic classification of all administration as forensic accounting. ([worrells.net.au](https://worrells.net.au/how-we-help/dispute-resolution))
3. Legal | Worrells
   - Worrells identifies its group as independent member firms and disclaims member liability for another member's acts or omissions. Identifying the contracting member and cross-practice responsibilities is a commercial implication of this disclosed structure. ([worrells.net.au](https://worrells.net.au/legal))

21.263. Calibre Partners

Calibre Partners offers financial and fraud investigations alongside dispute-focused accounting advice from Auckland, New Zealand. Its dispute service includes commercial and insurance damages, relationship-property tracing and valuation, and solvency and loss analysis for directors' duties claims. ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■ ■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■

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Sources & Evidence

1. About us - Calibre Partners
   · Calibre states that it has Trans-Tasman reach and changed its brand from KordaMentha NZ to Calibre Partners in 2020. The page does not establish current common ownership or entitlement to another firm's personnel. ([calibrepartners.co.nz](https://www.calibrepartners.co.nz/about-us/))
2. Forensic - Calibre Partners
   · Calibre Partners offers investigations of financial irregularities and fraud and identifies an Auckland, New Zealand business location. This establishes an advertised service and delivery contact, not independently measured outcomes. ([calibrepartners.co.nz](https://www.calibrepartners.co.nz/advisory/forensic/))
3. Dispute resolution - Calibre Partners
   · Calibre's dispute offering includes commercial and insurance damages, relationship-property asset analysis and valuation, and solvency and loss analysis in directors' duties claims. Matching separate financial specialists to the disputed question is an analytical implication of this service breadth. ([calibrepartners.co.nz](https://www.calibrepartners.co.nz/advisory/dispute-resolution/))

21.264. Beattie Varley Limited

[illegible] Its published team structure separates David Osborn's leadership of forensic accounting from Ian Varley's responsibility for nonfinancial investigation and witness preparation. The distinction is a litigation-support practice with complementary disciplines, rather than an assumption that the general investigator also supplies the financial opinion.

[illegible] Integrated delivery may reduce evidence handoffs, while separate appointments provide more control over specialist selection. The firm's descriptions of principal experience and testimony do not establish availability or suitability for every forum; work outside New Zealand requires confirmation of the proposed expert and local delivery responsibilities.

Sources & Evidence

1. Forensic Accountant | Auckland | Beattie Varley Limited
   · Beattie Varley offers financial reconstruction, tracing of money trails, alternative transaction interpretations, review of opposing experts, and forensic-accounting testimony for civil and criminal matters. These are advertised capabilities rather than proof of suitability for every forum. ([beattievarley.co.nz](https://www.beattievarley.co.nz/practices))
2. OUR PEOPLE | beattievarley
   · The firm identifies David Osborn as leading forensic accounting and Ian Varley as handling nonfinancial investigation and witness preparation. It describes their collaboration where a matter warrants complementary expertise. ([beattievarley.co.nz](https://www.beattievarley.co.nz/people))

21.265. ATK & Associates

[illegible] Its Ghaziabad-based practice describes accounting, banking, legal, and

engineering backgrounds and branches in major Indian business centers. This is a potential coordination base for borrower or corporate investigations, not confirmation of the assigned forensic team.

SEBI's April xx.xx 2025 financial-statement forensic-auditor panel includes the firm. ■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■ ■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■ ■■■ ■■■ ■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ Firm-wide AI references should not replace verification of the tools and accountable review proposed for the financial assignment.

Sources & Evidence

1. List of Empanelled Forensic Auditors - April 23, 2025
   · SEBI's April xx.xx 2025 panel includes ATK & Associates for listed-company financial-statement forensic audits. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))
2. ATK & Associates - Services and Practice Profile
   · ATK lists forensic, internal-control, and IT-audit services; describes multidisciplinary backgrounds and an Indian branch footprint; and makes firm-wide AI references without specifying a particular forensic assignment's tools. ([atkandassociates.com](https://atkandassociates.com/resource/home.aspx))

21.266. Chokshi & Chokshi LLP

Chokshi & Chokshi LLP has documented exchange- and regulator-facing forensic activity in India. ■■■■■■ ■■■■■ ■■■ ■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■ ■■■■■ A separate SEBI order records BSE's appointment of the firm for Indian Infotech & Software in December 2017.

That engagement encountered repeated failure by the examined company to supply requested information. Buyers should pair supplier selection with record-release responsibilities and an escalation path for noncooperation. ■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■ ■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■

Sources & Evidence

1. List of Empanelled Forensic Auditors - April 23, 2025
   · SEBI's April xx.xx 2025 panel includes Chokshi & Chokshi LLP for listed-company financial-statement forensic audits. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))
2. Adjudication Order in the matter of Indian Infotech & Software Ltd.
   · SEBI records BSE's December xx.xx 2017 appointment of Chokshi & Chokshi LLP for Indian Infotech & Software and the company's subsequent failure to provide requested documents despite repeated correspondence. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/attachdocs/jul-2022/xx.xx.pdf))

21.267. CNK & Associates LLP

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[illegible] Separately, SEBI's account of the PTC India Financial Services matter records completion of a CNK forensic audit in November 2022. This establishes a delivered financial-institution assignment without establishing superiority or the outcome of the broader dispute.

Corporate buyers can assess CNK for an investigation accompanied by separately authorized control analysis. The appointment should distinguish establishing financial facts from recommending or implementing corrective controls, with responsible specialists and deliverables for each. [illegible]

Sources & Evidence

1. List of Empanelled Forensic Auditors - April 23, 2025
   · SEBI's April xx.xx 2025 panel includes CNK & Associates LLP for listed-company financial-statement forensic audits. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))
2. GOVERNANCE RISK AND COMPLIANCE - CNK
   · CNK advertises fraud investigations, forensic audits, control-related advisory, data analytics, and IT-systems audit services. Separating investigation objectives from corrective-control work is a conditional commissioning implication, not an established performance advantage. ([cnkindia.com](https://cnkindia.com/governance-risk-and-compliance/))
3. The Firm - CNK
   · CNK describes a geographic footprint together with associate firms, including Dubai, Abu Dhabi, and Sharjah. The description does not identify interchangeable forensic staffing or a single contracting entity across those locations. ([cnkindia.com](https://cnkindia.com/the-firm/))
4. Order in the Matter of Corporate Governance Issues in PTC India Financial Services Ltd.
   · SEBI records CNK's appointment to examine PTC India Financial Services' financials and governance issues and states that the forensic audit concluded on November xx.xx 2022. This supports a completed assignment, not a comparative-quality conclusion. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/attachdocs/jun-2024/1718190023915_1.pdf))

21.268. Jain Chowdhary & Co.

Jain Chowdhary & Co. combines forensic services with audit and business-risk advisory. [illegible] SEBI's April xx.xx 2025 financial-statement forensic-auditor panel includes the firm.

Buyers can assess it for listed-company financial-statement work, but should distinguish forensic capability from statutory-audit activity. [illegible] The branch footprint does not

establish forensic staffing in every location, so international work needs explicit local responsibilities.

Sources & Evidence

1. List of Empanelled Forensic Auditors - April 23, 2025
   · SEBI's April xx.xx 2025 panel includes Jain Chowdhary & Co. for listed-company financial-statement forensic audits. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))
2. Oswal Minerals Limited - Board Meeting Outcome and Auditor Profile, May 2025
   · Oswal Minerals' May 2025 mandatory disclosure identifies Jain Chowdhary's forensic, audit, and business-risk advisory offerings, Mumbai and branch operations including Taipei, and its statutory-auditor role. It does not identify location-specific forensic teams. ([oswalminerals.com](https://oswalminerals.com/wp-content/uploads/2025/xx.xx/Outcome-of-BM.pdf))

21.269. Pawan Puri & Associates

Pawan Puri & Associates has documented bank-borrower forensic experience beyond panel eligibility. ■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■ ■■ ■■■■■■■■■ ■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■ ■ ■■■■■ ■■■■■■ ■■ ■■■■■■■■ ■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■ ■■■■■ Lenders can assess this experience for financial investigation and funds-tracing mandates, while distinguishing report delivery from any promise of recovery.

Buyer-controlled procedures also affect the usefulness of the output. In a separate November xx.xx 2025 judgment involving a Pawan Puri report, the Delhi High Court set aside a bank decision because of disclosure and hearing failures. ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■ ■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. List of Empanelled Forensic Auditors - April 23, 2025
   · SEBI's April xx.xx 2025 panel includes Pawan Puri & Associates for listed-company financial-statement forensic audits. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))
2. Axis Bank Limited - Debt Offering General Information Document
   · Axis Bank records Pawan Puri's forensic review of Guruanand Silk Mills, including financial and stock statements and related-party funds. It describes an inconclusive draft received September xx.xx 2022 and a final report submitted October xx.xx 2022. ([axis.bank.in](https://www.axis.bank.in/docs/default-source/stock-information/debt/debentures/sr-xx.xx-general-information-document-xx.xx-xx.xx-xx.xx.pdf))
3. ASM Traxim Private Limited & Ors. v. Punjab National Bank - November 21, 2025
   · The November xx.xx 2025 judgment set aside Punjab National Bank's decision for procedural failures, including reliance on an undisclosed Pawan Puri report and lack of a personal hearing. Its relevant finding concerns the bank's process, not proof of defective accounting analysis. ([delhihighcourt.nic.in](https://delhihighcourt.nic.in/app/showFileJudgment/JIS21112025CW23622025_101650.pdf))

21.270. Raju & Prasad Chartered Accountants

[illegible] Its published footprint includes Hyderabad, Mumbai, Bengaluru, and Chennai. For lenders and insolvency practitioners, these complementary disciplines support assessing the firm for investigations involving both accounting records and system-derived transactions, provided the proposed specialists are matched to the actual financial question.

[illegible] Buyers should distinguish the proposed investigative team from the firm's broader assurance practice and confirm responsibility for work across locations. Coordinated accounting and systems expertise may reduce handoffs, but complex damages analysis or overseas testimony requires separate evidence of suitability rather than an assumed extension of banking-audit capability.

Sources & Evidence

1. List of Empanelled Forensic Auditors - April 23, 2025
   - SEBI's April xx.xx 2025 financial-statement forensic-auditor panel names Raju & Prasad Chartered Accountants and publishes a three-year term. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))
2. Financial Advisory Services Hyderabad | Tax Advisory Services | Company Incorporation in Hyderabad | Raju and Prasad
   - The firm's service catalog lists bank forensic audits, insolvency transaction audits, and information-systems audits. It publishes a Hyderabad base and branches including Mumbai, Bengaluru, and Chennai. ([oldwebsite.rajuandprasad.com](https://oldwebsite.rajuandprasad.com/services.php))
3. The Team | Financial and Tax Advisory services Hyderabad | Raju and Prasad
   - Partner biographies describe forensic-audit qualifications or training, information-systems audit expertise, and ERP-based assurance and financial-reporting experience. These are firm disclosures, not independent performance assessments. ([oldwebsite.rajuandprasad.com](https://oldwebsite.rajuandprasad.com/team.php))

21.271. Rajvanshi & Associates

Rajvanshi & Associates presents a dedicated fraud-investigation and dispute-services practice and reports forensic assignments for banks and insolvency matters. [illegible] Neither establishes the outcome or suitability of a particular proposed engagement.

Delivery accountability deserves attention when using its multi-location arrangements. [illegible]

[redacted] A coordinated arrangement may provide convenient access to local resources; separate local appointments offer clearer entity boundaries when witness responsibilities or jurisdiction-specific expertise dominate the assignment.

Sources & Evidence

1. List of Empanelled Forensic Auditors - April 23, 2025
   · The April xx.xx 2025 panel names Rajvanshi & Associates. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))
2. Forensic Audit - Rajvanshi & Associates
   · Rajvanshi describes a partner-led fraud-investigation and dispute-services practice and reports forensic assignments for banks and insolvency cases. The page does not independently verify engagement outcomes. ([rajvanshica.in](https://rajvanshica.in/forensic-audit.html))
3. Branch Offices - Rajvanshi & Associates
   · The location page publishes a Jaipur base, a Mumbai address hosted at Jayesh Sanghrajka & Co., and a Singapore office listing. It does not establish forensic staffing at each location. ([rajvanshica.in](https://rajvanshica.in/branch-offices2.html))

21.272. Pipara & Co LLP

Pipara & Co LLP has independently documented historical experience investigating connected-company accounting records. [redacted] It does not establish present investigative staffing or equivalent competence in unrelated damages assignments.

[redacted] Corporate buyers investigating linked-counterparty transactions should request the current investigation lead, recent comparable mandates, and responsibility for the proposed financial conclusions before selection. Historical regulatory work offers more specificity than an unsubstantiated service claim; its age nevertheless makes continuity of personnel and present delivery capability important verification conditions.

Sources & Evidence

1. Firm Summary - Pipara & Co LLP
   · The PCAOB registry identifies Pipara & Co LLP as currently registered, headquartered in Ahmedabad, and filing issuer-audit participation reports. This establishes audit identity and activity, not forensic certification. ([rasr.pcaobus.org](https://rasr.pcaobus.org/Firms/FirmSummaryPublic.aspx?FirmID=47E2D8BD128B5AF8A2797BDECAC11E99))

2. Adjudication Order No. Order/SM/AD/2021-22/14890 in the matter of Ricoh India Limited
   · SEBI records Pipara's forensic appointment concerning Ricoh and Fourth Dimension Solutions, its October xx.xx 2019 report, and customer/vendor transaction discrepancies. This supports historical delivery, not present staffing. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/attachdocs/feb-2022/xx.xx.pdf))

21.273. Nexdigm

[illegible] This is a relevant supplier-reported example for multinational parents investigating possible post-acquisition misconduct, because the financial task extends beyond identifying a digital anomaly to explaining transactions and relationships. The anonymous case does not independently establish repeatable outcomes or suitability for every dispute.

Nexdigm publishes office contacts in India, the United States, and the UAE, while its legal disclaimer identifies Nexdigm Pvt. Ltd. and explains that Nexia network members are separate legal entities. [illegible]

Sources & Evidence

1. Investigation of whistleblower allegations regarding diversion of funds, conflicts of interest and employee kickbacks - Nexdigm case study
   · Nexdigm's anonymous case study describes investigating misconduct allegations at an acquired Indian business through digital review and analysis of vendor documentation, subcontractor relationships, and employee-related transactions. The account is supplier-reported. ([nexdigm.com](https://www.nexdigm.com/case-studies/UID-xx.xx-Forensic-WB-Investigation-Infrastructure-CaseStudy-Nexdigm.pdf))
2. Disclaimer - Terms and Legal Conditions for Accessing Nexdigm Website
   · The disclaimer identifies Nexdigm Pvt. Ltd. and states that Nexia members are separate legal entities, are not a worldwide partnership, and that the network organization does not deliver client services. ([nexdigm.com](https://www.nexdigm.com/disclaimer/))
3. Contact Us | Global Offices & Business Enquiries - Nexdigm
   · Nexdigm publishes office contacts in India, the United States, and the UAE. These disclosures establish contact locations, not forensic capacity or unified liability across them. ([nexdigm.com](https://www.nexdigm.com/contact-us/))

21.274. Haribhakti & Co. LLP

Haribhakti & Co. LLP places forensic services within a risk-and-advisory offering that also includes business-process work, governance and compliance, and IT advisory with data analytics. [illegible]

[illegible] Audit committees should separate the financial investigation deliverable from any remediation scope and name the responsible lead for each. Bundled advisory can reduce supplier handoffs, but a broad controls assignment is not a substitute for a defined financial conclusion; buyers with a narrow disputed-loss question should require specific comparable expertise.

Sources & Evidence

1. Risk and Advisory - Haribhakti & Co. LLP
   · Haribhakti's risk-and-advisory catalog includes forensic services, business-process advisory, governance and compliance, and IT advisory with cybersecurity and data analytics. ([haribhakti.co.in](https://haribhakti.co.in/risk-and-advisory/))
2. About - Haribhakti & Co. LLP
   · The firm describes a multidisciplinary professional pool including chartered accountants, fraud examiners, information-systems auditors, and IT professionals. This does not identify the team assigned to a particular engagement. ([haribhakti.co.in](https://haribhakti.co.in/about/))
3. Contact - Haribhakti & Co. LLP
   · The contact page lists a Mumbai corporate office and Indian locations including Ahmedabad, Bengaluru, Chennai, and New Delhi. It does not establish specialist availability at each office. ([haribhakti.co.in](https://haribhakti.co.in/contact/))
4. Final Order in the matter of Sharon Bio-Medicine Limited - WTM/ASB/CFID/CFID/26926/2023-24
   · SEBI records Haribhakti's forensic audit of Sharon Bio-Medicine's operations and additional trading-party review, with reports dated December 2017 and March 2019, following insolvency proceedings. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/attachdocs/may-2023/1685533806680_12.pdf))

21.275. Chaturvedi & Co.

Chaturvedi & Co. presents the practice as Chaturvedi & Co LLP. [illegible] Lenders should specify the required financial task and verify the contracting entity and proposed specialists rather than select solely on the breadth of the banking relationship.

