

Spring 2015

The FraudNet Report

*From the World's Leading Asset Recovery Legal Network
Ranked by Chambers Global*

ICC FraudNet
COMMERCIAL CRIME SERVICES

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*FraudNet's Spring Meeting: 25-27
March 2015. Spier Hotel in Cape
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executive director of
ICC FraudNet, about

The FraudNet Report

offices in 70 countries, founded the FraudNet network under the auspices of its London-based Commercial Crimes Services unit.

FraudNet is a 24/7 international rapid deployment force that pries open the vault of bank secrecy and helps victims chase down and recover their stolen assets with the same cyber-powered speed, stealth, reach and proficiency as the most sophisticated global fraud network.

Using sophisticated technical investigations and forensics, as well as cutting-edge civil procedure, members of ICC FraudNet have recovered billions of dollars for victims of some of the world's largest and most sophisticated global frauds involving insurance, commodities, banking, grand corruption and bankruptcy/insolvency. We have expert, on-the-ground representation in all of the world's top financial centers and offshore bank secrecy havens and work closely with law enforcement when MLAT requests and criminal asset forfeiture are required.

This newsletter will provide members of FraudNet, organizations representing



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institutional and individual victims of fraud, and other interested parties with regular updates on the progress of key asset recovery cases and new developments in procedural tradecraft. Our *Report* will also present interviews with FraudNet lawyers and news from FraudNet conferences.

This newsletter about fraud & global asset recovery is published by ICC FraudNet, a highly select network of independent, world-class asset recovery attorneys in 54 countries around the world.

In recognition of fraud's increasing sophistication, speed and global dimensions, in 2004 the International Chamber of Commerce (ICC), the world business organization headquartered in Paris with

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Commonwealth Court Considers Cross-Border Insolvency Cooperation



Connected cases involving two related companies in liquidation in the Cayman Islands have led the London-based Privy Council, as the final court of appeal for a number of Commonwealth territories, to outline the limits of cooperation between Commonwealth jurisdictions with regard to foreign insolvency proceedings.

In *PricewaterhouseCoopers v. Saad Investments Company, Ltd.*, the Privy Council clarified the statutory basis for Bermudan jurisdiction in insolvency proceedings. And in *Singularis Holdings, Ltd. v. PricewaterhouseCoopers*, the Council ruled that Bermudan assistance to foreign liquidations cannot extend beyond applicable law in the liquidation's jurisdiction of origin.

According to Andrew Witts, FraudNet member and chair of *Wragge Lawrence Graham & Co.*, London, "The *Singularis* case is equally important for the points of assistance and comity between courts that it affirms, as for the limits on assistance that it sets."

FraudNet member and *Wragge Lawrence* Partner Alex Jay added, "Though nominally a defeat, the Saad ruling is welcomed by office-holders and their counsel. That's because it clarifies the statutory basis that needs to be satisfied before Bermudan courts, and by extension, other courts within the Commonwealth, should take jurisdiction in insolvency proceedings."



Andrew Witts

The Singularis case is equally important for the points of assistance and comity between courts that it affirms, as for the limits on assistance that it sets.

Background

Both Singularis Holdings and Saad Investments were wound up in Grand Cayman, and three individuals from Grant Thornton Specialist Services in Grand Cayman were appointed the official joint liquidators.

In September 2010, the liquidators obtained an order from the Grand Cayman Court for delivery of auditor Pricewaterhouse Cooper's (PwC's) working files relating to every aspect of the two companies' businesses. However, after having received disclosure, the liquidators believed that many of the documents produced had been heavily and, unjustifiably, redacted.

Believing that PwC had, in its possession in Bermuda, documents that could further their investigation, the liquidators made filings in both cases in Bermuda in an attempt to invoke the jurisdiction of Section 195 of Bermuda's Companies Act 1981, which allows for wide-ranging disclosure.

First Instance Decisions & Appeals: *Singularis*

In *Singularis*, the Bermudan court recognized the Cayman liquidation and granted an order requiring PwC to

disclose documents in accordance with Section 195, as the liquidators hoped.

