



FROST, PLLC
Certified Public Accountants
Relationships backed by performance.

Litigation / Forensic Accounting

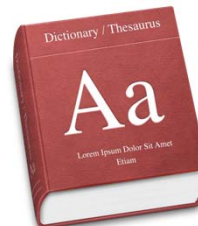


Angie Hopkins



Definition of Forensic Accounting

Forensic Accounting utilizes accounting, auditing, and investigative skills to conduct an examination into a company's financial statements. Thus, providing an accounting analysis that is suitable for court.





Forensic Accountant

Seek out the truth



Communicate findings from investigation in a form of report, accounting schedule and document briefs



Investigate & analyze financial documents



Coordinate & assist in further investigations including the possibility of appearing in court as an expert witness



Specializations

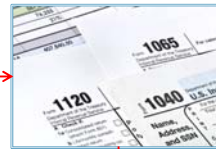
- Insurance claims
- Fraud
- Personal injury
- Divorce
- Computer forensics
- Business valuations





Starting Places

- Bank records
- Financial statements
- Tax returns
- Payroll records





Tales from the past

- Insurance fraud – arson
- Gambling addiction





Tales from the past

- Cash theft – payroll



- Health issues – gambling addiction



Tales from the past

- Cash theft – warehouse sales
- Credit card fraud – personal expenses
- Affair with supervisor





Resolution of Engagement

- Report of findings
- Graphs
- Charts
- Tables
- Opinions





Litigation Implications

- Submit report / schedules
- Deposition
- Present at mediation
- Present at arbitration
- Present at court



Common Credentials

- CPA – Certified Public Accountant
- CFF – Certified in Financial Forensics
- MAFF – Master Analyst in Financial Forensics
- CFE – Certified Fraud Examiner





FORENSIC ACCOUNTING JOB OPPORTUNITIES AND CAREER PATHS
POTENTIAL PLACES OF EMPLOYMENT FOR FORENSIC ACCOUNTANTS

- Law enforcement
- State and local government (including government agencies such as the Internal Revenue Service, the Department of Defense, the Government Accountability Office, the FBI and the CIA)
- Small and mid-size businesses
- Major corporations
- The nonprofit sector
- Banking, brokerage, insurance and other financial-services industries
- Private practice

Source: Journal of Forensic Accounting



Questions?





Contact Information

Angela Hopkins
CPA/ABV/CFF, CVA, MAFF, CFE

Frost, PLLC
425 W Capitol, Ste. 3300
Little Rock, AR 72201

501-975-0132