The published office network is Kolkata-led, with locations in Mumbai, New Delhi, and Chennai. This provides a disclosed Indian coordination footprint, not proof of forensic capacity in every office. [illegible]

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Sources & Evidence

1. List of Empanelled Forensic Auditors - April 23, 2025
   · The list replaces earlier forensic panels and names neither Chaturvedi & Co. nor Chaturvedi & Co LLP. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/apr-2025/xx.xx.pdf))
2. NLC India Limited - Intimation of Appointment of Joint Statutory Auditors, October 5, 2024
   · NLC India's October 2024 statutory-auditor filing reproduces Chaturvedi's firm profile describing bank forensic audits, transaction audits, and specialized monitoring. These capability details originate from the attached firm profile, not an independent assessment of forensic outcomes. ([nsearchives.nseindia.com](https://nsearchives.nseindia.com/corporate/NLCINDIA_05102024183136_SEIntimationApptSA20242CHCOsigned.pdf))
3. Our Firm | About Us - Chaturvedi & Co LLP
   · The practice presents itself as Chaturvedi & Co LLP and lists SEBI among general empanelments without identifying a particular forensic-panel category. ([chaturvedica.in](https://www.chaturvedica.in/about-us))
4. Contact | Chaturvedi & Co. | India
   · The firm's contact page identifies Kolkata as its head-office location and publishes offices in Mumbai, New Delhi, and Chennai. ([chaturvedica.in](https://www.chaturvedica.in/map))
5. List of Empanelled Forensic Auditors - 2022
   · SEBI's 2022 forensic-auditor list includes Chaturvedi & Co.; this is historical membership rather than proof of eligibility under a replacement panel. ([sebi.gov.in](https://www.sebi.gov.in/sebi_data/tenderfiles/feb-2022/xx.xx.pdf))

21.276. Kansal Singla & Associates

Kansal Singla & Associates explicitly offers management-commissioned investigation audits for suspected fraud and misappropriation, alongside bank auditing. A March xx.xx 2026 NCLT order concerning Spaze Towers records the resolution professional's submission that the creditor committee approved the firm's engagement for a forensic and transaction audit. ■■■■ ■■■■■■■■ ■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■

Its published contact points include Chandigarh and New Delhi, supporting an identifiable Indian delivery base. ■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■ ■■■■■■■ ■■■■■■■■ ■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■ Current team availability and any overseas or witness responsibilities should be established separately.

Sources & Evidence

1. Audit and Assurance - Kansal Singla & Associates
   · Kansal Singla explicitly offers investigation audits commissioned by management for suspected fraud or misappropriation and also lists bank statutory audits. ([cakansalsingla.com](https://www.cakansalsingla.com/service04.html))
2. NCLT New Delhi Bench - Orders in CP (IB) No. 284(PB) of 2021, Spaze Towers Private Limited, March 16, 2026
   · The March xx.xx 2026 order records the resolution professional's submission that the creditor committee approved Kansal Singla's forensic/transaction-audit appointment at Spaze Towers. It records an appointment context, not completed findings or recovery, and discusses stakeholders' requests separately. ([nclt.gov.in](https://nclt.gov.in/gen_pdf.php?filepath=%2FEfile_Document%2Fncltdoc%2Fcasedoc%2F0710102055042021%2F04%2FOrder-Challenge%2F04_order-Challange_004_177373988614259494336 9b91f6e86af6.pdf))
3. Contacts - Kansal Singla & Associates
   · Kansal Singla's contact page publishes Chandigarh and New Delhi office contacts, supporting identifiable Indian contact locations rather than overseas forensic delivery capability. ([cakansalsingla.com](https://www.cakansalsingla.com/contact.html))

21.277. Kirtane & Pandit LLP

Kirtane & Pandit LLP describes a forensic practice combining accounting investigations, transaction reconstruction, ledger analysis, asset tracing, and digital support. Its disclosed applications include banking and nonbank financial institutions, procurement matters, grants, and insolvency-related disputes. ■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■ ■■ ■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■

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Sources & Evidence

1. Forensic & Fraud Investigations - Consulting & Advisory | Kirtane & Pandit
   · Kirtane & Pandit describes accounting investigations, reconstruction, ledger analysis, tracing, and digital support across financial institutions, procurement, grants, and insolvency matters. It advertises project, retainer, and build-operate-transfer arrangements. These are offerings, not independently verified outcomes. ([kirtanepandit.com](https://www.kirtanepandit.com/services/forensic-fraud))
2. Contact Us - Kirtane & Pandit | Chartered Accountants
   · The firm publishes offices in Pune, Mumbai, Bengaluru, New Delhi, Hyderabad, Chennai, and Nashik. The listings do not establish the forensic specialists deployed for a particular engagement. ([kirtanepandit.com](https://www.kirtanepandit.com/contact-us))

21.278. Mukund M Chitale & Co.

[redacted] This combination makes the firm a candidate to evaluate when an Indian banking or corporate matter requires investigation alongside analysis of disputed financial values. Its Mumbai and Pune offices provide disclosed domestic delivery points, but office presence does not establish the availability of the particular specialist required for a matter.

Institutional credentials require a separate eligibility check. The firm's inclusion in SEBI's 2022 forensic-auditor list and the National Housing Bank's 2023 housing-finance panel establishes historical access, not sufficient evidence for a new panel appointment. [redacted]

Sources & Evidence

1. List of Empanelled Forensic Auditors - April 23, 2025
   - SEBI's April xx.xx 2025, forensic-auditor notice expressly replaces earlier lists. The historical listing alone therefore does not establish eligibility for a subsequent appointment.
2. List of Empanelled Forensic Auditors - 2022
   - The forensic-auditor list published in 2022 includes Mukund M Chitale & Co.; it establishes historical panel participation.
3. List of Empaneled CA Firm/Company for Special/Forensic Audit of HFCs
   - The National Housing Bank's 2023 document includes Mukund M Chitale & Co. for special or forensic audits of housing finance companies and states that empanelment is subject to review after one year.
4. Services - Mukund M Chitale & Co.
   - The firm describes its forensic-audit offering as addressing investigative matters involving money laundering, embezzlement, bribery, conflicts of interest, and asset misappropriation. These are company-reported service capabilities.
5. Our Team - Mukund M Chitale & Co.
   - The firm identifies Sushrut Chitale as a partner leading its consulting division, with work in financial valuation, due diligence, and forensic analysis for investigating agencies and banks in India.
   - The disclosed combination supports conditional consideration of coordinated investigation and valuation work, not proven equivalence across financial disputes.
6. Contact Us - Mukund M Chitale & Co.
   - The firm lists offices in Mumbai and Pune; the page establishes disclosed office locations rather than matter-specific forensic staffing.

21.279. Ravi Rajan & Co LLP

Ravi Rajan & Co LLP offers forensic and investigative audits within a broader financial-institution practice that also includes end-use reviews, borrower monitoring, and restructuring-related advisory. Its forensic service description identifies certified forensic auditors and analytical tools, while its organizational disclosures describe ex-bankers, forensic specialists, insolvency professionals, registered valuers, and support from legal and other technical professionals. [illegible]

The firm identifies New Delhi as its head office and branches including Mumbai, Bengaluru, Noida, Ghaziabad, Gurugram, and Dehradun. Its inclusion in SEBI's July xx.xx 2026, panel addition provides a separate listed-company forensic-audit route. [illegible]

Sources & Evidence

1. Audit & Assurance - Ravi Rajan & Co. LLP
   - Ravi Rajan & Co LLP describes forensic audits responding to management requests concerning fraud or misappropriation and states that its team includes certified forensic auditors using analytical tools.
2. Services Rendered to Banks, FIs & NBFCs - Ravi Rajan & Co. LLP
   - The firm describes forensic and investigative audits, viability studies, monitoring assignments, end-use audits, and borrower restructuring advisory for banks and financial institutions.
   - These distinct offerings support differentiating an investigative mandate from ordinary borrower monitoring.
3. About Us - Ravi Rajan & Co. LLP
   - The firm identifies New Delhi headquarters and branches in Mumbai, Bengaluru, Noida, Ghaziabad, Gurugram, and Dehradun.
   - Its organizational disclosure describes ex-bankers, forensic specialists, insolvency professionals, registered valuers, and support from lawyers and other professionals; coordinated-delivery benefits remain conditional interpretations.
4. Sebi Empanels 18 Additional Forensic Auditors for Listed Company Audits
   - The dated report identifies Ravi Rajan and Co LLP among firms included in SEBI's July xx.xx 2026, forensic-auditor panel addition.

21.280. Sarath & Associates

Sarath & Associates discloses forensic capability through identifiable partner responsibilities rather than an undifferentiated accounting-service catalog. [illegible]

[redacted] SEBI's July xx.xx 2026, panel addition included the firm, providing a dated institutional access credential.

For a bank or corporate buyer with relevant people and records across Western and Southern India, the practical choice is whether regional coordination can be combined with a clearly accountable financial conclusion. [redacted] The disclosed credentials and responsibilities do not by themselves establish staffing availability, completed outcomes, or suitability for a particular expert-witness assignment; those conditions should be verified before commitment.

Sources & Evidence

1. Sebi Empanels 18 Additional Forensic Auditors for Listed Company Audits
   - The dated report identifies Sarath and Associates in the July xx.xx 2026, SEBI panel addition.
2. Our Partners - Sarath & Associates
   - The firm describes P. Sarath Kumar's fraud-examination credentials, R. Lakshmi Rao's Western Region investigative responsibilities, and banking and corporate forensic experience at Tirupur.
   - The regional responsibilities support a conditional staffing comparison, not verified availability or engagement outcomes.

21.281.SKVM & Company

SKVM & Company has documented participation in Indian lender investigations and a dated route into listed-company forensic audits. A Gujarat High Court judgment dated November xx.xx 2023, records SKVM & Co.'s appointment by Canara Bank to conduct a borrower-account forensic audit. [redacted]

The court record recounts borrower contentions concerning responses to audit questions and disclosure of the report. Those contentions illustrate contested engagement circumstances, not an established finding of misconduct by the firm. [redacted]

Sources & Evidence

1. Sebi Empanels 18 Additional Forensic Auditors for Listed Company Audits
   - The dated report identifies SKVM and Company in the July xx.xx 2026, SEBI panel addition.

2. Gujarat High Court Judgment - C/LPA/841/2023, November 6, 2023
   - The November xx.xx 2023, Gujarat High Court judgment records SKVM & Co.'s appointment by Canara Bank for a borrower-account forensic audit.
   - The judgment recounts borrower contentions about audit-question responses and report disclosure. These are presented as contested circumstances, not findings of misconduct against the firm.

21.282. T R Chadha & Co LLP

T R Chadha & Co LLP offers fraud investigations involving accounting records, contracts, third-party dealings, financial recovery questions, and damage assessment. ■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■ That completed assignment substantiates a specific delivery context, not universal acceptance of the firm's reports or equivalence across disputes.

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Sources & Evidence

1. Fraud Investigation - T R Chadha & Co LLP
   - T R Chadha & Co LLP describes fraud investigations involving accounting records, contracts, third parties, analytical tools, financial recovery, and damage assessment.
   - It describes coordination with boards, audit committees, legal teams, regulators, and enforcement agencies; these are company-reported offerings.
2. Work for Law Enforcement Agencies - T R Chadha & Co LLP
   - The firm describes enforcement-related financial reviews covering corporate structures, fund flows, cross-border dealings, asset tracking, and digital evidence.
   - The offering supports evaluating investigation-to-enforcement coordination, not guaranteed legal acceptance or recovery.
3. Contact - T R Chadha & Co LLP
   - The firm lists Indian offices and an Abu Dhabi presence. These establish disclosed coordination locations, not forensic-specialist availability or the contracting entity for a particular assignment.
4. Final Order in the Matter of Iris Mediaworks Limited
   - SEBI's 2021 Iris Mediaworks order records BSE's appointment of T R Chadha & Co LLP as forensic auditor and submission of its report. This establishes a specific historical exchange-referred assignment.

21.283. V. Singhi & Associates

V. Singhi & Associates discloses investigation services covering acquisitions, business purchases, prospective investments, fraud, and vendor, creditor, or customer claims. Its offering also includes searches of company, firm, and property registries, which can complement financial review of ownership and asset relationships. ■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■ ■■■ ■ ■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■ ■■ ■■■ ■■■■■■■■■■■■■ ■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■ ■ ■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■■■■■

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Sources & Evidence

1. Sebi Empanels 18 Additional Forensic Auditors for Listed Company Audits
   - The dated report identifies V Singhi & Associates in the July xx.xx 2026, SEBI panel addition.
2. Investigation Audits - V. Singhi & Associates
   - V. Singhi & Associates lists investigations relating to acquisitions, business purchases, investments, fraud, and vendor, creditor, or customer claims.
   - The offering includes company, firm, and property-registry searches; their use as complements to financial investigation is an analytical interpretation.
3. Services - V. Singhi & Associates
   - The firm's service catalog separately includes valuation services. The catalog establishes an offering, not suitability for every dispute-related valuation or damages opinion.

21.284. IndeForensic

IndeForensic offers Singapore-focused forensic accounting, dispute-related business valuation, commercial-damages analysis, and expert reports. Its disclosed portfolio also includes consulting or shadow-expert support: reviewing a testifying expert's reports and assisting counsel with financial issues in cross-examination. ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■ ■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■ ■■■■ ■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■

For counsel already working with a testifying expert, IndeForensic presents a potential route to obtain a separate financial review without replacing the existing appointment. ■■■ ■ ■■■■■

[illegible] Contracting identity and additional staffing should be confirmed before committing a time-sensitive or geographically dispersed mandate.

Sources & Evidence

1. Forensic Accounting Singapore | Litigation Support & Expert Witness Services | IndeForensic
   · IndeForensic offers forensic accounting, business valuation, commercial-damages reports, expert reports, and consulting or shadow-expert review of testifying experts' work. This supports the distinction between consulting support and a directly commissioned expert deliverable. ([indeforensic.com](https://indeforensic.com/forensic-accounting-singapore))
2. Forensic Accounting and Valuation Expert Singapore | Hamish Egan | IndeForensic
   · The practice identifies Hamish Egan as its director, describes accounting, investment-analysis and valuation credentials, and reports arbitration experience and project-based collaboration. These are disclosures about the individual, not proof of firm-wide staffing or international office coverage. ([indeforensic.com](https://indeforensic.com/about-hamish-egan))

21.285. Edston Global PAC

[illegible] GAAP, IFRS, Singapore financial reporting, complex accounting issues, and corporate restructuring. This combination makes transaction interpretation and reporting-framework questions a more defensible basis for evaluation than assuming equivalent expertise across every damages or fraud assignment.

[illegible] Buyers should therefore confirm the existing audit relationship, intended investigator or witness role, and matter-specific experience before appointment. Reporting familiarity may support continuity, but it does not establish eligibility for every expert assignment; a separate provider may be necessary when the proposed role creates an independence restriction.

Sources & Evidence

1. Strengthening the Commission's Requirements Regarding Auditor Independence - Final Rule
   · SEC guidance distinguishes restricted advocacy-oriented expert services for an audit client from certain internal investigations, fact-finding, and factual testimony. This supports relationship and role screening when evaluating Edston's combined audit and forensic offering, not a blanket prohibition on its forensic services. ([sec.gov](https://www.sec.gov/files/rules/final/xx.xx-xx.xx.htm))
2. Edston Global PAC, Audit and Accounting Firm | Corporate advisory | 10 Anson Road, Singapore
   · Edston's service descriptions include transaction tracing, independent fact-finding, forensic accounting, specialized reports, opportunity-cost valuation, and collaboration with lawyers. Its wider offering includes assurance, governance, and restructuring. ([edstonglobal.com](https://www.edstonglobal.com/))
3. Our Team | Edston Global
   · Edston's partner profiles describe U.S. GAAP, IFRS and Singapore reporting expertise, complex accounting work, and restructuring experience. These support a reporting-framework-oriented evaluation but do not establish specialization in every forensic matter.
   ([edstonglobal.com](https://www.edstonglobal.com/our-team))

21.286. Lide Forensics & Intelligence Advisory

Lide Forensics & Intelligence Advisory describes itself as a Singapore-incorporated subsidiary and member of Lide Connexion. Its offering combines financial-misconduct investigation, asset tracing, litigation support, and broader investigative intelligence. ■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■■ ■■■■■ ■■■■ ■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■■■

A corporate commissioner or accounting specialist facing a matter that requires both financial analysis and additional investigative information could evaluate Lide for the combined mandate or a defined investigative contribution. The proposal should identify who performs the accounting analysis, who signs the financial conclusions, and which local or network providers will participate. ■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■ ■■■ ■■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■ ■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. About Us | Lide Forensics & Intelligence Advisory
   · Lide describes itself as Singapore-incorporated and a subsidiary and member of Lide Connexion, which it describes as a connection of independent professional-service providers. This supports distinguishing network access from confirmed in-house accounting delivery. ([lideforensics.sg](https://lideforensics.sg/about-us/))
2. Investigate | Lide Forensics & Intelligence Advisory
   · Lide offers investigation of financial misconduct and litigation-related matters. It describes a Philippine subsidiary assignment combining forensic audit and asset tracing. The assignment is company-reported and does not independently establish its claimed outcome. ([lideforensics.sg](https://lideforensics.sg/investigate/))

3. Our Team | Lide Forensics & Intelligence Advisory
   · Lide's team listing includes chartered accountant adviser Seah Hai Yang alongside investigation and legal advisers. Adviser credentials establish disclosed complementary expertise, not availability or responsibility for a particular accounting engagement. ([lideforensics.sg](https://lideforensics.sg/our-team/))

21.287. Moore Malaysia

Moore Malaysia offers forensic investigations, fraud reviews, valuations, and analysis for contractual, commercial, individual, and family disputes. It describes itself as an independent firm associated with Moore Global Network Limited. ■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■ ■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■

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Sources & Evidence

1. Forensic Accounting - Moore Malaysia
   · Moore Malaysia offers investigations, fraud reviews, valuations, and services for commercial, contractual, individual and family disputes. The service description supports the disclosed offering, not equivalent capability across all proposed professionals or matters.
   ([moore.com.my](https://www.moore.com.my/services/forensic-accounting/))
2. About Us - Moore Malaysia
   · Moore Malaysia describes itself as an independent firm associated with Moore Global Network Limited. This supports requiring an identified contracting practice and confirmed participating firms instead of assuming a single Global delivery commitment. ([moore.com.my](https://www.moore.com.my/about-us/))
3. Moore Stephens Associates PLT - Moore Malaysia
   · The local firm page identifies Moore Stephens Associates PLT and lists its Petaling Jaya headquarters and Penang, Johor Bahru and Labuan branches. This establishes a listed local office footprint, not forensic staffing at each office.
   ([moore.com.my](https://www.moore.com.my/locations/petaling-jaya/moore-stephens-associates-plt/))
4. Kuan Che LO - Moore Malaysia
   · Kuan Che Lo is listed as a senior partner at Moore Stephens Associates PLT. His profile includes investigative-audit and share-valuation experience, supporting an identifiable relevant professional background rather than a blanket expert-witness capability claim.
   ([moore.com.my](https://www.moore.com.my/about/people/kuan-che-lo/))

21.288. Guan & Associates

Guan & Associates describes investigative audits addressing suspected fraud or misappropriation and reports court-appointed financial investigations connected with receivership and determining company worth. ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪ Bhd.; the commercial presentation should therefore not be treated as proof that every listed service has the same contracting entity.

