



Forensic Services

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

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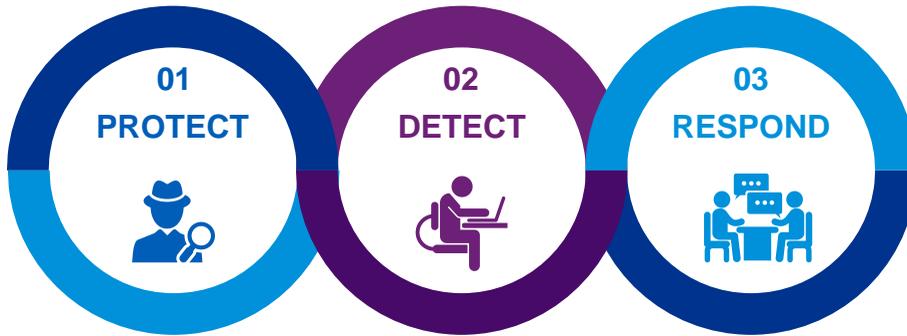


Challenges that businesses face in today's environment

Running a successful business in today's environment requires balancing between regulatory compliance, challenges that come with growth and corresponding controls that need to be instituted. This environment brings with it increased incidents of commercial litigation and disputes between business partners, stringent rules and regulations governing business practices and corporate conduct, increased opportunities for data theft, fraud and other irregular/illegal activities.

The above mentioned situations can have a significant adverse impact on the performance of the business, reduce employee morale, impair relationships with customers and business partners, and may also threaten the existence of the organization. Expert and independent fact finding support and advice are required to effectively and efficiently deal with these issues.

Our forensic team contains expert who can assist to:



“We provide solutions that comprise better domestic and global practices”

Organizations from fraud, misconduct and non-compliance risks.

01 Protect

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, organizations 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 (FCPA) and the UK Bribery Act (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.

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.

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.

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 and residential address.

02 Detect

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, document examination and interview of suspects and key witnesses. Our reports are comprehensive and supported with relevant evidence to help the client take action.



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.



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.



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.



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 English. Clients are provided with periodic reports of all complaints, without revealing the identity of the complainant, to help initiate action without any bias.



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 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.

03 Respond

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.



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.



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.



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

We have conducted numerous 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 qualified & trained professionals come with rich experience that equips them to handle fraud holistically.



contractual compliance reviews



forensic technology tools



ethics helpline



qualified & trained professionals



global hub

Our dedicated global verifications hub processes 60,000 checks a month. On an average 10-12 per cent are found to have discrepancies.



high profile

Our high profile investigations across sectors indicate that fraud is agnostic to business.



framework

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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