Digital Forensics In Corporate Fraud Investigations

Corporate fraud investigations succeed by forensically linking financial systems data, document metadata, and digital communications. This guide details how to preserve evidence covertly, expose fabrication, and deploy findings in civil, criminal, or regulatory contexts, addressing common mistakes and technical limitations.

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CORPORATE FRAUD · A GUIDE FOR UK LAWYERS Digital Forensics in Corporate Fraud Investigations Following the Money, the Documents and the Deception Through the Estate COMPUTER FORENSICS LAB

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Questions and answers

We suspect fraud but are not certain. Should we investigate before involving lawyers?

Involve them first: the privilege structure (§7) only protects an investigation built inside it, and the covert phase (§4) needs legal design around monitoring, scope and employment risk: in form a l look-arounds spend both protections and often tip the suspect: guide 97 Example 2 at higher stakes. Suspicion is exactly the moment the structure is cheap.

How do we investigate without the suspect finding out?

Server-side: holds, log exports and admin-level preservation invisible to users (§4), device work inside routine cover where lawful, and a need-to-know circle small enough to hold: most tip-offs are internal and accidental. The phase ends deliberately, with confrontation timed after preservation and with guide 97's letters ready for the personal estates.

Can forensics really prove a document was backdated or fabricated?

Frequently, from internal evidence: author in g artefacts against the claimed date, session and save-count patterns, resource anachronisms, absent transmission records and surviving true versions (§6, guides 87 and 109): Example 2's certificate is the standard demonstration: with conclusions graded to what the artefacts support. The strongest cases pair the internal evidence with the counterparty's clean copy.

Should we report to the police, and when?

Weigh it with advice (§7): referral can stay civil proceedings, affect insurance and regulatory positions, and remove control of tempo: while some duties and policy terms require or reward early report: the decision is strategic and matter-specific. What the forensic file guarantees is that which ever order is chosen, the evidence is ready for both standards.

The books themselves may be doctored. What can we trust?

The §8 matrix's unreachable layer: bank records against the ledger, counterparties' copies against the file, registries against the backdated agreement, platform audit tables against the edited entries: fraudsters falsify what they control, and the investigation is built on what they could not reach. A doctored system is not a dead end; it is an authenticity exhibit.

How fast can freezing-order evidence be ready?

Where the covert phase preserved well, the examiner's affidavit: the joins, the schedule, the dissipation indicators: can support an application in days: Example 1's pattern: with full-and-frank obligations shaping what is included, prominently including the alternative explanations addressed. Speed is a preservation dividend: it is earned in the quiet fortnight, not the application week. cflab. u k · e-disc ove r y. u k ©2026 Computer Forensics Lab Ltd ·cflab.uk ·e-discovery.uk ·info@cflab.uk ·+44 (0)20 7164 6915 Page 15 of 17