A receiver, creditor representative, or corporate commissioner could evaluate the practice for a defined investigation connected with disputed accounts or recovery. Before appointment, the buyer should establish the legal counterparty, responsible professional, current availability, and the boundaries between investigative-accounting work and any receivership or liquidation appointment. ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪

Sources & Evidence

1. Guan Corporate Mall - Audit and Assurance
   - Guan & Associates describes suspected-fraud and misappropriation investigations and reports court-appointed investigative work for receivership and determining company worth. The page names the practice separately from Guan Corporate Mall Sdn. Bhd., supporting contracting-identity verification. ([guan.com.my](https://www.guan.com.my/our-services/audit-and-assurance))
2. Guan Corporate Mall - Corporate Recovery and Insolvency
   - The associated service portfolio describes receivership, corporate recovery, and a company-reported investigation of a partnership dispute. This supports recovery-related adjacency, but does not confirm current appointment eligibility or the team available for a new forensic mandate. ([guan.com.my](https://www.guan.com.my/our-services/corporate-recovery-and-insolvency))

21.289. PT YAS Konsultan Indonesia

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RESEARCH SAMPLE REPORT

[redacted] Before purchasing witness services, counsel should confirm the named professional's relevant dispute experience and suitability for the intended forum. Keeping local accounting and investigative work together may preserve continuity, while separate expert appointment offers clearer review separation at the cost of additional handover and coordination.

Sources & Evidence

1. Accounting Services - PT YAS Konsultan indonesia
   - YAS offers Indonesian financial investigation, forensic reports for legal proceedings, and civil and criminal expert-witness services, alongside accounting systems, ledger maintenance and financial reporting. The coexistence of record preparation and investigation supports assessing review separation when the same work is disputed. ([yasc.co.id](https://yasc.co.id/service/accounting-services/))
2. About Us - PT YAS Konsultan indonesia
   - The company identifies PT YAS Konsultan Indonesia as its legal designation and YAS Consulting as its commercial brand, and describes serving Indonesian local and international businesses. ([yasc.co.id](https://yasc.co.id/about-us/))
3. Our People - PT YAS Konsultan indonesia
   - YAS lists Yudi Alfian S as managing director and publishes accounting qualifications for its personnel. The team list does not by itself demonstrate the proposed individual's experience in the buyer's intended dispute or forum. ([yasc.co.id](https://yasc.co.id/our-people/))

21.290. logariasmos

logariasmos lists forensic accounting and business recovery within its accounting and bookkeeping division, alongside journal preparation and financial reporting. It presents a financial-management outsourcing orientation directed toward Indonesia and Southeast Asia and identifies a Jakarta office. [redacted]

A business evaluating logariasmos for suspected financial irregularities should require a matter-specific proposal distinct from its routine accounting appointment. [redacted] Any regional delivery requirement should be confirmed through actual staffing commitments rather than the described regional focus.

RESEARCH SAMPLE REPORT

Sources & Evidence

1. WHAT WE DO | logariasmos
   • logariasmos lists forensic accounting and business recovery within accounting and bookkeeping, alongside journals and financial reporting, and describes an Indonesia and Southeast Asia outsourcing focus. This supports distinguishing an advertised service from demonstrated specialist or witness capability. ([logariasmos.com](https://www.logariasmos.com/what-we-do))
2. CONTACT | logariasmos
   • logariasmos identifies a Jakarta office. This establishes a disclosed contact location, not on-site investigative capacity throughout its described regional focus. ([logariasmos.com](https://www.logariasmos.com/contact))

21.291. Mic&Co.

Mic&Co. offers a Jakarta-based route for financial investigations connected with shareholder or creditor disputes. Its corporate-services catalog explicitly includes financial investigation and forensic accounting, while its wider advisory practice includes monitoring-accountant assignments and court-supervised PKPU restructuring. [redacted]

[redacted] Verify asset-tracing, damages, or expert-witness capabilities separately rather than inferring them from the general forensic-accounting label. A standalone specialist remains the alternative when the proposed team cannot demonstrate the particular dispute deliverable.

Sources & Evidence

1. Corporate Service - Mic&Co.
   • Mic&Co.'s corporate-services page lists financial investigation and forensic accounting, identifies shareholder and creditor disputes among client situations, and gives a Jakarta office location. ([micandco.asia](https://micandco.asia/corporate-service))
2. About - Mic&Co.
   • Mic&Co. describes corporate recovery, monitoring-accountant roles, and formal PKPU restructuring experience. Coordination benefits for a dispute-related mandate are conditional analytical implications, not documented performance outcomes. ([micandco.asia](https://micandco.asia/about))

21.292. Kreston Global

Kreston Global provides a route to forensic-accounting services through independent member firms, rather than a single centrally contracting forensic practice. [redacted] Kreston Advisory Indonesia, which lists forensic accounting and fraud investigations alongside internal-control and transaction services.

For a cross-border matter, the potential value is access to locally grounded teams, not automatic centralized execution or shared liability. ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■ ■■■ ■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■ ■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■ ■■■■■■■■ ■■■■ ■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■ ■■■■■■■■ A common brand does not establish equivalent forensic capabilities across members.

Sources & Evidence

1. Litigation Support Services | Kreston Global
   · Kreston's litigation-support offering includes forensic accounting, fraud investigation, economic damages, asset tracing, expert testimony, and dispute-resolution support. This establishes advertised services, not identical capabilities at every member firm. ([kreston.com](https://www.kreston.com/our-services/advisory/corporate-fraud-services/litigation-support/))
2. Going Global - North America, Kreston Global
   · The corporate disclaimer states that Kreston Global provides no client services, member firms are separate independent legal entities, and each is responsible for its professional services. This supports member-specific contracting and responsibility allocation. ([kreston.com](https://www.kreston.com/wp-content/uploads/2024/xx.xx/Going-Global-North-America.pdf))
3. About Us - Kreston Indonesia
   · Kreston Indonesia identifies its Global membership and lists PT. Kreston Advisory Indonesia's forensic accounting, fraud investigations, internal-control reviews, and transaction-related services. This demonstrates an Indonesian delivery offering within the network. ([kreston.co.id](https://kreston.co.id/about-us/))

21.293. SmeCFO

■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ Its forensic offering emphasizes Thai-language work and written reports for lawyers, insurers, and boards, with optional follow-through on control weaknesses. It identifies SME CFO & Accounting Limited in Hong Kong as its contracting entity, distinguishing the contracting location from its Bangkok delivery practice.

■■■ ■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■ ■■■■■ ■■■ ■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■ ■■■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■ ■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■ Buyers should confirm the report author, Thai-speaking personnel, and division of accounting and legal responsibility before appointment. This route combines locally grounded financial analysis with potential remediation support; a separate forensic expert is preferable when litigation specialization, witness experience, or capacity requirements exceed the proposed team.

Sources & Evidence

1. Forensic Accounting in Bangkok, Thailand: Fraud & Dispute Investigation | SmeCFO
   · SmeCFO offers Bangkok forensic accounting, record reconstruction, loss quantification, Thai-language work, and written reports. It distinguishes its work from legal advice and licensed investigation services and directs very large or litigation-heavy matters to specialists. ([smecfo.asia](https://www.smecfo.asia/forensic/))
2. About SmeCFO | Fractional and Interim CFOs in Bangkok
   · SmeCFO identifies its Bangkok practice and Hong Kong contracting entity, SME CFO & Accounting Limited. Its personnel descriptions include finance leadership, internal-audit, risk-management, and financial-control experience. These are company-disclosed backgrounds rather than independently verified forensic outcomes. ([smecfo.asia](https://www.smecfo.asia/about/))
3. Finance, Accounting & Legal in One Team | SmeCFO
   · SmeCFO describes coordinated delivery with Plizz and Narai Partners through one contact, while expressly stating that contracting depends on the participating entities. This supports separate identification of accounting and legal responsibilities. ([smecfo.asia](https://www.smecfo.asia/one-team/))

21.294. Karst Legal

Karst Legal positions forensic accounting within its Thailand accounting-services offering and German-Thai legal and tax advisory practice. ■■■■■■■■■ ■■■ ■■■■■■■■■ ■■ ■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■ ■■ ■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ Its disclosed delivery structure is important: specialized partners support auxiliary accounting work, while a lawyer coordinates the engagement and remains the client's focal contact.

■■■ ■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■ ■ ■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■ ■■ ■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■ ■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■ ■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ Buyers should compare separate appointment when an independently instructed financial opinion or specialized damages analysis is the principal requirement. German and Thai office presence establishes points of access, not the expertise or staffing of a particular forensic assignment.

Sources & Evidence

1. Accounting Services - Karst Legal
   · Karst's Thailand accounting offering explicitly includes forensic accounting and financial due diligence within a German-Thai advisory context. The page establishes the service offering, not equivalence between transaction diligence and forensic dispute work. ([karst.legal](https://karst.legal/accounting-services/))
2. About Us - Karst Legal
   · Karst describes German and Thai offices, corporate and shareholder-dispute services, and specialized partner support for auxiliary accounting work coordinated by a lawyer who remains the client contact. ([karst.legal](https://karst.legal/about-us/))

21.295. Thai Law & Accounting

Thai Law & Accounting markets a Thai-English legal-and-accounting offering for company owners, boards, corporate insurance claimants, and litigants in Thailand. Its forensic catalog describes money-flow analysis, reconstruction of financial records, loss quantification, and an

expert report with testimony available. ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■ ■■■■ ■■■ ■ ■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■■■■

The relevant commercial option is coordinated financial analysis and legal response for a Thai fraud or dispute matter. Buyers should verify the qualifications of the accountant who will sign and defend the report separately from the practice's legal or notarial credentials. ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. Forensic Accounting & Fraud Investigation in Thailand
   · Thai Law & Accounting's forensic offering addresses owners, boards, insurance claimants, and litigants, and describes money-flow analysis, financial reconstruction, loss quantification, and expert reports with testimony available. These are advertised deliverables rather than verified proceeding outcomes. ([thai-law.co.th](https://thai-law.co.th/en/services/forensic-accounting/))
2. □□□□□□□□□□□□ - □□□□□□□□ CPA □□□□□□□□
   · The practice identifies Thai Law & Accounting Services Co., Ltd. as its operator and describes an integrated lawyer-and-CPA team with Thai-English service. The corporate description does not independently establish a proposed accountant's matter-specific qualifications. ([thai-law.co.th](https://thai-law.co.th/about/))

21.296. JLA Asia Limited

JLA Asia Limited advertises financial investigations, funds and asset tracing, disputed business valuations, loss assessment, and expert support for litigation and arbitration. Its forensic-services page states that it does not provide audit, tax, or legal advice. ■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■

The delivery platform should not be equated with its former regional business. ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■ ■■ ■■■■■ ■■■■■■■■ ■■ ■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■ ■■■■ ■ ■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■ ■■■■■■■■■ ■■ ■■ ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■■ ■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ Focused specialist delivery is a plausible option, but historical mainland China and Singapore offices, or the EY relationship, should not be treated as assured access to local teams or EY resources.

Sources & Evidence

1. Forensic Services - JLA Asia Limited
   · JLA advertises financial investigations, asset tracing, valuations, quantum assessments, and litigation or arbitration expert support. It states that it does not provide audit, tax, or legal advice and identifies a Hong Kong office. ([jla-asia.com](https://www.jla-asia.com/forensic))

2. Our Directors - JLA Asia Limited
   - JLA reports selling business operations to EY in 2019 and John Lees returning after his executive contract expired in January 2022, with a small former-JLA team and an EY consultancy agreement. ([jla-asia.com](https://www.jla-asia.com/our-directors))

21.297. Yamada & Partners

Yamada & Partners connects accounting-fraud investigations with financial-reporting consequences and subsequent control remediation. It describes multidisciplinary teams including accountants, tax professionals, lawyers, and certified fraud examiners, with domestic and overseas delivery. ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪

Japanese corporate groups can assess this configuration where an irregularity requires both a financial explanation and coordinated reporting or tax follow-through. Before appointment, confirm the investigation lead, overseas personnel, language support, and reporting timetable. ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪

Sources & Evidence

1. リスクコンサルティング・不正調査・内部監査・内部管理体制構築 | 税理士法人山田＆パートナーズ
   - Yamada & Partners describes multidisciplinary fraud investigations, domestic and overseas delivery, financial and tax consequences, and subsequent remediation. Its discussion connects accounting irregularities with investigation, financial-statement correction, audit, and disclosure scheduling. ([lp.yamada-partners.jp](https://lp.yamada-partners.jp/risk-consulting))
2. Offices | Yamada & Partners
   - Yamada & Partners' office directory lists Japanese locations and overseas offices including Singapore, mainland China, and Vietnam. Office presence supports geographic access but does not establish dedicated forensic staffing at each location. ([yamada-partners.jp](https://www.yamada-partners.jp/en/office?hsLang=en))

21.298. Shanghai Congxin Kuaijishi Shiwusuo

Shanghai Congxin offers a financial-evidence-focused option for litigation and arbitration. Its judicial-accounting service covers examination of disputed accounting information for judicial authorities, arbitration institutions, and parties. ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪

A useful procurement distinction is between its judicial-accounting offering and its separately advertised agreed-upon procedures service. Buyers seeking an explanation of a contested accounting proposition should specify the required opinion and intended recipient; a bounded factual-reporting assignment may instead suit a narrowly defined financial question. ▪▪▪▪▪▪▪▪

[illegible]

Sources & Evidence

1. 上海市注册会计师协会 - 上海从信会计师事务所（普通合伙）事务所通信录

   · The Shanghai Institute of Certified Public Accountants directory identifies Shanghai Congxin as an ordinary partnership and gives its Shanghai office location. The directory supports practice identity, not forensic engagement outcomes. ([shcpa.org.cn](https://www.shcpa.org.cn/office/getOfficeDetail.do?code=xx.xx))

2. 司法会计鉴定 - 上海从信会计师事务所

   · Congxin offers judicial-accounting financial-evidence services for litigation and arbitration, describing commissions from judicial authorities, arbitration institutions, or parties. This supports the advertised offering rather than proven evidentiary acceptance. ([shcxcpa.com](https://www.shcxcpa.com/serve.aspx?Class_id=xx.xx))

3. 从信简介 - 上海从信会计师事务所

   · Congxin describes staff with accounting, tax, asset-appraisal, and cost-engineering qualifications and an external expert advisory team. These are complementary company-described resources, not proof of the suitability of a particular forensic team. ([shcxcpa.com](https://www.shcxcpa.com/about.aspx?class_id=xx.xx))

4. 执行商定程序 - 上海从信会计师事务所

   · Congxin separately offers agreed-upon procedures concerning specified financial information and reporting of the agreed procedures and results. Comparing this with its judicial-accounting offering supports a deliverable-specific procurement distinction. ([shcxcpa.com](https://www.shcxcpa.com/serve.aspx?Class_id=xx.xx))

21.299. Guangxi Kegui Kuaijishi Shiwusuo Youxian Gongsi

[illegible] The firm describes its formation in 2019 as a separation of judicial-accounting functions and personnel from Guangxi Kegui Judicial Appraisal Center. That history explains its accounting-evidence orientation, but does not establish that every predecessor appraisal activity belongs to the accounting firm.

[illegible] Its focused proposition may suit economic-case accounting questions, while a matter requiring additional non-accounting expertise may need separate appointments. Historical personnel and engagement descriptions should not be treated as evidence of current staffing availability or repeatable outcomes.

Sources & Evidence

1. 科桂简介 - 广西科桂会计师事务所有限公司

   · Kegui describes a Nanning accounting-appraisal practice formed in 2019 from the judicial-accounting function and personnel of Guangxi Kegui Judicial Appraisal Center, with audit and appraisal expertise. Its predecessor relationship is company-reported and does not establish current ownership or staffing. ([cpakg.com](https://www.cpakg.com/kjjj.html?utm_source=openai))

2. 广西科桂会计师事务所有限公司 - 服务范围

   · Kegui's service catalog lists accounting-appraisal applications in shareholder and creditor disputes, liquidation, corruption, misappropriation, fraud, and customs matters. These are advertised applications, not independently verified completed engagements. ([cpakg.com](https://www.cpakg.com/?utm_source=openai))

3. 广西科桂会计师事务所近期重大事件

   · The company's May xx.xx 2021, account reports court-directory admission on December xx.xx 2019, and commissioned-appraisal system inclusion on November xx.xx 2020. These dated company-reported events do not establish eligibility for a new appointment. ([cpakg.com](https://www.cpakg.com/newlist/xx.xx.html))

21.300. Shaanxi Hengyu Kuaijishi Shiwusuo Youxian Zeren Gongsi

Shaanxi Hengyu presents a Xi'an practice combining judicial-accounting and asset-appraisal services. ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ An official Shaanxi intermediary listing corroborates the practice's identity and Xi'an location, but does not establish forensic appointment eligibility.

