

The Institute of Commercial Forensic Practitioners

Standards Committee

Workstream - Information gathering: Explanatory Notes to the Proposed Information Gathering Standards

First draft

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I. Introduction

- I. The **Proposed Information Gathering Standards** (“the Standards”) have been formulated from the analyses of existing standards and guidelines of various interrelated professions and other relevant literature.
- II. The purpose of the Standards is to articulate what is regarded as the “*best practice*” during the “*information gathering*” phase of a commercial forensic investigation. “*Best practice*” refers to procedures or approaches that are generally accepted to be the most effective and appropriate manner to comply with ethical and legal fundamentals compared to other procedures or approaches used to reach the same objectives.
- III. With referral to the Standards, the following should be taken notice of:
 - a. The term “**information**” as referred to within the Standards includes an array of elements that may contain information that can be used during the execution of a commercial forensic investigation, i.e.:
 - i. Documentary information. The term “*Documentary information*” includes all forms of written or illustrative information in the form of a hard copy such as policies, photographs, financial statements, whistle-blowers reports or anonymous tips etc., as well as official documents in the form of a soft / electronic copy. It excludes information in the form of data i.e. general ledger data or emails, which is not classified as an official document and forms part of “*electronic information*”.
 - ii. Electronic information or data.
 - iii. Verbal information such as audio recordings.
 - iv. Transcribed verbal information in the form of statements and / or affidavits, including transcribed whistle-blowers reports or anonymous tips if applicable.
 - v. Physical materials or items, such as electronic devices and storage devices.
 - b. The term “**gathering**” is an extensive term that encompasses numerous procedures that form part of a commercial forensic investigation *inter alia* the **identification** of information, the **obtaining** of information, the **documenting** of information, performing **analysis** on obtained information and **recordkeeping**.



- IV. In entirety, the Standards consists of the following three (3) documents:
- a. The Proposed Information Gathering Standards.
 - b. The Explanatory Notes to the Proposed Information Gathering Standards, hereinafter referred to as the Explanatory Notes.
 - c. The Research Document to the Proposed Information Gathering Standards, hereinafter referred to as the Research Document.
- V. The Research Document contains all the research performed and best practices that were formulated as a result thereof and is the comprehensive document that should be referred to when examining the Standards.
- VI. The term "*information*" as used in the Standards, refers to the collective definition as contained in paragraph III(a) and accordingly the Standards in entirety does not set out separate guidelines for each section that forms part of the term "*information*". Due to the sensitive nature of certain types of information and its susceptibility to modification or destruction, it is advised that separate practice notes should be developed for such types of information as well as procedures related to the gathering of such information. A proposed list of separate practice notes to be developed is included at the end of the Explanatory Notes (refer to section III).
- VII. The purpose of these Explanatory Notes is to provide clarification to certain terms used in the Standards by adding comments, or other additional information necessary, in order to ensure the correct interpretation of the Standards. Therefore, it is advised that the Standards are read in concurrence with the Explanatory Notes.

II. Proposed Information gathering Standards

Note: This document should be read in conjunction with the explanatory notes to the proposed information gathering standards.

1. General principles and considerations prior to gathering information

- 1.001 Commercial Forensic Practitioners should gather and consider both inculpatory and exculpatory information.

Explanatory note

Inculpatory information refers to information that tends to establish guilt with regards to allegations.

Exculpatory information refers to information that tends to establish innocence with regards to allegations.

*The standard to gather and consider both inculpatory and exculpatory information, stems from the **audi alteram partem-principle**. The audi alteram partem-principle forms the foundation of natural justice, and natural justice forms a central part of the objective of a forensic investigation. It is important for Commercial Forensic Practitioners to continuously consider the audi alteram partem-principle throughout the processes of identifying, gathering, analysing and evaluating information in order to ensure that a balanced assessment is made of the case at hand.*

- 1.002 It is a practice standard that Commercial Forensic Practitioners only commence with gathering information after the scope and objectives of an engagement have been established.

- 1.003 It is advised that Commercial Forensic Practitioners establish a legal framework and acquaint themselves with applicable regulations and legislation prior to commencing with gathering information in order to ensure that all tasks performed reflect adherence to constitutional and legal requirements.

Explanatory note

A legal framework can include legislation, policies, regulations and contracts and serves as the framework for measuring the behaviour and actions of Commercial Forensic Practitioners against. The legal framework also serves as a guideline for Commercial Forensic Practitioners to measure events or facts of an engagement against, and to properly advise clients of the best approach to an engagement.

