



Association of Certified Fraud Examiners

Introduction: The Forensic Science Forum

The aim of the Forensic Science Forum under the auspices of the ACFE SA is to standardise and regulate scientific methodologies employed in the course of forensic investigations, which are carried out in conjunction with criminal or civil legislation. Such investigations include almost all disciplines and practices involved.

It is instrumental to lead the way in terms of setting standards in all the disciplines of forensics applied during any given investigation and although there are well known and international standards in most of the disciplines, some changes may be required in order to address the situation in South Africa and Africa in the context of our own environments and applicable legislation and/or legal systems and frameworks.

Forensic scientists and criminal investigators need to be guided with acceptable standards and procedures for carrying out such examinations. Although the ACFE refers to “certified fraud examiners” it recognises the fact that a strong association exists with forensic examiners and practitioners. All forensic disciplines will accordingly be included in the Forensic Science forum.

The ACFE SA Chapter: Background:

The need to raise the standard of fraud examination in South Africa and for a professional body which was not limited to a specific profession such as accounting or law resulted in the establishment of a local chapter with the mission to provide a community environment in which local forensic examination practitioners can associate. Local membership provides a number of benefits including: a network of experienced professionals; a training framework for practitioners with "how to" guidance, technical updates and ethical standards; regular discussion forums on issues relevant to the local environment; annual workshops on fraud examinations; and a video library with case studies. This chapter is a collection of individuals in South Africa from all industries and professionals, who all have a single goal in mind; the reduction of white-collar crime in South Africa.

Preamble of the ACFE SA

The Association of Certified Fraud Examiners is an association of professionals committed to performing at the highest level of ethical conduct. Members of the Association pledge themselves to act with integrity and to perform their work in a professional manner.

Members have a professional responsibility to their clients, to the public interest and each other; a responsibility that requires subordinating self-interest to the interests of those served.

These standards express basic principles of ethical behaviour to guide members in the fulfilling of their duties and obligations. By following these standards, all Certified Fraud Examiners shall be expected, and all Associate members shall strive to demonstrate their commitment to excellence in service and professional conduct.

II. Applicability of Code

The CFE Code of Professional Standards shall apply to all members and all Associate members of the Association of Certified Fraud Examiners. The use of the word “member” or “members” in this Code shall refer to Associate members as well as regular members of the Association of Certified Fraud Examiners.

III. Standards of Professional Conduct

A. Integrity and Objectivity

1. Members shall conduct themselves with integrity, knowing that public trust is founded on integrity. Members shall not sacrifice integrity to serve the client, their employer or the public interest.

2. Prior to accepting the fraud examination, members shall investigate for potential conflicts of interest. Members shall disclose any potential conflicts of interest to prospective clients who retain them or their employer.

3. Members shall maintain objectivity in discharging their professional responsibilities within the scope of the engagement.

4. Members shall not commit discreditable acts, and shall always conduct themselves in the best interests of the reputation of the profession.

5. Members shall not knowingly make a false statement when testifying in a court of law or other dispute resolution forum. Members shall comply with lawful orders of the courts or other dispute resolution bodies. Members shall not commit criminal acts or knowingly induce others to do so.

B. Professional Competence

1. Members shall be competent and shall not accept assignments where this competence is lacking. In some circumstances, it may be possible to meet the requirement for professional competence by use of consultation or referral.

2. Members shall maintain the minimum program of continuing professional education required by the Association of Certified Fraud Examiners. A commitment to professionalism combining education and experience shall continue throughout the member's professional career. Members shall continually strive to increase the competence and effectiveness of their professional services.

C. Due Professional Care

1. Members shall exercise due professional care in the performance of their services. Due professional care requires diligence, critical analysis and professional scepticism in discharging professional responsibilities.

2. Conclusions shall be supported with evidence that is relevant, competent and sufficient.

3. Members' professional services shall be adequately planned. Planning controls the performance of a fraud examination from inception through completion and involves developing strategies and objectives for performing the services.

4. Work performed by assistants on a fraud examination shall be adequately supervised. The extent of supervision required varies depending on the complexities of the work and the qualifications of the assistants.

D. Understanding with Client or Employer

1. At the beginning of a fraud examination, members shall reach an understanding with those retaining them (client or employer) about the scope and limitations of the fraud examination and the responsibilities of all parties involved.

2. Whenever the scope or limitations of a fraud examination or the responsibilities of the parties change significantly, a new understanding shall be reached with the client or employer.

E. Communication with Client or Employer

1. Members shall communicate to those who retained them (client or employer) significant findings made during the normal course of the fraud examination.

