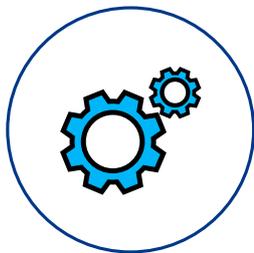




Investigations

In a nutshell

Each year companies around the world lose billions of dollars as a result of white-collar crimes such as fraud, corruption or the violation of laws and regulations. Such episodes can damage a company's reputation and undermine public trust in the market. KPMG Forensic conducts independent in-house investigations based on a proven global investigation methodology. We help our clients to identify the perpetrators, quantify the damage, allocate responsibilities and recover assets (where applicable).



Client issues

- Worried about an employee's conduct, honesty or integrity?
- Want to set up a fraud response plan?
- Need to define appropriate first actions so that they hold up in court later on?
- Require the investigation of a case of fraud, misconduct or bribery?
- Lack the technological expertise to detect anomalies and suspicious patterns?
- Looking to trace and recover lost assets?



Our approach

- Fact-finding mission based on KPMG Forensic's global investigations methodology
- Implementing immediate measures, emergency response, "freezing the scene"
- Planning the investigation, safeguarding and analyzing evidence, establishing facts, interviewing suspects and questioning third parties
- Determining the scale, cause and amount of damage and loss, asset tracing and recovery, if required
- Providing strategic advice on next steps
- Assisting in negotiating with the police and authorities as well as providing support in legal proceedings, if required
- Assisting in preparing a communication plan (internal/external)
- Reporting, including recommendations, on how to improve the organization's internal controls and compliance framework to avoid fraud, misconduct, bribery, harassment, etc. going forward

Main sectors & clients

KPMG Forensic experts offer in-depth knowledge and expertise in many different sectors and industries and help organizations in their efforts to fight and prevent fraud. The industries where we work range from healthcare to banking, from insurances to manufacturers, from local utilities to international organizations. The likelihood that we have already handled a project in your industry is therefore relatively big.



How we have helped our clients in the past

Client challenge: Alleged bribery abroad

A client was challenged with whistleblowing information on potential kickback payments to an executive in one of its subsidiaries abroad. Many people and companies not related to the client were also implicated. The client had never before analyzed the electronic documents of its employees and internal policies, regulations and possible countermeasures were hitherto unknown.

KPMG response and benefit to client

KPMG Forensic started with detailed background checks of the people and companies mentioned by the whistleblower and outlined the local and foreign regulations applicable to such a case. This information was used to visualize the relations between individuals and companies. It served as the foundation for an extensive e-Discovery, which ultimately showed that the whistleblowing was initialized to bully the accused colleagues. The client's Internal Audit department as well as Group Management learned how to proceed with incoming whistleblowing information, including the legal limitations in various countries while performing an investigation. In the course of the investigation, KPMG Forensic discovered areas where the internal control system within SAP needed to be strengthened.

Client challenge: CEO fraud

An employee of the client was contacted by a fraudster who claimed to be an agent of the client's bank. The fraudster offered to help the employee by making supposedly necessary changes through the online banking portal during a remote desktop session. During this session, the fraudster obtained the employee's password and current PIN. This information was subsequently used to make a wire transfer to an unknown bank account.

KPMG response and benefit to client

KPMG Forensic charted the trail of events leading up to, during and after the call, thus allowing the client to assess whether there had been any potential negligence or lack of vigilance by the employee. KPMG Forensic also identified other ways in which fraudsters could obtain employee passwords and PINs. KPMG Forensic then reviewed the client's internal measures and investigative steps taken when the incident was discovered to advise on potential improvements. The client also received recommendations on how to strengthen IT security and internal controls. As a result, the client was able to issue easy-to-implement measures to strengthen the IT security and raise awareness of employees.



Why KPMG Forensic?

KPMG Forensic offers fast and discreet investigation services worldwide. We help avoid reputational risks and facilitate interaction with regulatory authorities if needed. Our accomplished specialists will share their knowledge with you to assist you in preventing and avoiding future irregularities.

We are supported by over 40 accredited Forensic practices worldwide, giving us leverage if the complexity and nature of a case requires a multidisciplinary, extraterritorial approach. The coordination is carried out discreetly by your personal contact according to your needs.

Contacts

KPMG AG
Badenerstrasse 172
PO Box
8036 Zurich

Bob Dillen
Partner
Head of Forensic

+41 58 249 31 11
bdillen@kpmg.com

Eric Blot
Partner
Forensic Geneva

+41 58 249 37 24
eblot@kpmg.com

Cindy Hofmann
Director
Forensic Zurich

+41 58 249 56 25
cindyhofmann@kpmg.com

Esplanade de Pont-Rouge
PO Box 1571
1211 Geneva 26

[kpmg.ch/investigations](https://www.kpmg.ch/investigations)

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received, or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation. The scope of any potential collaboration with audit clients is defined by regulatory requirements governing auditor independence. If you would like to know more about how KPMG AG processes personal data, please read our Privacy Policy, which you can find on our homepage at www.kpmg.ch.

© 2023 KPMG AG is a subsidiary of KPMG Holding AG, which is a member of the KPMG network of independent firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss legal entity. All rights reserved.