



CERTIFIED PUBLIC ACCOUNTANTS
CERTIFIED FRAUD EXAMINERS

FIRM PROFILE

www.brianforensics.com



CERTIFIED FRAUD EXAMINER



Globally preferred by employers, the Certified Fraud Examiner (CFE) credential denotes proven expertise in fraud prevention, detection, deterrence and investigation.

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OVERVIEW

Brian Forensics is a public accounting firm exclusively dedicated to assisting its clients with **fraud audit consulting, forensic investigations, tax advisory, and audit and assurance issues**. Investigations are not always just the good guy finding the bad criminal. In fact, investigations happen naturally every day. From job interviews to first dates to casual conversations over coffee, people are always gathering facts about other people. That's what we do well.

Our forensic investigators gather the facts about an issue for either party, analyze those facts resulting in the story, and then tell the story to the audience. We give our clients the absolute best investigative analysis in the most efficient way possible.

Brian Omondi, a forensic accountant i.e a Certified Public Accountant and a Certified Fraud Examiner who specializes in financial crime investigations founded the firm. The firm was initially known as B Omondi Consulting East Africa but was later rebranded to Brian Forensics in 2022. The firm's main aim is to uncover the facts and help resolve client matters. Brian is a doctoral fellow at Strathmore University. Moreover, he holds a Master's degree in Forensic Accounting, which provided him with the foundation to establish a team. Brian's technical expertise and intuitive investigative awareness have made him a sought-after litigation expert and strategic member of any investigative team.

Brian Forensics utilizes technology to effectuate well-organized, solid cases from start to finish. The firm utilizes a custom evidence tracking system and storage facility to establish and maintain a chain of custody over evidence.

Most accounting firms offer the "traditional" menu of services. While experienced accountants well versed in accounting and/or taxes can address many accounting and tax-related matters, when issues arise either very specific in nature or outside the traditional accounting services, **specialists** with the appropriate background and experience should be considered to best address the matter.

We help clients find the answers to the questions "Where did the money come from and where did it go?" through data analysis of financial records (personal or commercial), as well as open-source intelligence. Services for tracing funds and locating assets comprise a formal report, a summary of the findings, and any relevant charts, tables, or graphs. We calculate losses related to missing money in a divorce, estates and trusts, embezzlement, shareholder conflicts, and bankruptcy using data analysis of financial records. In criminal defense situations, our data-driven process is extremely effective in calculating the loss and verifying it. This service comes with a formal report, a summary of our findings, and supplemental materials.

Our focus is to be experts in our specialty and stand out from other firms.



OVERVIEW

As forensic accountants, we draw upon our expertise and experience to find resolutions for our clients by excelling in the following areas:

- Data processing & analysis
- Tracing money & finding assets
- Quantifying losses
- Case management & on-going support

WHY USE A FORENSIC ACCOUNTANT?

Let us help you resolve your matter by combining our accounting knowledge with experience with:

- Court systems
- Filing requirements
- Overall litigation process
- Investigative methodologies
- Interactions with criminal justice agencies
- Interviewing skills
- Communicating with audiences from advocates & judges to victims & suspects

When it comes to litigation support, fraud investigations and forensic accounting, the selection of the most appropriate specialist to meet a specific need in these areas could make the difference between **addressing** your matter and satisfactorily **resolving** your matter.

We go beyond the numbers to get to the facts. We add value to cases in the following ways and more:

- Crafting questions to be posed
- Responding to questions posed
- Identifying documents to be requested and/or subpoenaed
- Identifying individuals to be most knowledgeable of facts
- Conducting research relevant to facts of the case
- Identifying and preserving key evidence
- Evaluating produced documentation and information for completeness
- Analyzing produced records and other information for facts
- Identifying alternative means to obtain key facts and information
- Providing questions for deposition and cross-examination of fact and expert witnesses

FIRM STRATEGY



VISION

To be the most admired provider of Audit, Tax, Forensic Accounting, and litigation support services in Kenya, Africa, and the rest of the world.

Mission

To provide client-focused quality professional Audit, Tax, Forensic Accounting, and Litigation Support services in an environment of love and care using the most modern techniques and technology.

