Forensic Case Intake Checklist

The questions I ask before I accept a forensic engagement.

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Most forensic engagements do not go wrong in the analysis. They go wrong in the first phone call. If you do not know who is paying, what question you are answering, and what records exist, you will spend forty hours on the wrong problem. Work through this list before you sign the engagement letter. **If you cannot check a box, find out before you start.**

1. Who and why

- ☐ Who is the client? Who is the attorney? Who pays the bill? (They are not always the same person.)
- ☐ Am I hired by the attorney under a Kovel letter? That is the arrangement that keeps my work inside the attorney-client privilege.
- ☐ What is the **one question** the attorney needs answered? Write it in one sentence.
- ☐ Is there a court date, discovery deadline, or statute of limitations driving the timeline?

2. Conflicts and role

- ☐ Have I worked for or against any party, their business, or their accountant?
- ☐ Am I a consulting expert or a testifying expert? A testifying expert's file can be turned over to the other side.
- ☐ Is anyone asking me to reach a conclusion before I have seen a record?

3. The records

- ☐ Bank, credit card, loan, and brokerage statements: which accounts, which years?
- ☐ Tax returns filed and not filed. Get IRS transcripts, not just the client's copies.
- ☐ Books and records: QuickBooks file, spreadsheets, receipts. Who kept them?
- ☐ What is missing? Can the attorney subpoena it, and how long will that take?
- ☐ Who holds the originals, and how will copies reach me securely?

4. The money story

- ☐ What does my client say happened? What does the other side say?
- ☐ How much money is at issue? A rough range is fine for now.
- ☐ Cash business, related companies, family accounts, or crypto in the picture?
- ☐ Which method of proof fits the records: specific items, bank deposits, net worth, or sources and applications of funds?

5. Scope and fee

- ☐ What will I **not** do? Put the exclusions in the engagement letter.
- ☐ Retainer amount, who replenishes it, and when work stops if it runs dry.
- ☐ Hourly, fixed fee, or phased? Is a written report expected, or a verbal consult first?
- ☐ Who receives my work product, and in what form?

Red flags: slow down or walk away

- The client wants a number before you have seen a statement.
- The records are “with my old bookkeeper” and nobody can get them.
- The case is three years old and the deadline is next week.
- No attorney is involved, and the facts suggest criminal exposure. Stop. Counsel first.
- Someone asks you to keep a finding out of your written report.
- The retainer check is “coming.”

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