

Overview of Forensic Services

KPMG Forensic provides services designed to assist you in matters of a commercial or financial nature that may result in a legal or regulatory action.

Our services include the support of organizations and professional practitioners involved in litigation, or disputes that may lead to litigation, for example by assisting in the calculation of damages or loss of profits. We are often called upon to investigate suspected financial fraud and other unethical or illegal financial or commercial activity in organizations. By recommending fraud prevention strategies and vetting commercial agreements, we also assist our clients in reducing the risk of fraud or disputes occurring in the first place.

Overview of our services

Organizations today are required to manage an array of complex business challenges. The global business climate brings with it increased incidents of commercial litigation and other disputes between business entities, highly regulated codes of business practice and corporate conduct, and increased opportunities for local and cross-border fraud or other illegal activity. These situations can threaten the financial performance of an organization, or at worst, put the viability of the business at risk. The risks of tarnished reputations, eroded staff morale, damaged customer and supplier relationships, and wasted management time are real.

Specialist independent investigation, support and advice is required to quickly

and effectively deal with these issues. KPMG Forensic comprises a team of professionals encompassing a broad range of skills across many disciplines. We combine our knowledge of accounting, business, finance, IT and investigations with management psychology, law enforcement and organizational integrity credentials.

KPMG Forensic in Central & Eastern Europe, a regional practice with global reach, offers businesses, law firms and governments a specialized suite of services that cover most areas of dispute advisory, investigation management, integrity evaluation, and forensic technology.

When facts or people don't agree

Dispute advisory services: The provision of accounting advice, expertise and expert witness evidence to assist in the resolution of disputes.

We offer a range of advisory services to help organizations avoid litigation.

Alternative dispute resolution focuses on assisting with disputes that have not reached the stage of litigation, such as mediation or arbitration. **Expert determination services** entail the provision of advice to resolve post-acquisition disputes and other matters sent to an expert referee for resolution, including

formulating submissions to an expert and acting as the expert referee or determiner. **Forensic transaction services** involve the provision of agreement vetting services to minimize the occurrence of post-acquisition disputes.

Where you are already in litigation, we provide professional assistance in managing these situations. KPMG Forensic provides independent, objective advice in matters involving financial loss, and in matters of liability involving accounting and auditing issues. This includes preparing reports for use in the dispute, giving evidence as an **expert witness**, and analyzing and evaluating the other party's case or submissions. We also undertake **quantification of loss** assessments where we calculate losses suffered by a party due to an event giving rise to a dispute. We also prepare assessments of the value of a business, shares or other assets for the purposes of dispute resolution.

Our **intellectual property** dispute services are designed to calculate losses suffered by the intellectual property owner and assess the value of the benefit to the infringer. These disputes may include underpayments of license and royalty fees, non-compliance of contractual terms and license verifications.

Our advice is objective, clear and concise.

When behavior doesn't comply with expectations

Investigations: The investigation of alleged fraud, corruption, financial irregularities and misconduct.

Regulatory: Investigations relating to compliance with regulations or legislation.

We identify and investigate unexpected behavior to discover the facts of suspected fraudulent activity within or against organizations. Our **investigations** help management understand what has happened, maximize recoveries and provide evidence for use in future proceedings. This can include investigating theft of intellectual property and other intangible assets, investigating and tracing transactions, and working towards tracing, seizing, or obtaining forfeiture of funds and assets.

Regulations and legislation, if breached, may result in serious consequences to companies. In today's world, companies are increasingly subject to local, national and international scrutiny. KPMG Forensic are able to assist companies in understanding whether such breaches have occurred.

Examples of such **regulatory investigations** include the misuse of personal data, the payment of bribes, the conduct of money laundering or the establishment of cartels.

We deliver a range of services to help organizations adopt an effective approach to prevent fraud and other unethical behavior. Our **fraud risk management** offering assesses fraud risk and current controls, advises on the design of internal controls, and assists in the implementation of controls. We assist management in developing fraud prevention strategies. We help by identifying risks and weaknesses in corporate integrity, developing codes of

conduct, providing integrity assessment programs, and delivering training in ethics awareness and integrity risk management. We utilize data analytics, digital evidence recovery and other technology based techniques as appropriate.

Our investigations are robust, comprehensive and independent.

Supporting services

While these form an integral part of our own investigation and dispute advisory services, we also provide services that will support our clients in conducting their own investigations or resolving disputes. We offer **forensic technology services** to identify, preserve and analyze evidence. These services include document management and digital evidence recovery and preservation. We also provide **corporate intelligence** involving researching strengths, vulnerabilities and strategies of external individuals and organizations engaged in business dealings with our clients.

Our credentials

KPMG is one of the world's leading business advisory firms. We are proud of our firm's strong and established reputation, a reputation that is built on a long history of independence, integrity and objectivity. KPMG Forensic is part of a global network of professionals to help our clients effectively manage the challenges of an ever-changing, complex business world. Our team comprises a unique blend of professionals with complementary skills to deal with every aspect of our clients' forensic requirements.

Being a regional practice with global reach means our clients consistently receive the

right expertise at the right time from the one adviser – no matter where in the world they do business. We are known for providing practical advice to solve our clients' complex forensic issues. That's why we have a significant track record. Our clients will have access to the latest knowledge and advanced skills from industry-focused professionals who understand their business.

For further information about the services offered by KPMG Forensic please contact us.



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