The following legislature will always form part of the legal framework within which Commercial Forensic Practitioners operate:

- a. *The Constitution of South Africa (1996).*
- b. *The Protection of Personal Information Act, 9 of 2009.*
- c. *The Regulation of Interception of Communications and Provision of Communication-related Information Act 70 of 2002.*
- d. *The Promotion of Access to Information Act, 2 of 2000.*

Depending on the nature of the investigation, the following legislature might form part of the legal framework within which Commercial Forensic Practitioners operate:

- a. *The Prevention and Combatting of Corrupt Activities Act, 2004.*
- b. *The Prevention of Organized Crime Act, 121 of 1998.*
- c. *The Protected Disclosures Act, 26 of 2000.*
- d. *The Witness Protection Act, 112 of 1998.*
- e. *The Labour Relations Act 66 of 1995.*
- f. *The Companies Act 71 of 2008.*
- g. *The Protection Against Harassment Act 17 of 2011.*

It is essential for Commercial Forensic Practitioners to ensure that they obtain and maintain sufficient knowledge of the legislature listed above, as well as other legislation, policies, regulations and contracts that might be relevant to a specific engagement. A lack of such knowledge might lead to a transgression of the legal framework by Commercial Forensic Practitioners, which can ultimately cause information that was identified, gathered, analysed and evaluated to be inadmissible in a court of law.

1.004 It is advisable that Commercial Forensic Practitioners perform thorough planning prior to commencing with gathering information. It is considered a good practice to draft a planning document for the information gathering process that reflects *inter alia*:

- a. The type of information to be gathered.
- b. Where the information might be located.
- c. The date and time when gathering of different information sources ought to take place, taking into account the time and budgetary constraints of the engagement.
- d. The volume of information that is expected to be gathered, and the corresponding amount and nature of resources required (such as the amount of team members, time and skills) to gather such information.
- e. The possibility that the assistance of specialists might be required when gathering certain information sources.
- f. The approaches, techniques and procedures to be used to gather information.

- g. The precautionary measures that might have to be taken in order to secure the gathered information.

1.005 It is advisable that Commercial Forensic Practitioners determine a hierarchy of the importance of information to be gathered prior to commencing with gathering information. Information that is deemed more important to the engagement at hand, should be gathered firstly, if possible.

Explanatory note

The information that is considered to be more important (which will vary according to the nature of engagements) should be identified and gathered firstly. For example, in the instance where a Commercial Forensic Practitioner is appointed for an engagement related to a whistle-blowers report or anonymous communication that was submitted, such whistle-blowers report or anonymous communication should be obtained firstly.

1.006 Commercial Forensic Practitioners should consider consulting with clients regarding the potential importance and relevance of information in order to effectively identify and gather such information.

1.007 Commercial Forensic Practitioners should consider obtaining a list with the official naming conventions of different information sources from clients.

Explanatory note

Similar information sources can be classified under different naming conventions by different parties. For Commercial Forensic Practitioners to correctly identify and efficiently gather information, it is advised that a list of the naming conventions of information sources, accompanied with a description of such information, be obtained from the client.

1.008 The confidentiality of information should be safeguarded throughout the processes of gathering, analysing, evaluating, documenting and retaining information.

1.009 It is advisable that Commercial Forensic Practitioners already plan for the securing of information and maintaining the chain of custody of information before commencing with the gathering of information.

Explanatory note

The chain of custody of information that might possibly be used as evidence starts as soon as information is obtained or gathered. It is therefore important for CFE's to take into account the methods, tools or resources that might be required to ensure that information, especially

information in its original format and information of such a nature that it is susceptible for modification or destruction, is properly secured as soon as it is gathered.

Information refers to all the articles or items that were gathered that contains some form of information, regardless of whether it is relevant or not.

Evidence refers to relevant information, thus information indicating whether allegations or beliefs in dispute are true or untrue. Evidence can be intended to be presented to a disciplinary panel or a court of law.

- 1.010 Professional scepticism should be exercised throughout the process of identifying, gathering, analysing and evaluating information.

Explanatory note

Professional scepticism refers to an attitude that includes a questioning mind and being cognizant of the possibility that information might be inaccurate, incomplete, biased, false or misleading. It also refers to the critical analysis and evaluation of gathered information.

Analysis refers to the process of separating and associating of gathered information in order to gain a better and more complete understanding of such information.