F. Confidentiality

1. Members shall not disclose confidential or privileged information obtained during the course of the fraud examination without the express permission of proper authority or order of a court. This requirement does not preclude professional practice or investigative body reviews as long as the reviewing organization agrees to abide by the confidentiality restrictions.

IV. Standards of Examination

A. Fraud Examinations

1. Fraud examinations shall be conducted in a legal, professional and thorough manner. The fraud examiner's objective shall be to obtain evidence and information that is complete, reliable and relevant.

2. Members shall establish predication and scope priorities at the outset of a fraud examination and continuously re-evaluate them as the examination proceeds. Members shall strive for efficiency in their examination.

3. Members shall be alert to the possibility of conjecture, unsubstantiated opinion and bias of witnesses and others. Members shall consider both exculpatory and inculpatory evidence.

B. Evidence

1. Members shall endeavour to establish effective control and management procedures for documents. Members shall be cognizant of the chain of custody including origin, possession and disposition of relevant evidence and material. Members shall strive to preserve the integrity of relevant evidence and material.

2. Members' work product may vary with the circumstances of each fraud examination. The extent of documentation shall be subject to the needs and objectives of the client or employer.

V. Standards of Reporting

A. General

1. Members' reports may be oral or written, including fact witness and/or expert witness testimony, and may take many different forms. There is no single structure or format that is prescribed for a member's report; however, the report should not be misleading.

B. Report Content

1. Members' reports shall contain only information based on data that are sufficient and relevant to support the facts, conclusions, opinions and/or recommendations related to the fraud examination. The report shall be confined to subject matter, principles and methodologies within the member's area of knowledge, skill, experience, training or education.

2. No opinion shall be expressed regarding the legal guilt or innocence of any person or party.

Forensic Science Forum:

The list of forensic investigator standards guidelines needs to be dictated to by discipline specific specialists. In order to assist members of the science forum to implement standards, qualification and ethics, it would be beneficial to standardise the input required in order to build the framework across all disciplines.

Forensic science discipline/title	➤ FORENSIC DOCUMENT EXAMINATION
	Pro Scripto Document Examination CC

Company name / CEO / MD / MEMBER / contact number(s) / e-mail address	Managing Member - Jannie Bester Email: proscrip@mweb.co.za Mobile: +27 (0) 832733410 Managiing Member: Leon Esterhuysen Mobile: +27 (0) 823746979 Email: leon@proscripto.co.za Office: +27 12 4306499 / 0861333002 Fax: 0866893704 Url : www.proscripto.co.za
Describe forensic science discipline	Forensic examination of questioned/disputed handwriting & signatures, printed matter which include but is not limited to documentation produced by computer printers, fax machines and photocopiers, stamped impressions, the identification of forgeries, erasures and additions to documents, the deciphering of obscured writing and printed information. The presentation of expert evidence in judicial proceedings which include judicial proceedings during disciplinary hearings, arbitration hearings, Magisterial Courts, Regional Courts and High Courts.
Forensic Science Application (Nationally and Internationally)	Nationally and Internationally
Purpose of the forensic science discipline	To contribute through the application of the forensic document examination science to judicial processes to a principle of equal justice for all.

+

Criminalistics - Please describe legislation/common law applicable to your specific forensic science discipline:

A Forensic Document Examiner must comply with policies and directions and all applicable South Africa laws, regulations and guidelines, including, but not limited to:

- Constitution of the Republic of South Africa Act 86/1996
- Human Rights Commission Act 56/1994
- Consumer Protection Act 68 of 2008
- South African Law of Contract A - 2012
- Electronic Communications and Transactions Act 25 of 2002
- Common Law - South Africa
- Proceeds of Crime Act 2002

- Prevention and Combating of Corrupt Activities Act 12 of 2004
- Criminal Procedure Act, Act 51 of 1977
- Financial Intelligence Centre Act 38 of 2001
- Investigation of Serious Economic Offences Amendment Act 46 of 1995
- Prevention of Organised Crime Act 121 of 1998
- Prevention of Organised Crime Amendment Act 24 of 1999
- Prevention of Organised Crime Second Amendment Act 38 of 1999
- Promotion of Access to Information Act 2 of 2000
- Promotion of Access to Information Amendment Act 54 of 2002
- Regulation of Interception of Communications and Provision of Communication-related Information Act 70 of 2002
- The Protection of Personal Information Act (POPI)
- Occupational Health and safety Act 85 of 1993 as amended
- Taxation Laws Amendment Act 2012
- Customs and Excise Act 91 of 1964
- King-III, for ethical leadership and good corporate governance

A Forensic Document Examiner should always subject him or herself to the law, regulations and guidelines of the legislation of the country in which the service is rendered.

