

Deloitte.



Litigation and Dispute Consulting
Predict. Detect. Respond.



Litigation and complex business disputes are a growing risk for corporations around the world. They have the potential to disrupt business, damage reputations, and generate significant costs. Internal and external legal counsel play vital roles, but other specialists may also be needed to influence the outcome. Experienced, effective litigation and dispute consultants can provide valuable insight and clarity to help manage risk, create value, and power performance.

Providing valuable insight and clarity to help our clients manage risk, create value, and power performance.

Who we are

Deloitte Risk & Financial Advisory's Litigation and Dispute Consulting professionals work with our clients and outside counsel to address the challenging financial and economic aspects of complex disputes. We seek to identify and understand each case's unique issues and facts to help our

clients determine an effective response. We articulate our findings in an organized and persuasive manner, whether in a written report or court testimony.

Our professionals:

- Are skilled problem solvers
- Communicate facts succinctly and accurately
- Creatively isolate key case determinants and issues
- Possess highly developed analytical skills
- Offer in-depth industry knowledge and experience
- Have deep technical skills

How we can help

We apply decades of experience and knowledge gleaned from thousands of cases to each stage of a litigation or dispute engagement, from case theory development and discovery to expert witness testimony. Because we're backed by the global resources of the Deloitte Touche Tohmatsu

Limited (DTTL) network of member firms, we can leverage the collective knowledge, experience, and judgment of our colleagues in DTTL member firms to support our clients virtually anywhere in the US and around the world.

We use proprietary tools, methodologies, and technology—including data mining and mapping, electronic discovery, and computer forensic capabilities—and work with outside experts, professors, PhDs, and think tanks to address special requirements of a particular matter.

Our core services

The services we provide to help our clients solve litigation and dispute challenges include:

Risk assessment and damages

exposure: We assist with identifying and assessing potential strengths and weaknesses of an opponent's damages position, settlement offers, and cost/benefit analyses to help clients effectively manage their case strategies.

Financial analyses and damages

theories: We help perform market and competitive analyses, cost determinations, lost-profit analyses, economic studies, statistical analyses, and industry reviews to help our clients develop credible damages theories and models appropriate to a case's issues. We also assist with the critique of the adversary's position.

Expert witness testimony: Our professionals are skilled communicators in trials and other dispute resolution forums with years of experience testifying before judges, juries, and arbitrators in complicated areas of business, economics, and finance. We can also assist in screening, coordinating, and preparing other expert witnesses.

Arbitration: We're experienced in assisting clients and their counsel with damages relating to international commercial disputes and arbitrations, including determining and proving the "loss," challenging alternatives, and determining foreseeability and mitigation. Some of our senior partners can





act as neutral parties in various types of disputes and private arbitrations.

Buy-sell disputes: Using our extensive US and international experience in purchase and sale agreement disputes, we analyze underlying records, research complex accounting questions, and interpret contractual modifications of generally accepted accounting principles (GAAP). We consult with buyers and sellers, working as an independent arbitrator or rendering expert witness opinions in breach of representation litigation matters..

Malpractice claims: For accounting firms engaged in disputes involving professional malpractice claims, we serve as nontestifying consultants to outside counsel and provide expert witness testimony. We help analyze a matter's technical accounting complexities, perform research and interpret professional standards, analyze our client's work, and evaluate the merit of the claims asserted against them. We also assist outside counsel with its response to the claims, its deposition, and expert witness testimony.

Specialized services

Antitrust litigation support: We assist clients and their counsel across the full antitrust litigation lifecycle. This includes identifying, collecting, and analyzing relevant data; responding to litigation discovery requests; using forensic technology to review data; developing damages analyses; and presenting expert witness testimony. We also help obtain and understand the facts surrounding alleged anticompetitive activity. Because we leverage advanced analytic tools and methodologies to integrate structured and unstructured data into a single, cohesive model, we can efficiently develop appropriate alternative damage theories and models.

Complex claims management: For companies facing a significant claim or group of related claims with the potential to disrupt normal business activity, we offer support in crisis management, incident response,

project management, accounting, law, and data and claims processing. Having worked on some of the nation's largest and most intricate claims management projects, we're experienced in analyzing the magnitude and validity of the claim(s), assessing remediation options, demonstrating to stakeholders that an organized response is being developed and implemented, executing a carefully structured remediation plan, and addressing related compliance, commercial, and reputational risks.

Construction litigation: Leveraging their advanced degrees in engineering, architecture, business, accounting, and law, Deloitte's construction industry professionals analyze and help clients address delay and damage claims, fraud,





unforeseen site conditions, change orders, inefficiencies, contract terminations, and project management issues. We also provide project management oversight for both public- and private-sector projects and serve as construction industry testifying experts.

Economic and statistical consulting:

Led by PhD economists, we provide law firms, government agencies, and many types of businesses with strategic planning, pricing analysis, settlement negotiations, fact finding, damages analysis, court proceedings, and exposure analysis. Using microeconomic theory and statistical and econometric analysis, we help create concise, fact-based descriptions of consumer, corporate, and other institutional behavior—and how it affects business performance, business risk and liability, and litigation processes and outcomes. We also help develop strategic recommendations to identify appropriate actions in a wide range of business and litigation areas.