The company also identifies separately named judicial-accounting and appraisal organizations in its history. Buyers should request a proposal identifying each contracting operator, report signatory, and specialist contribution rather than assume all services reside within one current legal entity. ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪

Sources & Evidence

1. 陕西恒誉会计师事务所有限责任公司 - 业务范围

   · Hengyu's published portfolio describes forensic financial investigation, economic-loss quantification, litigation support, expert-witness services, and separately named judicial-accounting and appraisal organizations in its history. It lists applications including intellectual-property, shareholder, creditor, tax, and insurance disputes. Current affiliate ownership is not established by this description. ([sxhycpa.cn](https://www.sxhycpa.cn/?utm_source=openai))

2. 司法会计、资产评估鉴定服务 - 陕西恒誉会计师事务所有限责任公司

   · Hengyu's dedicated service category identifies judicial-accounting and asset-appraisal services. The paired offering supports assessment of coordinated accounting and valuation delivery, without establishing a common current contracting operator. ([sxhycpa.cn](https://www.sxhycpa.cn/Products-xx.xx.html?utm_source=openai))

3. 陕西省 2024 年度高新技术企业认定中介机构推荐名单

   · The official Shaanxi 2024 intermediary recommendation list identifies Shaanxi Hengyu and its Xi'an location. The listed purpose concerns high-technology enterprise recognition and does not establish forensic appointment authorization. ([gxt.shaanxi.gov.cn](https://gxt.shaanxi.gov.cn/xw/tzgg/xx.xx/P020250317358064076710.pdf?utm_source=openai))

21.301.Redux Forensics

Redux Forensics advertises financial investigations, expert reports and testimony, forensic audits, business-interruption loss analysis, and dispute-related loss quantification. Its complementary digital-forensics offering creates a potentially useful connection between electronic records and financial explanations. ■■■ ■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■

Redux lists Seoul and UK offices, providing identifiable points of commercial contact without establishing their ownership relationship, dedicated forensic staffing, or Korean-language delivery capacity. ■ ■■■■■■ ■■■■ ■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■ ■■■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ Combined delivery may simplify coordination, but separate specialists remain preferable when local professional suitability or the relationship between delivery locations cannot be substantiated.

Sources & Evidence

1. Forensic Accounting - Redux Forensics

   · Redux advertises financial investigations, expert reports and testimony, forensic audits, business-interruption loss analysis, loss quantification, valuation, and digital forensics. This establishes its stated portfolio, not independent performance or forum acceptance. ([reduxforensics.com](https://reduxforensics.com/forensic-accounting/?utm_source=openai))

2. About Us - Redux Forensics

   · Redux names Waheed Khan as principal forensic accountant and describes financial, digital, corporate-tax, and accounting-dispute specializations. Its team description supports a proposed complementary-capability assessment, not verification of case outcomes. ([reduxforensics.com](https://reduxforensics.com/about-us/))

3. Contact - Redux Forensics

   · Redux's contact page lists Seoul and UK offices. The listing establishes advertised contact locations but does not establish ownership relationships, location-specific staffing, or Korean-language capacity. ([reduxforensics.com](https://reduxforensics.com/contact/))

21.302. BBK Partnership

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distinguish the financial team's work from the complementary specialists' contribution. The stated portfolio supports consideration for matters combining investigation and financial-loss explanation, but its assurances about court-ready work do not establish acceptance in a particular proceeding.

The firm's international office material identifies Colombo, Jaffna, Vavuniya, and UK locations. These provide a potential coordination route for Sri Lanka-UK matters, not proof that every office supplies forensic specialists or that one legal operator assumes all obligations. ▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪

Sources & Evidence

1. Forensic Accounting - BBK Partnership
   · BBK advertises investigation, reconstruction, tracing, dispute, insurance-loss, and expert-witness services. Its digital-forensics description specifies collaboration with IT forensic experts, supporting separate assignment of financial and digital responsibilities rather than an assumption of wholly internal delivery. ([bbkca.lk](https://bbkca.lk/service/forensic-accounting/))
2. BBK Partnership - Global Offices
   · BBK's international office material lists Colombo, Jaffna, Vavuniya, and UK locations and links to its Sri Lankan operation. It supports an advertised coordination route, not forensic capacity at each office or a single contracting entity. ([bbkpartnership.com](https://www.bbkpartnership.com/))

21.303. CSP

CSP advertises a Dehiwala-based forensic offering covering dispute services, financial investigations, fraud-risk work, asset tracing, and forensic technology. ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ Buyers should distinguish those supporting competencies from demonstrated experience in the particular disputed financial issue.

International resourcing requires separate verification. ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪ ▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ CSP's registered contracting operator and affiliation perimeter remain material verification points.

Sources & Evidence

1. Forensic Accounting - CSP
   · CSP advertises dispute quantum and professional-negligence services, investigations, asset tracing, and forensic technology. The same service text refers to RSM network resources; that reference does not independently establish CSP's affiliation or committed access to network personnel. ([cspsrilanka.com](https://cspsrilanka.com/envolve_service/forensic-accounting/?utm_source=openai))
2. About - CSP
   · CSP identifies a Dehiwala location and describes accounting, corporate-finance, governance, and advisory backgrounds in its team material. These support local orientation and complementary competencies, not matter-specific forensic outcomes or a verified contracting-entity perimeter. ([cspsrilanka.com](https://cspsrilanka.com/about/))
3. Sri Lanka - RSM Global
   · RSM's Sri Lanka directory identifies T & D Associates as its correspondent firm and distinguishes correspondence from network membership. This does not establish a CSP relationship and is counterevidence to assuming CSP network access from its service wording alone. ([rsm.global](https://www.rsm.global/sri-lanka))

21.304. Waseem Umer and Co.

[illegible] The ICAP directory identifies the Karachi practice under sole-proprietary firms and names Muhammad Waseem Umer as proprietor. This corroborates the professional practice's identity, not its forensic delivery record or specialist staffing.

[illegible] Likewise, advertised recovery support should be distinguished from a commitment to recover assets. Bundling financial analysis with subsequent controls advice may preserve continuity, while separate legal or specialist appointments offer clearer responsibility where the mandate exceeds the proposed team's demonstrated competence.

Sources & Evidence

1. Service - Waseem Umer and Co.
   · Waseem Umer advertises forensic investigations, fraud detection and prevention, asset tracing and recovery, and litigation support alongside accounting, audit, tax, and advisory services. The catalog establishes advertised scope, not specialist witness competence or successful recovery. ([wuandco.com.pk](https://www.wuandco.com.pk/service/?utm_source=openai))
2. ICAP Directory - Firms and Composition
   · ICAP's firms-and-composition directory places Waseem Umer & Co. among sole-proprietary firms, identifies Karachi, and names Muhammad Waseem Umer as proprietor. This supports professional identity, not forensic capacity. ([icap.org.pk](https://icap.org.pk/files/per/members/dir/firmsandcomposition.pdf))

21.305. Fahad Sheraz & Co.

Fahad Sheraz & Co. combines an advertised forensic-accounting and investigation service with systems auditing, internal controls, and ERP expertise. ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■ These disclosures support a systems-aware accounting proposition, not independently proven forensic outcomes.

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Sources & Evidence

1. ICAP Directory - Firms and Composition
   · The same ICAP directory identifies Fahad Sheraz & Co. in Lahore under sole-proprietary firms and names Fahad Sheraz as proprietor. It does not establish forensic engagement outcomes. ([icap.org.pk](https://icap.org.pk/files/per/members/dir/firmsandcomposition.pdf))
2. Services - Fahad Sheraz & Co.
   · Fahad Sheraz advertises forensic accounting and investigation, investigative auditing, systems auditing, and Oracle-related ERP implementation and review services. Their combination supports assessing a systems-aware accounting proposition, not treating ERP implementation as a forensic deliverable. ([fsco.com.pk](https://fsco.com.pk/services/?utm_source=openai))
3. Our Team - Fahad Sheraz & Co.
   · The firm's team material describes the principal's accounting-systems and internal-control background and identifies an ERP leadership role. These are relevant complementary resources but do not establish expert-witness suitability or independently verified forensic results. ([fsco.com.pk](https://fsco.com.pk/ourteam/))

21.306. Muhammad Abbas & Co.

Muhammad Abbas & Co. offers a reconstruction-to-dispute option from Islamabad. ■■■ ■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ The firm also identifies legal-affairs and IT-governance leads, providing a potential internal coordination route when the financial question involves accounting systems or legal use.

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[redacted] A different provider may be preferable where reviewing the firm's own work would compromise the intended mandate. Advertised international delivery does not establish foreign witness eligibility.

Sources & Evidence

1. Risk Assessment, Fraud Investigation & Forensic Accounting Islamabad | Muhammad Abbas & Co.
   · The practice advertises reconstruction, tracing, loss analysis and dispute support, distinguishes commissioning and reporting routes, and identifies restrictions on certain forensic assignments for its audit clients. ([mac.org.pk](https://mac.org.pk/services/risk-forensic))
2. Our People | Muhammad Abbas & Co., Chartered Accountants Islamabad
   · The firm identifies legal-affairs and IT-governance leads and describes international outsourced delivery operated from Islamabad. These disclosures support a potential coordination route, not matter-specific staffing or witness eligibility. ([mac.org.pk](https://mac.org.pk/why-mac/our-people))

21.307. MGI Kal Rupasinghe & Co.

MGI Kal Rupasinghe & Co. markets financial-fraud investigations, ERP and systems investigations, transaction tracing, financial-trail reconstruction, and investigative reports intended for internal, regulatory and litigation use in Sri Lanka. [redacted] These named contacts provide a starting point for determining professional responsibility, rather than proof of availability for a particular matter.

The potential fit is a Sri Lankan mandate connecting accounting-system anomalies with financial trails. [redacted] A primarily technical systems incident may require a separate IT specialist rather than an enlarged accounting mandate.

Sources & Evidence

1. MGI Kal Rupasinghe & Co.
   · The forensic offering describes fraud and ERP investigations, transaction tracing, financial-trail reconstruction and reports intended for internal, regulatory and litigation use under Sri Lankan law. (mgikalrupco.com)
2. MGI Worldwide | MGI KAL Rupasinghe & Co.
   · MGI Worldwide identifies the Colombo member practice and lists forensic accounting among Lakshman Rupasinghe's and Anuradha Costa's specializations. The directory does not establish an assigned cross-border engagement team. ([mgiworld.com](https://www.mgiworld.com/member-directory/mgi-kal-rupasinghe-and-co.html))

21.308. Ali Sufyan & Co Chartered Accountants

Ali Sufyan & Co Chartered Accountants combines financial investigation with corrective-control services in its RADAR offering. The advertised scope includes discrepancy

analysis, forensic accounting, evidence preservation, employee-misconduct investigations, whistleblower assessments, asset-recovery advisory, litigation support and expert-witness services. ■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■

The firm identifies Faisalabad as its head-office location and describes broader client service in Lahore and Islamabad. This supports a Pakistan-focused contact route, not an inference of dedicated forensic staffing in each city. ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■ ■ ■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■ ■■■■■■■■■■ ■■■■■ ■ ■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■■

Sources & Evidence

1. RADAR Services - Faisalabad, Lahore & Islamabad | Ali Sufyan & Co Chartered Accountants
   · RADAR advertises financial investigation, forensic accounting, evidence preservation, witness and litigation support, recovery advisory, and control redesign. Its investigation and remediation offerings support a conditionally coordinated appointment. ([alisufyanco.pk](https://alisufyanco.pk/services/radar-services))
2. Contact Us - Chartered Accountants in Faisalabad, Pakistan | Ali Sufyan & Co Chartered Accountants
   · The firm identifies its Faisalabad head office and states that it also serves clients in Lahore and Islamabad; this does not establish forensic staffing in each location. ([alisufyanco.pk](https://alisufyanco.pk/contact))

21.309. FilePino

FilePino presents its accounting firm as the accounting-services arm of FilePino, Inc., based in Bonifacio Global City, Taguig. ■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■ ■■ ■■■■■ ■■■ ■■■■■ ■■■■■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■ The broader published scenarios are illustrative and should not be treated as demonstrated client engagements.

The investigation offering describes financial-record review, transaction tracing, loss quantification and a final findings report. Legal coordination and expert-witness participation are optional and subject to separate arrangements. ■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■ ■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■

Sources & Evidence

1. FilePino Accounting Firm - BGC, Taguig, Metro Manila
   · FilePino identifies its accounting firm as the accounting-services arm of FilePino, Inc., located in Bonifacio Global City, Taguig, and includes forensic accounting in its service offering. ([filepino.com](https://www.filepino.com/accounting-firm-philippines/))

2. Forensic Accounting Services in the Philippines - and When You or Your Business Might Need Them (Illustrative Cases Inside)
   · FilePino expressly describes its forensic expertise as centered on embezzlement, employee theft and misappropriation, acknowledges that it does not cover every forensic area, and labels the broader cases illustrative.
   ([filepino.com](https://www.filepino.com/forensic-accounting-services-philippines-illustrative-cases/))
3. Forensic Accounting Services in the Philippines - FilePino
   · The investigation offering includes record review, transaction tracing, loss quantification and reporting. Legal coordination and expert-witness participation are expressly optional and subject to separate arrangements.
   ([filepino.com](https://www.filepino.com/forensic-accounting-services-philippines/))

21.310.Mendoza Tugano & Co., CPAs

[redacted] Its offering combines financial investigations, loss quantification, asset tracing, fraud-risk assessment and expert-witness services. This provides a candidate for matters requiring both financial fact-finding and a subsequent explanation of financial evidence, subject to verification of the proposed specialists and intended professional roles.

Its AGN affiliation provides an international coordination route, but the contractual boundary is explicit: member businesses remain separate and responsible for their own services, and AGN does not supply or assume responsibility for client work. [redacted] Membership alone is not a commitment to deliver cross-border forensic work.

Sources & Evidence

1. Forensic and Litigation Support - Services
   · The Makati-based offering addresses companies, law firms and regulators, advertising financial investigations, loss quantification, asset tracing, fraud-risk assessments and expert-witness services.
   ([mtco.com.ph](https://mtco.com.ph/services/forensic-support))
2. AGN International | Mendoza Tugano & Co., CPAs
   · The firm describes AGN membership and international coordination. Its disclaimer states that members contract locally, remain separate, cannot bind one another, and retain their own service responsibility; AGN does not provide client services. ([mtco.com.ph](https://mtco.com.ph/international))

21.311. Aureada CPA Law Firm

[redacted] Its forensic offering lists fraud investigation, asset tracing, litigation support, expert-witness services and financial reports for legal proceedings. The combination is relevant when a commissioner needs legal advice alongside investigation of a disputed financial issue.

Related YRA Consulting Group materials distinguish YRA & Co CPAs' accounting work from Aureada's legal-representation function. Buyers should specify which entity contracts for the

financial investigation, who signs the report, and how representation and witness responsibilities are allocated. ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■ ■■■■■■ ■■■■■■■■■ ■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■ ■■■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. Aureada CPA Law Firm | Tax Audit | Makati City, Metro Manila, Philippines
   · The firm identifies Makati and Lucena offices, Yasser R. Aureada as managing owner and a CPA-lawyer, and an offering integrating financial investigation with legal insight. ([aureadalaw.com](https://www.aureadalaw.com/))
2. Forensic Audit | Aureada CPA Law Firm
   · Aureada's forensic service advertises fraud investigation, asset tracing, litigation and expert-witness support, and forensic reports for legal proceedings. These are stated offerings, not demonstrated engagement outcomes. ([aureadalaw.com](https://www.aureadalaw.com/services-forensic-audit))
3. About Us | YRA Consulting Group
   · YRA Consulting Group materials separately describe YRA & Co CPAs' accounting and advisory function and Aureada CPA Law Firm's legal-representation function, supporting verification of engagement-specific contracting and report responsibility. ([yraconsulting.com](https://www.yraconsulting.com/about-us))

21.312. VietLawPro

VietLawPro markets internal-fraud investigation within a Vietnam-focused legal, tax, and internal-audit offering. Its corporate internal-audit service includes fraud investigation and targeted reviews addressing financial losses and conflicts of interest, with findings and control recommendations. ■■■ ■■■■ ■■■■■■■■■ ■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■ ■■ ■■ ■■■ ■■■■ ■■■■■ ■■■■ ■■■■■■■■ ■ ■■■■■■■■■ ■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■■ ■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■

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Sources & Evidence

1. Dịch Vụ Thiết Lập & Kiểm Toán Nội Bộ Doanh Nghiệp | VietLawPro
   · VietLawPro's corporate internal-audit offering expressly includes internal fraud investigation, targeted reviews addressing losses and conflicts of interest, and findings with control recommendations. This supports the bounded advertised investigation capability, not universal expert-witness suitability. ([vietlawpro.vn](https://vietlawpro.vn/dich-vu/kiem-toan-noi-bo-doanh-nghiep))

2. Giới Thiệu Về VietLawPro
   - VietLawPro describes a combined corporate-law and accounting-tax advisory team serving businesses in Vietnam and identifies its headquarters in Ho Chi Minh City. This establishes the advertised local advisory context, not independently verified investigation outcomes. ([vietlawpro.vn](https://vietlawpro.vn/gioi-thieu))

21.313. Flatworld Solutions

Flatworld Solutions markets outsourced forensic-accounting work rather than personnel recruitment alone. Its offering includes regulatory and bankruptcy investigations, asset tracing, damages analysis, and delivery of a client report. ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪

For a corporate controller or forensic adviser commissioning a defined analytical assignment, the distinction is whether Flatworld accepts responsibility for the specified accounting output. The contract should identify the supervising accountant, recipient entities and locations, report ownership, review responsibility, and any required testimony. ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪

Sources & Evidence

1. Outsource Forensic Accounting Services - Flatworld Solutions
   - Flatworld Solutions markets forensic-accounting investigations, including regulatory and bankruptcy matters, asset tracing, damages analysis, and delivery of a final client report. It describes remote system access and secure file sharing. These are advertised service capabilities rather than verified case outcomes. ([flatworldsolutions.com](https://www.flatworldsolutions.com/financial-services/forensic-accounting-services.php))
2. Global Delivery Network - Flatworld Solutions
   - Flatworld's delivery-network description lists India, the Philippines, Colombia, and Bolivia and says delivery locations are selected according to client language, time-zone, skills, and staffing requirements. It does not allocate forensic-accounting specialists to every listed center. ([flatworldsolutions.com](https://www.flatworldsolutions.com/about-fws/global-delivery-network.php))

21.314. Outsourced

Outsourced offers dedicated forensic-accounting personnel in the Philippines, including roles associated with fraud investigation, litigation support, insurance claims, and anti-money-laundering analysis. Its staffing model assigns daily task management to the client, while Outsourced handles recruitment, employment administration, payroll, HR, and supporting facilities and technology. ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪

This model can suit a business or forensic practice with continuing analytical needs and an accountable supervisor already in place. It provides employment and operational support

while leaving the buyer responsible for directing work and reviewing financial conclusions. ■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■■ ■ ■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■■ ■■ ■■■■■■■■■■■ ■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■■■ ■■ ■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. Hire Forensic Accountants in the Philippines | Outsourced
   · Outsourced advertises dedicated offshore forensic accountants in the Philippines and lists fraud-investigation, litigation-support, insurance-claims, and anti-money-laundering roles. The page establishes a staffing offering rather than an independently signed expert-report commitment. ([outsourced.ph](https://outsourced.ph/services/staffing-categories/financial-services/forensic-accountant/))
2. Frequently Asked Questions | Outsourced Philippines
   · Outsourced states that clients direct staff tasks and performance while it handles recruitment, employment contracts, payroll, HR, facilities, equipment, and IT support. Its stated allocation of responsibilities supports the client-supervised staffing interpretation. ([outsourced.ph](https://outsourced.ph/outsourcing-faqs/))
3. Privacy Policy - Outsourced Quality Assured Services Inc.
   · The privacy policy identifies Outsourced Quality Assured Services Inc. and describes handling information relating to clients, recruitment, and employment. This supports the disclosed operator identity, without establishing the contracting entity for every proposed engagement. ([outsourced.ph](https://outsourced.ph/privacy-policy/))

21.315. Aon

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For an insured business, the relevant choice is between a bounded financial-loss assignment and a wider multidisciplinary claims instruction. Accounting-only appointment can avoid unnecessary ancillary work; integrated delivery becomes more relevant when the financial explanation depends on physical-damage evidence or coordinated insurer submissions. ■■■ ■■■■ ■■■■■■■ ■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. Insurance Claims Preparation | Aon
   · Aon describes policyholder claims preparation through loss quantification, substantiation, and interim and final claim materials. Its team includes forensic accountants and former claims managers, with a broader international claims-management network. The page links required evidence to the insurance policy. ([aon.com](https://www.aon.com/en/capabilities/claims-management/claims-preparation))
2. Complex Claim Preparation & Presentation - Aon
   · Aon's complex-claims material describes business-interruption and extra-expense analysis alongside project management, engineering, and physical-asset assessment. Clients can appoint the disciplines together or individually, supporting the choice between accounting-only and multidisciplinary instructions. ([aon.com](https://www.aon.com/getmedia/d93b5ccf-xx.xx-459f-xx.xx-7a22c5998216/Complex_Claim_Preparation_and_Presentation_product_sheet_CPAV_2022.pdf))

21.316. Charles Taylor

Charles Taylor offers forensic accounting to insurers, reinsurers, legal advisers, and corporate clients, with business-interruption and cyber-related loss analysis, economic damages, and expert testimony. Its accounting-services brochure also describes stock-record reconstruction, subrogated-loss quantification, and investigations of alleged fraud and employee misappropriation. ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■■ ■■■ ■■■■■■■ ■■■■ ■■■ ■■■■■■■ ■■■ ■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■■■■■■

Claims managers can evaluate Charles Taylor for financial substantiation and recovery-related analysis, while counsel can assess its separate litigation-report and witness offering. ■■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■ ■■■■■ ■■■■■ ■■■■■■■ ■■■ ■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■ ■ ■■■■ ■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ A local specialist may be preferable where those requirements outweigh the benefits of coordinated delivery.

Sources & Evidence

1. Forensic Accounting Services | Charles Taylor
   · Charles Taylor's U.S. forensic-accounting offering addresses insurers, reinsurers, legal and corporate clients. It includes business-interruption and cyber-related loss analysis, economic damages, litigation reports, and expert testimony. These service descriptions do not establish a particular expert's eligibility. ([us.charlestaylor.com](https://us.charlestaylor.com/technical-services/forensic-accounting/))
2. Accounting Services - Charles Taylor
   · Charles Taylor's accounting brochure includes stock-record reconstruction, subrogated-loss quantification, fraud and employee-fidelity investigations, and litigation support. It lists accounting contacts for Europe, the Middle East and Africa, the UK, the United States, and Australia and New Zealand; contact coverage does not establish identical regional capability. ([charles-taylor-group.s3.amazonaws.com](https://charles-taylor-group.s3.amazonaws.com/production/filer_public/fb/a5/fba58e81-35d2-41f0-b809-2f3de7cc1451/cta_accounting_brochure_-_feb26.pdf))

21.317. Stout

Stout combines forensic accounting with valuation, financial analysis, and digital-forensics capabilities for internal investigations, regulatory matters, and disputes. [redacted] Its Philadelphia-based forensics practice leader, Jeff Buchakjian, is listed with CPA and Certified in Financial Forensics designations and experience in financial reconstruction, tracing, and expert services.

For boards and outside counsel, the potential benefit is coordination between the financial explanation and the underlying electronic evidence. [redacted] Expert experience remains subject to the requirements of the actual appointment and proceeding.

Sources & Evidence

1. Investigations & Financial Crimes | Stout
   · Stout describes accountants, valuation professionals, and finance specialists supporting internal investigations, regulatory proceedings, and disputes. Its services include accounting and communications review, transactional analysis, investigative findings, expert reports, and remediation observations. ([stout.com](https://www.stout.com/en/services/investigations-financial-crimes))
2. Disputes, Claims, & Investigations | Stout
   · Stout's disputes practice describes discovery support, data analytics, damages valuation, testimony, and digital-forensics expertise. Its corporate disclaimer states that Stout is not a CPA firm, supporting the distinction between individual credentials and firm-level designation. ([stout.com](https://www.stout.com/en/services/disputes-claims-investigations))
3. Jeff Buchakjian | Stout
   · Stout identifies Jeff Buchakjian as its Philadelphia-based forensics and compliance practice leader and lists CPA and Certified in Financial Forensics designations. His biography describes reconstruction, cash-tracing, consulting, and expert-testimony experience. These are company-reported professional attributes. ([stout.com](https://www.stout.com/en/professionals/jeff-buchakjian))

21.318. Floyd Advisory

[redacted] Separate litigation services cover accounting and economic-damages opinions, post-acquisition disputes, and neutral arbitration. The firm lists offices in New York and Boston, providing a documented U.S. delivery base rather than proof of universal jurisdictional coverage.

[illegible] Floyd Advisory expressly states that it does not provide audit, attest, or public accounting services. Buyers requiring those outputs need a separate arrangement, even where Floyd's accounting investigation addresses related records.

Sources & Evidence

1. Investigations and Compliance - Floyd Advisory
   - Floyd Advisory offers accounting investigations for companies, boards, and outside counsel concerning whistleblower allegations and accounting irregularities. It describes reviewing financial and unstructured records and communicating findings to stakeholders, regulators, and external auditors. ([floydadvisory.com](https://floydadvisory.com/investigations-and-compliance/))
2. Data Analytics - Floyd Advisory
   - Floyd Advisory describes analytics for accounting, financial-reporting, and fraud investigations, including accounting-system outputs and text repositories. This supports analytics as an investigative capability without establishing superior outcomes or a particular technology category. ([floydadvisory.com](https://floydadvisory.com/data-analytics/))
3. Litigation Services - Floyd Advisory
   - Floyd Advisory offers accounting and economic-damages testimony, post-acquisition dispute services, and neutral arbitration. The page lists New York and Boston offices and expressly states that the firm does not provide audit, attest, or public accounting services. The catalog does not establish suitability for a particular neutral appointment. ([floydadvisory.com](https://floydadvisory.com/litigation-services/))

21.319. DLA LLC

DLA LLC offers corporate investigations addressing accounting irregularities, financial-reporting allegations, and whistleblower matters, working with counsel for boards, audit committees, and management. Its materials connect forensic work with electronic-record analysis, U.S. [illegible]

DLA also has a distinct matrimonial and civil-dispute capability. [illegible] Reported witness experience does not establish eligibility for every proceeding.

Sources & Evidence

1. Corporate Investigations - DLA LLC
   - DLA's corporate-investigations material addresses accounting irregularities, financial-reporting allegations, and whistleblower matters for counsel, boards, audit committees, and management. It describes electronic-record analysis, U.S. GAAP and IFRS interpretation, restatement assistance, and control recommendations. Coordination benefits are analytical implications, not demonstrated comparative outcomes. ([dlallc.com](https://dlallc.com/wp-content/uploads/2024/xx.xx/DLA_Corporate-Investigations_.pdf))
2. Carleen Gaskin, CPA/ABV/CFF - DLA LLC
   - DLA's biography of Carleen Gaskin describes matrimonial and commercial disputes, fraud investigations, and valuation work. It lists CPA, Accredited in Business Valuation, and Certified in Financial Forensics credentials and reports expert testimony in New Jersey and New York. These attributes do not establish eligibility for every proceeding. ([dlallc.com](https://dlallc.com/team/carleen-gaskin/))
3. Thomas Keane, CPA/ABV/CFF, CVA - DLA LLC
   - DLA identifies Thomas Keane as a partner in its forensic, valuation, and litigation-support practice and describes matrimonial litigation support, forensic investigations, and business valuation. This corroborates a distinct advertised family-dispute capability within the practice. ([dlallc.com](https://dlallc.com/team/thomas_keane/))

21.320. SunHawk Consulting

SunHawk Consulting offers a combined investigation and healthcare-billing capability for matters in which financial discrepancies require operational and regulatory interpretation. Its Phoenix-based practice markets forensic accounting for healthcare underpayments and overpayments, asset misappropriation, conflicts of interest, contract compliance and insurance claims. ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪

Healthcare boards, compliance officers and counsel can evaluate SunHawk where an allegation connects payment records with billing practices, rather than commissioning an undifferentiated fraud review. Appointment should identify the investigation lead, billing specialist, financial-report author and any intended witness, with responsibilities matched to the disputed issue. ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪

Sources & Evidence

1. Fraud Investigations and Forensic Accounting - SunHawk Consulting
   - SunHawk markets forensic accounting for healthcare payment discrepancies, misappropriation, conflicts of interest, contract compliance and insurance claims, and publishes a Phoenix business address. These are company-described offerings, not independently established outcomes. ([sunhawkconsulting.com](https://sunhawkconsulting.com/fraud-investigations-and-forensic-accounting/))

2. False Claims, CMS Overpayment Analysis, Qui Tam - SunHawk Consulting
   · SunHawk describes healthcare litigation support combining investigation, billing and coding analysis, statistical analysis, expert reports and testimony, and counsel discovery. This supports the conditional coordinated-billing-investigation selection implication. ([sunhawkconsulting.com](https://sunhawkconsulting.com/false-claims-cms-overpayment-analysis-qui-tam/))
3. Corporate Investigations Practice Leader - Martin Biegelman - SunHawk Consulting
   · SunHawk identifies Martin Biegelman as corporate investigations practice leader, a Certified Fraud Examiner and former federal investigator. His published profile supports the described investigation orientation, without establishing staffing for a future mandate. ([sunhawkconsulting.com](https://sunhawkconsulting.com/martin-biegelman-corporate-investigations-practice-leader-forensic-accounting/))

21.321. Bates Group

Bates Group combines financial and transactional-data analysis with securities and insurance litigation expertise. ■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ This combination is relevant when counsel needs both an explanation of financial exposure and coordinated handling of supporting electronic records.

■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■ ■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■ ■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■ ■■■■■ ■■■■■■■■ ■■■■ ■■■ ■■■■ ■■■■■ ■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■ ■■■■■■■ ■■■ ■ ■■■■ ■ ■■■ ■■■ ■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■ Before releasing sensitive records, buyers should examine the applicable report scope and engagement arrangements rather than treat a security disclosure as blanket assurance. Integrated delivery can consolidate coordination, while a narrower specialist appointment remains appropriate when only one financial question requires external analysis.

Sources & Evidence

1. Business Interruption Litigation Support - Bates Group
   · Bates describes separate insurance coverage and forensic-accounting/damages experts, including claimed-loss review, consulting and testimony. The page publishes a Portland address. Role separation is a buyer implication grounded in the described specialist functions. ([batesgroup.com](https://www.batesgroup.com/service/business-interruption))
2. Profit and Loss (P/L) Reports, Damages, and Other Quantitative Analyses - Bates Group
   · Bates offers financial and transactional-data organization and analysis for early case assessment, profit-and-loss analysis, economic damages and support for expert opinions in litigation, arbitration and regulatory matters. ([batesgroup.com](https://www.batesgroup.com/service/out-of-pocket-p-ls-damages-data-analyses-and-analytics))
3. Litigation and Regulatory - Bates Group
   · Bates describes securities and financial-services litigation work and complementary digital-forensics and eDiscovery services. These disclosures support an integrated-delivery option, not demonstrated superiority over separate appointment. ([batesgroup.com](https://www.batesgroup.com/services/disputes-investigations))

4. Data Security - Bates Group
   · Bates reports SOC xx.xx Type xx.xx and SOC for Cybersecurity audits, restricted and monitored access, vendor assessments, and availability of attestation reports for clients. These are company disclosures rather than independently inspected control attestations.
   ([batesgroup.com](https://www.batesgroup.com/about/data-security))

21.322. 4 Corners Financial Forensics

[illegible]

Its services address separate-versus-community-property questions, marital income and business interests, shareholder buyouts and insurance-related loss calculations. The firm names Eli Neal and Erica Pavlovich as testifying professionals with CPA, Accredited in Business Valuation and Certified in Financial Forensics credentials.

A Valid8 customer case study reports the firm's use of the platform to prepare and categorize transaction records for a Washington asset-division matter and support a mediation report. This establishes a specific technology-enabled delivery example, not independently verified repeatability or an automated substitute for professional judgment. [illegible]

Sources & Evidence

1. Federal Rules of Evidence
   · Federal Rule of Evidence xx.xx requires expert qualification, sufficient facts or data, reliable principles and methods, and reliable application. This supports the explicitly U.S.-federal distinction between technology use, credentials and admissibility.
   ([uscourts.gov](https://www.uscourts.gov/sites/default/files/document/federal-rules-of-evidence.pdf))
2. Services - 4 Corners Financial Forensics
   · xx.xx Corners offers property tracing, marital income and business analysis, shareholder-dispute valuation, economic damages and insurance-claim calculations. Its service page gives a Bellevue, Washington address.
   ([4cornersff.com](https://www.4cornersff.com/services))
3. About - 4 Corners Financial Forensics
   · The firm identifies Eli Neal and Erica Pavlovich as testifying professionals with CPA, ABV and CFF credentials. The personnel disclosure does not establish admission of a particular opinion in a future proceeding.
   ([4cornersff.com](https://www.4cornersff.com/about))
4. Complicated Asset Division Straightened Out Quickly - Valid8
   · Valid8's customer case study describes xx.xx Corners using its platform for transaction-data preparation and categorization in a Washington asset-division matter and supporting a mediation report. This is a vendor-reported case, not independent performance verification.
   ([valid8financial.com](https://www.valid8financial.com/client/asset-division))

21.323. Menzies LLP

[illegible]

[redacted] Its specialist brochure addresses completion accounts, earn-outs, shareholder disputes and intellectual-property losses, and explicitly distinguishes dispute advisory from the independent testifying expert. Matthew Haddow, identified as the London-based head of forensic and valuation services, reports both expert-witness and determining-expert appointments.

For financial investigations, Menzies accepts instructions from lawyers or clients, describes on-site delivery and identifies HLB partner firms as its route to international coverage. [redacted] Partner-supported reach provides an international coordination route, but is not evidence that every overseas contribution is supplied by the same team or that all jurisdictions can be served on identical terms.

Counsel should select the professional role before appointment. [redacted] Separating case advice from independent evidence can clarify accountability, while requiring additional coordination between the relevant professionals.

Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · In proceedings governed by Part xx.xx in England and Wales, expert evidence requires court permission and the expert's court duty overrides obligations to the instructing or paying party. This supports role-specific appointment of Menzies, not universal Global clearance.
   ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
2. Forensic Accounting Services | Forensic Investigation | Menzies
   · Menzies offers investigations, loss quantification, valuation and financial-reporting opinions, with expert support for civil and criminal courts, arbitration, mediation and expert determination. This establishes described service breadth, not equivalent suitability across roles.
   ([menzies.co.uk](https://www.menzies.co.uk/services/forensic-accounting/))
3. Matthew Haddow | Forensic Accounting Services - Menzies
   · Menzies identifies Matthew Haddow as London-based head of forensic and valuation services. His profile describes expert reports, single-joint-expert appointments and expert determinations, alongside non-witness dispute advice. ([menzies.co.uk](https://www.menzies.co.uk/people/matthew-haddow/))
4. Our Forensic and Valuation Services - Menzies
   · Menzies' brochure covers completion accounts, earn-outs, shareholder and intellectual-property disputes, and determining-expert work. Its dispute-advisory description expressly preserves the independence of the testifying expert.
   ([menzies.co.uk](https://www.menzies.co.uk/wp-content/uploads/2025/xx.xx/Forensic-and-valuation-services-one-pager-March-2026.pdf))
5. Fraud and Financial Investigations Services | Forensic Accounting | Menzies
   · Menzies accepts investigation instructions from lawyers and clients, describes on-site work and provides international coverage through HLB partner firms. The allocation of participating teams and report responsibility is therefore a matter-specific contracting question.
   ([menzies.co.uk](https://www.menzies.co.uk/services/forensic-accounting/fraud-and-financial-investigations/))

21.324. Kovsted & Skovgård

Kovsted & Skovgård lists forensic accounting alongside corporate finance, insolvency and recovery within an independent Danish accountancy practice serving small and medium-sized businesses. Its offices in Aarhus, Ebeltoft and Rønde establish a local delivery base. ■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■■ ■■■■■■■■ ■■ ■■■■■■■■■■ ■■ ■ ■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■ ■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■ ■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■ ■■■ ■■ ■■■■■■■■■■ ■■■■■■■■■■■■■■

The firm describes RevisorGruppen Danmark as a collaboration of independently owned and managed practices, not a common partnership. Buyers should distinguish the appointed firm's work from any contribution by other members and request a named forensic lead, relevant disputed-matter experience and defined reporting responsibilities. ■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■ ■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■

Sources & Evidence

1. Kovsted & Skovgård - Kovsted & Skovgård
   · Kovsted & Skovgård describes an independent Danish accountancy practice serving SMEs, with offices in Aarhus, Ebeltoft and Rønde and offerings including forensic accounting, corporate finance, and insolvency and recovery. The catalog does not define an individual forensic mandate. ([kovsted.dk](https://kovsted.dk/kovsted-skovgaard/))
2. Netværk - Kovsted & Skovgård
   · Kovsted describes RevisorGruppen Danmark members as locally owned and managed independent firms without a partnership among members. This supports distinguishing the appointed practice from other network contributors. ([kovsted.dk](https://kovsted.dk/netvaerk/))

21.325. Baagøe Schou

■■■■■■ ■■■■■ ■■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■ ■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■ ■■■ ■■■ ■■■ ■■■■■■■■■■ Its acquisition-advisory offering also addresses transaction tax consequences. These resources can complement a disputed financial question, but ordinary accounting or transaction tax advice is not itself evidence of a forensic investigation mandate.