Ethics in Administration - Please indicate existing national and international ethics for the forensic science discipline if not aligned with the ACFE Code of ethics and standards above:

The code reflects the highest possible standards applicable to all fraud, white-collar, related crime investigators and forensic science organisations and embraces the principles of personal integrity and professionalism.

As a Forensic Document Examiner you, expressly agree to the following ethics prescribed by the ACFE:

- To behave honestly and with integrity
- To diligently execute your job description
- To execute any function or instruction only by way of lawful interactions and/or conduct
- To promote and uphold the good corporate reputation of all stake holders
- To treat both internal and external clients with professionalism and respect
- To never take improper advantage of inexperience, lack of education, youth, lack of sophistication, language barrier or ill health of any client
- To disclose and take reasonable steps to avoid any conflict of interest

- To not provide false or misleading information in response to a request for information from any of the key stakeholders
- To promote public confidence in the organization and all its stake holders through fair and conscientious dealings refraining from any deceit, misrepresentation, willful non-disclosure, undue influence or other harmful practice
- To never seek personal gain or make any secret profit, acquire any financial interest or benefit in any matter entrusted to you.
- To submit a detailed report after the services delivery.
- Discuss findings in a professional way with clients
- To always comply below, with the existing prescribed National and International ethics standards for the above forensic science discipline:
- Liaising with role players in law enforcement and intelligence agencies, where necessary
- Assisting with preparing cases for clients, where necessary
- Providing evidence at disciplinary hearings and in criminal / civil courts, where necessary

Compliance with the code

Forensic science organisations, fraud, white-collar, related crime investigators that deliver the above discipline services, hereby agreed that the reputation and future of the discipline, all stakeholders depend on both technical and ethical excellence. It is not only important that forensic science organisations fraud, white-collar, related crime investigators should adhere to the principles expressed in this Code, but also encourage and support adherence to the code by forensic science organisations, fraud, white-collar, related crime investigators that deliver some of these discipline services.

Forensic science organisations fraud, white-collar, related crime investigators, are accordingly also obliged to immediately inform the ACFE SA science forum of transgressions by forensic science organisations fraud, white-collar, related crime investigators that delivered these discipline services, once becoming aware of such misconduct.

Non-compliance with the code

Adherence to this code is compulsory and any transgression will be viewed as gross misconduct resulting in his/her ACFE SA chapter membership being terminated.

ACFE

As a Forensic Document Examiner you, expressly agree to the following:

- To maintain a sound knowledge of the code of conduct, policies and objectives of the ACFE SA chapter.
- To conduct investigations in a manner that will not detract from or damage the reputation of the ACFE SA chapter or its authorised representatives in any way.
- There should be clear principles of good practice outlining how Forensic Document Examiners should conduct forensic examinations fraud.
- Drawing on the widest range of good practice, this code will further regulate forensic document examination methodologies of addressing, forgery, fraud, white-collar, related crimes committed, to help ensure that the highest standards are applied and maintained.

Application

- This Code applies to all Forensic Document Examiners engaged or acting on behalf of consulting companies carrying out duties involving the comprehensive forensic examination of disputed/questioned documents.

Breach of the Code of Conduct

- A breach of the Code of Conduct will be investigated and, where appropriate, dealt with under disciplinary procedure.

Provisions: General Conduct

Forensic Document Examiners to whom the Code applies to must not:

- Exceed their actual authority or hold them out as having any authority not provided by legislation
- Act in any way which exceeds the actual limits of their powers
- Misuse their official position for any benefit or gain for themselves or another

Legislation and other Guidance

- Pursue all reasonable lines of inquiry
- Ensure that all material which may be relevant is recorded

- Ensure all applicable provisions of the Criminal Procedures Act(CPA) are abided by in relation to the requesting or provision of information relating to benefit a forensic examination of disputed/questioned document.
- Ensure that the test of fairness is observed in relation to the gathering of information
- Observe all other applicable legislation and internal and external guidance.

Evidence Witnesses and Suspects

Forensic Document Examiners to whom the Code applies must not under any circumstances:

- Conceal or fabricate evidence or knowingly allow any evidence to be fabricated or concealed
- Accept from or offer any inducement, bribe or other advantage to any witness, claimant or informant
- Use any information gathered in the course of their duties for personal gain or coercion or otherwise misuse such information

Disclosure of Interests

- Forensic Document Examiners must declare any circumstances or interests which may affect their ability to conduct a forensic document examination independently or objectively.