Health care disputes: Our dispute capabilities, coupled with our deep health care and life sciences experience, enable us to provide valuable insight and credible expert witness testimony in situations such as litigation between payers and providers, disputes between parties in mergers or joint ventures, and False Claims Act litigation. We bring a multidisciplinary team of seasoned industry dispute and investigation specialists, along with health care advisory professionals, to help organizations analyze the credibility and potential exposure of qui tam allegations, effectively rebut those allegations, and assist as expert witness testifiers if the matter gets litigated.

Intellectual property (IP) litigation:

From IP litigation to strategy, licensing negotiations, financial evaluation, monetization, and contract investigation and compliance, we offer an array of IP-related services. We review IP case law, closely monitor new precedents, and are wellversed in the requirements and nuances of damages theories established in landmark decisions. We also assist in discovery, deposition preparation, settlement strategies, trial preparation, and expert witness testimony.

Securities litigation: Deloitte Risk & Financial Advisory offers forensic accounting, corporate investigations, and financial analysis skills for securities litigation and Securities and Exchange Commission (SEC) investigations, including all phases of 10b-5 litigation, SEC enforcement actions, and other regulatory investigations. We help identify and analyze documents, including electronic evidence, and assist with conducting interviews to help distill the complex information obtained in these investigations into a readily understandable format. We also help calculate the economic, industry, and company-specific factors that can affect an organization's stock price.





Related offerings

We use a number of related Deloitte Risk & Financial Advisory offerings to help our clients manage and mitigate the risks associated with litigation and business disputes in a way that enables them to create and protect value and power performance.

Deloitte Discovery: Services include maintaining chain-of-custody records and tracking activity; recommending and implementing customized discovery systems; coordinating discovery efforts, including documentation; applying sophisticated discovery techniques and software; maintaining data security protocols; providing large-scale, redundant hosted environments for storage and access to discovery documents; and helping develop litigation readiness programs.

Electronic Discovery Solutions

Center (EDSC): The centerpiece of our data collection, processing, hosting, and production capability, the EDSC is a secure computer forensics and discovery lab built to meet Department of Defense Sensitive Compartmented Information Facility (SCIF)

security standards. Its design meets tier III and tier IV data center specifications, allowing Deloitte Advisory personnel from other cities or DTTL member firm personnel in other countries to securely access and operate the systems.

Document review services: Our strategic and cost-effective document review offering employs a metrics-based approach to track patterns and trends in the discovery process, giving clients input for informed decisions based on historical information. Since Deloitte Advisory doesn't engage in the practice of law, our document review services are provided under the direction and supervision of our client's legal counsel, who establishes document review guidelines. We provide well-documented processes and collaborate with outside counsel for lock-step communication and information transfer.

Corporate investigations: For companies facing whistleblower allegations, government inquiries, or other allegations regarding possible improprieties, we help conduct careful, effective fact-finding investigations to vet allegations, assess and determine how to address wrongdoing, make

recommendations for demonstrating strong corporate ethics, and advise on steps to protect shareholder value. Our specialists possess the financial acumen, forensic accounting and investigatory skills, and technological know-how to assist with conducting effective corporate investigations for multinational entities, large national enterprises, and fast-growing businesses, both publicly and privately held, across numerous industries.

Business valuation: We provide assistance with valuation services for arbitration, pre-trial planning, depositions, and other litigation-related situations, including shareholder dissolution and purchase price dispute cases; third-party reviews ranging from an analysis of the work prepared by other appraisers to a full independent reappraisal; IP infringement analysis, estimates of fair market values for intangible assets, and calculations of damages associated with infringement; and valuation-focused expert witness testimony in federal, state, and tax courts.



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Case studies

Banking

As part of a regulatory inquiry, Deloitte Advisory was brought in to assist a large US bank with the calculation of fees associated with processing certain transactions for clients in an effort to identify potential errors in historic fees billed. Based on the results of these calculations, the client refunded fees to customers. Under the direction of counsel, Deloitte Advisory performed an assessment of the client's execution of their remediation calculations, including but not limited to data gathering, data inclusion/exclusion criteria, testing of the calculated refund amounts, re-performance of the calculations, and development of appropriate documentation.

Health care

Deloitte Risk & Financial Advisory was retained by several hospitals to defend themselves against allegations that the acute care providers had manipulated their charge masters to maximize Medicare outlier reimbursements. We assembled a team of forensic accountants, reimbursement specialists, statisticians, and revenue cycle specialists to analyze the US Department of Justice's (DOJ) allegations, analyze the hospitals' records, perform econometric and regression analyses, develop alternate damages theories, and helped prepare our clients to meet with the DOJ and US Department of Health & Human Services Office of Inspector General. As part of the assignment, we challenged the DOJ consulting economist's damages theories.

Contact us

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