Evaluation refers to the process of assessing gathered information and making a judgment about the relevance, reliability and ultimately the value of such information.

- 1.011 Commercial Forensic Practitioners should, throughout the processes of identifying, gathering, analysing and documenting information, evaluate such information against the following criteria:

- a. Reliability.
- b. Relevance.
- c. Sufficiency.

Explanatory note

Reliability: Reliable information refers to information that is trustworthy, credible, complete and accurate. For an information source to be reliable, it should be consistent with other information sources.

Relevance: Relevant information refers to information that associates with one or more of the matters in dispute. For information to be relevant, it should either corroborate or refute claims made in, or matters in dispute of, an engagement.



Sufficiency: *Sufficient information refers to the volume of information that is required to achieve the engagement objectives and complete the engagement. For information to be sufficient, it should be satisfactory and convincing in quality and quantity. Sufficiency only extends to information that falls within the scope of an engagement.*

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2. Gathering Information

2.1. General

- 2.101 Commercial Forensic Practitioners should only gather information that falls within the scope of an engagement.
- 2.102 It is advisable that formal requests for information are drafted and sent to clients to gather information.
- 2.103 Requests for information should be clear, well worded and accurate.
- 2.104 It is advisable that Commercial Forensic Practitioners gather information from various sources in order to test the credibility of sources and information.
- 2.105 Information must be gathered in compliance with applicable laws and regulations.
- 2.106 Commercial Forensic Practitioners should ensure that they gather sufficient, relevant and reliable information.
- 2.107 Precautionary measures must be taken to ensure that information is properly secured at the time of gathering to prevent modification or destruction of information.

2.2. Gathering documentary information

- 2.201 A separate practice note must be developed for the gathering of documentary information.

2.3. Gathering electronic information

- 2.301 A separate practice note must be developed for the gathering of electronic information.

2.4. Gathering items such as storage devices and electronic devices

- 2.401 A separate practice note must be developed for the gathering of items such as electronic devices and storage devices.



2.5. Conducting interviews and interrogations

2.501 Refer to research document. A separate practice note must be developed for conducting interviews and interrogations.

2.6. Working with whistle-blowers and anonymous sources

2.601 Refer to research document. A separate practice note must be developed for conducting interviews and interrogations.

2.7. Working with subcontractors and relying on the work of others

2.701 Parts of engagements may be outsourced or subcontracted to assistants, internal or external service providers, given it is not prohibited by the agreed upon engagement terms and conditions.

2.702 Prior to outsourcing certain sections of an engagement, it is advised that procedures similar to client- and engagement acceptance procedures are performed on external service providers. The following aspects, amongst others, should be considered:

- a. The nature of the services to be provided by the subcontractors.
- b. The expertise and experience of the subcontractors.
- c. The complexity of the engagement.
- d. The business and professional reputation of the subcontractors.
- e. The amount of reliance that will be placed on the work to be performed by the subcontractors.
- f. The professional and ethical standards applicable to the subcontractors, and any indications of possible non-compliance therewith.

Explanatory note

Refer to the client- and engagement acceptance standards.

Since assistants and internal service providers are employees of the firm of the respective Commercial Forensic Practitioner, client- and engagement acceptance procedures are not necessitated.

Assistants, internal services providers and external services providers are collectively referred to as "subcontractors".

Regardless of whether parts of an engagement are outsourced or subcontracted to assistants, internal services providers or external services providers, Non-Disclosure Agreements must be drafted and signed by all the parties involved in an engagement.

- 2.703 Commercial Forensic Practitioners should ensure that the following elements related to the appointment of subcontractors are properly defined and, preferably, documented and signed by all parties related to the appointment:
- a. The scope of the services to be rendered by the subcontractors.
 - a. The roles and responsibilities of the subcontractors.
 - b. The liability of the subcontractors.

Explanatory note

It is important for the scope of the services to be rendered by subcontractors, the roles and responsibilities of subcontractors and the liability of subcontractors to be properly defined in order to eliminate any possible expectation gap that might be created by the appointment of subcontractors. It is preferable that a document or contract containing this information is drafted and signed by all parties related to the appointment as a precautionary measure if any future legal proceedings are instigated.

- 2.704 It is advised that Commercial Forensic Practitioners continuously supervise the work performed by subcontractors to ensure that such work is of good quality and sufficient to support conclusions and / or findings.

