

**DAVID DE VILLIERS**

Executive - Investigations  
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**Overview**

David de Villiers is an executive in our Governance, Compliance and Investigations practice.

David is a forensic accountant and is a registered Professional Accountant (SA), Certified Fraud Examiner (South Africa and USA), Certified Internal Auditor and Fellow of the Institute of Internal Auditors (South Africa). He has over 13 years' experience in forensic, compliance and corporate investigations and 7 years' auditing and financial management experience. He has led and managed a number of large civil and criminal investigations, including investigations into fraud, theft, corruption, money laundering, price fixing and misconduct. David was an Associate Director at Ernst & Young (EY) prior to joining Bowmans in March 2015. He has been involved in a number of high profile investigations, both in Southern Africa and internationally. David routinely conducts complex internal governance, compliance and fraud investigations for listed companies and large multinationals. David has also been involved in several Foreign Corrupt Practices Act and UK Bribery Act compliance reviews. He has presented on forensic accounting, bribery and corruption subjects to clients and at training courses.

His international experience includes investigations and compliance reviews in South Africa, United Kingdom (UK), Botswana, Kenya, Mozambique, Zambia, Zimbabwe, Malawi, Republic of Congo, Democratic Republic of Congo, and on behalf of clients in the USA, Nigeria and Switzerland.

He has experience of dealing with the South African Police Service, the National Prosecuting Authority (South Africa), the Financial Services Board, the South African Reserve Bank (SARB) and the UK Serious Fraud Office (SFO). He spent a considerable period of time (over 3 years) on secondment to the UK SFO working on high profile investigations. David was appointed as Inspector by the Governor of SARB in terms of the provisions of the South African Reserve Bank Act, 1989.

David's forensic assignments generally involve the collection and analysis of evidence; data analysis, interviewing witnesses and suspects; the preparation of detailed investigation reports and evidence files; giving evidence, liaising with witnesses, law enforcement and legal counsel.

He has a B.Com from the University of Pretoria and a B.Compt (Hons) from the University of South Africa.

**Experience**

- Complex internal governance, compliance and fraud investigations for listed companies and large multinationals;
- Investigations in the public sector / public procurement, Public Finance Management Act and related legislation and regulations;
- Numerous procurement investigations in both public and private sector;
- Due diligences;
- Foreign Corrupt Practices Act (FCPA) and UK Bribery compliance;
- Regulatory inspections on behalf of the South African Reserve Bank;
- Complex tax inquiry on behalf of the South African Revenue Service;
- Conducted two complex and high-profile investigations on behalf of the Serious Fraud Office (UK);
- Cash flow analysis / flow of funds;

- Preparing court ready reports; and
- Testifying at disciplinary hearings.