

# Case Study - Uncovering Fraud, Recovering Funds

How Moore Australia's forensic team helped a Western Australian (WA) construction company investigate long-running employee fraud, secure a criminal conviction, and recover misappropriated funds.

## SETTING THE SCENE

A privately owned construction company based in WA had built a stable operation over more than a decade, supported by a small but trusted team. In 2012, the company appointed an Administration Officer who, over the course of approximately eight years, gradually assumed responsibility for all of the business's financial functions. These responsibilities included bank reconciliations, salaries and wages processing (covering regular pay, overtime, and superannuation), leave management, payments to clients and service providers, and other day-to-day financial operations, all managed through the company's MYOB accounting software.

With one individual overseeing the full scope of financial administration, the company's management placed significant trust in the employee's integrity and competence. As the business continued to operate, the concentration of financial control in a single role went largely unchecked. This is a situation common in small to medium-sized enterprises where resources are limited and team members often take on multiple responsibilities.

## THE PROBLEM

In 2024, the company's management became aware of payments made in favour of the employee that had not been authorised or approved. An internal review quickly revealed a pattern of concerning transactions. These included accumulated sick leave payments exceeding five hundred hours, overtime payments exceeding eight hundred hours, and long service leave payments processed without management approval. The employee had also used company purchase orders and credit cards to acquire personal items, arranged for personal motor vehicle insurance to be paid with company funds, and processed an excess payment related to a motor vehicle accident without authorisation. There were also indications that bank statements and wage documents may have been manipulated.

The scale and nature of the irregularities made it clear that a thorough, independent investigation was needed. In August 2024, the company engaged Moore Australia (WA), in Perth, to investigate the alleged misappropriation of company funds and provide the evidence required to take appropriate action.

## THE SOLUTION

Moore Australia (WA)'s forensic accounting team applied a rigorous, evidence-based methodology tailored to the specific circumstances of the engagement. While the team's approach aligns with recognised industry standards and guidelines, it was adapted to reflect the client's operational environment and the complexity of the alleged misconduct. This ensured the investigation delivered findings that were both relevant and targeted.

The team conducted a thorough examination of financial records, identifying and substantiating the unauthorised transactions. Attention to detail and professional rigour were central to the process, producing evidence of sufficient quality and clarity to support decisive action by the client.

With clear findings in hand, Moore Australia (WA) assisted the client in escalating the matter to Western Australia Police. The forensic team's work provided the evidentiary foundation needed for a criminal investigation, which led to the arrest of the individual concerned. The case proceeded through the Perth courts, where the accused was found guilty on multiple counts and subsequently sentenced.

Beyond the investigation and criminal proceedings, Moore Australia (WA) also supported the client through a Management Liability Insurance claim. This process resulted in the recovery of the misappropriated funds, along with reimbursement of the professional fees incurred during the investigation, delivering a positive financial outcome for the business.



## THE RESULTS

The engagement delivered a comprehensive resolution for the client. The employee responsible for the fraud was dismissed and subsequently arrested, prosecuted, and convicted on multiple charges. The criminal proceedings concluded with a sentence, providing a clear outcome for the company and a measure of accountability.

On the financial side, the client successfully recovered the misappropriated funds through a Management Liability Insurance claim. The claim also covered Moore Australia's professional fees, meaning the investigation was conducted at no net cost to the business.

## THE MOORE DIFFERENCE

This engagement demonstrated Moore Australia's ability to manage a complex forensic investigation with discretion, technical precision, and a focus on practical outcomes. From the initial evidence gathering through to police escalation, court proceedings, and insurance recovery, the team provided end-to-end support that addressed every dimension of the client's situation. The engagement resulted in accountability for the individual involved and a full financial recovery for the business.

**“Moore Australia handled a difficult and sensitive situation with professionalism and discretion from start to finish. Their forensic team gave us the evidence and clarity we needed to take action, and their guidance through the insurance recovery process meant we were able to recoup the funds that had been taken from our business.”**

Managing Director

## ABOUT NICK GOOSEN

Director, Forensic Services  
Moore Australia (WA)

Nick has over 30 years' experience in providing successful regulatory compliance audits, operational audits, risk management consulting and advisory services to both public and private sector clients within multiple industries.

In addition to his management role, Nick has invaluable experience within the area of fraud and corruption, risk management and investigations. This experience ranges from the development and presentation of customised fraud and corruption risk management training to conducting anti-bribery and corruption compliance reviews in line with international legislation, such as the UK Bribery Act (2010) and the U.S. Foreign Corrupt Practices Act (1977).



# About Moore Australia

Moore Australia is a leading independent network of accountants, auditors, and advisors with 600+ professionals across 13 offices nationwide. As part of Moore Global, one of the largest global professional services networks, we connect with 37,000+ experts in 110+ countries.

Our advisors provide a full suite of services, from Tax Planning and Corporate Finance to Sustainability, Audit and Forensic Accounting. We support key sectors driving Australia's economy, including Mining, Energy & Renewables, Agribusiness, Health, Tourism, Technology, and Government.

Find and contact your nearest advisor by visiting our website:  
[www.moore-australia.com.au](http://www.moore-australia.com.au)

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