



# Forensic services

**Protecting your business from fraud,  
misconduct and non-compliance**

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# Overview of our service offerings

KPMG in India Forensic team helps clients protect their business from fraud, misconduct and non-compliance by providing preventive, detective, and responsive services.



Prevent

- Anti-bribery and corruption compliance
- Anti-fraud framework and related policies
- Anti-money laundering services
- Awareness and training programmes
- Channel review
- Corporate intelligence services
- Counterparty due diligence
- Cyber fraud health check
- Fraud risk and loss management
- Innovation and intellectual property advisory
- Physical security advisory services
- Prevention of sexual harassment
- Software asset management and optimisation
- Verification services



Detect

- Brand protection
- Cyber fraud investigation
- Data-driven intelligence
- Digital evidence recovery
- Ethics helpline
- Fraud and misconduct investigation
- Pre-exit digital forensics



Respond

- Data breach forensics
- Dispute advisory and expert witness
- E-discovery
- Incident response
- Investigating sexual harassment complaints
- Quantification of losses and claims



Our unique solutions



KPMG Anti  
Corruption  
Compliance  
Tool



KPMG Anti  
Money  
Laundering Risk  
Assessment  
Tool

# Why clients choose to work with us

Pioneer of **Forensic services** in India for the past **20+ years** as an accredited forensic practice within the Global KPMG network firms

**1200+ dedicated forensic professionals** including former law enforcement officials, qualified accountants, industry experts, technologists, data scientists and certified professionals (CFE, ACAMS, PMP, ICA, CISA among others)

Our dedicated **verifications hub** processes 60,000 checks a month. On an average, 14-15 per cent are found to have discrepancies.

**5000+** Forensic investigations across India and Global locations with multiple high-profile incidents widely quoted in media

**Forensic Technology** and Cyber labs aiding investigations with dedicated professionals such as EnCE, CISA, NUIX, Brainspace and Relativity certifications, amongst others

Our **Ethics helpline** service provides an independent channel for individuals to report suspicions

**10000+** annual third-party due diligences with global language capabilities

Our **anti-bribery and corruption** framework enables our clients to deal with most legislations and decide on the most suitable course of action

We have conducted **4,500+** contractual compliance reviews with vendors



**KPMG Forensic Casebook Tool**



**KPMG Fraud Intelligence Platform**



**KPMG Sales and Distribution Leakage Detector**



**KPMG Software Asset Manager**



**e-Learning Modules**

# Prevent your organisation from, misconduct and non-compliance risks

Our preventive services can ensure that you cover all areas entailing potential fraud risk, including process-driven risks, people-driven risks, as well as risks due to technology usage.

## Anti-bribery and corruption compliance



As issues related to bribery and corruption become part of boardroom agenda, organisations need effective compliance frameworks that fulfill the requirements of various anti-bribery and corruption laws. Our team can help review existing policies for anti-bribery and corruption compliance, set up procedures for continuous monitoring and conduct due diligence under anti-bribery and corruption laws, including US Foreign Corrupt Practices Act, 1977 (FCPA) and the UK Bribery Act, 2010 (UKBA).

## Anti-fraud framework and related policies



A well-defined anti-fraud framework is an important part of any organisations' fraud prevention and detection strategy. The framework helps define fraud, creates awareness of what is and is not acceptable, and lays down processes to be followed in dealing with fraudulent actions. An effective fraud policy communicated to all stakeholders (employees, vendors, third parties, etc.) indicates the commitment of the top management in fight against fraud. Our Forensic professionals can assist with creation of fraud prevention policy, review existing policies related to fraud controls, set up the framework and procedures for fraud reporting and response, and prepare an action plan to create awareness amongst stakeholders.

## Anti-money laundering



Financial institutions are increasingly under pressure to combat money laundering activity due to the growing complexity of financial products and technologies used. We help review and set up a robust anti-money laundering (AML) framework, enable continuous monitoring of the various sub-systems involved and help remediate any red flags that arise.

## Awareness and Training programme



Our fraud awareness training programmes are designed to help an organisation's employees understand the role they play to help combat frauds. These programmes help employees understand the risks, identify potential fraud incidents they may encounter, and awareness of reporting mechanism. Fraud awareness training acquaints employees with the many techniques used by malicious individuals to defraud organisations of money and data. Once they have completed awareness training, employees are ideally more likely to spot, avoid and/or report fraudulent activity.

