

**Izvajanje notranjih preiskav –
sodelovanje forenzikov in
odvetnikov za uspešne pravdne
postopke**

Vidik gospodarskega forenzika

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The better the question. The better the answer.
The better the world works.



Kaj se naj pričakuje od gospodarskega forenzika?



**Zbiranje in
zavarovanje
dokaznega
gradiva**



**Razumevanje
podatkov in
dokumentacije**



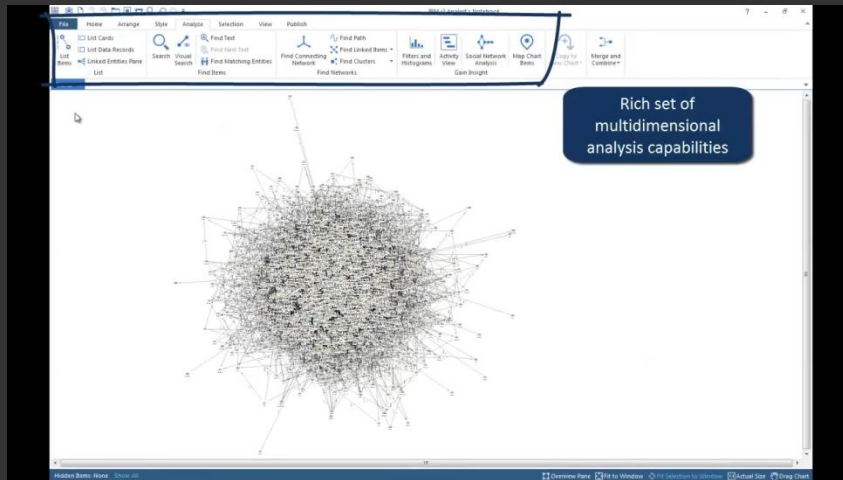
**Priprava
poročila**

Zbiranje in zavarovanje dokaznega gradiva

- ▶ Obseg prevare in način izvedbe
- ▶ Skrbna izvedba v skladu z zakonodajo in standardi (ACFE)
- ▶ Sodelovanje različnih strokovnjakov (npr. IT forenziki)
- ▶ Zavarovanje dokaznega gradiva



Analiza in razumevanje dokaznega gradiva



1. Napredne tehnologije pri velikih množicah podatkov
2. Elektronska obdelava (papirne) dokumentacije (deduplikacija, vrnitev dokumentacije)
3. Razumevanje zbranega dokaznega gradiva (ekonomski vidik: poznavanje poslovanja podjetja, finančno znanje, povezovanje z različnimi eksperti...)

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A5000001	5/4/2009 3:45 PM	aseja@icura.com	ICura Relativity	Not Responsive	1/9/2008 11:01 PM EST
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ENH00001	12/13/2008 8:25 AM	nasir.singer@ecm.bloomberg.com	Bloomberg Power Lines Report	Responsive	1/8/2007 5:08 PM EST
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ENH00003	10/9/2007 7:16 AM	ph@ip.adam@enron.com	Consolidated positions: Issues & To Do list	Responsive	1/8/2007 5:08 PM EST
ENH00004	10/9/2007 7:00 AM	ph@ip.adam@enron.com	Consolidated positions: Issues & To Do list	Responsive	1/8/2007 5:08 PM EST
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ENH00006	10/5/2007 5:55 AM	ph@ip.adam@enron.com	Re: 2001 Margin Plan	Responsive	1/8/2007 5:09 PM EST
ENH00007	10/4/2007 9:23 AM	ph@ip.adam@enron.com	Var, Reporting and Resources Meeting	Responsive	1/8/2007 5:09 PM EST
ENH00008	10/3/2007 9:30 AM	ph@ip.adam@enron.com	Westgate	Responsive	1/8/2007 5:09 PM EST
ENH00009	10/3/2007 9:15 AM	ph@ip.adam@enron.com	Meeting re: Storage Strategies in the West	Responsive	1/8/2007 5:09 PM EST
ENH00010	10/3/2007 9:13 AM	ph@ip.adam@enron.com		Responsive	1/8/2007 5:09 PM EST
ENH00011	10/3/2007 3:17 AM	ph@ip.adam@enron.com	Re: Not business related...	Responsive	1/8/2007 5:09 PM EST
ENH00012	10/2/2007 2:19 AM	ph@ip.adam@enron.com	Re: Original Sept check/outing	Responsive	1/8/2007 5:09 PM EST
ENH00013	12/13/2006 6:04 AM	aco@newdata.com	Special report coming from NewData	Responsive	1/8/2007 5:09 PM EST
ENH00014	9/28/2007 6:17 AM	ph@ip.adam@enron.com	San Juan Index	Responsive	1/8/2007 5:09 PM EST
ENH00015	9/28/2007 5:56 AM	ph@ip.adam@enron.com	San Juan Index	Responsive	1/8/2007 5:09 PM EST
ENH00016	9/26/2007 9:28 AM	ph@ip.adam@enron.com	Investment Structure	Responsive	1/8/2007 5:09 PM EST

Priprava poročila



- ▶ Povezovanje in analiza v bistvo in celoto - dokazovanje načina izvedbe kaznivega dejanja
 - ▶ povzetek ugotovitev;
 - ▶ morebitna priporočila za nadaljnje postopke (npr. specifični postopki za pridobitev nadaljnjih dejstev; v primeru faznega poročanja);
 - ▶ posamezne ugotovitve z navedbo dokaznega gradiva;
 - ▶ kot priloga, celostno urejeno zbrano dokazno gradivo.

Organiziran kriminal zahteva organiziran pristop...

Hvala za vašo pozornost!



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