

Portfolio interview assessment submission

Forensic Accounting Specialisation

Interviewee information

First name	<input type="text"/>	Surname	<input type="text"/>
Member No.	<input type="text"/>	Email address	<input type="text"/>
Mobile No.	<input type="text"/>		
Residential state	<input type="text"/>	Country	<input type="text"/>

Portfolio interview assessment process

1. You are required to provide documentary evidence of your forensic accounting experience and expertise, **which must be declared as being predominantly your own work**. The required documentary evidence is outlined below.
2. A 60 minute interview will be organised to discuss the documents and assess your experience and expertise against the learning outcomes which are provided on page 3 below. The interview will be conducted face to face or via Skype.

Documents required

1. Copy of CV, including a brief summary of forensic accounting experience.
2. Documents pertaining to three (3) distinct forensic accounting engagements, including:
 - (i) Investigation Engagements; and/or
 - (ii) Loss and Damage and other Dispute Engagements.
3. In instances where you are unable to provide documents in respect to either of these categories or where documents do not address all identified learning outcomes, you will be required to respond to additional questions which address this area.
4. The assessor will be required to sign a confidentiality agreement with Macquarie University to protect the privacy/confidentiality of the documents which you submit. Members should also consider any confidentiality obligations they may have relating to information contained in the documents which they propose to submit. For example, it may be appropriate for you to seek client's/firm's consent to documents being submitted and/or to redact sensitive details.
5. The recommended documents to be submitted for each engagement are provided below. In addition, to assist the interview process please:
 - (i) tick the box(es) next to each type of engagement for which you are submitting documentation,
 - (ii) record the name(s) of the engagement .



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Types of engagements

Investigation Engagements

Name of engagement(s):

- (i)
- (ii)
- (iii)

Recommended documents for each engagement include:

- a) Letter(s) of instruction and/or engagement document;
- b) Investigation Plan;
- c) Report(s) or memoranda on the results of the investigation;
- d) Responding report(s) or memoranda addressing another person's opinion;

Loss and Damage and Other Dispute Engagements

Loss and Damage Engagements, for example:

- Damages for Breach of Contract
- Damages in negligence or tort
- Damages in relation to Australian Consumer Law

Name of engagement(s):

- (i)
- (ii)
- (iii)

Recommended documents for each engagement include:

- a) Letter(s) of instruction and/or engagement document;
- b) Report(s) or memoranda setting out opinion as to loss and damage;
- c) Responding report(s) or memoranda addressing another person's opinion as to loss and damage;
- d) Extract of judgement (if applicable) addressing your evidence given in court/tribunal/arbitration, etc

Other Dispute Engagements, for example:

- (i) Family Law
- (ii) General Insurance Claims (for example, quantification of business interruption claim)
- (iii) Opinions on technical accounting issues including application of accounting or auditing standards
- (iv) Reconstruction or interpretation of accounting information;
- (v) Opinions as to solvency or insolvency of an entity;
- (vi) Valuations of a business, shares or another asset or liability in the context of a dispute;
- (vii) Professional Negligence Actions.

Name of engagement(s):

- (i)
- (ii)
- (iii)

Recommended documents include:

- a) Letter(s) of instruction and/or engagement;
- b) Report(s) or memoranda setting out opinion as to loss and damage;
- c) Responding report(s) or memoranda addressing another person's opinion as to loss and damage;
- d) Extract of judgement (if applicable) addressing your evidence given in court/tribunal/arbitration, etc.

1. Forensic accounting and the legal system

- Describe the structure and key characteristics of the [Australian/New Zealand] legal systems.
- Differentiate between litigation and common methods of alternative dispute resolution methods.
- Identify key steps and concepts involved in civil, criminal and administrative procedure.
- Explain aspects of the law of evidence relevant to forensic accounting engagements.
- Apply legal, ethical and professional obligations relevant to Chartered Accountants performing forensic accounting engagements.

2. Investigation engagements

- Prepare an investigation plan.
- Discuss issues relevant to properly obtaining and handling evidence.
- Analyse a variety of potential evidence sources and assess relevance.
- Appraise investigation reports and issues related to their preparation and use.

3. Loss and damage and other dispute engagements

- Outline legal principles relevant to the quantification of damages.
- Apply techniques commonly used in the quantification of damages.
- Differentiate between damages and other financial remedies.
- Explain considerations related to the specialised areas of insurance and family law disputes.
- Appraise expert reports and issues related to their preparation and use.

4. Forensic accountants and the court

- Explain the role of the forensic accountant in the courtroom or tribunal.
- Evaluate traditional and modern procedures for adducing evidence in court or other forum.
- Demonstrate an awareness of courtroom etiquette and factors relevant to effective courtroom communication.
- Demonstrate an understanding of the special nature of quasi-judicial roles such as special referees, court-appointed experts and expert determinations.