Safeguarding Information

Forensic Document Examiners must treat all information gathered or received during the course of an examination as confidential and must not deliberately or negligently:

- Disclose such information to an unauthorized 3rd party
- Reveal the source of information to an unauthorized 3rd party
- Unless the disclosure is prescribed by law.

Personal Injury and Damage to Property

Forensic Document Examiners must exercise all reasonable care to prevent injury or loss or damage to public or private property and must not enter public or private property except on the invitation of the occupier or responsible person or police officer.

- Deliberately or negligently destroy or damage any property or evidence
- Seize or retain any property or evidence without lawful authority
- Use or threaten physical violence towards a colleague or member of the public.
- Forensic Document Examiners must conduct themselves with integrity.

- Forensic Document Examiners must be fair, honest and impartial in dealings, and treat others with dignity and respect.
- Where Forensic Document Examiners are aware of possible conflicts of interest, they must avoid conflicts of interest when they are avoidable, and declare conflicts of interest when they are unavoidable.
- Forensic Document Examiners must be aware of obligations to maintain confidentiality of information. Forensic Document Examiners must not use this information for personal gain, nor to the detriment of its stakeholders.
- Forensic Document Examiners must exercise due skill, care and diligence in performing duties and acknowledge their responsibility to maintain currency of our knowledge, skills and technical competencies

Application of the Code of Conduct

- It is important to recognize that in applying this Code of Good Practice, the personal characteristics of honesty, sincerity, impartiality and trustworthiness are key guiding attributes.
- The effectiveness of the policies relies on responsibility for their own behaviour and being committed to the standards.

Integrity

- Forensic Document Examiners should act with honesty, sincerity and integrity in their approach to their work.

Conflicts of interest

- Forensic Document Examiners should be free of any interest (financial or otherwise) which might be regarded as being in conflict or incompatible with their integrity and objectivity.

Confidentiality

- Forensic Document Examiners must protect the confidentiality of information acquired in the course of their work.

Fair and honest dealing

- Forensic Document Examiners must be fair and not allow bias or prejudice to influence or override their objectivity in academic, research, administrative, business or management matters.

Ethical behavior

- Forensic Document Examiners should conduct themselves in a manner which is consistent with the ACFE intentions, reputation, and functions for which it was created. Forensic Document Examiners should refrain from any conduct which might bring discredit to the ACFE.
- They should not allow dishonesty, personal prejudice or bias to influence their conduct of their employment.
- They should not accept gifts, benefits or hospitality if their nature and value may be seen as compromising their objectivity and influencing them in their official capacity.
- Their actions should be fair, honest, and truthful.
- They should avoid actual or perceived conflicts of interest.
- They should not condone the use of any statement which is misleading, false or deceptive.
- They should conduct themselves with care and skill, and ensure their actions do not conflict with the requirements of integrity and objectivity of any Act.
- They should not use confidential or other information for personal advantage or for the advantage of another.

Examiner Education and Training - Please indicate minimum qualification, experience, compliance requirements and operational requirements for the specific forensic science discipline. Training material/modules/qualifications to be specified, if exist.

A) KNOWLEDGE AND SKILLS - FORENSIC DOCUMENT EXAMINER

FORMAL EDUCATION	<ul style="list-style-type: none"> ➤ Grade 12
EDUCATION AND TECHNICAL TRAINING IN FORENSIC DOCUMENT EXAMINATION	<ul style="list-style-type: none"> ➤ Trained full time in forensic document examination at a recognized institution for a minimum period of 2 years. A comprehensive training program which includes the following aspects of forensic document examination, examination and comparison of signatures and handwriting, detection of forgeries, impressions of a mechanical and electronic devices, altered and fabricated documents, detection of indentations, working knowledge of paper and ink analysis, printing processes, dating methods, physical matching. Training with focus on the presentation of expert evidence. Competency in the use of stereo microscopes, spectral analysis equipment, electrostatic detection apparatus, computer literate, use of image enhancement techniques, scanning and photographic processes. ➤ Served mentorship under a recognized senior Forensic Document Examiner ➤ Membership of a professional forensic science organization ➤ Recommend - membership of the ACFE ➤ Recommend - experience in the law enforcement environment ➤ Recommend - experience in the investigation environment ➤ Recommend - Academic background based on one or more of the following, degrees in chemistry, physics, computer science, law, forensic investigation. ➤ Recommend - Certified Fraud Examiner
EXPERIENCE	<ul style="list-style-type: none"> ➤ Strong forensic document examination experience ➤ Presentation of expert evidence during judicial process to High Court level ➤ 3 - 5 year experience in Forensic Document Examination environment
KNOWLEDGE	<ul style="list-style-type: none"> ➤ Professional Standards & Methodology ➤ Workable knowledge of the judicial environment ➤ Workable knowledge of how to manage a business ➤ Workable knowledge of the investigation environment
EXPERIENCE	<ul style="list-style-type: none"> ➤ 3 - 5 year experience