## Channel review



Using diverse distribution channels is the key to getting products to the market on time. However, due to the prevalent self-reporting model adopted by most channel partners, companies often have no way of verifying these reports in terms of sales, inventory, etc. Our team of experts helps clients enforce their contracts with channel partners in a way that can lead to recovering revenue, which may have been overlooked or misreported under the self-reporting system.

## Corporate Intelligence



Senior management/leaders often require critical business information in order to make informed strategic decisions on growth. Our team provides insightful reports containing useful information on a target, including market reputation, shareholding structure, key management personnel, instances of regulatory non-compliance, adverse media coverage, credit check, international watch lists check, politically exposed person check any pending cases/ litigation and outside in perspective on a matter.

## Counterparty due diligence



With the global expansion of organisations, the utilisation of counterparties (aka third parties) such as vendors/agents, business associates and channel partners has become necessary. These third parties can expose the organisation to various unforeseen risks including reputational, regulatory and operational risks. We offer counterparty due diligence services with the objective of assisting large organisations in knowing more about the vendors/partner/suppliers associated with the businesses. These services help to gather wide range of information about an individual or a legal entity with whom the organisation is planning to associate or has an existing relationship. We provide a strong global coverage with language capabilities in Mandarin, Russian, German, Italian, Spanish, Portuguese and French, among others.

## Cyber fraud health check



With the growing number of cyber frauds, our cyber fraud health check can help you to understand if your critical IT infrastructure is susceptible to cyber incidents, or has already been a victim of it. We also assist you in improving the 'forensic readiness', in terms of having robust incident response plans, maintenance of logs and backups, with a view to enhance your abilities to rapidly detect and respond to cyber incidents.

## Fraud risk and loss management



Our approach to fraud risk and loss management can help organisations assess where they are vulnerable to fraud and how to mitigate the risk of fraud. We assist clients in understanding the fraud risks they face, evaluate existing countermeasures, systems and controls and train staff on implementing these.

## Innovation and intellectual property advisory



Our team of Intellectual Property (IP) experts can assist your organisation in developing and implementing IP strategy, support in risk management and monetisation of intellectual properties. Our solutions cover the entire IP lifecycle (creation, recording, protection, governance and commercialisation) and helps organisations to leverage the most out of their intangible assets.

## Physical security advisory



Organisations are constantly exposed to ever-evolving physical threats and need to take a holistic approach towards their physical security risk and mitigation. We provide assistance to our clients in crisis management and emergency response, and help them in developing security leadership and project management. We also provide various services such as physical security assessment, fire and safety audit, and training and awareness. Our key differentiators are leveraging our global network to apply a standardised, cross functional approach to risk and continuous improvement model, which is risk-based and metric-driven.

## Prevention of sexual harassment



We can assist your organisation to create a culture of zero tolerance against sexual harassment at workplace. Amongst other things, this includes setting up a robust preventive framework and conducting awareness and sensitisation training sessions.

## Software asset management and optimisation



We assist our clients with cost optimisation and risk mitigation via software asset management and license optimisation, as well as contract lifecycle management. These services help our clients realise tangible savings, mitigate unbudgeted spend, and introduce improved governance. As part of a global pool of 300+ contract compliance professional, we bring unparalleled experience having delivered 10,000+ engagements globally over last 15+ years.

## Verifications/Background checks



Our employment screening service can help recruitment managers make more informed decisions by verifying data provided by candidates in areas such as qualification, references, skills, remuneration at prior employers, the tenure of prior employment, criminal record, residential address and drug tests. We also provide extensive 'Know Your Customer' checks that can help organisations in identifying gaps in client information and subsequently plug any associated risk exposure.



# Detect fraud, misconduct and non-compliance

Have you noticed any anomalies in data? Do you think there is a pattern to these irregularities? It is important to verify anomalies to identify red flags and detect fraud at the earliest and minimise losses.

## Brand protection



Counterfeiting and grey marketing can severely impact brand value, leading to losses. By conducting a detailed review and investigation, we assist clients in understanding and mapping the illegal supply chain; identifying key players that operate within this supply chain and enable the client to take corrective action against the perpetrators.

