

## Loves putting together puzzles to ensure that justice is served



Louise Jordaan is a familiar face and well-known name in the forensic industry due to her extensive career and collaboration with various lawyers, financial institutions, law enforcement and the prosecution services. She is a seasoned professional in the execution and management of large-scale investigations into fraud, bribery and corruption in the financial services -, aviation -, construction -, mining - and public sector. The *Forensic Practitioner* asked Louise to share insights about her path into the forensic field and how her career developed into being a partner with StoneTurn, a US-based forensic and regulatory compliance advisory company.

By Annalise Kempen

### Background

As a matriculant, young Louise was not totally convinced about her future study field despite her love for maths and accounting. As she was apparently very opinionated at the time and could not say no to a good debate, a legal career was also an option. After she matriculated in the small community of Dundee in KwaZulu-Natal, Louise decided to enrol for a law degree at the University of Pretoria. It took her only two weeks to realise that she was seriously unhappy with her study field and she was enjoying the company of accounting students in her residence much more than that of law students. Fortunately for her, she could switch to BCom Accounting and was more than happy with her new study choice. Ironically, her interest in the law did not subside and Louise added Latin to her subjects while busy with her accounting degree. A decision that paid off in years to come.

With a bursary from KPMG in her BCom Honours year, Louise started doing articles at KPMG Pretoria in the early 1990s, but everything did not go to plan as she did not pass her CTA exam. She had to study part-time to be able to take the Board exams in her pursuit of qualifying for a chartered accountant (CA), which she wrote in 1996 and passed.

Her love for that good debate never subsided, resulting in Louise enrolling for an LLB through UNISA, which she completed in 1998. Little did she know then how valuable her studies in both accounting and law would be for her future career.

### Entering the world of forensic accounting

In the 1990s, the careers of forensic accountants and forensic investigators were still in the beginning stages. When a family friend, who was also a KPMG client at the time, suggested that Louise change her focus from auditing to forensic accounting, it became the ideal fit for someone who describes herself as having "felt like a square peg in the round hole" as auditor. That decision proved the right one as it was the start of a long and rewarding career. Today, Louise is a Partner with StoneTurn and has more than 27 years' dedicated experience in forensic investigation, forensic accounting, expert witness testimony and business dispute resolution.

### The benefit of dual qualifications

For Louise, the benefit of having both legal and accounting qualifications is huge. She told *The Forensic Practitioner* that she "cannot distinguish what I know as a lawyer from what I know as an accountant. For me it is an integral application of knowledge". Louise regards herself first as an accountant and auditor, but her legal background enables her to understand the

bigger picture of where the legal aspects of an engagement and the accounting aspects overlap. During an engagement it is not unusual for Louise to interpret a contract and analyse the accounting statements and entries associated with that agreement. She has found that her colleagues, who are mostly accountants, appreciate her understanding of both fields. Louise however notes that "I am conscious of the risk of being a master of none and will consult to confirm my understanding" in the legal arena.

## Work challenges

In an industry where time is money, it is considered normal to be pressurised for a quick, but definite answer. Although she acknowledges that it can be one of the biggest challenges, Louise admits that that is also why she likes what she does. But it can be exhausting as every client and project is unique and has a learning curve, which means that getting to a quick or definite answer is not always possible especially since one's findings (answer) must be based on facts that are appropriately substantiated. That brings us back to the adage of time is money: for consultants to do their job well, takes time and time costs money, which is why Louise says that it is "always a juggle of getting that balance of when we have done all we can to answer the question so that a client can make an informed decision".

Recalling challenges from her earlier career as a young female forensic investigator, Louise remembers how she felt that females were under-estimated, often by clients. She recalls incidents where, sitting around the boardroom table with more senior colleagues and being the only female in the room, the partner would give her the opportunity to respond to a client's question when she was privy to the detail of the investigation. Only if the partner agreed with her answer, would the legal practitioner accept her answer. "Age and seniority definitely played a role, but I recall how that really made me feel like a second-team player, especially as I was doing the hard grafting at that point," Louise says.

Unfortunately, all these years later this situation has not totally resolved itself as Louise says that "as a female, I sometimes feel excluded in terms of the weighing of my views and distribution of opportunities, although things have improved over the years. I believe that it has a social element to it (the way we talk, express ourselves, manage conflict, do not play the politics and having a softer approach to people management) as well as unconscious bias". From a practical point of view, Louise notes that she tries to accept these things for what they are. "I am also realistic that I would sometimes prefer a male to work on a certain engagement and other times a female, depending on the nature of the work, as well as the people with whom we are dealing. The same would apply for considering whether to conduct an interview in a specific language, or to give preference to colleagues of a certain culture," she states.



