



# Investigations & White-Collar Crime

2021



PROFILED:

**NIGEL LAYTON**

Mazars



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Investigations &  
White-Collar Crime



## NIGEL LAYTON

Partner

**Mazars**

London, UK

T: +44 (0)20 7063 4699

E: [nigel.layton@mazars.co.uk](mailto:nigel.layton@mazars.co.uk)

### PERSONAL BIOGRAPHY

**Nigel Layton** has over 25 years' experience supporting clients with employee and other investigations including anti-bribery & corruption and procurement/diversion fraud. His clients include international corporates, banks, solicitors and regulators and he has worked in countries such as Nigeria, China, India, Greece, Russia and CIS, Indonesia and the Czech Republic. His expertise also encompasses third-party due diligence and compliance audits (for distributors and agents), compliance risk assessments (including AML and KYC) and internal monitoring reviews, transaction due diligence, management and accounting manipulation investigations. He advises international companies subject to regulatory scrutiny by the SEC, DOJ, SFO and other authorities.

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**Q&A WITH NIGEL LAYTON****What do you consider to be your major career achievements?**

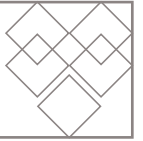
◆ I have a number of major career achievements of which I am proud, including establishing and growing Quest Limited into a leading investigations consultancy. I led and successfully completed the inquiry into alleged irregular payments in elite football. In 2012-13, I rebuilt a Big 4 forensic practice as Head of Forensic in Russia and CIS, and restored the team to being the leading forensic practice following the departure of much of the team to a competitor. I became a partner in a Big 4 firm in Russia & CIS in 2012 and a forensic partner in their UK office in 2013. I was head of their corporates forensic business from 2017 to 2019, responsible for delivery of a £20m budget. I led a shadow investigation into a high-profile accounts manipulation matter. I was appointed a forensic partner and head of investigations at Mazars UK in 2019. I have led some of the most high-profile international investigations in China, Nigeria, Russia, Kazakhstan, India and Indonesia, among others. These covered many sectors including life sciences, oil & gas, financial services, telecoms and consumer goods, among others.

**Could you provide an insight into how you approach your work? What drives and motivates you?**

◆ I approach my work in a very practical and pragmatic way. I follow the evidence and report facts rather than opinions. Using my considerable experience, I work with my team to agree the best approach to each investigation and ensure, when possible, that we travel to the relevant country in person, as this is vital in investigations. Excellent teamwork is essential, particularly in cross-border investigations, as consideration of local cultures and practices is vital. I always work with the client to agree

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the most appropriate approach to the investigation. I also ensure that all information and evidence is gathered in a way that can be used in legal proceedings which often follow. The use of technology and e-discovery is increasingly important. What drives and motivates me is the challenge of finding the evidence and solving a big problem for my clients, the thrill of solving a case, working with a great team, working overseas in fascinating places, and promoting my firm, Mazars.

**What strengths and characteristics do you, your team and your firm strive to demonstrate to clients?**

◆ The most important strengths and characteristics we have as a team are technical excellence and relevant experience in investigations and compliance. My team and I have fantastic credentials and experience. Clients want to see this. We are experts in our field. Furthermore, we strive to use the latest technology in evidence gathering. We need to be nice people to work with, who clients can trust with their most sensitive issues. We offer value for money and are approachable and flexible. ■

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**REPRESENTATIVE ENGAGEMENTS**

- ◆ Conducted a shadow investigation into allegations of earnings management and fraud at a leading IT services provider in Bangalore. The work was conducted on behalf of the audit committee who were investigating whistleblower allegations which had been lodged with the SEC.
- ◆ Conducted an accounting misstatement investigation for a leading global telecoms company in China.
- ◆ Conducted a compliance review for a top 20 UK FTSE-listed company to assist it in responding to a DOJ investigation.
- ◆ Conducted a major bribery investigation for a leading UK company in Indonesia.
- ◆ Conducted an inquiry into alleged irregular payments in transfer dealings for a major sporting governing body during the period 2004 to 2006.
- ◆ Conducted a highly complex anti-money laundering, sanctions and terrorist financing remediation project for a leading UK bank involving detailed work on ultimate beneficial ownership.
- ◆ Ran independent audits of all transfers conducted in the year 2008 for a leading sporting regulatory body.

