



# Forensic Services

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# KPMG Forensic Services

## **Our forensic insight**

The changing nature of business has created new opportunities, but also new risks and potential threats. The increasing sophistication of fraud, organized crime, more complex legislation and regulations, developments in new technology, complex cross-border disputes, pitfalls from expanding into emerging markets are some of the threats and the challenges businesses have to deal with.

Organizations that effectively monitor and swiftly respond to potentially damaging situations such as these are better placed to deal with them quickly and successfully, while reducing adverse financial, reputational or operational impact.

## **Why KPMG Forensic?**

KPMG's dedicated professionals combine accounting, investigation, and technology with industry knowledge, in order to help organisations achieve the highest level of integrity and manage the cost and risk of litigation, investigations, and regulatory enforcement actions.

KPMG's Forensic practice deals with all aspects of misconduct, fraud, white-collar crime and infringements of regulations in organizations. We provide our clients with support in the prevention, detection and handling of misconduct. Our aim is to reduce risk for our clients and to minimize potential damage arising from misconduct. We work discreetly and in close cooperation with our clients and their advisors, based on the facts and in compliance with official regulations.

We provide support during the auditing process and deliver remedial plans when required with our fast and professional service.

## **How KPMG Forensic Can Help Investigations**

Responding quickly and efficiently to alleged or suspected fraud, misconduct or other improprieties such as violations of laws, regulations or organisational policies is critical.

We work closely with clients to understand investigation objectives and coordinate our approach with appropriate resources. Through detailed inquiries and examinations, including the use of data analytic techniques, we provide an impartial means to determine underlying facts, evaluate implications and identify appropriate remedial actions.

In addition, we assist with independent cyber investigations on issues ranging from security policies and procedures, system misconfigurations, malicious actions and external network intrusion attacks.

## **Corporate Intelligence**

Organisations are required to manage an array of complex business challenges. The global business climate brings with it increased opportunities but also risks which could threaten the financial performance of an organisation or put the viability of the entire business at risk.

KPMG provides integrity due diligence reviews, as well as investigations and litigation support through the collection and assessment of information of third

parties (e.g. future business partners, potential clients and new hires).

In addition, our specialised web-based tool Astrus, provides a cost effective, pro-active due diligence solution to obtain information and assess risks associated with third parties.

## **Forensic Technology Services**

The ongoing reliance of business processes on information technology, as well the wireless transfer and online storage of data, increases the threat of information theft and manipulation. KPMG can assist organisations address the risks and costs involved with evidence and discovery management as well as the acquisition, management, and analysis of large data sets.

- **Digital Evidence Recovery:** Forensic technology services collect, recover and analyse digital evidence to support investigations, as well as comprise testimony to report and explain the manner the data was located, extracted and examined.
- **Records Information Management:** We help clients design processes and procedures for identifying, processing and disclosing data held within information systems as to respond effectively to requests for information.
- **Evidence and Discovery Management (EDM):** Forensic investigations and litigation actions require management of massive information in both electronic and paper forms. KPMG's EDM process converts data into manageable formats and hosts it on a secure

platform that can be easily distributed, shared, and managed from remote sites.

- **Forensic Data Analytics:** Forensic data analytics involve the examination of electronically stored information of an organisation to identify patterns that match known fraud profiles.

### **Fraud Risk Management (FRM)**

Regulatory requirements and the increase of fraud instances require the implementation of an effective fraud risk management in order to effectively prevent, detect and respond to any incidents of fraud.

We assist organisations in their efforts to prevent, detect and respond appropriately to fraud and misconduct risk through the design, implementation and evaluation of ethics and compliance programs and related anti-fraud controls.

### **Intellectual Property and Contract Governance**

Organisations wish to ensure that they obtain full value from their Intellectual Property ("IP"), yet the potential threat of financial, legal and reputational impact remains from third parties who are not compliant to their contractual obligations.

We offer advice on the management and governance of IP, including reviews of IP functions, counterfeit threats and IP disputes, as well as on protection and enforcement of IP rights. In addition we evaluate the adequacy of existing IP protection policies and procedures.

We also perform royalty and license reviews as well as independent validations on financial and operational aspects of third party performance, and compliance reviews of software license usage for software vendors.

### **Dispute Advisory Services**

The outcome of commercial disputes, including litigation (civil or criminal), arbitration, mediation expert determination and disciplinary enquiries, are often determined from

accounting and associated matters such as valuations and calculations of economic loss.

KPMG can assist in resolving such disputes by providing expert witness services, consulting experts, business and share valuations, resolution of international disputes, and forensic transaction services (including drafting and reviewing the financial sections of sale and purchase agreements).

### **Anti-Money Laundering (AML) / Trade Sanctions Services**

A well-established AML policy can act as a strong prevention tool against fraud and misconduct within the organisation, in ensuring compliance with legal and regulatory requirements.

Our team of professionals can support you in establishing effective and efficient AML policies through the performance of AML risk assessment, gap analysis and evaluation of AML policies and procedures against regulatory requirements, as well as assist in AML software vendor selection and in performing an independent AML testing.

### **Anti-Bribery and Corruption**

The establishment of an effective and proactive compliance program is essential for any organisation in order to identify, resolve and monitor potential instances of bribery and corruption.

We work proactively with you and provide support in establishing a compliance program by performing risk assessments, gap analysis, evaluation of anti-bribery policies and procedures against regulatory requirements and investigative due diligence evaluations.

### **Regulatory and Compliance Services**

Developments in legislation and increase of regulation over the last years has made regulatory compliance an issue of high importance for all businesses.

We can assist organisations in their efforts to comply with regulatory requirements through the

establishment of control systems for regulatory and compliance risk, performance of integrity due diligence prior to mergers, acquisitions and joint ventures, as well as data collection and analysis for response to investigations by the competition authorities.

### **Major Project Advisory**

KPMG's Major Project Advisory (MPA) practice assists clients in identifying and mitigating project risks throughout the project's lifecycle.

During development, MPA provides owners with objective feedback to assist decision making for the appraisal, selection, and establishment of programs and projects.

During execution, MPA provides real-time, objective feedback to owners and contractors to facilitate proactive decision making to mitigate cost, schedule, quality, ensure contract compliance and regulatory compliance.

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