



A DEEPER LOOK

Using Electronic Discovery

Electronic Discovery (“E-Discovery”) is a fast emerging area in litigation support, especially with the increased use and reliance on technology. If used properly, it can stream-line the discovery process, while producing a more comprehensive and accurate work product for your client.

E-Discovery is the process in which electronic data is located, obtained, secured, and searched with the intent of using it as evidence in a legal proceeding. A primary advantage of using E-Discovery is that digital data can be searched and analyzed with ease, whereas paper documents must be manually searched, which can be a time consuming task. Another advantage of E-Discovery is that digital data is very difficult and almost impossible to completely destroy, especially if the data is saved on a network. Even if the data is not saved on a network it is difficult to completely destroy as, there are forensic tools available, to an investigator that can reconstruct all if not parts of a deleted file.

All electronic forms of data can serve as evidence in E-Discovery. Some of the more common forms of data that forensic accountants come across include e-mails, spreadsheets, word files,

databases, images, and cell phone files. E-mails tend to be one of the more valuable sources of evidence for an investigation, as most people are often careless when exchanging e-mails. If the sender attempts to delete an e-mail the investigator will first try to restore the e-mail, either through the network or through the use of a forensic tool. If the investigator cannot fully restore the e-mail they will have the option to subpoena the receiver of the e-mail and/or the e-mail provider to obtain a copy of the e-mail in question, along with all subsequent e-mails.

E-Discovery is a growing and complex field that needs to be fully understood before applying as it gives rise to many legal issues. As such, it is important to hire a litigation support firm with the skills and knowledge to successfully bridge the gap between E-Discovery solutions and traditional print documentation services.

If you would like additional information, please contact your Gettry Marcus Advisor or email us at info@gettrymarcus.com.

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