



# Anti-Bribery and Corruption Consulting Services

## Enabling Compliance and Effective Monitoring



# Background

## Global Anti-Corruption Landscape

In a free-market-oriented global business environment, organizations have transcended operations beyond their borders. A natural concomitant of this is the rise in financial crime. Recent media coverage involving bribery and corruption in the countries of operation have heightened concerns amongst organizations to safeguard their operations against financial malpractice.

Organizations in India with global operations may not only be subject to the laws and regulations of India such as the Prevention of Corruption Act, 1998, but may also be subject to laws of other countries in which they operate, including laws having extra-territorial reach such as the Foreign Corrupt Practices Act (FCPA) of the USA; and the UK Bribery Act (UKBA).

To combat the widespread corruption landscape (India was ranked 94—out of 176 countries—in Transparency International's 2012 Corruption Perception Index), the Government of India and other policy makers are working toward strengthening the regulatory framework around bribery and corruption in India.

As severe penalties and strong enforcement puts teeth in the global regulatory environment, organizations must ensure that they have a robust anti-bribery and corruption compliance program in place. Any laxity in this aspect could expose them to stringent civil and/or criminal breach in India and/or abroad.

## Anti-Bribery and Corruption Consulting Practice

Professionals of Deloitte's Anti-Bribery and Corruption (ABC) Consulting practice have over the years worked on some of the most critical and complex global anti-bribery and corruption engagements. They are adept at identifying bribery and corruption risks and responding to potential violations.

Our specialists in India have delivered anti-bribery and corruption compliance solutions including investigations, compliance program implementations, operating effectiveness and gap assessments, and acquisition due-diligence for some of the world's leading companies. We also use our global network of anti-bribery and corruption specialists to address our client's specific needs.

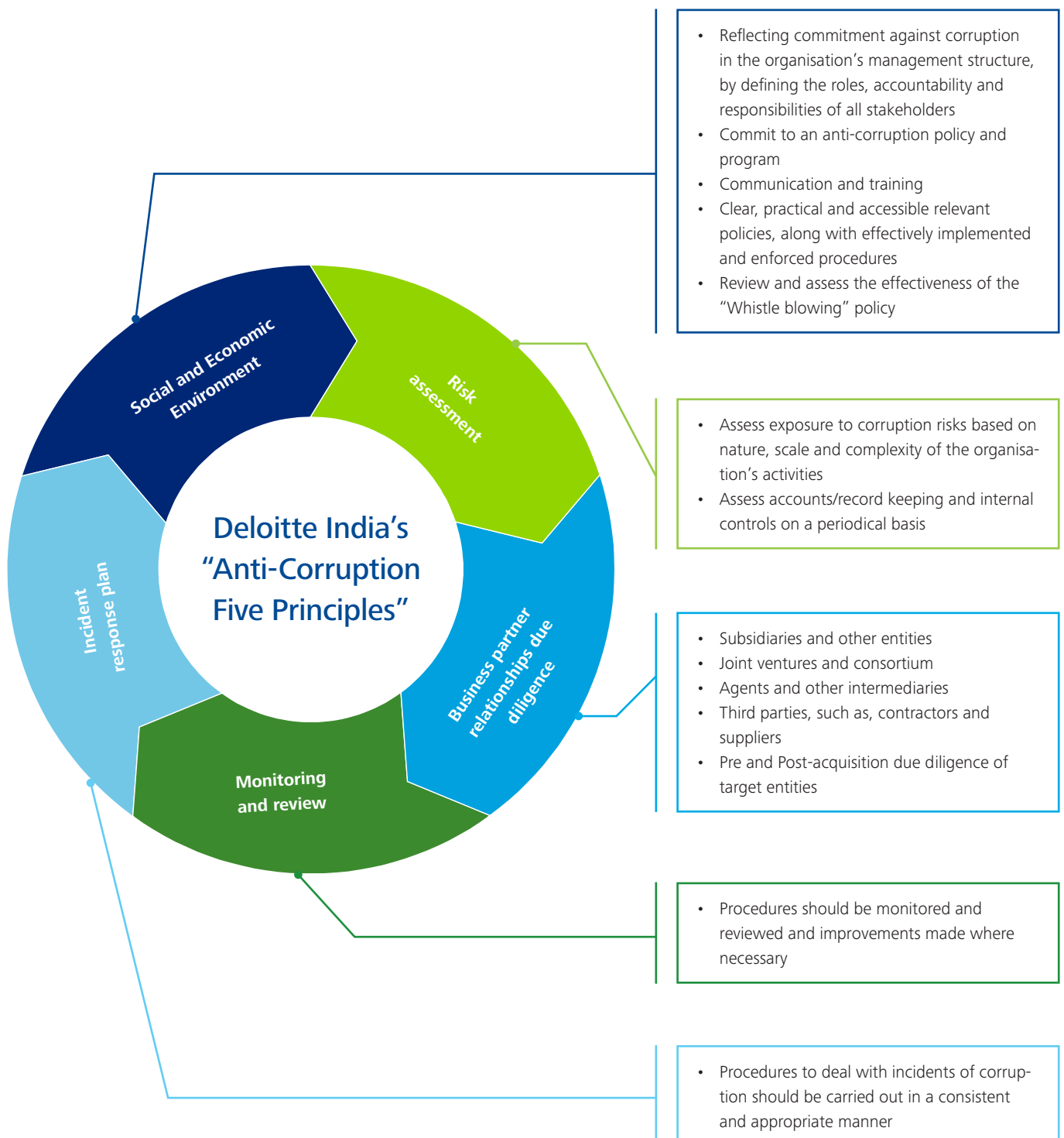
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Prosecutors and regulators across the globe are becoming increasingly active in enforcing anti-corruption legislation. Organizations must therefore focus their efforts on developing and maintaining “a fit for purpose” anti-bribery and corruption program, or else risk huge fines and reputational damage.



