



*cutting through complexity*

ADVISORY

# Forensic services

Protecting your business  
from fraud, misconduct  
and non-compliance

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## Protect your organisation from fraud, 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. We can 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-money laundering services



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.

### 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, develop effective anti-fraud policies, systems and controls and train staff on implementing these.

### 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. We help 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.

### Verifications services



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.

### Corporate Intelligence services



We can provide comprehensive reports containing a wide range of information on a target, including market reputation, modus operandi, shareholding structure, key management personnel, instances of regulatory non-compliance, adverse media coverage, credit check, international watch lists check, politically exposed person check, and any pending cases/litigation. Business leaders can use this information to make informed decisions on growth.

### Intellectual property and contract compliance services



Organisations rely on multiple partnerships to create, market, distribute and/or sell their products and solutions. These partnerships, if not continuously monitored, can result in possible violations of IP rights/contractual obligations, impacting costs.

Based on the client's organisation structure, we analyse key business relationships to identify any compliance related gaps or instances of under reporting and offer suitable recommendations for course correction. Our services include royalty compliance reviews, license compliance reviews, contract/agreement compliance reviews and reseller and distributor reviews.



## 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, detect fraud at the earliest and minimise losses.

### 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. These 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 the client take action.

### 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 and identifying key players that operate within this supply chain and enable the client to take corrective action against the perpetrators.

### Cyber fraud health check



With the growing number of cyber frauds, our cyber fraud health check can help you to understand if your critical infrastructure (servers, firewalls, laptops/desktops of key personnel, etc.) are susceptible to cyber fraud, or have already been victims of intrusions, DDOS attacks, malware/spyware infections and data leakage/theft.

### Digital evidence recovery

Identification, preservation, analysis and presentation of electronic evidence lies at the core of our Forensic Technology practice. We can assist in the recovery of deleted or damaged data, fraud or theft investigations. We conduct organisation-wide system reviews, risk assessments or the

### 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 red flags.

We can also create specific tools/solutions, including dashboards that can help companies to continuously monitor their data and spot red flags at the earliest.

### 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.

### Pre-exit digital forensics



Businesses are increasingly facing the brunt of IP theft and data leakage, industrial espionage, service disruptions on account 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.



review and assessment of reports and affidavits prepared by other specialists. KPMG Forensic 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.

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



## Respond to fraud, misconduct and non-compliance

Any fraud detected, calls for 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.

### Incident response



We 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.

### Quantification of losses and claims



We provide 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 or the consequential loss arising from a variety of business disruptions, such as breach of contract or insured events and financial liability.

### 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.

### 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.

### Cyber Fraud Investigation



As clients increasingly face cyber crimes and frauds, our cyber fraud investigation services help you understand the 'M.O.' 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 breach forensics



The solution helps clients respond to data breaches by identifying the source, potential motive and the perpetrator. In a preventive mode, this solution 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.

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- Anti-money laundering services
- Fraud risk and loss management
- Channel review
- Intellectual property and contract compliance services
- Corporate intelligence services
- Verifications services

- Fraud and misconduct investigation
- Data-driven intelligence
- Brand protection
- Ethics helpline
- Cyber fraud health check
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- Digital evidence recovery



- Incident response
- Quantification of losses and claims
- Professional 'expert witnesses'
- E-discovery
- Cyber fraud investigation
- Data breach forensics

We have conducted **3,500+**  
contractual compliance reviews  
with vendors

Our **forensic  
technology tools** can  
link various data streams to create  
a robust fraud monitoring system

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

Our **650+ professionals** come  
with rich experience that equips them to  
handle fraud holistically. They include  
qualified accountants, management  
graduates, social workers, analysts, former  
police officers and certified anti-fraud  
professionals.

Our dedicated  
**verifications hub**  
processes 30,000 checks a  
month. On an average eight  
per cent are found to have  
discrepancies.

Our **850+**  
**investigations** across  
sectors indicate that fraud is  
agnostic to business

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

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## Contact us

**Sandeep Dhupia**

**Partner & Head**

**Forensic services**

**T:** +91 124 334 5008

**E:** [sdhupia@kpmg.com](mailto:sdhupia@kpmg.com)

[kpmg.com/in](http://kpmg.com/in)

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