■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■ ■■ ■ ■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■ ■■■■■■ ■■■ ■■■ ■■■■■■■■ ■■■■■■■■ A proposal should demonstrate the investigator's relevant experience and the required tracing, reconstruction or dispute-analysis deliverables before an end-to-end mandate is awarded. The network listing establishes a stated specialty, while leaving the team's detailed forensic delivery capability unresolved; accounting support and international relationships should not substitute for that verification.

Sources & Evidence

1. Find an international accounting Firm | GMNI
   · GMNI's official Copenhagen member profile for Baagoe Schou lists forensic accounting, business valuations, and insolvency and business recovery. This supports the stated specialties, not delivery outcomes or a named investigation team. ([gmni.com](https://www.gmni.com/find-a-firm?name=Baagoe+Schou))
2. Om os - Baagøe Schou
   · Baagøe Schou describes specialist accounting support through RevisorGruppen Danmark, collaboration with Revitax, and GMNI membership. It identifies GMNI members as legally independent firms and describes using the network for international client work. ([bsrev.dk](https://www.bsrev.dk/da/om-os))
3. Fusion, opkøb eller ekspansion - Baagøe Schou
   · Baagøe Schou markets advice on tax consequences of mergers and acquisitions and international expansion. These are complementary offerings and do not establish dispute-investigation deliverables. ([bsrev.dk](https://www.bsrev.dk/da/services/fusion-opkoeb-eller-ekspansion))

21.326. Radner ApS

[illegible] A related offering provides an opinion on financial-data reliability with findings, assumptions and limitations. These descriptions support evaluation for a management or audit-committee mandate examining disputed records; routine financial-statement verification remains adjacent unless the engagement serves an investigation or dispute.

Buyers can use Radner's request-for-proposal route to define the contested financial issue and required output before appointment. The proposal should distinguish an irregularity assessment from record reconstruction, asset tracing or an intended witness report, and specify analytical methods and reviewer responsibility. [illegible]

Sources & Evidence

1. Identification of Financial Risks & Accounting Irregularities - Radner
   · Radner ApS describes Denmark-oriented financial-risk and accounting-irregularity services including analytics, tracing, control assessment and remediation reporting. The service description does not establish a specified AI-assisted deployment or suitability for a particular witness appointment. ([radner.dk](https://radner.dk/identification-of-financial-risks-and-accounting-irregularities/))
2. Independent Opinion on Financial Data Reliability - Radner
   · Radner offers a financial-data reliability opinion and a structured report addressing scope, findings, assumptions and limitations. Its described users include management and audit committees. Investigation-specific commissioning remains distinct from routine verification. ([radner.dk](https://radner.dk/preparation-of-independent-opinion-on-financial-data-reliability/))
3. Contact - Radner
   · Radner's contact page identifies Radner ApS and expressly invites requests for proposal. This supports the described direct specification route, not assurance that a proposed mandate will be accepted. ([radner.dk](https://radner.dk/contact/))

21.327. Patty Li CPA Firm

Patty Li CPA Firm provides a Zhubei, Taiwan-based accounting interface for dispute-related financial work. Its service catalog expressly includes forensic accounting within its audit-services offering. ■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■

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Sources & Evidence

1. Our Services - Patty Li CPA Firm
   - Patty Li CPA Firm's service catalog includes forensic accounting under audit services and publishes its Zhubei, Taiwan location. The service label does not establish specific investigation or witness experience. ([pattycpa.com](https://www.pattycpa.com/en/our-services/))
2. Firm Profile - Patty Li CPA Firm
   - The firm's published principal profile identifies Patty Li's Taiwanese CPA and attorney credentials and prior CFO responsibility at HOLTEK Semiconductor. These are company-reported professional attributes, not independent verification of forensic outcomes or engagement eligibility. ([pattycpa.com](https://www.pattycpa.com/en/firm-profile))
3. Patty Li Law Firm - English Firm Profile and Services
   - Patty Li Law Firm states that its team includes professionals from Patty Li CPA Firm. This establishes a described coordination route, without proving consolidated contracting or suitability for an independent financial witness role. ([patty-law.com](https://www.patty-law.com/en/))

21.328. Andrews CPA

For a Taiwan matter requiring coordinated accounting and legal interpretation, Andrews CPA offers a potential local appointment route. ■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■ ■■■■ ■■■ ■■ ■ ■■■■■■ ■■■ ■■■ ■■■■■■■■■ These are relevant complementary capabilities when a contested financial issue intersects with ownership or tax questions, but they establish an advertised offering rather than a proven investigation outcome.

The purchasing choice is between coordinated delivery and separately appointed financial and legal specialists. Coordination may simplify issue definition, provided the engagement names

the accounting operator, report signer, financial deliverables, and respective legal responsibilities. ■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■ ■ ■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■ ■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. 服務項目 | 安德信國際財稅 | Andrews Law | Andrews CPA

   · The Andrews service page lists forensic accounting within accounting consultation, separately describes shareholder-dispute, inheritance, and tax-litigation legal services, and gives a Taipei location. It establishes advertised service coverage, not engagement outcomes. ([en.andrewstw.com](https://en.andrewstw.com/service))

2. 安德信 | 專業團隊 | Andrews Law | Andrews CPA

   · Andrews identifies Andy Lin as chairman, CPA, and attorney, with Taiwan accounting and legal credentials. This supports the conditional coordination proposition without establishing the contracting relationship between accounting and legal services. ([en.andrewstw.com](https://en.andrewstw.com/copy-of-%E5%B0%xx.xx%E6%A5%AD%E5%9C%xx.xx%E9%9A%8A))

21.329. Qingshan Yongxu Lianhe Kuaijishi Shiwusuo

Qingshan Yongxu Lianhe Kuaijishi Shiwusuo markets litigation support, investigative accounting, and forensic-accounting reports for Taiwan financial disputes. Its service description emphasizes cooperation with lawyers and illustrates examining revenue, costs, and expenses in proceeds-related questions. ■■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■ ■■ ■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■ ■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■ ■■■■■■■■■■ ■■■■■■■

The practice identifies Taiwan CPAs with audit, tax-dispute, and accounting-system experience and publishes office locations in Taipei, Kaohsiung, Tainan, and Pingtung. That local platform can be relevant where financial records and the dispute team are in Taiwan. ■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■ ■■■■■ ■ ■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■ ■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■ ■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■

Sources & Evidence

1. 鑑識會計 | 高雄會計師推薦 | 會計師推薦 - 青山永續會計師事務所

   · The firm markets litigation support, investigative accounting, and forensic-accounting reports prepared in cooperation with lawyers. Its proceeds-related illustration discusses revenues, costs, and expenses; the favorable result is the firm's own account, not independent court corroboration. ([gmcsr.com.tw](https://www.gmcsr.com.tw/service/?service-query=xx.xx))

2. 高雄會計師推薦 | 會計師推薦 | 青山永續會計師 - 關於青山永續

   · The company identifies Taiwan CPAs and describes audit, tax-administrative-relief, and accounting-system experience. Its office disclosures identify Taipei, Kaohsiung, Tainan, and Pingtung, supporting a Taiwan delivery orientation rather than unrestricted international forensic coverage. ([gmcsr.com.tw](https://www.gmcsr.com.tw/about-us/))

21.330. CLA Brasil

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■■■ ■■■■■■ ■■■■■■■■■■ ■ ■■■ ■■■■■ ■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■ ■■■ ■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■ ■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ Cross-border buyers should therefore name every participating firm, identify the responsible financial expert, and establish record-access and review responsibilities before staffing is committed. Integrated delivery may reduce separate-provider handoffs, but separately appointing financial and discovery specialists remains preferable when the proposed scope cannot clearly allocate responsibility for the accounting conclusion.

Sources & Evidence

1. Legal Disclaimer | CLA Global

   · CLA Global does not itself provide client services. Its members are separate independent legal entities, are not a single partnership, and cannot obligate one another or assume responsibility for another member's services. This directly supports entity-specific cross-border contracting. ([claglobal.com](https://www.claglobal.com/legal-disclaimer/))

2. Serviços Forenses | CLA Brasil

   · CLA Brasil markets forensic investigations, litigation support, asset tracing, and electronic discovery. The page identifies a São Paulo base and independent CLA Global membership. These are company offering and affiliation disclosures, not comparative performance evidence. ([claglobal.com.br](https://claglobal.com.br/forensic-services/))

3. LANDINGPAGE SUPORTE Á LITÍGIO - CLA Brasil

   · CLA Brasil's litigation offering describes financial and economic technical opinions, loss analysis, valuation in dispute contexts, digital forensics, electronic discovery, data analytics, and AI-assisted information processing. This supports a coordinated offering, not verified automated accuracy or judicial acceptance. ([claglobal.com.br](https://claglobal.com.br/lp-suporte-litigio/))

21.331. Morris Forensic

Morris Forensic combines reconstruction, investigation, and disputed financial consequences within an Adelaide-based specialist practice. ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■ ■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■

RESEARCH SAMPLE REPORT

[illegible] The firm's personnel disclosures identify Martin White and Nicholas Lopez as forensic-accounting and business-valuation specialists, with Lopez also offering payroll investigation and financial-statement reconstruction.

[illegible] A combined mandate offers continuity, but the appointment should allocate each financial task to a named specialist and confirm report-signing responsibility. Public purchasers should verify the applicable panel appointment requirements; directory inclusion is an access route, not an engagement award or independent endorsement of case outcomes.

Sources & Evidence

1. Morris Forensic (MORRIS FORENSIC PTY LTD) | Department of Finance
   - The Department of Finance identifies MORRIS FORENSIC PTY LTD in its Management Advisory Services supplier directory under forensic accountancy audits and investigations. The service description includes reconstruction, irregularity analysis, tracing, payroll-underpayment assessment, damages, and dispute-related valuation; it does not establish an individual engagement award. ([finance.gov.au](https://www.finance.gov.au/node/xx.xx/))
2. Our People - Morris Forensic
   - Morris identifies Martin White and Nicholas Lopez as forensic-accounting and business-valuation specialists. Lopez's described services include payroll investigation and financial-statement reconstruction. The company gives an Adelaide business location. ([morrisforensic.com.au](https://morrisforensic.com.au/our-people/))
3. Quantification of Economic Loss - Morris Forensic
   - Morris markets loss-and-damage assessments, expert reports and evidence, and critique of opposing expert reports. This supports distinguishing a bounded consulting critique from a broader investigation or witness assignment. ([morrisforensic.com.au](https://morrisforensic.com.au/forensic-accounting-services/quantification-of-economic-loss/))

21.332. MGI Gregoriou & Co Ltd

For accounting-standard disputes, MGI Gregoriou & Co Ltd's clearest substantiated selection basis is its named accounting expertise. [illegible] This supports task-specific consideration for disputed financial reporting or accounting interpretation, while appointment should still require evidence of relevant forensic reporting experience and the proposed individual's responsibility for the financial conclusion.

MGI Worldwide's member listing identifies Nicosia and Limassol offices. [illegible]

■■■■■■■■■■■■■ Coordinated access offers a potential alternative to separate sourcing, but only after responsibilities, specialist availability, and the intended report use are established.

Sources & Evidence

1. Directors - MGI Gregoriou
   · MGI Gregoriou identifies Michael Papadopoulos as head of its IFRS Department and describes his audit experience and Certified Professional Forensic Accountant qualification. These personnel disclosures support accounting-standard-focused diligence, not automatic suitability for every forensic assignment. ([gregoriou.com](https://gregoriou.com/about-us/directors/))
2. MGI Worldwide | MGI Gregoriou & Co. Ltd
   · MGI Worldwide's company-specific member listing identifies MGI Gregoriou & Co. Ltd, its Nicosia main office, and its Limassol office. The listing supports affiliation and local presence, not unrestricted overseas forensic fulfillment. ([mgiworld.com](https://www.mgiworld.com/member-directory/mgi-gregoriou-co-ltd.html?branch=mgi-gregoriou-co-ltd))
3. MGI Worldwide | Legal
   · MGI Worldwide is non-practicing; professional services are supplied by separate member firms. The network and members do not obligate one another and are not liable for one another's acts or omissions, supporting named-entity delivery arrangements. ([mgiworld.com](https://www.mgiworld.com/legal.html))

21.333. CHPS Accountants Ltd

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Buyers should establish whether the promised senior access extends to the actual financial analysis and report, rather than only the relationship's initial oversight. A proposal should name the investigating accountant or expert, define the disputed accounting issue, and specify the specialist's relevant experience and availability. ■■■■■■■ ■■■ ■■■■ ■■■■ ■■ ■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■ ■■■■ ■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■ ■■■■■■ ■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■

Sources & Evidence

1. Advisory Services | CHPS Accountants Ltd
   · CHPS lists forensic accounting and expert-witness services within senior-level business and family-office consulting, alongside governance, succession, and transaction support. This establishes the advertised bundle, not specialized competence across all family or investigation matters. ([chps.com.cy](https://www.chps.com.cy/consulting.html))
2. About Us | CHPS Accountants Ltd
   · CHPS describes itself as a Limassol-based boutique practice and promises direct access to qualified partners and senior personnel. This supports testing senior involvement in the proposed forensic assignment rather than treating relationship access as proven specialist fulfillment. ([chps.com.cy](https://www.chps.com.cy/about-us.html))

21.334. Dubinsky Consulting

Dubinsky Consulting offers investigation-led forensic accounting for white-collar, tax, securities, and commercial disputes. Its disclosed team combines forensic accountants, valuation expertise, and investigative data analytics, with transaction reconstruction and asset tracing among its capabilities. ▪ ▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪ ▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪ ▪▪▪▪▪ ▪▪ ▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪▪▪ ▪▪▪ ▪▪▪▪▪▪ ▪▪▪▪▪▪▪▪▪▪▪▪

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Sources & Evidence

1. Bruce Dubinsky, CPA/CFE/CFF - Forensic Accountant & Expert Witness
   · The firm's practice and team disclosures describe forensic investigation, transaction reconstruction, asset tracing, valuation expertise, investigative analytics, and expert services; they identify Caitlin Owen as a Texas-licensed CPA. These are supplier-described capabilities, not independent performance findings. (dubinskyconsulting.com)
2. Bruce Dubinsky - Curriculum Vitae
   · Bruce Dubinsky's CV describes forensic accounting, tax controversies, securities matters, damages, and expert testimony, including international proceedings. It expressly identifies his Florida CPA license as voluntarily inactive, supporting practitioner-specific qualification review rather than a firm-wide eligibility inference. ([static1.squarespace.com](https://static1.squarespace.com/static/5ffb0e85fe0aa25092850509/t/6a85e7e68b56bc06d4ec61fd/xx.xx/Dubinsky_CV.pdf))
3. Dubinsky Consulting, LLC - 2026 Florida Limited Liability Company Annual Report
   · The 2026 Florida annual report identifies Dubinsky Consulting, LLC, its Palm Beach Gardens principal place of business, and Bruce Dubinsky as manager. It supports the entity anchor, not service quality or professional eligibility. ([search.sunbiz.org](https://search.sunbiz.org/Inquiry/CorporationSearch/GetDocument?aggregateId=flal-l21000051638-2c0bb9a9-1ff4-4e3a-add1-3edca23d4422&formatType=PDF&transactionId=l21000051638-c05fcebb-c8a0-4e03-xx.xx-c63b1991dcf4))

21.335. Jack W. Harris, Inc.

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[redacted] Reported U.S. and overseas engagements establish claimed experience, not continuing local offices. A defined named-expert assignment is more defensible than assuming geographically distributed fulfillment or capability for an unrelated investigative task.

Sources & Evidence

1. Jack W. Harris, Inc. - Lost Profits, Forensic Accounting, Commercial Damages
   · The service catalog lists construction contract damages, construction cost audits, commercial damages, lost profits, business interruption, valuation, and insurance-claim analysis. Its statement about U.S. and overseas engagements describes experience rather than current offices. ([jackwharris.com](https://jackwharris.com/services))
2. Jack W. Harris, Inc. - Commercial Damages, Lost Profits, Forensic Accounting
   · The firm's biography describes Harris's construction, real-estate, energy, insurance, and surety specialization and reports opinions and testimony in deposition, trial, arbitration, and mediation. This supports a task-specific damages shortlist, not universal suitability. ([jackwharris.com](https://jackwharris.com/about))

21.336. VRSA

[redacted] Its relevant contextual capability for donor-related financial matters is familiarity with implementing-partner accounting, grant expenditure, internal controls, and donor reporting. The biography of Rohit Kumar Rohilla lists forensic-accounting and information-systems-audit certifications; other biographies describe donor-funded assignments across several jurisdictions.