Then, on appeal by PwC, Bermuda's Court of Appeal set aside the lower court's first instance decision. "One issue was whether the Bermuda court has a common law power to assist a foreign liquidation by ordering the production of information," Witts explained. "A second and more fundamental issue was whether such a power is exercisable in the form of a disclosure order that couldn't have been made by the foreign court, in this case in Grand Cayman, in which the liquidation is proceeding."

The liquidators appealed to Bermuda's highest court, the Privy Council. Their appeal was dismissed, with a majority of the Council holding that under the principle of "modified universalism," a common law power of assistance does exist, and that Bermudan courts can properly assist a foreign court by ordering the production of information necessary for the administration of a foreign insolvency, Jay said. "However," he pointed out, "the Privy Council also found that Bermudan courts couldn't order PwC to produce documents that couldn't be obtained by the liquidators under the laws of the Cayman jurisdiction where they had been appointed."



Alex Jay

The Council ruled that assistance to foreign liquidations cannot extend beyond applicable law within the liquidation's jurisdiction of origin.

Decisions & Appeals: *Saad*

In the case of the second company, Saad Investments, proceedings were begun to wind up the company in Bermuda, where PwC was registered. These proceedings were in addition to the winding up already taking place in Cayman. A Bermudan court issued the winding up order, and subsequently ordered PwC, under Section 195, to disclose relevant documents requested by the Cayman liquidators.

However, as in *Singularis*, PwC again appealed, and its appeal ultimately reached the Privy Council. According to Witts, “PwC challenged Bermuda’s jurisdiction to conduct the winding up of Saad in order to subsequently challenge Bermuda’s jurisdiction to order PwC to produce the documentation that the Cayman liquidators sought.”

Ultimately, the Privy Council held that the Bermudan court didn’t have jurisdiction to wind up Saad Investments because Saad’s holding of shares in a Bermudan company wasn’t sufficient to constitute the “carrying on of business” statutorily required for the court to take jurisdiction.

“Unsurprisingly, following on from that decision, the Privy Council also overturned the Bermudan disclosure order the Cayman liquidators had won against PwC. The Council found that the disclosure order was contingent upon the Bermudan winding up, and the sole basis for winding up Saad in Bermuda was to invoke Bermudan disclosure provisions favorable to the Cayman liquidators,” Jay explained.

He also noted: “If the Council had had to consider issues raised by the two different winding up proceedings, one in the Caymans and the other in Bermuda, that could have raised many additional interesting points for cross-border insolvency lawyers to consider.”

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In Saad, the Privy Council found that the sole basis for the winding up in Bermuda was to invoke Bermudan disclosure provisions favorable to the Cayman liquidators.

The Women of FraudNet



From the Caribbean to Europe, Asia and Africa, the growing contingent of women in FraudNet includes not only key members, but also rising stars who may become future leaders of the network. Read on to learn about four of these women who deploy their in-country and cross-border expertise to asset recovery in some of the world's most sophisticated financial frauds.

E. Sevi Firat



A FraudNet member for two years, Firat took charge of her career by forming her own international business law boutique, [Firat-Izgi](#), Istanbul, in the summer of 2013. Her international contacts and capabilities make her part of a new generation of female Turkish business professionals with cross-border experience in the European Union.

“Throughout its sustained candidacy for E.U. membership, Turkey has amended its legislation to conform to E.U. criteria. This has progressively opened the Turkish market to many multinational corporations, and strengthened the ties between Turkey and the rest of the world,” Firat notes.

Firat’s international contacts and capabilities make her part of a new generation of female Turkish professionals with cross-border experience throughout the E.U.

Not coincidentally, her firm serves many of those same multinationals, including pharmaceutical, biotechnology, medical device, and other life sciences companies that require legislative and policy counsel and broad litigation support in product liability, advertising, promotions, customs controls, and general commercial and labor and employment matters. Firat-Izgi also advises on strategic business investments, start-up finance, and regulatory compliance, anti-corruption and antitrust matters in Turkey.



During Firat's prior 11 years at one of Istanbul's top commercial law firms, she served as part-time in-house counsel at a multinational pharmaceutical company, provided counsel to a pharma industry association, and on a pro bono basis, to several patient groups. "This required me to develop a competency in international anti-corruption and compliance standards, including those of the European Federation of Pharmaceutical Industries and Associations (EFPIA)," she says.