Louise with some of her StoneTurn colleagues

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Challenges are not necessarily negative as the "challenge" that Louise loves most about her work is of piecing together puzzles - maybe it is because she pays excellent attention to detail and can apply her mind to the execution of the project or the review of detail findings. However, she admits, "once we have the answer, the repetitiveness of building the full picture is less exciting".

Although Louise has been involved as a partner on engagements for the past 17 years, which generally entails managing teams and overseeing the engagement and deliverables, rather than having hands-on involvement on an engagement, the work environment at StoneTurn is a bit different. "I can find myself executing on certain engagements and getting involved in the details of others, while managing other engagements," something Louise really loves.



Rekindling connections at the ICFP's Conference



Meeting up with fellow forensic practitioners

## Court processes

Conducting a forensic investigation, includes the preparation of the paperwork and final reports. Investigators must be conscious of the possibility of being called to give testimony as witnesses, including as expert witnesses. Louise has extensive experience in this aspect of forensic investigations having testified in several forums, including disciplinary hearings, arbitrations, section 417 enquiries, magistrate courts and High Courts of South Africa. She has also been the adjudicator of disputes between parties in alternative dispute resolution forums. We asked her to share advice on how forensic practitioners, especially younger ones, can prepare for such daunting processes to ensure that the court or other forum accept their evidence and keep their credibility and integrity intact.

Her advice is invaluable:

- Understand when you are a witness of fact and when are you an expert, ie providing an opinion. Distinguishing between the two is most important.
- Keep your answers simple but first listen to the question and do not pre-empt the questions put to you in cross-examination. Talk as little as possible and do not give a long explanation if a short one will serve the purpose.
- Trust your counsel and be super prepared.
- Your credibility and integrity need to stay intact, which means that if you find an error in your report, point it out immediately and request that the rectification be accepted. Do not hope that the other party will not see it. Have a pair of independent eyes review and assess your deliverable - it is exceedingly difficult to see your own mistakes.
- Stay super calm during the court proceedings and do not get excited.

On a lighter note, Louise admits: **"Considering that I talk a mile a minute and people always say I carry my expression on my face, I find the process quite challenging!"** Yet, it is valid advice.

## Career highlights

Many people often only reflect on their career highlights when they update their CVs or retire. Doing it more often can help us to enhance or demonstrate the skills that we gained from such career highlights to future clients or employers. Louise recalls that interesting highlights in her career development included that she started off as a forensic accountant when this career took shape in the country. This gave her the opportunity to be an integral part of developing processes and templates since there were no policies or procedure manuals to fall back on in those years.

Another highlight came at the turn of the century when Louise used the first searching of an electronic database on a case. While the ability to search documents electronically these days is standard practice given the advancement of software and even AI capabilities, it was almost "ground-breaking" in those years. The process entailed that all the documents had to be scanned and converted to .pdf document format which then allowed the investigator to search the relevant database for keyword hits. Louise says that this has been "an element of forensic investigations that grew exponentially to the electronic mega-monster it is today, and AI is now doing what man-hours did 20 years ago. I can clearly state

that I did forensic investigations at a time when we only used computers to type reports," she laughingly reveals.

Louise had the opportunity of working with colleagues from various backgrounds and skill sets, such as quantity surveyors, environmentalists, metallurgists, forensic technologists and former law enforcers. Completing the puzzle in collaboration with such team members is rewarding, as it adds value to the client's question. In addition, Louise worked with colleagues in law enforcement in the UK where the sharing of knowledge was critically important to build the complete picture. Louise's South African team also introduced their UK colleagues to the work method of scanning documents enabling both the UK and SA investigators to work electronically. The original documents were only extracted and brought to South Africa when the final exhibit files for court were compiled. This was in 2004, long before using technology was something of the norm.

Another highlight that confirms that the wheels of justice can take years to turn relates to when she had to testify in the **State v Hiscock** matter - a project she started in 1999 as a manager at KPMG. She only testified 15 years later as a partner which means that she has worked on this matter on and off for most of her career up to that point in time. "The engagement started as a liquidation enquiry, and everything was still in hard copy, with no computers, stiffy disks and mounds of paper. I realised how doing things the right way, stands you in good stead 15 years later. I realised how people do not forget the injustices done to them. And I had a new appreciation for the fact that some things just take a long time," Louise reiterates.