## Cyber Fraud Investigation



As clients increasingly face cyber crimes and frauds, our cyber fraud investigation services help you understand the modus operandi of the cyber fraud, the motive of the cyber crime/fraud and the impact of the fraud/crime perpetrated. This solution also helps in enhancing the cyber controls and infrastructure to ensure that our clients' organisations have strong defences against similar attempts in future.

## Data-driven intelligence



Investigations primarily rely on data within the organisation to unearth the evidence of malpractice. Our forensic data analytics tools can link and analyse multiple data streams, including account payables and receivables, inventory, payroll, procurement, journal entries, sales, expenses and information captured through the client's supply chain, to identify patterns, irregularities/anomalies and potential redflags. Our team can help create specific tools/solutions, including dashboards that can help companies to continuously monitor their data and spot red flags at the earliest.

## Digital evidence recovery



Identification, preservation, analysis and presentation of electronic evidence lies at the core of our Forensic Technology practice. Our experts can assist in the recovery of deleted or damaged data, fraud or theft investigations. We conduct organisation-wide system reviews, risk assessments or the review and assessment of reports and affidavits prepared by other specialists. We can help you address each instance with a level of attention to detail such that the results can be confidently used in any potential civil, legal or regulatory action that may arise.

## Ethics helpline



We can help set up and manage a secure channel for employees, vendors and third parties to report suspicions of any malpractice. Complaints can be made via phone call, email, fax and physical letter in major Indian languages. Clients are provided with periodic reports of all complaints, without revealing the identity of the complainant, to help initiate action without any bias.

## Fraud and misconduct investigation



Our three-pronged approach to fraud detection involves preparing a strategy for understanding the issue and collating information; gathering and preserving evidence; assisting in fraud reporting and legal proceedings. Based on the nature of the issue, we use a combination of tools for our investigation. Investigative procedures may include forensic data analytics, digital evidence recovery, background checks, public domain searches, market intelligence, document examination and interview of suspects and key witnesses. Our reports are comprehensive and supported with relevant evidence to help organisations take action and decisions.

## Pre-exit digital forensics



Businesses are increasingly facing the brunt of IP theft and data leakage, industrial espionage, service disruptions on account of employees. It is vital for every business to prevent any potential data theft by any existing employee. We provide pre-exit disk image forensic services that involve analysis of disk images obtained from the official laptops/desktops of key exiting employees, few days before exit with an objective of detecting any malafide activities.



# Respond to fraud, misconduct and non-compliance

Any fraud detected, requires a well-designed plan of action, including documentation, communication and strengthening of controls. If not managed properly, these may result in litigation/commercial disputes, which can become costly.

## Data breach forensics



This solution helps clients respond to data breaches by identifying the source, potential motive and the perpetrator. It helps clients conduct assessments to help understand and remediate the key data leakage points in IT infrastructure and processes, and implement controls for the future.

## Dispute advisory and expert witness



Our expert witnesses provide impartial and independent testimony to assist in the resolution of disputes, whether in litigation, arbitration or mediation. They have courtroom experience in multiple jurisdictions on commercial arbitration and other legal and regulatory matters and have been cross examined in various forums in India and abroad.

## Incident response



Our team of experts can help you understand the impact of fraud, how it needs to be communicated to stakeholders and identify the controls that need to be strengthened to prevent future occurrences. Additionally, we can also quantify the loss and help prepare the organisation for potential litigation.

## Investigating sexual harassment complaints



We have extensive experience in investigating allegations of sexual misconduct. We can either independently advise or assist the internal committee of the organisation to conduct unbiased and professional investigation of all reported cases of sexual harassment, hostile work environment or discrimination within the organisation.

## E-discovery



Our e-discovery capabilities can help ensure immediate and convenient access to evidence for review by clients and legal teams, irrespective of the format and volume. We collect, manage and process paper and electronic records. We also provide a variety of review tools to enable a swift and cost-effective review of the relevant material.

## Quantification of losses and claims



Our team of experts provides professional advice and opinion on damages or claims, for credible quantification by using accounting-based evidence, in the context of litigation or arbitration. This encompasses, both the quantification of the loss of profits and the consequential loss arising from a variety of business disruptions, such as breach of contract or insured events and financial liability.



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