Before founding her own boutique firm, Firat diligently accumulated academic and practical legal experience for more than a decade.

Firat has also continuously pursued enhanced academic credentials in the anti-corruption and compliance field. Thirteen years after earning her L.L.B. degree from one of the most reputable law faculties in Turkey, she is now in the final stages of her Ph.D. at Istanbul Kultur University. Her dissertation focuses on economic crimes and corporate liability. She also holds an L.L.M. degree.

Before founding her law firm, Firat diligently accumulated both academic and practical legal

experience for more than a decade. She points out, "Boutiques like mine depend on a broad base of experience and contacts to serve our clients. I was careful to develop the strongest base possible, not striking out on my own until I was a third-year partner at my former firm."

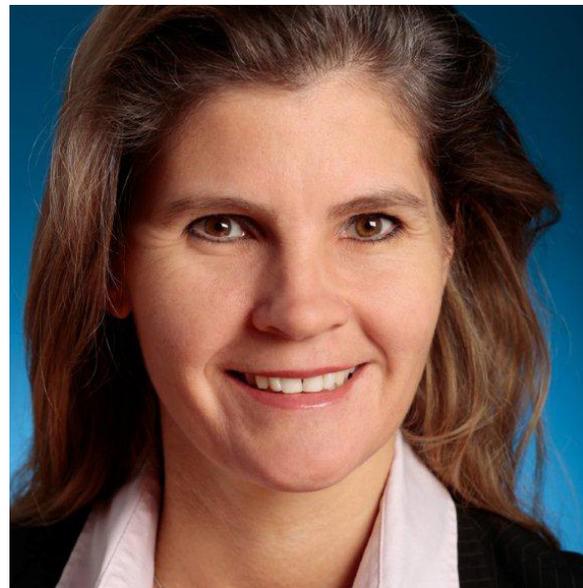
FraudNet is analogous, Firat explains, "in the sense that no member stands alone when pursuing recovery in a complex, international fraud that reaches far beyond any one nation's borders. We all benefit from FraudNet's global contacts that reach into every jurisdiction where assets may be hidden. And we all contribute our own on-the-ground asset recovery experience—in my case, in Turkey and the E.U.—to collectively provide the broadest possible base of global contacts and experience."

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The women of FraudNet deploy their in-country and cross-border expertise to asset recovery in some of the world's most sophisticated financial frauds.

Bettina Knoetzl

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Knoetzl has more than 20 years' experience in her field. That experience includes building the market-leading Litigation and Dispute Resolution practice at her firm, Vienna's [Wolf Theiss](#). Her practice group today includes more than 60 lawyers specializing in complex commercial disputes with a strong cross-border focus, as well as a highly regarded anti-fraud and corruption sub-group.

According to Knoetzl, "Our specialized business crimes sub-practice at the nexus of civil and criminal law was an organic outgrowth of our larger litigation practice. I

At Vienna's WolfTheiss law firm, Knoetzl built the market-leading Litigation and Dispute Resolution practice, which includes an anti-fraud and corruption sub-practice.

was inspired to develop these anti-fraud and corruption capabilities to assist our clients in the most expeditious and fullest possible recovery of stolen assets." She adds: "Joining FraudNet provided immediate, worldwide asset tracing reach and resources that have been critical to our group's success."

Knoetzl is president of the Austrian Advisory Board of Transparency International and one of the "Top 10 Attorneys in Asset Recovery," according to *Who's Who Legal Worldwide 2014*. Her anti-corruption and business crimes practice focuses on asset tracing, FCPA and fraud investigations, investor protection and liability claims, and compliance. Since 2013, she has been senior vice-chair of the Litigation Committee of the International Bar Association.

One of her recent major cases involved a company that was defrauded by its main

shareholder, resulting in multiple law suits being filed in Austria. In addition, Knoetzl assisted-- as local Austrian representative--in a successful case involving a EUR 2 billion lawsuit brought in the U.K. with asset tracing worldwide. And, at the Spring 2014 FraudNet Meeting in Oslo, Norway, she presented "Approaches to Business Development in Fraud and Asset Recovery in Russia, an Emerging Market with Growth Potential?"