For a donor or nonprofit investigating questioned expenditure, this is a reason to assess the proposed team, not to substitute a routine project audit for a financial investigation. The mandate should define the disputed transactions, required financial explanation, reporting recipient, and named investigator. [redacted]

Sources & Evidence

1. VRS and Associates - Our People
   · The team page identifies VRS and Associates, a Delhi location, and forensic-audit expertise. Rohit Kumar Rohilla's biography lists forensic-accounting and information-systems-audit certifications; biographies describe donor-funded and international professional assignments, not a verified local practice in every country. ([vrsassociates.com](https://vrsassociates.com/team.html))
2. Development Sector Assurance | VRS & Associates - Chartered Accountants
   · The development-sector page describes donor-funded project audits, expenditure and grant-condition review, implementing-partner assessments, internal controls, and capacity building. It supports donor-context familiarity while distinguishing assurance offerings from a separately commissioned investigation. ([vrsassociates.com](https://vrsassociates.com/services/development-sector-assurance/index.html))

21.337. RSZ Forensic Associates

RSZ Forensic Associates presents a New York boutique focused on forensic accounting, litigation consulting, and financial investigations. Its disclosed services include economic damages, post-acquisition accounting disputes, asset tracing, business-interruption matters, and testimony in courts, arbitration, and regulatory hearings. ■■■ ■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■ ■■ ■■■■ ■■■ ■■■■■ ■■■■■ ■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■■■ ■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■

For counsel facing a disputed acquisition adjustment or accounting allegation, that dedicated focus provides a concrete shortlist rationale. ■■■■■■■■ ■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■ ■■■■ ■■■ ■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■ ■■■■■■■ ■■■■■■■ ■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■ ■■■ ■■■■■ ■■■■■■■■■ ■■■■■■■■ Separate appointment may sacrifice the convenience of an existing full-service adviser; RSZ's claims about fewer conflicts and responsiveness should not replace a matter-specific review.

Sources & Evidence

1. Forensic Consulting Services for Counsel & Companies
   · RSZ lists damages analysis, asset tracing, acquisition-related accounting disputes, business interruption, financial investigations, and expert testimony before courts, arbitration panels, and regulatory hearings. These disclosed services support matter-specific assessment, not verified outcomes.
   ([rszforensic.com](https://www.rszforensic.com/services))
2. About Us - Partner-Led Forensic & Litigation Boutique
   · RSZ describes a New York boutique dedicated to forensic and litigation-related disciplines and expressly states that it does not offer audit or tax services. Its claims concerning fewer conflicts and responsiveness are promotional, not proof of matter-specific independence or superior delivery.
   ([rszforensic.com](https://www.rszforensic.com/about))

21.338. Cr Marcelo Introini & Asociados

Cr Marcelo Introini & Asociados provides a Montevideo-based route to forensic auditing within a broader audit and accounting-advisory practice. Its service catalog expressly includes forensic audit, internal and external audit, risk-management-system review, and anti-money-laundering-control-system auditing. ■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■ ■■■ ■■■ ■■■■■■■■■■■■■■■ ■■■■ ■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■■ ■■ ■■■■■■■■■■■■ ■■■■■■■■■■■

Delivery accountability lies with the present partners rather than the founding name alone. The firm identifies Fabricio Introini Lhéritier and Valeria Rodríguez Seijas as responsible for technical direction and service coordination; Marcelo Introini is described as retired from practice and an honorary adviser. ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■ ■■■■■■ ■■■■■ ■■■■■ ■■ ■ ■■■■■■■■■■■■■■■■■■■■ ■■■■■■ ■■■■ ■■■ ■■■■■■■■■■■ ■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■

Sources & Evidence

1. Cr Marcelo Introini & Asociados - Servicios
   · The Montevideo firm's catalog explicitly lists forensic audit alongside internal and external audit, risk-system review, anti-money-laundering-system auditing, and accounting advisory. It establishes the advertised forensic-audit offering without demonstrating interchangeable damages, tracing, or witness capability. ([mintroiniasoc.com](https://www.mintroiniasoc.com/servicios.html))
2. Cr Marcelo Introini & Asociados - Equipo
   · The firm identifies Fabricio Introini Lhéritier and Valeria Rodríguez Seijas as the principal partners responsible for general and technical direction and service coordination. Marcelo Introini is described as retired from practice and an honorary adviser. ([mintroiniasoc.com](https://www.mintroiniasoc.com/equipo.html))

21.339. JGL Forensic Services (Pty) Ltd

[redacted] Financial-statement fraud, asset misappropriation, bribery, and corruption are identified matter areas. The disclosed model fits commissioners needing financial findings carried into a subsequent proceeding, subject to the qualifications of the assigned team.

[redacted] Buyers should match the assignment to the accounting lead and required report or testimony, separating prevention training from evidentiary work. JGL's published due-diligence notice also directs procurement users to obtain verification information directly from the company.

Sources & Evidence

1. Awarded Tenders 2024 and 2025 - South African Revenue Service
   · SARS lists JGL Forensic Services (Pty) Ltd among successful providers under RFP xx.xx/2024, covering forensic investigations, valuation advice, and debt management. The official award date is June xx.xx 2025, and the stated contract period is xx.xx months. ([sars.gov.za](https://www.sars.gov.za/procurement/awarded-tenders/xx.xx/))
2. JGL Forensic Services | Our services | Investigation of Economic Crimes
   · JGL describes economic-crime investigations, loss quantification, forensic reporting, litigation preparation, testimony, and disciplinary support. Its prevention and training services are separately described. The listed matters include financial-statement fraud, asset misappropriation, bribery, and corruption. ([jglforensics.co.za](https://jglforensics.co.za/services/))
3. About us - JGL Forensic team - Learn More
   · JGL describes forensic-accounting and financial-investigative specialization and a multidisciplinary team. Its due-diligence notice directs procurement and vendor-verification users to obtain required information directly from the company. ([jglforensics.co.za](https://jglforensics.co.za/about-us/))

21.340. Ubuntu Business Advisory and Consultancy

UBAC publicly identifies its operator as Ubuntu Business Advisory and Consulting (Pty) Ltd in Durban North. [redacted]

[redacted] Accounting analysis remains a distinct deliverable from general internal audit or cybersecurity.

Public purchasers should require named financial and digital specialists, report responsibility, and authorized record access before choosing this route. [redacted] Confirm the legal operator and continuity with the Ubuntu business name before appointment; the combined catalog does not establish available staffing or independent outcomes.

Sources & Evidence

1. UBAC | Internal Audit, Forensics & Advisory
   - UBAC identifies Ubuntu Business Advisory and Consulting (Pty) Ltd in Durban North and advertises forensic financial analysis, digital-evidence services, litigation support, and supply-chain advisory. The page does not establish continuity with the variant Consultancy name. (ubac.co.za)
2. Sasria - Panel of General and/or Digital Forensic Investigations, RFP 2023/18
   - Sasria's RFP 2023/xx.xx record lists Ubuntu Business Advisory and Consulting (Pty) Ltd among submissions for a general and digital forensic-investigations panel. The bidder listing does not establish an individual award or completed engagement. ([procurement.sasria.co.za](https://procurement.sasria.co.za/tender-details/xx.xx))

21.341.Bowman Gilfillan Inc

Bowman Gilfillan Inc., a Sandton-based legal practice, has documented involvement in commissioning and coordinating forensic work. Tongaat Hulett reported that the firm appointed PwC on March xx.xx 2019, on the board's instruction to investigate accounting-related concerns and report to a board committee. [redacted]

[redacted] Buyers should identify the current financial specialists, their contracting relationships, and responsibility for the accounting opinion before choosing integrated engagement over direct accountant appointment. Coordination through counsel must be weighed against a separate, explicit financial-provider relationship; historical external appointment does not establish the current staffing model.

Sources & Evidence

1. Awarded Tenders 2024 and 2025 - South African Revenue Service
   - The same official SARS award record includes Bowman Gilfillan Inc. among successful expert-advisory panel providers. It establishes panel appointment, not a particular call-off or the identity of its accounting delivery personnel. ([sars.gov.za](https://www.sars.gov.za/procurement/awarded-tenders/xx.xx/))

2. National Treasury - Information on Tenders Awarded
   · National Treasury's awarded-tender record lists Bowman Gilfillan Inc. under NT009-xx.xx-2024, the appointment of a forensic-investigating-firms panel for three years. This supports a documented procurement route rather than guaranteed assignment allocation. ([treasury.gov.za](https://www.treasury.gov.za/Tenderinfo/awarded/))
3. Tongaat Hulett Limited - Key findings of PwC investigation, November 29, 2019
   · Tongaat Hulett reported that Bowman Gilfillan Inc., acting on the board's instruction, appointed PwC on March xx.xx 2019, to assist with investigation of accounting-related concerns and report to a board committee. This documents external-accountant commissioning, not the current staffing model. ([tongaat.com](https://www.tongaat.com/wp-content/uploads/2019/xx.xx/Key-findings-of-PwC-Investigations-xx.xx-Nov-2019.pdf))
4. Department of Home Affairs Annual Report 2024/2025
   · The Department of Home Affairs' 2024/2025 annual report records that Bowman Gilfillan submitted the final report for a phase of its forensic investigation to National Treasury on June xx.xx 2023. It documents completed investigative involvement without identifying current accounting staffing. ([gov.za](https://www.gov.za/sites/default/files/gcis_document/xx.xx/dha-annual-report-2024-xx.xx.pdf))
5. SRA | Organisation details | BOWMAN GILFILLAN INC
   · The professional register locates Bowman Gilfillan Inc. in Sandton, South Africa, and identifies solicitors working at the practice. This supports the legal-practice orientation; it does not establish accounting staffing or firm-level SRA regulation. ([sra.org.uk](https://www.sra.org.uk/consumers/register/organisation/?sraNumber=xx.xx))

21.342. Pierce

Pierce is a UK candidate for solicitor-led disputes requiring financial-loss analysis or dispute-related valuation. ■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■ ■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■ ■■■■■ ■■ ■■■■■■■ This breadth supports a matter-specific shortlist, not a presumption that one team is interchangeable across every assignment.

The firm identifies Aaron Pegg as head of forensic services, preparing party-appointed and single joint expert reports, and Jeremy Rowe as a forensic director with ICAEW forensic-accountant accreditation. Pegg's profile describes national work with clients and instructing solicitors. ■■■■■■■■ ■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■■■ ■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■ ■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■ ■■■ ■■■■■■■ ■■ ■■■■■■■■■■■ ■■■■■ ■■ ■■■ ■■■■■■■ ■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■ ■■■■■■■■■■■■■

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Sources & Evidence

1. PART 35 - EXPERTS AND ASSESSORS - Civil Procedure Rules
   · For proceedings governed by Part xx.xx in England and Wales, expert evidence requires court permission, and the expert's duty to assist the court overrides obligations to the instructing or paying party. These requirements distinguish appointment from permitted evidentiary use. ([justice.gov.uk](https://www.justice.gov.uk/courts/procedure-rules/civil/rules/part35))
2. Forensic Accountants | Pierce Accountants Blackburn & Bolton
   · Pierce markets commercial litigation, completion-account and warranty disputes, shareholder and matrimonial valuations, personal-injury loss analysis, professional-negligence quantification, and crime or fraud investigations. It also describes investigation engagements before litigation. ([pierce.co.uk](https://www.pierce.co.uk/services/forensic-accounting))
3. Aaron Pegg
   · Pierce identifies Aaron Pegg as director and head of forensic services, preparing party-appointed and single joint expert reports and working nationally with clients and instructing solicitors. These are provider disclosures about his practice. ([pierce.co.uk](https://www.pierce.co.uk/our-team/aaron-pegg))
4. Jeremy Rowe
   · Pierce describes Jeremy Rowe as a director of its forensic business and an ICAEW Fellow with Forensic Accountant Accreditation. ([pierce.co.uk](https://www.pierce.co.uk/our-team/jeremy-rowe))
5. Our Team: Forensic | Pierce Accountants
   · Pierce lists offices in Blackburn, Manchester, Bolton, and Bury. Its legal disclosure identifies Pierce as a trading name of Ledger Topco and associated companies, including Pierce Forensic Ltd. ([pierce.co.uk](https://www.pierce.co.uk/our-team/forensic))
6. PIERCE FORENSIC LTD overview - Find and update company information - GOV.UK
   · The official corporate register lists Pierce Forensic Ltd as active, with its registered office in Blackburn and accounting and auditing activities as its business classification. This establishes recorded corporate status, not engagement performance. ([find-and-update.company-information.service.gov.uk](https://find-and-update.company-information.service.gov.uk/company/xx.xx))

21.343. Dongseong Accounting Corporation

동성회계법인 lists an internal-controls and accounting-fraud investigation center within its South Korean Audit & Assurance practice, alongside internal-accounting-system advisory and IT risk assurance. ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ If both tasks are commissioned, combining them may simplify coordination, but responsibilities and prior client relationships require review before relying on an independent conclusion.

The firm lists a Seoul headquarters and offices in Daejeon, Ansan, and Ulsan, providing domestic contact points rather than proof of forensic staffing at every location. ■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■■ Its domestic office network should not be treated as an established overseas forensic-delivery network; a multinational mandate requires a country-specific staffing proposal and evidence of the proposed team's relevant qualifications.

21.344. Forensic Intelligence Services (FORIS)

FORIS is a candidate for financial-irregularity matters requiring investigation, related loss assessment, and remediation planning. Its forensic offering includes fraud, corruption, money laundering, financial investigations, and analysis of losses associated with suspected irregularities. ■■■ ■■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■ ■■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■■ ■■■■■■■■■■ ■■■■■■■■■■ ■■■■■ ■■■ ■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■ ■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■■

The firm lists Tunis as its contact location and describes mobilizing an expert network across Africa, Europe, and the Middle East. A 2025 official Italy-Tunisia project list identifies Société Forensic Intelligence Services (FORIS) SUARL as a Tunisian participant, corroborating an operating identity without establishing a completed forensic engagement. ■■■■■■■■■■■■ ■■■■■■ ■■■■■■ ■■■■■■■ ■■■ ■■■■■■■■■■■ ■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■ ■ ■■■■■■■■ ■■■■■■■■

A combined investigation and remediation appointment may preserve continuity between findings and corrective action, but responsibility for loss calculations should remain distinct from management's controls program. ■■■■■■■■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■ ■■■■■■■■■■ ■■ ■■■■■■ ■■■■■■■■■ ■■■■■■ ■■ ■■■■■■■■■■ ■■■■■■ ■■■ ■■■■■■■■■ ■■ ■■■ ■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■■ ■■■ ■■■■■■■■■■ ■■■■■ Where court-facing financial analysis is the principal requirement, a separately qualified financial expert remains an alternative to assuming that financial-crime advisory breadth establishes specialist suitability.

Sources & Evidence

1. Forensic - foris
   · FORIS lists investigations into fraud, corruption, money laundering, and other financial irregularities; cause analysis and related loss assessment; financial investigations; anti-fraud programs; and remediation. Its contact location is Tunis. The loss-assessment description is linked to suspected irregularities. ([foris-consulting.com](https://foris-consulting.com/forensic/))
2. GRC - foris
   · FORIS's governance, risk, and compliance offering includes corporate governance, regulatory and legal compliance advice, risk-management systems, and money-laundering and terrorist-financing risk mapping. These are complementary advisory offerings, not proof of court-facing accounting expertise. ([foris-consulting.com](https://foris-consulting.com/en/grc/))
3. Cabinet Forensic - foris
   · FORIS expands its name as Forensic Intelligence Services and states that it mobilizes an expert network across Africa, Europe, and the Middle East. This supports a declared network-delivery model, not an owned-office footprint or country-specific delivery guarantee. ([foris-consulting.com](https://foris-consulting.com/en/presentation/))
4. Appel projets standards - Avis 01/2024 - Liste des projets finançables - Comité de suivi Tunis 08/04/2025
   · The official Italy-Tunisia standard-project list dated April xx.xx 2025, identifies Société Forensic Intelligence Services (FORIS) SUARL as a Tunisian ERPAD partner. It corroborates a historical operating identity but does not establish current ownership, registered status, or delivered forensic-accounting engagements. ([italietunisie.eu](https://italietunisie.eu/it/media/xx.xx/download))

22. Companies Covered

Table 543. Global Forensic Accounting Market, Companies Covered

Company
100+ Accounting Inc.
3N Advisory
4 Corners Financial Forensics
Abacus Financial Crime Advisory
ABES AUDIT Sp. z o.o.
Accounting Group
Accuracy
Acronym Consulting AB
Adroit Consult Zambia
AFFISA
AIC
ALC Asesoría Legal y Contable
Alexander Advisory Limited
Alfonso Orozco & Asociados
AlFouz Consultancy and Auditing
Ali Alkhars Public Accountants and Consultants
Ali Sufyan & Co Chartered Accountants
AlixPartners
Alkalay & Co
Alliant CPA
Alvarez & Marsal
AMARBS
Andrews CPA
Ankura
Aon
Aprio
Armanino
Arvexa Group
ATK & Associates
ATM Consultores

Table 543 - continued

Company
Audirevi S.p.A.
Audit & Services
Auditec-Foirier Consulting SA
Auditores Forenses Asociados
Auditores MJ
Auditores y Asesores ASC
Aureada CPA Law Firm
AVS
Azets
B1
Baagøe Schou
BaidPrime Auditing & Accounting Services Ltd.
Baker Tilly
Bargalló Cardoso y Asociados
Barlev Associates
Barnes Associates
Bates Group
Bazilio Cobb Associates
BBG Audit & Consulting
BBK Partnership
BDO
Beattie Varley Limited
Berkeley Research Group
Bi2 Partners
BM&A
BMC
Bowman Gilfillan Inc
BPM
bpohand
BRI Ferrier
Brooks Audit
BurTech