Core Values

Our shared core values give us purpose, and direction and define our responsiveness to employees, clients, and the community – these are;

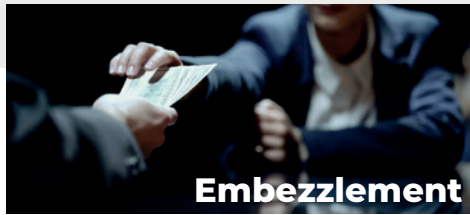
- o Portray the love of God in our service
- o Integrity and objectivity
- o Customer focus and confidentiality
- o Innovation and application of modern technology; and
- o Socially responsive.

Our Commitment to you

We are committed to delivering competent, effective, and satisfactory services whatever the nature of each client's circumstances. We believe that consistent client satisfaction is the only basis for our growth and success.

The firm looks forward to mutually beneficial and satisfying partnerships with our clients.

FORENSICS - HOW WE CAN HELP



They are inevitable parts of the fabric of today's business environment. Investigating them requires experience, integrity, and determination to find the truth, no matter what it takes. We are your partners in that pursuit. With over ten years of experience in forensic accounting behind us, we know how to dig into the facts and identify the truth you need to handle your case effectively.

"Forensic" means, "of, relating to, or used in courts of law or public debate or argument." Forensic accounting is the specialty practice area of accounting that describes engagements involving real or anticipated litigation and encompasses both **litigation support** and **investigative accounting**.

Forensic accounting has many contexts, including but not limited to:

- Reconstructing records that were accidentally or intentionally destroyed
- Investigating accounting records including tracing transactions to supporting source documents
- Requesting identified necessary financial documents
- Coordinating requests for replacement documentation
- Analysing financial results and balances for completeness and reasonableness

Our forensic accounting skills have been used in a variety of areas, including:

- Civil litigation matters
- Partner disputes
- Breach of contracts
- Tenant/landlord disputes
- Corporate investigations
- Employment issues
- Marriage dissolutions
- Probate matters
- Due diligence engagements
- Trespass and constructive interference matters



BRIAN OMONDI

Lead Partner

Excellence is an achievable standard when one makes a serious personal commitment to its attainment. That's what firm founder and lead partner Brian Omondi believed when he opened the doors to his public accounting office, and it's what he still believes today.

This commitment to excellence, along with Brian's entrepreneurial spirit, permeates every aspect of the firm's culture and serves as the foundation for the teamwork and dedication it takes to provide the best possible service to every client.

Brian is an anti-fraud professional who is recognized, respected, and sought after by organizations all over the world. His commitment to proficiency and professionalism is unquestioned. This has since positioned me as a leader and expert in following patterns to find the money. He has successfully conducted close to 100 financial investigations and fraud auditing engagements for some of the largest high profile companies in Kenya. The net results of his efforts has saved clients millions of shillings through recovery or defense

strategies. His clients include companies who suspect money is missing; parties in divorce cases who need to find money; and advocates partnering on criminal defense, divorce, estate, partnership dispute, and other litigation partners. Brian's trial experience is extensive, including appearances in Kenyan courts. He is qualified as an expert witness as a Certified Public Accountant, (CPA) and a Certified Fraud Examiner, (CFE).

Brian is currently a doctoral fellow at Strathmore University. He graduated from the University of Nairobi with honors, receiving a Bachelor of Commerce (Accounting Option). He also holds a Master of Commerce (Forensic Accounting Option) from Strathmore University. He is a member of the Institute of Certified Public Accountants of Kenya (ICPAK) and the worldwide Association of Certified Fraud Examiners (ACFE).



CERTIFIED FRAUD EXAMINER

OUR LEAD PEOPLE



HOPE MUTANU ROBERT

Consultant; Audit, Assurance & Tax.

Firm consultant Hope, with 4+ years of prior experience leading investigations in the private industry, has proven to be an extremely valuable resource for Brian Forensics staff and clients since she came on board.

Hope has many years of experience in performance management, cost control & accounting, pricing management, and incentive management. She was extensively involved in transforming the firm menu from a "traditional" accounting menu to forensic accounting and litigation support services. Earlier, Hope worked in various private organizations in Kenya.