# Deloitte India's "Anti-Corruption Five Principles"

Deloitte India's "Anti-corruption Five Principles" offer a full spectrum of anti-bribery and corruption services that can help build an effective anti-corruption control framework.



# Our Services

<b>Implementing comprehensive ABC compliance programs</b>	<p>A strong ABC compliance program balances varied regulatory requirements and business needs. We work closely with our clients to understand their business, the inherent risks and weaknesses in their controls, and advise them on developing policies and procedures that can support a robust, yet flexible ABC framework. Our anti-bribery and corruption tools and methodologies along with globally accepted best practices help effectively implement the framework, and then enable our clients to monitor compliance on an ongoing basis.</p>
<b>Assess the Effectiveness of Existing ABC Programs</b>	<p>We assess the operating effectiveness of our client's existing ABC processes and programs and identify gaps and/or corrective/preventive measures required. This includes understanding and prioritizing key risks, reviewing existing policies and procedures and their impact on business operations, assessing the effectiveness of entity and process level controls in place, and using proprietary ABC analytic tools to identify high risk transactions.</p>
<b>Conduct ABC Training</b>	<p>One of the key requirements of an ABC compliance program is conducting periodic ABC trainings for senior management, employees, business partners and in many instances, third-parties that act on behalf of the company. Leveraging our ABC experience, we are able to deliver customized trainings appropriate to the sensitivity of an employee's and/or business partner's role and relationships.</p>
<b>Perform Business Partner/Vendor Assessments and Risk Evaluation</b>	<p>Business partner/vendor risk assessment is a critical component of an ABC compliance program. We assist clients in analyzing and enhancing their processes involving identification and appointment of business partners/vendors, collecting and storing key information involving such parties, developing risk-based models to identify and categorize risks, conducting due diligence, and developing a risk assessment framework for business partners/vendors.</p>
<b>Conduct Acquisition ABC Due Diligence</b>	<p>Before and after entering into transactions involving mergers and acquisitions and private equity/venture capital investments, we assist our clients in evaluating bribery and corruption-related risks involving the operations of target company(s) that are being considered for acquisition and/or investment.</p>
<b>Perform ABC Investigations</b>	<p>We assist clients in conducting investigations related to allegations of fraud, bribery, and corruption. We bring a dedicated team of experienced forensic accountants, investigators, business intelligence professionals, and former law enforcement officers to conduct such investigations. We work closely with our clients, their outside counsel, and the regulators to help them navigate the thorny issues faced by them.</p>
<b>Business Intelligence Services</b>	<p>Our business intelligence services range from conducting public record searches to confidential discreet inquiries that equip our clients with the "right information" to mitigate the risk of fraud and corruption.</p>