Explanatory note

Commercial Forensic Practitioners should always bear in mind that they ultimately remain responsible for the work performed by subcontractors and should implement the necessary precautionary measures in order to protect themselves accordingly.

3. Analysing and documenting gathered information

3.1. Information analyses

3.101 Gathered information should be critically analysed in an impartial manner.

Explanatory note

To critically analyse gathered information refers to maintaining an attitude of professional scepticism and not accepting something as accurate unless it is proved to be accurate.

Impartiality refers to the principle of being unbiased and objective throughout the process of performing analysis on gathered information.

3.102 The focus of information analyses should be on testing or evaluating information to identify any inconsistencies or contradictions and to establish the relevance and reliability of the information.

3.2. Documenting information

3.201 It is the best practice for Commercial Forensic Practitioners to document the analyses performed on working papers.

3.202 Working papers should be cross-referenced with the sources of information on which the analyses were performed.

3.203 It is advised that Commercial Forensic Practitioners only document information that, after analyses were performed, were determined to be reliable and relevant.

3.204 An adequate amount of the gathered information is documented to satisfactorily support their conclusions and / or findings.

Explanatory note

Information and analysis performed on information should be documented in such a manner that independent reviewers will experience little difficulty in understanding the nature of support for the conclusions and / or findings that were ultimately arrived at.

3.205 All information must be documented thoroughly and accurately.

Explanatory note

Thoroughly means to document information with care and completeness, whilst being impartial and paying attention to details.

Accurately means to document information exact and correct with regards to the details of the information.

- 3.206 It is advisable that Commercial Forensic Practitioners also document the following:
- a. The standards, regulations and policies relevant to the engagement.
 - b. All the work that was performed during the engagement.
 - c. All the information or materials that was requested and received throughout the engagement.
 - d. The underlying facts of the engagement that were established, including conclusions and / or findings.
 - e. The methods that were used to perform analyses on information and to subsequently reach conclusions, as well as the rationale for using such methods.
 - f. Communications with the client, witnesses, suspects and third parties.

Explanatory note

The standards, regulations and policies relevant to the engagement (a) refers to the legal framework of the engagement as discussed under paragraph 1.003. It is advisable that a legal framework is established and document to illustrate awareness of the applicable standards, regulations and policies and to ensure adherence thereto.

All the work that was performed during the engagement (b) includes all of the tasks that were performed by Commercial Forensic Practitioners to arrive at their conclusions and / or findings. It is advisable that these tasks are documented in order to demonstrate a methodological approach to engagements and to illustrate the course Commercial Forensic Practitioners took to arrive at their conclusions and / or findings in a comprehensible manner.

It is advisable to document all the information or materials that was requested and received throughout the engagement (c) using the "requests for information" that were sent to the client (as discussed in paragraph 2.102). This is a precautionary measure to prevent clients from falsely claiming that information was sent to Commercial Forensic Practitioners and serves as a secretarial function for Commercial Forensic Practitioners to properly keep track of information that was requested and received.

It is advisable that the methods that were used to perform analyses on information and to subsequently reach conclusions, as well as the rationale for using such methods (e), should be documented. Commercial Forensic Practitioners should be able to explain which methods were used as well as why certain methods were used if questioned by a court of law or in legal/disciplinary proceedings.

It is advisable that all communications with clients, witnesses, suspects and third parties, which may include letters, emails, meeting minutes, interviews and phone-calls, are documented. This serves as a precautionary measure for if a communication becomes contested, the Commercial Forensic Practitioner has a record of such communication. It also assists in minimising the risk of misrepresentation if communication decisions and instructions are documented.

3.3. Working papers

3.301 Working papers should be identifiable, clear, concise, organised and easy to comprehend.

3.302 Working papers should be generated in such a manner that it can be produced independently to third parties and as if it is expected to be reviewed by such third party or a regulatory body.

Explanatory note

Working papers may form part of evidence that is used in legal or disciplinary proceedings or presented to a court of law and should thus be properly documented and maintained.

3.303 The following information should be included in working papers:

- a. The name of the creator of the working paper.
- b. The date of the working paper.
- c. A concise and clear heading that indicates the purpose of the working paper.
- d. The sources of information that were used to generate the working paper.
- e. The issues that are addressed by the information analysed and subsequently documented on the working paper.