Hope graduated from Strathmore University receiving a Bachelor of Commerce (Finance Option). She also holds a Master of Commerce (Finance Option) from the same University.



MACKRINE AWUOR OREM

Consultant; Audit, Assurance & Tax.

Firm consultant Mackrine, with over 5 years of prior experience managing tax affairs in the private industry, has proven to be an extremely valuable resource for Brian Forensics staff and clients since she came on board.

Mackrine has many years of experience in domestic and international taxation, as well as in public and private accounting.

Earlier, Mackrine held both audit and assurance-related positions in the firm. She holds a Bachelor of Commerce (Accounting Option) degree from the University of Nairobi.

OUR SERVICES

Fraud Audit Consulting



Onsite Fraud Risk Assessment and Consulting

Your internal audit team is vital to your organization. Making sure they are best equipped to develop and execute a fraud audit plan will help to ensure that your risk of fraud is identified and minimized.

Don't waste time trying to build your fraud audit plan from scratch.

Our fraud audit consulting will help you develop:

- Fraud Risk Assessments
- Fraud Data Analytics
- Fraud Audit Programs

The result of this on-site fraud audit planning and consulting engagement is a custom fraud audit plan for your company that you and your team will be intimately familiar with. Your fraud audit plan will be designed to detect fraud in your company, comply with the professional audit standards and ensure a solid Generally Conforms on your next peer review regarding fraud.

If you already have a fraud audit plan in place that may be out of date or ineffective, having a fraud audit expert review your fraud audit plan and offer in-house consulting for you and your team can ensure that your plan is going to be a valuable asset to your company.

Forensic Accounting



Forensic Accounting Services & Litigation Support

We know how to uncover fraud and simplify complex fraud cases.

If you've just begun to prepare for a new case and you immediately find yourself confronted with complex financial, tax, and accounting issues you don't need to tackle these problems alone.

Brian Forensics knows how to sort through cumbersome data, organizing and quantifying it into pertinent financial information you can easily use for a case. As experts in forensic accounting and financial investigations, we take lawyers step-by-step through the various intricacies that riddle each case. Our involvement is crucial and allows these issues to be addressed before they become serious obstacles in litigation. With our support, lawyers have the unparalleled ability to present and address financial issues in a clear, organized, and strategic manner. We consistently provide the guidance lawyers require to present their case, and the tools to put them on the path to success.

Brian Forensics can help you with these legal matters:

Business/Employee Fraud Investigations

The investigation of employee fraud requires the determination of the extent of the fraud and provides a clear and concise explanation for the courts. The loss calculation is either based on direct evidence or circumstantial evidence. We have experience with both direct and circumstantial evidence in an internal embezzlement case.

Disputes between Shareholders or Partners

The compensation and benefits given to each of the shareholders or partners is one of the more common issues in these cases.

Matrimonial Disputes

Usually, when a dispute of this nature arises, forensic accountants must locate and evaluate the disputed assets and determine the true income of the business. We know how to investigate cash intensive businesses.

Divorce Income Analysis

We examine tax returns and financial records to determine the true income to calculate child support and spousal support.

Government criminal representation

We assist individuals and organizations in defending themselves against government investigations in the courts of law. Financial investigations of this nature are often complex, and it is in the best interest of the target of the investigation to have an expert examine the complicated financial issues and know how to work with your lawyer.

Professional Malpractice

When fraud arises, it is important to identify the root cause of the issue as well as areas where the fraud should have been detected, but was not. Auditors and financial professionals play a large role in helping organizations identify and eliminate risks in order to mitigate losses. When auditors fail to recognize fraud it is important to investigate if their shortcomings amounted to malpractice. Forensic accountants provide this service through deep analytical, investigative and accounting skills bringing clarity to an otherwise complex situation.

If you have a case that could use an expert forensic accountant, please contact us today. We are happy to offer an initial consultation to help you determine whether our services are needed.

Fraud Prevention and Detection



Fraud is not predictable as to when it will occur but it is fairly straight forward as to how it will occur.

