



<b>Name</b>	Eckhard Volker			
<b>Position</b>	Managing Director – Forensic Accountant			
<b>Nationality</b>	South African			
<b>Date of Birth</b>	28 December 1963			
<b>Years' Experience</b>	30 (Audit 4, Forensic Accounting 26)			
<b>Qualifications</b>	<b>Qualifications and Accreditations</b>	<b>Institution</b>	<b>Year obtained</b>	
	B Com (Accounts)	Rand Afrikaans University (UJ)	1986	
	B Com Hons – Financial Management	Rand Afrikaans University (UJ)	1987	
	B Com Hons – CTA	Rand Afrikaans University (UJ)	1989	
	Chartered Accountant (SA)	IRBA	1991	
	Certificate in Forensic Accounting (with distinction)	University of Pretoria	1999	
	Certified Fraud Examiner	ACFE	2000	
	Top Secret NIA Clearance	NIA certificate number 194374	2012	
<b>Professional Certifications / Memberships</b>	<b>Institution</b>	<b>Membership Number</b>	<b>Attained</b>	
	Independent Regulatory Body for Auditors - (IRBA)	ME357936	1991	
	South African Institute of Chartered Accountants - (SAICA)	267043	1991	
	South African Institute of Internal Auditors - (IIA SA)	81070	2000	
	Association of Certified Fraud Examiners - (ACFE)	80363	2000	
	South African Chapter of ACFE	31469578	2000	
	Institute for Commercial Forensic Practitioners - (ICFP)	0091	2011	
<b>Work Experience</b>	<p>Aiken &amp; Carter, later Aiken &amp; Peat, later KPMG – Article Clerk to Senior Manager: 1988 - 1997</p> <p>Volker Wattrus and de Wit (VWD) – Managing Director, Forensic Accountant: 1997 - 2003</p> <p>Ramathe Fivaz Forensic Accounting – Director, Forensic Accountant: 2003 - 2005</p> <p>Volker Wattrus and Mkhize (VWM) - Managing Director, Forensic Accountant: 2005 - 2008</p> <p>Thabani Zulu Forensic Accounting Services - Managing Director, Forensic Accountant: 2008 – 2012</p> <p>Integrated Forensic Accounting Services (IFAS) - Managing Director, Forensic Accountant: 2012 - Current</p>			

<p><b>International Experience</b></p>	<p>Eckhard has obtained international experience in the following countries:</p> <ul style="list-style-type: none"> <li>• Democratic Republic of Congo (operational investigation)</li> <li>• Namibia (training)</li> <li>• Tanzania (operational investigations and training)</li> <li>• Malawi (operational investigations)</li> <li>• Zambia (operational investigations and training)</li> <li>• Uganda (training)</li> <li>• Mozambique (close interaction with police, judiciary and correctional services)</li> <li>• Zimbabwe (operational investigative visit)</li> <li>• Kenya (operational investigations and training)</li> <li>• Swaziland (operational investigations)</li> <li>• England (presentation at international fraud conference in Portsmouth)</li> </ul>
<p><b>Areas of Specialisation</b></p>	<p>With more than 25 years of industry specific experience, Eckhard has achieved significant experience and specialises in a number of fields.</p> <ul style="list-style-type: none"> <li>• Pyramid schemes and Investment scams: An extensive number of investigations since 1994, investigating, reporting and testifying on behalf of SA Reserve Bank, SAPS and Liquidators. Eckhard has lectured extensively on this topic and published several articles.</li> <li>• Procurement Fraud and Corruption: A significant number of investigations, reports and testimony, ranging from frauds of R10 000 to R7 billion. This is a primary area of specialisation and expertise.</li> <li>• Provincial Administration assignments: Very diverse range and in significant numbers, including feeding schemes, housing projects, investments, motor vehicle abuse, payroll fraud, including identification and investigating of offence, assisting in the prosecution and recovery of losses.</li> <li>• Fraud Prevention Programs: Compiler of a number of fraud prevention plans, including their successful implementation and roll out. These plans have been credited with significant savings by the organisations.</li> <li>• Public Finance Investigations: Eckhard has undertaken a number of significant investigations into Public Finances in terms of the Public Finance Management Act (PFMA) and Municipal Finance Management Act (MFMA).</li> </ul>
<p><b>Core Competencies</b></p>	<p>Eckhard has achieved a high level of competency in the following areas:</p> <ul style="list-style-type: none"> <li>• Interviewing skills;</li> <li>• Computer skills (especially the use of complex spreadsheets for investigative analysis);</li> <li>• Deep analysis of electronic data;</li> <li>• Flow of funds analysis and drafting of financial profiles;</li> <li>• Report writing; and</li> <li>• Testifying.</li> </ul>
<p><b>Testifying Experience</b></p>	<p>Eckhard has testified in multiple cases, ranging between disciplinary hearings, disciplinary arbitration proceedings, CCMA hearings, liquidation hearings, testifying to Special Committee on Public Accounts (SCOPA) hearings, PAAB (now IRBA) disciplinary hearing, Regional Courts, Specialised Commercial Crime Courts and High Court. The High Court appearance was for a civil matter.</p> <p>Collectively, he has significantly more than 100 days experience testifying as an expert witness in the criminal courts.</p> <p>He has testified in KwaZulu-Natal, Eastern Cape, Gauteng and Free State criminal courts.</p>