4. Recordkeeping

4.1. Recordkeeping of gathered information

4.101 It is advisable to perform proper planning prior to preserving information for recordkeeping purposes. During such planning, the following aspects should be considered:

- a. Applicable policies (of both the client and the company employing the Commercial Forensic Practitioner), laws and regulations.
- b. The amount of copies and backups to be made.
- c. The format or storage mediums of information, copies and backups.
- d. The location for storage or recordkeeping of information.
- e. The length of the period for which information should be kept ensuring compliance with legal requirements and engagement requirements.

Explanatory note

Proper planning is essential to ensure awareness of and compliance with applicable information retention laws, regulations and policies. Any form of non-compliance with such laws, regulations or policies might impair the credibility and integrity of information.

Proper planning is also essential to ensure that information is properly safeguarded against possible loss, modification or destruction.

4.102 As part of the planning procedures, policies or guidelines should be developed to administrate the following:

- a. Handling of information. Such policies or guidelines should aim to establish proper control over gathered information and to prevent unauthorised access to information throughout the engagement.
- b. Recordkeeping of information. Such policies or guidelines should aim to ensure that an adequate amount of records are safely stored.

Explanatory note

Policies and guidelines refers to a set of principles implemented as procedures or protocol. The purpose of such policies are to guide decisions and, ultimately, achieve objectives.

The policies and guidelines to be developed will be unique to the engagement at hand.

- 4.103 Copies of all relevant information, including working papers, should be created and maintained.

Explanatory note

Relevant information and working papers refers to the information and working papers that supports the conclusions and / or findings arrived at by Commercial Forensic Practitioners.

- 4.104 One documented version must exist of all information that was received orally, including information acquired during interviews or interrogations that were conducted.

Explanatory note

Interviews and interrogations can be documented in the format of an interview memorandum, statement or affidavit.

- 4.105 Relevant gathered information may be numbered in order to aid proper information management.

- 4.106 Original information should not be used for analysis procedures and should preferably not be numbered.

- 4.107 Relevant original information should be marked as evidence and secured accordingly.

- 4.108 All relevant information, including original information and working papers, should be retained in a manner as if there is expected to be a litigation process.

- 4.109 Commercial Forensic Practitioners should, throughout an engagement, be cognizant of the confidentiality of information and safeguard such confidentiality. The best practice is to treat all information as if it is confidential and privileged information. Accordingly, information should be recorded and secured in such a manner that parties that have no role in the engagement, do not have access to such information or to records thereof.

4.2. Recordkeeping of working papers

- 4.201 Working papers should be maintained in an organised manner and should be kept in safe custody.

- 4.202 Sources of information on which working papers are based should be properly retained to substantiate such working papers.
- 4.203 It is advised that copies of working papers are created and retained prior to performing analyses and evaluation procedures on the information captured on working papers.

Explanatory note

It is advisable to create and maintain copies of working papers in order to prevent possible loss, or unwanted modification, of captured information. As soon as evaluations or analysis are performed on information captured on working papers, a risk for modification or destruction of the information is created. In order to minimise this risk, it is advised that Commercial Forensic Practitioners create copies of working papers which should be maintained separately and on which no evaluations or analysis must be performed. This can be classified as the "original working paper".

- 4.204 The confidentiality of working papers and related information sources should be properly safeguarded.

Explanatory note

Since working papers can be created from confidential information sources, and consequently also contain confidential information, it is important that working papers are also treated as confidential information sources.

4.3. Maintaining a chain of evidence

- 4.301 A chain of evidence should be maintained of the origin, possession and disposition of relevant information, including working papers.

Explanatory note

Succinctly, chain of evidence refers to the manner in which information sources that may be intended to be used as evidence in litigation procedures have been handled or controlled.

The chain of evidence consists of two elements:

- 1. The process of maintaining proper security over gathered information.*
- 2. A physical record that documents all of the procedures or transactions regarding information sources.*

Maintaining a chain of evidence can be costly and time-consuming. Therefore, it is advised that the focus is on maintaining a continuous chain of evidence of the relevant information in an engagement, thus the information that can either refute or corroborate claims made and can readily support the conclusions and / or findings of Commercial Forensic Practitioners.

It is essential to maintain a proper, accurate and complete record of all of the whereabouts of information sources that are relevant to an engagement in order to not only ensure admissibility in a court of law, but also to enhance the credibility and integrity of such information sources.