# Related Service Offerings and Differentiators

## Fraud and Corruption Response Management Program

It is critical for an organization to develop fraud and corruption response strategies. Deloitte assists clients in setting up an effective fraud response management program, which gears up the organization to proactively respond to various types of fraud and other malpractices in a measured and consistent manner. The overarching goal of fraud response program is to protect the organization from economic, reputational and legal risks associated with the fraud allegation.

## Whistle Blowing Services

An objective and confidential reporting mechanism system enables employees to voice their concerns against unprofessional conduct in the workplace. This results in a high level of accountability and transparency within the organization. Deloitte assists clients in setting up their independent whistle-blowing system and manages the tracking, assessments and benchmarking of complaints, concerns, and issues of various kinds raised through this anonymous reporting system.

## Computer Forensics

Our computer forensic services include identification, collection, and forensic analysis of computers, Personal Digital Assistants (PDAs), mobile phones, and other external storage devices. We apply sophisticated tools and technologies, including the use of government-level data encryption. Our computer forensics services include:

- Recovery of deleted files, fragments of data or passwords
- Incident response, search and seizure
- Volatile data collection, email tracing, and analysis
- Forensic analysis of application systems and data
- Disk imaging, analysis, and reporting
- Expert witness testimonies

## Forensic Data Analytics

Our professionals specialize in collecting and analyzing large volumes of complex data to detect fraudulent issues; they perform tests and raise red flags, to identify and isolate suspicious transactions within the vast data fields that are generated in business daily.

Deloitte uses its proprietary tool, 'D-Tect', to perform electronic data analysis and to investigate specific fraud risk management issues. This works as a comprehensive 'Health Check' to detect anomalies or potential frauds

in business processes or functions. Using forensic data analytics tool, our specialists have significantly enhanced detection and deterrence capabilities in business processes or functions within client organizations.

## Fraud Risk Management

Evaluating anti-fraud controls in business processes or functions is the bedrock on which effective anti-fraud processes are built. Does management conduct, document, and update fraud vulnerability assessment periodically (typically annually)? Can management explain key fraud risks that may affect the company's brand, reputation, and assets?

Deloitte assists organizations in conducting a comprehensive evaluation of anti-fraud controls periodically, using fraud risk management tools that are tailored to the organization's processes and specific industry for detecting gaps in their existing anti-fraud controls.

## What Sets Us Apart?

### Robust Tools, Flexibility and Scalability

We use a set of robust tools in all our forensic engagements that substantially benefit our clients with output that far exceeds their expectations. Besides, we have the flexibility and scalability to quickly ramp up resources to support large projects at short notice both virtually and onsite.

### Proven Global Delivery Model

Deploying our proven global delivery model, we work seamlessly across time zones and cultures to deliver high quality work on time.

### Technology

Deloitte operates one of the largest electronic discovery labs in Asia, utilizing advanced technology to collect, process, host, and analyze digitally stored information (emails, user files, metadata, etc.) in support of forensic investigations.

### Presence and Infrastructure

We have a significant geographic presence in India with offices in 13 locations including Bengaluru, Chennai, Hyderabad, Kolkata, Mumbai and New Delhi. We have a highly developed infrastructure that has more than 10 years of maturity.

### Expertise and Experience

We have a diverse and a competitive workforce that has worked on complex investigations of fraud and corruption within India and globally.

# Our Experts in India



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