Minimum knowledge and skills - please list the minimum criteria in terms of Formal education, technical and legal certification as well as experience required in the specific forensic science discipline. Note any additional specific special requirements for the specific forensic science discipline.

B) MINIMUM KNOWLEDGE AND SKILLS - FORENSIC DOCUMENT EXAMINER	
FORENSIC DOCUMENT EXAMINATION	<ul style="list-style-type: none"> ➤ Trained at a recognized institute ➤ Formal training in forensic document examination for a minimum of 2 years ➤ Presentation of expert evidence in judicial processes ➤ Workable knowledge of the legal environment
MINIMUM EXPERIENCE	<ul style="list-style-type: none"> ➤ 3 years

Forensic Processes - Please list the applicable and acceptable processes, procedures, instrumentation, tools of trade and/or references used in the specific forensic science discipline

- Apply internationally accepted forensic document examination methodologies in the examination of disputed and questioned documents in line with best practice methodologies
- Establish working relationships with clients to assist them in disputed and questioned document matters
- Application of forensic document examination methodologies in an objective and independent manner.
- Presentation of material evidences in a clear and concise form which is relevant to the judicial process and expert testimony
- Have access to international journals and publications in forensic document examination to continuous update and compliment self-education
- Alignment of best practice methodologies with ASTM Standards as guideline
- Have access to ink spectral analysis equipment, microscopic devices and indentation detection apparatus and other relevant equipment required form time to time

Interdisciplinary Forensic Science Standards - Please indicate whether national or international standards for your specific forensic science discipline exist. In the absence of any standards, please share your views in terms of minimum standards a company should comply with.

The National and International Interdisciplinary forensic science standards below exist for all forensic science organisations, fraud, white-collar and related crime investigators that delivered the above discipline services:

- King-III sets the tone for ethical leadership and good corporate governance. Strategy, risk, performance and sustainability are recognised as the cornerstones of good business, and have become inseparable. IT Governance is addressed, with an emphasis on risk mitigation and protection of information. In exercising their duty of care, leadership is called upon to ensure that prudent and reasonable steps have been taken with regard to IT governance.
- ASTM Standards for Forensic Document Examination do exist and can be used as guidelines for best practise methodologies. Attached the list of ASTM Standards for best practise methodologies.

Document completed on the 20 day of February 2014 at Pretoria who warrants that he/she is authorised to do so.

Name: Jannie Bester

Capacity: Managing Member



Signature:

RECOMMENDED BEST PRACTISE METHODOLOGIES - ASTM STANDARDS

Scope of Work

Standard Guide for Scope of Work of Forensic Document Examiners - ASTM Standard E444-07

Training:

Standard Guide for Minimum Training Requirements for Forensic Document Examiners - ASTM Standard E2388-05

Recommended Guidelines for Best Practise Examination Methodologies

- Standard Guide for Examination of Handwritten Items - ASTM Standard E2290-03
- Standard Guide for the Examination of Altered Documents - ASTM Standard E2331-04
- Standard Guide for the Examination of Documents Produced with Liquid Ink Jet Technology - ASTM Standard E2389-05
- Standard Guide for the Examination of Fracture Patterns and Paper Fibre Impressions on Single-Strike Film Ribbons and Typed Text - ASTM Standard E2287-09
- Standard Guide for Examination of Rubber Stamp Impressions - ASTM Standard E2289-08
- Standard Guide for Examination of Typewritten Items - ASTM Standard E2494-08
- Standard Guide for Examination of Indentations - ASTM Standard E2291-03

RECOMMENDED BEST PRACTISE METHODOLOGIES - ASTM STANDARDS

- Standard Guide for Non-Destructive Examination of Paper - ASTM Standard E2291-03
- Standard Guide for Examination of Rubber Stamp Impressions - ASTM Standard E2289-08
- Standard Guide for Writing Ink Identification - ASTM Standard E1789-04

CONFIDENTIAL