

UNIVERSITY OF KWAZULU-NATAL

**FORENSIC AUDIT AND LEGAL
SERVICES - A VITAL PARTNERSHIP**

PRESENTATION CONTENT

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LEGAL SERVICES PHYSICAL OPERATIONS

- Director – management of Division (reports to Registrar), civil litigation portfolio.
- Employment Law and Employment Litigation Section
- Contracts Management Section (Head and 2 Officers)
- Legal Advisors (x4)
- Student Discipline Services
- Assisted by Admin Assistants (x4)

Legal Services Mandate

- To provide professional legal services to the University, which includes:
 - (i) Managing Litigation
 - (ii) Contracts Management
 - (iii) Provision of Legal Advice
 - (iv) Reporting of Risk
 - (v) Student Discipline Services
 - (vi) Manage ad hoc employee disciplinary investigations/hearings

Forensic Auditing – A Legal Service's Perspective

- Forensic Auditing could be defined as the application of auditing skills to situations that have legal consequences
- Forensic auditing applies accounting, statistical, research and economic concepts and techniques to legal problems or potential legal problems
- The Forensic Auditor (FA) must understand the legal process because investigation may lead to litigation requiring the FA to give testimony as an expert witness
- In a forensic audit, auditing and other investigative skills are used to analyze what happened, develop assumptions about what may have happened, all explained in a report, that measures damage to an injured party
- A forensic audit is a process that goes well beyond the testing that is the basis of an ordinary audit, specialist investigative and legal skills are required

Forensic Audit's Role - A Legal Service's Perspective

- Perform Investigations into fraud and other wrongful acts that may or may not result in litigation
- Identify Risks/inadequate controls and advising on appropriate remedial action/legal compliance
- Assess potential damage claims to enable Legal Services to decide on whether to pursue litigation or not
- Provide Expert Witness/Testimony in the Litigation Process
- Assist in settlement of disputes.

Forensic Audit's Role - A Legal Service's Perspective

- Provide a written report, advising on the scope and manner of investigation, inclusion of supporting evidence, establishing causation, findings and recommendations.
- Provide pre-trial and trial support
- Assist with translating jargon
- Organizing data
- Formulating strategy
- Damage/loss computation

The Value and Use of the Forensic Audit Report to Legal Services

- To identify culpable party/ies
- To identify causation
- To identify damage/loss
- Supplier of evidence
- To determine the applicability of rules of evidence
- To determine the type of evidence
- To determine the admissibility of evidence
- To determine credibility of evidence
- To test the evidence (burden of proof and onus)
- Basis upon which decision is made to institute action

QUESTIONS

YOUR OPPORTUNITY TO ADVISE LEGAL SERVICES
OF YOUR EXPECTATIONS OF US

THANK YOU