- 4.302 The following should be documented regarding the sources of information that forms part of evidence:
- a. An identification and description of the information source.
 - b. Where and when the information source was obtained.
 - c. The volume of the information source.
 - d. The quality or condition of the information source.
 - e. Analysis and evaluations performed on the information source.
- 4.303 Transferrals of information sources, especially original information sources, should be properly documented. Both the despatching and receiving party should have consensus regarding the characteristics of the information source as well as the circumstances surrounding the transferral of the information source, and sign thereto as acknowledgement thereof. It is advisable that the following aspects are documented:
- a. The date and time of the transferral.
 - b. The reason for the transferral.
 - c. A description of the information being transferred.
 - d. Identification of the individuals participating in the transferral.
 - e. Any aberrations, such as damage or incompleteness of the information.

Explanatory note

"Characteristics" of the information source refers to the type, nature, volume and physical condition of the information. If it appears as if the information might be incomplete, it should be indicated and the reasons therefore should be documented.

The circumstances surrounding the transfer of the information includes the reason for the transferral, the procedures, analysis or evaluations that were performed prior to the transferral as well as the procedures, analysis or evaluations that are intended to be performed henceforth the transferral.



- 4.304 Special care should be taken to implement and document a chain of evidence of original information sources.
- 4.305 It is advised that the chain of evidence of information sources is substantiated with photographs and statements / affidavits.

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5. Prohibited services

5.001 In determining which methods or services should be regarded as prohibited services, the following should form the basis for evaluation:

- a. Compliance with laws and regulations.
- b. Adherence to the principles as contained within the Institute of Commercial Forensic Practitioners' Code of Ethics and Rules of Conduct.

5.002 If the service to be rendered, or the method of service delivery, might lead to a contravention of any applicable act or law or might cause the obedience of Commercial Forensic Practitioners to the Code of Ethics and Rules of Conduct to be questioned, such services must not be rendered or method must not be used.

5.1. Prohibited methods or techniques used to render services

Explanatory note

Methods refers to the processes followed to render services, whilst techniques refers to certain procedures that may be used to complete certain tasks that forms part of an engagement.

5.101 Methods or techniques that may pose a risk at a personal, professional or organizational level may not be used in the execution of an engagement. Examples of such methods or techniques may include:

- a. Undercover operations, since it may lead to an infringement on the rights of individuals.
- b. Covert investigative techniques such as the use of listening devices.
- c. The use of business enquiry agents who advertise their ability to obtain sensitive and confidential information such as private bank records.
- d. Interviewing a minor without the required supervision or authorisation.

Explanatory note

The use of methods or techniques similar to those listed above, may lead to an infringement of rights of individuals or violations of laws, regulations and the Institute of Commercial Forensic Practitioners' Code of Ethics or Rules of Conduct. Consequently, using such methods or techniques, might impair the professional reputation of Commercial Forensic Practitioners, the Institute of Commercial Forensic Practitioners and the Commercial Forensic Accounting Industry as a whole. It might also cause that information identified, obtained or analysed by the means of using such methods or techniques, is inadmissible as evidence in a court of law.

5.2. Prohibited services

- 5.201 Services that may pose a risk at a personal, professional or organizational level may not be rendered.
- 5.202 Services that fall outside of the competency of a Commercial Forensic Practitioner, or might create a compliance threat if accepted, may not be rendered. Examples of such services may include:
- a. Offering legal advice to clients or employers.
 - b. Performing management functions on behalf of clients or employers.
 - c. Human resource services such as recruitment on behalf of clients or employers.
 - d. Audit related services.

Explanatory note

Rendering services that pose a risk at a personal, professional or organizational level, fall outside of the competency of Commercial Forensic Practitioners, or might create a compliance threat, can impair the professional reputation of Commercial Forensic Practitioners, the Institute of Commercial Forensic Practitioners and the Commercial Forensic Accounting Industry as a whole.

The term "compliance threat" in this context refers to compliance with applicable laws, regulations and the Institute of Commercial Forensic Practitioners' Code of Ethics or Rules of Conduct.



III. **Separate Practice Notes**

- I. Separate Practice Notes should be developed for the following:
 - a. Planning for the gathering of information (planning document requirements; when and how planning should be done etc).
 - b. Gathering documentary information.
 - c. Gathering of electronic information.
 - d. Gathering of physical materials or devices, such as electronic devices and storage devices.
 - e. Securing information (originals, evidence bags, tags, numbering systems, chain of evidence, making of copies etc.)
 - f. Conducting interviews and interrogations.
 - g. Working with whistle-blowers and anonymous sources.
 - h. The requirements for working papers.
 - i. The use of specialists (when which specialists might be required and how to establish a business relationship with such specialists).

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