Knoetzl recalls: "When I joined FraudNet several years ago, its global reach was much more limited than it is today. Nevertheless, already then I felt it was the perfect fit for my clients' needs. That feeling was never lost, and has only grown over the years. The spirit of my FraudNet peers and their dedication to our clients' success is a constant source for me of creative ideas and inspiration."

She is president of the Austrian Advisory Board of Transparency International and one of the "Top 10 Attorneys in Asset Recovery," according to Who's Who Legal Worldwide 2014.

Cathalijne van der Plas

Van der Plas is a leading associate in the Asset Recovery and Commercial Fraud group at Höcker Advocaten, Amsterdam. Her instrumentality to that market-leading practice is tied to her Ph.D. in private international law (2005) from Radboud University (Nijmegen).

The intrinsically international nature of asset recovery means that Van der Plas is frequently called upon to advise her firm on complex issues with regard to the competence of courts, applicable law, and the recognition and enforceability of decisions across borders. She also lectures on these issues at the University of Amsterdam, and gives courses at legal training institutes.

Most recently, Van der Plas has been training fellow attorneys on the new Brussels I Regulation, which provides for the mutual recognition and enforcement of civil and commercial judgments across borders in the E.U. “What this essentially means is that any judgment handed down in any member state (in proceedings that have started on or after Jan. 10, 2015) is enforceable in all member states without any new court declaration of enforceability that was required

Van der Plas has been training fellow attorneys on the new Brussels I Regulation, which provides for the mutual recognition and enforcement of civil and commercial judgments across borders in the E.U.

under the former Brussels I Regulation.”

Adds Van der Plas, “In most cases, the new regulation will include provisional protective orders, such as gag and seal orders. This is really very good news for asset recovery, because with only some minor exceptions, it will be much easier to enforce civil judgments within the E.U. by going directly to the competent enforcement authority in any member state.”

Within FraudNet, Van der Plas was chosen to contribute her specialized knowledge as a co-author of the 1,145-page guide, *Asset Tracing & Recovery: the FraudNet World Compendium*. “We in the network saw a real need for an authoritative resource to help other attorneys learn the tactics and techniques that FraudNet has used so successfully all over the world,” she explains.

“And when FraudNet advises on these matters, we are somewhat unique in that we actually have a track record of success to back-up our advice.”

A member of the Commission on Corporate Responsibility and Anti-Corruption of the Dutch branch of the International Chamber of Commerce (ICC), she is also a member of the International Bar Association’s Asset Recovery Subcommittee, the Royal Netherlands Society of International Law, the Dutch Arbitration Association, and the Dutch Association for Comparative and International Insolvency Law.



Her instrumentality to the market-leading Asset Recovery and Commercial Fraud group at Höcker Advocaten is tied to her Ph.D. in private international law.

Colette Wilkins

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In December 2014, Wilkins was named Lawyer of the Year by the Caymans' Restructuring and Insolvency Specialists Association.



A partner since 2009 at [Walkers](#), a leading international law firm in the Cayman Islands, in December 2014, Wilkins was named Lawyer of the Year by the Caymans Restructuring and Insolvency Specialists Association.

That award underscores the interface between insolvency and fraud and asset recovery litigation. "It's a familiar scenario for many FraudNet members," Wilkins says. "Insolvency work naturally leads to international asset recovery litigation, and many asset recovery instructions likewise come from court-appointed liquidators, receivers and trustees."

She currently leads a Cayman Islands legal team defending and pursuing asset recovery claims in excess of USD \$17 billion in the Grand Court. Wilkins and her team are instructed by Stephen Akers, Hugh Dickson and Mark Byers of **Grant Thornton** acting as liquidators for multiple Caymans companies.

The claims being defended include proprietary claims. Wilkins notes: "In the wake of the global financial crisis, it's no surprise that the law relating to the elements necessary to succeed in a proprietary claim continues to develop, given the priority afforded to such claimants within the context of an insolvency."

She started her career in 1989 as a barrister at Chancery Chambers in Lincoln's Inn, London. In 2005, she was instructed to advise and appear in proceedings in the Cayman Islands involving the alleged proceeds from a high-profile bank fraud. Impressed by the quality of insolvency / asset recovery work in the Caymans, Wilkins relocated there in 2006.

