



### Internal Control Reviews/ Fraud Risk Assessments

Weak internal controls, such as a lack of segregation of duties, create the potential for a fraud to not only be committed, but to also be concealed. This means that, a fraud can remain undetected for a long period of time. Further, after a fraud is detected, a “quick fix” may mask a more pervasive problem.

Insignia will perform a critical risk assessment in order to identify any weaknesses, explain their potential business impact(s) and underlying root cause(s) and then make practical recommendations tailored to the specific business in order to address the weaknesses. We can also assist in implementing and monitoring the recommended changes to ensure that our clients reduce the risk of being a fraud victim.



### Digital Evidence

With the increasing prevalence of electronic information, paper documents may only represent a portion of the relevant evidence in a particular case. Through its strategic relationship with a highly-talented and respected computer forensics and e-discovery firm, Insignia deploys sophisticated computer technologies when the need arises in order to:

- Recover and preserve the evidentiary value of deleted emails and other hidden or “destroyed” files, from all types of electronic media
- Analyze electronic financial data in order to quickly pinpoint specific transactions and identify trends and patterns
- Efficiently manage large volumes of electronic information, with search and retrieval capabilities
- Expedite investigations in a cost-effective manner

Insignia will consider the role of computer forensics in each engagement and make supported recommendations where appropriate.

### PROFILE OF JOHN-PAUL STRASLER

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- Insignia is led by John-Paul Strasler, who has practiced exclusively in the area of investigative and forensic accounting since 1994
- He is a Chartered Accountant designated by the Canadian Institute of Chartered Accountants as a specialist in investigative and forensic accounting, has acted as an Appraiser under the Insurance Act and has testified as an expert witness
- As an author of several published articles and seminar presenter, John-Paul enjoys sharing his knowledge and experience



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## LOOKING BEHIND THE NUMBERS



EXPERT  
INDEPENDENT  
COST-EFFECTIVE  
TIMELY

## WHO WE ARE

Whether quantifying an insurance claim, performing a financial investigation, calculating damages or assisting a client with a fraud prevention strategy, Insignia Forensic Group's promise is to provide practical, cost-effective, expert advice in a timely and professional manner.

Insignia is an independent firm specializing exclusively in the area of investigative and forensic accounting. We are committed to the highest standards of integrity and professionalism, including maintaining our independence and objectivity.

As part of our client-service philosophy, we are dedicated to being responsive to our clients' requirements. From preliminary assessments to detailed analyses, Insignia approaches each assignment entrusted to us methodically, with our findings communicated in a clear and accurate report. In addition, as practical business people, we appreciate the need to keep costs under control. We successfully accomplish this through our customized approach to each assignment, coupled with our more-than-competitive rates.

Quick results and exceptional value... the Insignia difference!

## OUR CORE VALUES

- Highly personalized, prompt service
- Practical, cost-effective solutions to our clients' needs
- Professional integrity and the pursuit of excellence in all that we do
- Deploying the most appropriate resources on each assignment, including merging traditional techniques and leading-edge technology
- Maintaining our independence and objectivity

analytical



## WHAT WE DO

### Insurance Claims Support Services

The value that Insignia brings to the insurance claims process is a combination of three key attributes:

- i) In-depth knowledge of policy wordings, insurance legislation and precedent-setting decisions
- ii) Experience with a wide variety of industries
- iii) Prompt, personalized service

We understand insurers' need for both fast and accurate opinions and the anxiety faced by claimants for a prompt and equitable resolution of their claim. That is why we make initial contact immediately and identify the relevant information we require, as well as any issues that may exist.

Once we receive sufficient information, we promptly perform our analysis and prepare our report. If, in the meantime, a preliminary assessment of the claim is required, we will attempt to do so based on the information provided, within 24 to 48 hours.

Our expertise includes:

- Analysis and quantification of all types of claims, including statutory accident benefits, business interruption and extra expense, stock losses, downtime, product liability, fidelity bonds and assessment of financial condition in arson-for-profit investigations
- Critiques of opposing accountants' reports
- Assistance in settlement discussions, mediation, arbitration and trial, including expert witness testimony
- Appraisal services
- Sharing our knowledge and experience through educational seminars for claims professionals



thorough

### Civil and Commercial Litigation

From breach of contract to shareholder, franchise, intellectual property and matrimonial disputes, Insignia's litigation support services include:

- Identification of the heads of damage
- Accounting for lost profits, royalties, costs to mitigate, hidden income and assets, etc.
- Quantification of damages
- Assessments of financial exposure
- Financial viability assessments
- Review of opposing experts' reports
- Identification of case strengths and weaknesses from a financial perspective
- Assistance with the formulation of pleadings, case strategy and questions for examination
- Expert witness testimony

### Corporate Investigations

Insignia can quickly and discreetly assist in investigating fraudulent activity, including employment fraud, secret commissions and undisclosed conflicts of interest. Insignia's services include:

- Assisting in obtaining evidence, both paper and electronic, including the execution of Anton Piller orders
- Determining the modus operandi and the parties involved in order that the necessary steps can be taken to prevent any further loss of business assets and/or reputational damage
- Identifying assets available for recovery purposes and assisting in the recovery process, whether through a Mareva Injunction, insurance claim or civil suit
- Expert witness testimony