<p><b>Presentations and Training</b></p>	<p>Eckhard is a popular trainer on fraud related topics, with emphasis on fraud prevention and anti-corruption training. Included in these are:</p> <p>SAIGA – 4 day module “Dealing with Fraud” (since 2002)</p> <p>SAIGA 4 day SCM course – (since 2010)</p> <p>IIA SA – Contracted trainer for four fraud modules (2006 and 2007)</p> <p>GASP Programme – Eckhard is responsible to develop and present the Auditor General’s GASP (Government Auditors Specialty Programme) Forensic Auditing Module annually. This is facilitated through SAIGA.</p> <p>Professional conference organizers: Eckhard has been contracted to multiple conference organisers to present either three or five day workshops on fraud related topics. This relationship has extended for the last 15 years.</p> <p>Eckhard has presented several papers at fraud conferences, locally and internationally.</p>
<p><b>Publications</b></p>	<p>Eckhard has written a number of articles on fraud related topics including:</p> <ul style="list-style-type: none"> <li>• 5 articles published in Auditing SA, including: <ul style="list-style-type: none"> <li>○ Corruption in Procurement;</li> <li>○ Cover Quoting in Procurement;</li> <li>○ Bid Rigging – New Legislative Relief;</li> <li>○ Ponzi Schemes in South Africa; and</li> <li>○ Investigations – Fraud Prevention.</li> </ul> </li> <li>• Three chapters in a book published under the auspices Business Against Crime, titled “Dealing with White Collar Crime”. The chapters were titled “Preparing for Trial”, “Internal Control – Fraud Risk” and “Investigations – Fraud Action Plan”, published in 2011.</li> <li>• One chapter titled “Internal Control” in BACs dealing with White Collar Crime booklet, published in 1999.</li> </ul>
<p><b>Academia</b></p>	<p>Eckhard has, and maintains links to the academia:</p> <ul style="list-style-type: none"> <li>• University of KwaZulu-Natal (Durban Campus) – Tutor 3<sup>rd</sup> year auditing – 1994</li> <li>• University of South Africa: Lecturer and developer of Programme in Forensic Investigative Auditing (PFIA) – module 4 Report Writing – 2002 – 2015</li> <li>• University of South Africa: External Examiner: Higher Diploma on Fraud, specifically Modules AUE 4801 – Fraud Reporting, AUE 4863 – Financial Fraud Schemes and AUE 4864 – Fraud Prevention and Detection. 2015 – ongoing.</li> <li>• University of the Free State: External modulator – MBA: 2010</li> <li>• University of Pretoria: Several guest lectures: 2016 and 2017</li> </ul>