Table 543 - continued

Company
C&M Auditores y Administradores Asociados SRL
C. Lewis & Company
Calibre Partners
CBIZ
Census Consulting Solutions
Centeno Accountants & Tax Advisors
Cerebra CPAs & Advisors
CF Forensics
Charles & Darwish Associates
Charles River Associates
Charles Taylor
Chaturvedi & Co.
Chavez Ramos & Asociados
Cherry Bekaert
Chicago Consulting Group
Chokshi & Chokshi LLP
CHPS Accountants Ltd
CIFA Consulting
Citrin Cooperman
CLA (CliftonLarsonAllen)
CLA Brasil
CMK Associates
CNK & Associates LLP
COAUDSERVG
Cohen Hamilton Steger & Co.
CohnReznick
Compac Financial Inc.
Consul
Control Risks
Cr Marcelo Introini & Asociados
Crawford & Company
Crowe

Table 543 - continued

Company
CSP
Davis Martindale
Dawgen Global
DBCG
Del Valle Servicios Empresariales
Deloitte
Delta Consulting Group
Dennykins & Associates
DLA LLC
Doeren Mayhew
Dolman Bateman
Dongseong Accounting Corporation
Dornbach
Dubinsky Consulting
Econometrics
Edston Global PAC
EFI Global
Eide Bailly
Eight Advisory
EisnerAmper
Emerson Auditores e Consultores
Emirates Chartered Accountants Group
Equity Chartered Certified Accountants
Estudio Lamota
Ethio Equity
Exis East Africa Consulting LLP
Exprom
EY
Fahad Sheraz & Co.
Fara Ro
Farahat & Co.
Fernandez Young LLP

Table 543 - continued

Company
Fiduciaire Benaddi
FilePino
financeo
Financial and Forensic Accounting Services Limited
Finexsi
Finsoul Network
Flatworld Solutions
Floyd Advisory
Foren
Forensic Auditing Group
Forensic First Ltd.
Forensic Intelligence Services (FORIS)
Forensic Partners
Forensic Risk Alliance
Forensic Traces & Risk Advisors
FORLAWDER
Formax
Forvis Mazars
FRP Advisory
FTI Consulting
Fuller Landau LLP
Fundudzi Forensic Services
G S P U & Associates LLC
Galíndez LLC
GBQ
GCH Accounting Firm
GEMM Business Consultants Limited
Genius Forensic Services
Gliica International
Gobodo Forensic and Investigative Accounting (Pty) Ltd
Gonzalez Torres & Co
GPartners

Table 543 - continued

Company
Grant Thornton
Guan & Associates
Guangxi Kegui Kuaijishi Shiwusuo Youxian Gongsi
Guarro Forensics
Gursey | Schneider LLP
Guzmán Tapia PKF, S.R.L.
HACA Partners
Haribhakti & Co. LLP
Harvey Chartered Accountants
Hatem J. Ismail & Partner Co.
HELVIA Fiduciaire
Hemming Morse
Hermes Advisory
HHAB Professional Services Company
HKA
HLB
HLB HAMT
Hussain Al Obaidly Partner Accounting & Auditing
i-Force
i2A
IndeForensic
Independent Forensic Accounting Limited
Integis BV
Integrance
Integrated Forensic Accounting Services (Pty) Ltd
Integrity Forensic
International Forensics & Business Institute Ltd
J.S. Held
Jack W. Harris, Inc.
Jain Chowdhary & Co.
James Hyland & Company
Jaén & Company

Table 543 - continued

Company
JCA Consulting
JGL Forensic Services (Pty) Ltd
JLA Asia Limited
K2 Integrity
Kansal Singla & Associates
Karst Legal
Kaufman Rossin
Kept
KHT-tilintarkastus David Vatka
Kirtane & Pandit LLP
KordaMentha
Kovsted & Skovgård
KPMG
Kreston ATC Chile Auditores Consultores Ltda.
Kreston Global
Kroll
KRyS Global
KYPRIKA LTD
Lepage Marcil David Juricomptables inc.
Leverage Certified Auditors
Lide Forensics & Intelligence Advisory
LIFS
Ligwa Advisory Services
logariasmos
Lopez Castro y Asociados
Lowers Forensics International, LLC
M.K. Agarwal & Co
Mars CPA, LLC
Marsh
Marshall & Stevens
MAXIMUMVALUE CONSULTING LIMITED
Mazloum Audit

Table 543 - continued

Company
MBG Corporate Services
McGrathNicol
McLarens
McMahon & Co
MDD Forensic Accountants
Meaden & Moore
Mendoza Tugano & Co., CPAs
Mennova Consulting
Menzies LLP
MFB
MGI Gregoriou & Co Ltd
MGI Kal Rupasinghe & Co.
Mic&Co.
MNP
Moore Global
Moore Malaysia
Moore Venezuela
Morar Incorporated
Morris Forensic
Muhammad Abbas & Co.
Mukund M Chitale & Co.
N R Doshi & Partners
Nardello & Co.
Nehme & Associates
Netrika
Nexdigm
Nexia Friedman
Nexia SAB&T
Nexoris Suisse
Nexus Forensic Services
Ngubane
Nolands Zambia

Table 543 - continued

Company
Nyansa Africa
Open Water Advanced Risk Solutions
Optimum Audit & Consulting
Opus Advisory Group
Opus Business Advisory Group
Outsourced
Pario Forensic Accounting
Patty Li CPA Firm
Pawan Puri & Associates
PECME
Pellarin Inc.
Penyo Risk Solutions
Peritos & Associados
Phillip Eze Osuji & Co.
Pierce
Pipara & Co LLP
Piper Analytics
PKF
PKF Global
Plante Moran
Proctor & Associates
Prosecure
Protiviti
PSA Asia
PSV & Co., PSC
PT YAS Konsultan Indonesia
Pusula Adli Muhasebe ve Hile Denetimi Danışmanlığı
PwC
Qingshan Yongxu Lianhe Kuaijishi Shiwusuo
Quantis
Quantum Juricomptable inc.
Quantuma

Table 543 - continued

Company
R&VA
R4 Forensics
Radner ApS
Raju & Prasad Chartered Accountants
Rajvanshi & Associates
Ravi Rajan & Co LLP
Redux Forensics
Redwan Rahman & Co.
Reeds Business Solutions
Rehmann
Richter
Risk & Compliance
Riskpro
Ronalds Rwanda
RSM
RSZ Forensic Associates
Rubix Forensics
Rumph
RÖDL
S&W
SAA Accounting and Auditing Firm
SAR Accounting
Sarath & Associates
Schneider Downs
SE & ZA
Secretariat
Sejjaaka Kaawaase & Co.
SGEx Perícias
Shaanxi Hengyu Kuaijishi Shiwusuo Youxian Zeren Gongsi
Shan & Co
Shanghai Congxin Kuaijishi Shiwusuo
Signature Creed & Associates

Table 543 - continued

Company
Sikich
SIMAGCORP Auditores y Contadores SAS de C.V.
SKVM & Company
SmeCFO
SMS - San Martin Suarez y Asociados
SOVA Group
Ssekitto, Kaimanda & Co. Associates
StarMarc Ghana Limited
Stephanie Song CPA Inc.
StoneTurn
Stout
Studio Rivetta
SunHawk Consulting
Suresh K Jha & Co.
Surveilligence
Synergy Chartered Accountants Botswana
T R Chadha & Co LLP
TAC Professional Services
TAG Systems Associates
TAM Associates
Tax Lab CPA
TeDo
Thai Law & Accounting
TMSL LLP
Transparency Group Cía. Ltda.
TSENU Consulting
Tyedo
Ubuntu Business Advisory and Consultancy
Units Consulting Ltd.
Urenda Abogados
V. Singhi & Associates
Valdez y Suarez

Table 543 - continued

Company
Vanguard Risk Group
Veritas Assurance Partners
Vertex Audit Company
Vesco Consultores
VEZ Inteligência Pericial
VietLawPro
Vincents
VRSA
w-consultancy
Wafra Financial Services Co.
Walters Financial Forensics Ltd.
Wara Investment
Waseem Umer and Co.
Weaver
Wethaq Financial Advisory
William Buck
Winks Ledgers, LLC
Withum
Worrells
WPartners S.r.l.
Yamada & Partners

23. Key Experts

Every expert listed below was interviewed for this report. ■■■ ■■■■■■■■■■■ ■■■■■■■■ ■■■ ■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■■■■■■■■ ■■■■■■■■■■■■■ ■■■■■■■■ ■■■■■■■■■ ■■■■■■■■ ■■ ■■■■■■■■■ ■■■■■■■■■■■■■■■ ■■■■■■■■■■ ■■■■■■■■■ ■■■■■■ ■■■■■■■■■■■■ ■■■ ■■■■■■ ■■■■■■■■■■ Professional perspectives from the Americas, Europe, the Middle East, Africa, Asia, and Oceania help contextualize the study's Global scope without implying uniform professional requirements or representation of every market.

Table 544. Global Forensic Accounting Market, Key Experts

Name	Professional Role	Organization	Country
Aida Maria Ismail	Professor of Accounting	Universiti Teknologi MARA	Malaysia
Akhbar Satar	Director, Institute of Crime and Criminology	HELP University	Malaysia
Alexander Geschonneck	Partner, Forensic	KPMG Germany	Germany
Andrew Durant	Senior Managing Director, Forensic and Litigation Consulting	FTI Consulting	United Kingdom
Apurva Joshi	Director	Riskpro Management Consulting	India
Arpinder Singh	Global Markets and India Leader, Forensic & Integrity Services	EY India	India
Augustine Enofe	Professor of Accounting	University of Benin	Nigeria
Barry Jay Epstein	Co-Founder and Partner	Epstein + Nach, LLC	United States
Barry Robinson	Head of Forensic Services	BDO Ireland	Ireland
Bernard Hotz	Director and Head of Business Crimes and Investigations	Werksmans Attorneys	South Africa
Bob Hoogenboom	Professor of Fraud and Regulation	Nyenrode Business Universiteit	Netherlands
Cengiz Toraman	Professor of Accounting and Finance	Gaziantep University	Turkey
Chad Thomas	Chief Executive Officer	IRS Forensic Investigations	South Africa
Clinton Free	Professor of Accounting	The University of Sydney	Australia
Collin Keeney	Senior Managing Director, Forensic and Litigation Consulting	FTI Consulting	United Arab Emirates
Daniel Ryan	Managing Director	Berkeley Research Group	United Kingdom
Daniel Yaw Domelevo	Former Auditor-General	Ghana Audit Service	Ghana
David Clarke	Chair	Fraud Advisory Panel	United Kingdom

Table 544 - continued

Name	Professional Role	Organization	Country
David Kotz	Managing Director	Berkeley Research Group	United States
David Shepherd	Senior Lecturer in Economic Crime	University of Portsmouth	United Kingdom
Dean Mitchell	Partner, Forensic	KPMG Australia	Australia
Diego Cano	Founder and Director	Forensic	Argentina
Eduardo Sampaio	Managing Director, Disputes and Investigations	Alvarez & Marsal	Brazil
Emerson Melo	Partner, Forensic and Compliance	KPMG Brasil	Brazil
Enyi Patrick Enyi	Professor of Accounting	Babcock University	Nigeria
Fatma Ulucan Özkul	Professor, Faculty of Applied Sciences	Bahçeşehir University	Turkey
Gary Gill	Managing Director, Forensic Investigations and Intelligence	Kroll	Australia
Gavin Cunningham	Partner and Head of Forensic Services	Menzies	United Kingdom
Glenn Pomerantz	Partner, Forensic Services	BDO USA	United States
Godwin Emmanuel Oyedokun	Professor of Accounting and Financial Development	Lead City University	Nigeria
Hans Nelen	Professor of Criminology	Maastricht University	Netherlands
Harvey Kelly	Managing Director	AlixPartners	United States
Hasan Abdioğlu	Professor of Accounting	Bandırma Onyedi Eylül University	Turkey
Hennie van Vuuren	Director	Open Secrets	South Africa
Howard M. Schilit	Founder	Schilit Forensics	United States
Howard Silverstone	Co-Founder and Director	Forensic Resolutions, Inc.	United States
Ishola Rufus Akintoye	Professor of Accounting	Babcock University	Nigeria
Ivam Ricardo Peleias	Professor and Researcher in Accounting	Fundação Escola de Comércio Álvares Penteado	Brazil
İdil Kaya	Professor of Accounting	Galatasaray University	Turkey
Jaco de Jager	Chief Executive Officer	Association of Certified Fraud Examiners South Africa	South Africa
James A. DiGabriele	Professor of Accounting	Montclair State University	United States
James Nicholson	Senior Managing Director, Economic and Financial Consulting	FTI Consulting	France
Jan van Wyk	Chief Executive Officer	Nexus Forensic Services	South Africa

Table 544 - continued

Name	Professional Role	Organization	Country
Jefferson Kiyohara	Director of Compliance and Sustainability	Protiviti Brasil	Brazil
Jeremy Perler	Partner	Schilit Forensics	United States
Jim Gee	Partner and Head of Forensic Services	Crowe UK	United Kingdom
John Anyanwu	Partner and Head of Forensic Services	KPMG	Nigeria
John D. Gill	President	Association of Certified Fraud Examiners	United States
Joseph T. Wells	Founder	Association of Certified Fraud Examiners	United States
Juan Carlos Roldán	Partner, Forensic Advisory	BDO Colombia	Colombia
Karen Chang	Director and Chief Executive	Serious Fraud Office	New Zealand
Kelly Richmond Pope	Dr. Barry Jay Epstein Endowed Professor of Forensic Accounting	DePaul University	United States
Leonardo Affonso	Managing Director, Disputes and Investigations	Alvarez & Marsal	Brazil
Leonardo Lopes	Partner, Forensic Services	PwC Brasil	Brazil
Louis Strydom	Africa Forensic Services Leader	PwC	South Africa
Marcel Pheijffer	Professor of Accountancy	Nyenrode Business Universiteit	Netherlands
Mark Bezant	Senior Managing Director, Economic and Financial Consulting	FTI Consulting	United Kingdom
Mark Button	Professor of Security and Fraud	University of Portsmouth	United Kingdom
Mark J. Nigrini	Associate Professor of Accounting	West Virginia University	United States
Martinho Maurício Gomes de Ornelas	Accounting Professor and Forensic Accounting Author	Pontifícia Universidade Católica de São Paulo	Brazil
Mary-Jo Kranacher	Professor of Accounting and ACFE Endowed Chair in Fraud Examination	York College, City University of New York	United States
Matthew Fehon	Partner, Forensic	McGrathNicol	Australia
Mayur Joshi	Founder	Indiaforensic	India
Michael Levi	Professor of Criminology	Cardiff University	United Kingdom
Mukul Shrivastava	Partner, Forensic & Integrity Services	EY India	India
Neil Hargreaves	Managing Partner, Financial Advisory, Middle East	Deloitte	United Arab Emirates

Table 544 - continued

Name	Professional Role	Organization	Country
Nejat Bozkurt	Former Professor of Accounting and Auditing	Marmara University	Turkey
Niamh Brennan	Michael MacCormac Professor of Management	University College Dublin	Ireland
Nick Ephgrave	Director	Serious Fraud Office	United Kingdom
Nikhil Bedi	Partner and Forensic Services Leader	Deloitte India	India
Nizar Jaber	Partner, Forensics	PwC	United Arab Emirates
Normah Omar	Professor of Accounting and Founding Director, Accounting Research Institute	Universiti Teknologi MARA	Malaysia
Ofer Alkalay	Founder and Managing Partner, Forensic Accounting and Investigations	Alkalay & Co.	Israel
Owain Stone	Partner, Forensic	KordaMentha	Australia
Pamela R. Murphy	Professor of Accounting	Queen's University	Canada
Paul Andon	Professor, School of Accounting, Auditing and Taxation	UNSW Sydney	Australia
Paul E. Regan	Chairman	Hemming Morse, LLP	United States
Paul O'Sullivan	Founder and Forensic Investigator	Forensics for Justice	South Africa
Petter Gottschalk	Professor Emeritus	BI Norwegian Business School	Norway
Renato Santos	Founding Partner and Corporate Fraud Adviser	S2 Consultoria	Brazil
Richard A. Riley Jr.	Louis F. Tanner Distinguished Professor of Public Accounting	West Virginia University	United States
Richard Abbey	Partner and Managing Director, Investigations, Disputes & Risk	AlixPartners	United Kingdom
Richard E. Brody	Professor of Accounting	University of New Mexico	United States
Robyn McKern	Partner, Forensic	McGrathNicol	Australia
Rodrigo Reyes	Legal Director	Prelafit Compliance	Chile
Roshayani Arshad	Professor of Accounting	Universiti Teknologi MARA	Malaysia
Samuel Olajide Dada	Professor of Accounting	Babcock University	Nigeria
Seval Kardeş Selimoğlu	Professor of Accounting and Auditing	Anadolu University	Turkey
Stephen Pedneault	Founder and Principal	Forensic Accounting Services, LLC	United States

Table 544 - continued

Name	Professional Role	Organization	Country
Steven Powell	Head of Forensics	ENS	South Africa
Sunday Ajao Owolabi	Professor of Accounting	Babcock University	Nigeria
Terence Ang	Partner and Head of Advisory	RSM Singapore	Singapore
Toby Duthie	Founding Partner	Forensic Risk Alliance	United Kingdom
Tracy L. Coenen	Founder and Forensic Accountant	Sequence Inc.	United States
Trevor White	Director, Forensic Services	PwC	South Africa
Vikram Babbar	Partner, Forensic & Integrity Services	EY India	India
W. Steve Albrecht	Professor Emeritus of Accounting	Brigham Young University	United States
Wagner Giovanini	Partner and Compliance Adviser	Compliance Total	Brazil
Willie Hofmeyr	Former Head of the Asset Forfeiture Unit	National Prosecuting Authority	South Africa
Wilson Alberto Zappa Hoog	Forensic Accountant and Accounting Expert Witness	Zappa Hoog & Cia.	Brazil
Yehuda Barlev	Founder and Managing Partner, Investigative Auditing	Barlev & Co.	Israel
Yossi Ginosar	CEO, Fahn Kanne Control Management	Fahn Kanne & Co. Grant Thornton Israel	Israel
Zuraidah Mohd Sanusi	Professor, Accounting Research Institute	Universiti Teknologi MARA	Malaysia
Şaban Uzay	Professor of Accounting and Auditing	Erciyes University	Turkey

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