"Looking back over more than 27 years, the calibre of people I have worked with, stands out. I learnt from the most amazing mentors and grafted with fantastic colleagues, who honed me into the person I am today. I love staying in touch with them to hear how they are doing, wherever they may find themselves now. Every time I attend an event where forensic practitioners gather, it feels like a happy reunion! Working in an environment with people you like and trust is so important," Louise adds.

## A career for the next generation?

Louise had made a few remarks including about how long some forensic investigations can potentially take to conclude in a court of law; as well the willingness to be guided through investigations, which made me wonder whether a career in forensic accounting/investigation was ideal for the current generation who often want quick solutions and instant gratification. According to Louise, those people who like solving puzzles and pay attention to detail should consider the various forensic fields as career choices. What makes it is exciting is that the forensic investigation field allows for involvement from many career paths, such as accountants, lawyers, analysts, computer science, former police officials, ethics, risk management and even environmental sustainability. Louise explained that some engagements would require knowledge and experience from only one of these fields while other projects might benefit from multi-disciplinary teams. Another exciting aspect of the forensic field is that every engagement, client and problem is different, and that the forensic field requires a clear understanding of business processes, knowledge of relevant legislation and regulations as well as the ability to assimilate information from many sources. Gathering and analysing the information usually takes up the bigger portion of an investigation but developing an understanding of how to deal with evidence during the investigation to use later in formal proceedings, is essential. Those with a critical and analytic mind will find the forensic field stimulating as they will be challenged to determine what information is important to answer specific questions that brought about the investigation. Those who are considering a career change and have prior work experience will find it a huge advantage as it will flatten the learning curve a bit - but for newcomers to the industry, those who are willing to learn, are likely to find a very fulfilling career.

## Work-life balance

Those with professional careers know that compromises are a reality because long and strenuous workhours take up a big part of our lives. For Louise, the situation is no different, but she commends StoneTurn for having a flexible policy which allows for a hybrid office situation where the Gauteng team aims to be at the office at least twice a week. As StoneTurn is a US-based company, it means that regular calls into the early evening is common and being committed to exceptional client service means that Louise also must deal with work over weekends when needed.

Despite these commitments, her husband and family remain Louise's top priorities which is possible due to a flexible schedule. As the mother of four, of whom three children are still living at home, spending time with her husband and children is important to her. When she puts on her "mother hat" it includes getting her children to their extramural activities; and spending time with them and their friends through her involvement in the "Voortrekkers" - an Afrikaans cultural organisation. "That is my bit of actively giving time back to the community," says Louise.

Although we know that regular exercise is vital for our mental and physical well-being, Louise admits that she does not get enough exercise. However, her week starts off on a good note when she enters the Pilates class at 07:00 on Monday mornings. In between work and family responsibilities, she will try to go for regular walks.



Louise with her husband celebrating one of her daughters prior to her matric farewell

Having spoken to Louise reminded me of the important question we all need to ask much more: How often do we take "down time" to spend with our loved ones or do we continue to work like zombies because the work cannot wait? If you take the effort to go back to previous issues of **The Forensic Practitioner** and reread the profile articles, the forensic practitioners whom we have profiled all emphasised the importance of taking some "down time". They reiterated how they make time to spend with their families and loved ones to make memories. We must admit, our personal lives have a significant impact on our professional lives and when we ensure that we cherish time with our loved ones, it will be reflected in our professional lives.

Taking time off is a vital part of work-life balance which means that when they can, the Jordaan family will take a family trip during school holidays which not only allows for "down time" but more importantly for creating lasting memories.

Despite setting these aims to try and maintain the work-life balance, Louise admits that "any person who tries to juggle husband, kids, work and selfcare must be an excellent juggler". There are some aspects that has helped her to maintain some work-life balance which she gladly shared with our readers who also have to deal with complicated and time-consuming assignments and investigations. To keep the "balance", Louise noted the following:

- Learn to set boundaries. You can and must say no at times.
- Only treat real urgent matters as urgent, the rest can be managed over a longer period of time.
- Do not try to control everything or plan too far ahead. Things have a way of working out (or have worked out for her over the past 30 years).
- Surround yourself with like-minded colleagues who have your back (and off-course you have theirs).
- The reality is that everyone is replaceable at work, so try to prioritise your family above anything else.

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Louise's pride and joy: her four daughters

Thanks for the reminder Louise, about the importance of creating memories that last a lifetime. **Your motto that the journey matters more than the destination, which is why we must make the journey worthwhile, is valuable food for thought.** May the rest of your career be as fulfilling as the first part - the ICFP thanks you for your impact and contribution to the forensic field. Enjoy the rest of your journey as a forensic practitioner, but also as a loving wife and mother.