She regularly presents at conferences on

issues at the nexus of insolvency and asset recovery, and has done so with other members of FraudNet, for instance, at the 2014 INSOL conference in Hong Kong and the AICPA Fall 2014 Conference in New Orleans. (See the related article on page 12.)

Recognized by leading legal directories since 2009, Wilkins was named one of the "Top Ten Asset Recovery Lawyers" in *Who's Who Legal Worldwide 2013*. The guide said she "stands out as one of the most highly regarded individuals in the research."

She currently leads a Cayman Islands legal team defending and pursuing asset recovery claims in excess of USD \$17 billion in the Grand Court.

Actors for an Hour

Anatomy of FraudNet's Marketing Presentation to the AICPA



When most of us think of presentations to professional organizations, we think of a PowerPoint with panelists reviewing what's contained on the slides. However, four FraudNet attorneys recently joined with one of the network's strategic partners to develop and implement a novel format to more fully engage their audience and leave a more lasting impression.

Prime Venue

It all started with audience selection. "The American Institute of Certified Public Accountants (AICPA) has 15,000 member CPAs from across North America," explained Matt Lindsay, FraudNet's executive director and a partner in [Rose LLP](#), Calgary. "The possibility of expanding our contacts within an organization with such a large and impressive footprint made AICPA's Fall 2014

Conference the perfect FraudNet venue. However, we couldn't expect every CPA to be familiar with fraud and asset recovery work, and the potential unfamiliarity of our 'niche' topic made it challenging to try to customize an effective presentation."

One obvious first step was to engage an accountant to play the role of the client contact who is instructed to engage counsel. James Pomeroy, director of Caribbean operations for **PricewaterhouseCoopers (PwC)** and longtime FraudNet strategic partner, graciously came on board to help.

The topic itself, "Getting to Hidden Assets in North America and Foreign Jurisdictions," was both obvious and familiar to three additional FraudNet attorneys who agreed to join Lindsay for the presentation: Joe Wielebinski, former



Matt Lindsay



James Pomeroy

FraudNet executive director and **Munsch Hardt** Texas shareholder; Colette Wilkins, partner, **Walkers**, Cayman Islands; and Bernd Klose, founding shareholder, **KK Forensic**, Germany. “Since most frauds and asset recoveries cross borders, Bernd and Colette added international depth and credibility to the presentation,” Lindsay explained.

Making it Immersive and Entertaining

“In the beginning, the presentation was going to be like the one Matt, Chris Redmond and I did a few years ago for a group of bankers: i.e., the typical panel of experts talking to the audience from a PowerPoint,” Wielebinski noted. “However, because the stakes were high—because we wanted to impress the AICPA, but the audience was potentially unfamiliar with our topic—we had concerns with how our presentation would be received.”

He explained: “For someone who doesn’t do asset recovery on a daily basis, we were concerned about communicating what FraudNet does, how we do it and what value we add while keeping the audience engaged.”

Pomeroy agreed. “We decided we needed to find a way to make our presentation more immersive and as enjoyable as possible for the audience. We needed not just to de-mystify the complex, coordinated dance of asset recovery, but also to make that dance both engrossing and entertaining,” he pointed out.

Wielebinski explained: “In the interim, James and I (and several other FraudNet members) were already working on a pitch for a unique presentation to an upcoming meeting of the International Association of Restructuring, Insolvency & Bankruptcy Professionals (INSOL). We thought, why not use that format for the AICPA presentation?”



Joe Wielebinski



Colette Wilkins

Takeaways for the AICPA Audience

- *Every case is different, and every recovery plan is unique.*
- *Successful asset recovery is possible in appropriate cases.*
- *The old mind-set of, “If it has crossed the border, it’s gone,” no longer applies.*
- *Recoverable assets include causes of action against third parties.*
- *Law enforcement is not equipped or funded to effect asset recovery and victim repayment.*

Inside the Actors' Studio

As a result, the presenters decided to take a bold step and not just tell but show their AICPA audience how a multi-jurisdictional team of lawyers and forensic accountants work together over a period of time to develop and implement a successful cross-border asset recovery.