Knowing common fraud schemes will help you better detect and prevent fraud within your company. We can provide the auditor with the most comprehensive listing of fraud risk statements. Our fraud risk registers are designed to allow for the immediate creation of a fraud risk register tailored to your company and assist in developing your fraud audit program, including fraud risk assessment, fraud data analytics and fraud audit procedures.

Auditors have historically used a life experience approach to fraud risk identification. Our approach is a science based methodology using permutation analysis and understanding the five components of a fraud risk statement: person committing; entity type; fraud action; impact statement and the fraud conversion statement. Starting with our fraud risk registers, we will show you how to adapt our risk registers to your organization.

Comprehensive Listing of Fraud Risk Statements for Core Business Systems

No need to brainstorm about what fraud schemes may be lurking in your business system, our fraud risk registers provide you with a comprehensive framework of fraud schemes in your core business systems. Your audit time can be maximized by understanding how the scheme could occur in your company, focusing on the internal control vulnerabilities that would allow the fraud scheme to occur and building your fraud audit program.



Tax Advisory

Tax is a dynamic area in East Africa. The changes that the Government has implemented in tax policies have far-reaching implications on business every year and as a result, there is a need for a dynamic team to keep abreast of them. The firm is focused on finding opportunities and leveraging them to clients' best advantage in the form of significant tax savings. Our tailored tax planning advice enables clients to gain a competitive advantage. Our tax services include:

Tax health checks

Given the complex and dynamic nature of tax, we provide tax health check services. These reviews are designed to assess the organization's level of compliance with all tax laws, assist the organization to quantify any tax exposures that arise from the review and assist you to identify the risk areas that exist in your tax processes.

Tax compliance

Taxpayers are required to file tax returns on a periodic basis – Corporate Income Tax returns, employee tax returns, withholding tax returns or Value Added Tax returns.

We provide to you some peace of mind by computing entries to the returns, preparing the returns, and eventually filing them with the authorities on a timely basis.

Focused tax research

We assist our clients in undertaking specific tax related research designed to form the basis of engagement with regulators and the treasury on tax policies. Our research output is used to inform pricing decisions, market position, investment decisions and engagement with government and non-government agencies.

Tax review assistance & tax litigation support

Tax reviews are time-consuming. We step in to assist you in handling the review from the initial to the final stages. We review revenue authority findings, advise on the legitimacy of demands, assist in raising objections, and generally represent your interests with the Tax Authority. We can represent you in Revenue Authority meetings/discussions and assist in resolving any arising issues.

We also assist in tax litigation support by representing clients in alternative dispute resolution process, the Tax Appeals Tribunal and even the High Court. We have represented clients and appealed against tribunal rulings in the High Court of Kenya and succeeded in client representation.

Transfer Pricing Services

Businesses now find that their tax decisions are under close scrutiny, compared to years gone by. Information sharing on various technological platforms has enhanced the efficiency of tax authorities in the assessment of personal and corporate taxes, thereby increasing the potential for unforeseen tax liabilities.

International businesses and conglomerates make numerous attempts to increase efficiencies in operations, so as to maximize profits, and Revenue Authorities worldwide target such corporations in relation to related-party transactions.

We assist in:

1. Drafting TP policies aligned to the Income Tax Act and the OECD guidelines
2. Assist in putting the proper documentation in place
3. Reviewing and updating of TP policy documents
4. Managing controversies with the authorities
5. Tax planning ahead of such transaction

Audit and Assurance



To build solid foundations with effective management structures, businesses need to record their financial transactions, evaluate their systems, and measure results. Our audit which covers assurance and advisory goes beyond compliance with statutory requirements. We adopt an added-value approach to the businesses of our clients, enhance productivity by listening to them and establish or make a model that considers all business implications.

Our aim is to ensure that clients meet their objectives, measure performance, and manage risks adequately. We place a strong emphasis on early planning and learning the unique aspects of a client's business to have an effective, cost-efficient, independent audit, performed in a timely manner.

The audits we offer include the following:

Statutory audits

Value for money audits

Project audits

Retirement and pension audits (RBAs)

Service charge audits

Special purpose audits



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