Wilkins recalled: "We invented a three-act scenario to demonstrate an asset tracing and recovery on behalf of a Mexican national whose accounts in a Canadian bank had been looted by a low-level bank employee. In turn, the employee had secreted the stolen assets with family members and companies in Canada, Texas, Germany, and the Cayman Islands."

The first scene was the initial meeting with the client contact (Pomeroy) to evaluate the fraud and determine how

FraudNet members could gather critical information about the bank fraudster and her family in their respective jurisdictions. Wilkins continued: "The second scene was assessing the results of our discovery and vetting potential recovery strategies based on the legal tools available to us in each jurisdiction.

"The third scene was evaluating the results of our recovery efforts and determining next steps, including the pursuit of non-traditional assets via third-party litigation," she said. "To make these fictional scenarios as realistic as possible, we discussed cost estimates, budgeting and funding options for moving forward at every stage."

However, according to Klose, there was a major unforeseen challenge. "I believe our 'acting it out' approach succeeded in being more audience friendly, as we had planned.



Bernd Klose

Alternative Discovery for Asset Tracing

- *Tracing funds via ex parte proceedings or sealed disclosure is possible in Canada and the Caymans; open-source investigations are more appropriate in the U.S. and Germany.*
- *Alternative pre-trial discovery routes include 28 U.S.C. 1782, pre-litigation discovery in Texas, involuntary bankruptcy, bankers trust orders—and in the civil law jurisdictions of Europe and South America—criminal complaints.*
- *Ex parte attachment of assets through civil proceedings is available in Germany.*

Recovering the Proceeds of Fraud

- *Digesting the whole picture is difficult.*
- *Need to break down asset tracing and recovery by jurisdiction.*
- *Follow the money, then develop a coordinated recovery strategy.*
- *Base the recovery on a main proceeding in strategic jurisdictions while seeking judicial assistance/relief via ancillary proceedings in other jurisdictions.*

But it took much more time and effort to make what was essentially a three-act play come off as totally natural and unrehearsed,” he recalled. Play-acting with a general script—but without precisely scripted words—the presenters had to work hard to fine-tune their dramatization.

“One thing we decided, for clarity, was that each attorney should have a general script and a highly specific role to play that focused on each specific jurisdiction (Canada for Lindsay, Germany for Klose, and the Caymans for Wilkins),” Pomeroy recalled. “To help the audience follow the interactions of the FraudNet ‘actors,’ as well as the complex ‘play within the play’ of asset tracing and recovery, the presenters also isolated asset trails by jurisdiction.

“As the client contact, during each scene, I used graphics to lay out and simplify the complex asset trail and what we were uncovering through our efforts,” he explained.

Worth the Effort

“Overall, based on subsequent audience comments and their written evaluations, we think our presentation was very well received,” Lindsay concluded. “Several accountants came up to us after the presentation,

thanked us and expressed appreciation for the unique style we had adopted.”

Wielebinski noted: “Someone from the Texas Securities Board actually came up and asked if I was interested in being a receiver for them. Not surprisingly,” he added, “some audience members wanted more focus on the specific tools we use, which was impossible to do in 1.5 hours. Others mentioned that they did not regularly run into such complicated and far-ranging frauds. However, when you consider the make-up of the AICPA, it was always going to be a challenge to satisfy everyone in the audience.”

Nevertheless, Lindsay pointed out, “We conveyed a lot of information and demonstrated the dynamics involved in a very realistic way. As a group, our presentation team worked very well together. And even though it took a lot of effort, we now have a great template that’s ready to be presented in other venues, tailored for each specific audience.”

Recovery Strategy for the Fictive Fraud Scenario

Canada: *Main proceeding via equitable receivership under the Judicature Act. Anton Piller search and seizure orders and global asset freeze through U.K. authority.*

Texas: *Ancillary proceeding through recognition of the foreign main proceeding and its Canadian receiver. Injunctive relief to secure corporate and personal assets.*

Cayman Islands: *Criminal complaint and Mareva ex parte freezing orders applied to assets (located largely through searches of open property and shipping registries).*

Germany: *Criminal actions and change of corporate control to protect corporate assets.*

Strategic Partners:

