

Deloitte.



Our services

October 2017

Forensic ●

Deloitte Forensic

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Deloitte is a global network of member firms that is present in more than 150 countries. With over 150 years of hard work and commitment to making a real difference, our organisation has grown in scale and diversity to more than 225,000 professionals, providing audit, tax, legal, financial advisory, enterprise risk, and consulting services.

We are recognised by our constant pursuit for excellence and our focus on client service standards.

Deloitte Portugal currently has offices in Lisbon, Oporto and Luanda. With more than 2,000 professionals, our clients include 83% of the largest global companies, as well as the largest private companies and major public institutions.

In a globalised market with a greater number of transactions and foreign investment, the economic relations and hence litigation, show increasing complexity. Companies often face judicial and extrajudicial disputes with complex economic matters.



Forensic Team

Deloitte's Forensic mission is to provide specialized support to our customers in situations of conflict (litigation, fraud, ...), cooperating with them in the understanding and management of these situations and anticipating potential problems of nonconformity, reducing exposure to future risks.

Deloitte's Forensic team works with organisations in conflict resolution in judicial means and alternative methods of conflict resolution, through technical support services to the processes in which they are involved.

Resist to the hostile litigation environment and manage efficiently the related costs, is crucial for the companies to be supported by experienced lawyer firms, as well as professional consultants to help and provide adequate financial analysis proffered by an expert.

We provide our clients with the insight and understanding they need to strengthen their position in the various stages of a conflict or dispute. Our main services are economic-financial analysis, damages' quantification, forensic analysis and legal support as expert testimony.



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Deloitte Forensic Service Lines



Investigation

Financial research and information technology designed to prevent and/or detect possible situations of irregularity:

- Bribery, fraud, misappropriation of assets;
- Compliance with legal, regulatory, contractual requirements, internal normative;
- AML/sanctions and economic crimes;
- Conflict of interest situations.



Advisory

Identification of critical factors and processes to implement in order to mitigate any future risk:

- Assessment of fraud detection procedures and whistle blowing;
- Design and implementation of internal processes for the prevention and detection of fraud;
- Compliance tests, prevention of cybercrime and crisis management strategies.



Dispute

Calculation of damages and lost profits;
Advice and litigation support;
Economic regulatory consulting and valuation;
Expert testimony;
Arbitration.



Analytics

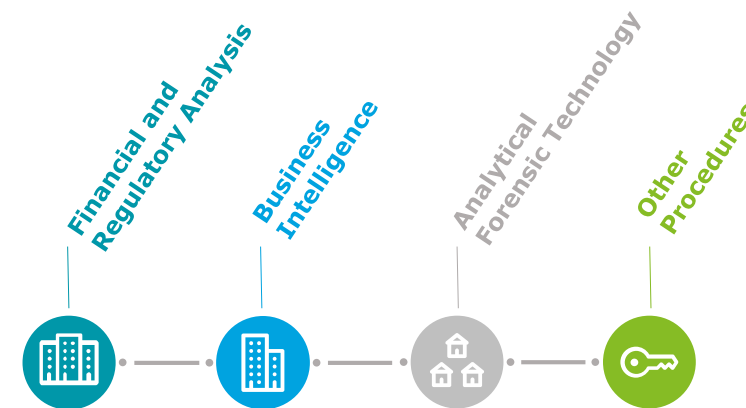
Collection, management and analysis of large volumes of information.
Use of technologies and statistical tools to predict future patterns of behaviour.



Discovery

Collection, processing, hosting, and data analysis in complex disputes and investigations:

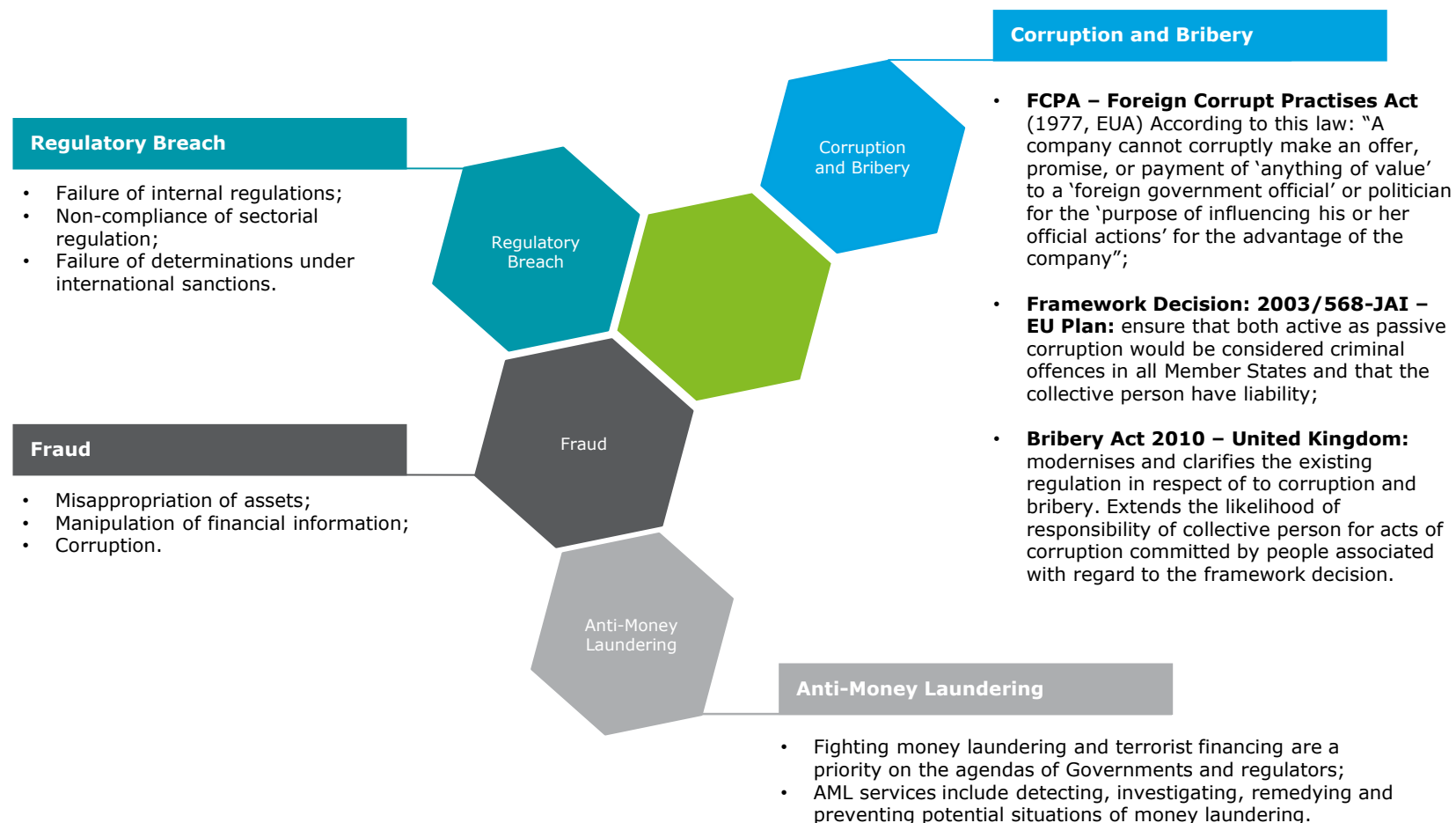
- Cybercrime and computer forensics;
- Review of documentation;
- Electronic Discovery.



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Our services – Investigation

Financial research and information technology designed to prevent and/or detect possible situations of irregularity:



OUR EXPERIENCE:

- Investigations related to reported non-compliance with the FCPA Act, involving international financial and industrial groups;
- Investigations of suspected cases of corruption;
- Investigations related to the integrity of the shareholders and management of entities;
- Integrity Due Diligence of an international group through the anti-corruption program assessment and identification of potential risks;
- Investigation control of financial transactions;
- Investigation of transactions and compliance assessment of the regulations and regulatory provisions in force within the entity.

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Our services – Advisory

Operate in a foreign jurisdiction represents opportunities and risks that an inadequate due diligence can affect the profitability and reputation of a company, even civil and criminal responsibilities. The purpose of our services is to assist in a wide field related to bribery and corruption, covering the various transactions stages, as we can see below:



Internal Control Support (BIS)

Risk assessment of business corruption and bribery.



Risk assessment of Partners (BIS and IDD)

Business relations are susceptible to risks, especially those coming from counterparts, business partners or specific individuals. In the event of these not being identified and mitigated, it may result in financial loss, damage to reputation or regulatory and criminal sanctions.



Valuation on advice of possible mergers and financial operations (ABAC DD and IDD DD)

Organisations involved in mergers and acquisitions, when establishing strategic partnerships, business or investment processes, require accurate information about their stakeholders.



Detection and prevention of risk and fraud situations, both internal and of counterparties (BIS)

Using analytical solutions, we can identify the counterparties risks, inconsistencies in the financial statements of the business partners and potential risks inherent to the business such as reputational risks and conflicts of interest.



Support of FCPA Compliance Tests (ABAC DD)

Assistance in a number of fields related to bribery and corruption, such as:

1. Review of the Compliance plan and its implementation;
2. Due Diligence "Anti-Bribery";
3. Investigation of legislation violations related to corruption;
4. Control analysis of "Anti-Bribery".

"Proper pre-acquisition due diligence can identify business and regional risks and can also lay the foundation for a swift and successful post-acquisition integration into the acquiring company's corporate control and compliance environment."

Source: The Resource Guide to the FCPA (released by Department of Justice and Securities and Exchange Commission, November 2012)

OUR EXPERIENCE

- Assistance to internal audit on compliance testing of anti-fraud and anti-corruption rules, as well as FCPA defined by the parent company, by its subsidiaries;
- Anti-Bribery and Anti-Corruption DD in companies procurements processes;
- Review of risk control procedures for bribery and corruption.

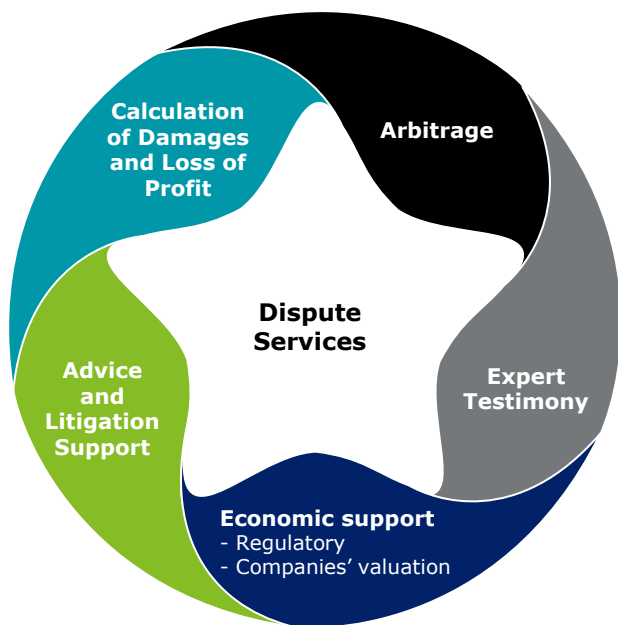
Service Line:

- Business Intelligence Services (BIS)
- Integrity Due Diligence (IDD)
- Anti-Bribery and Anti-Corruption Services (ABAC DD)

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Our services – Dispute

Companies face very often judicial and extrajudicial disputes with economic components which present some complexity. The advice by an independent expert with knowledge in economic and financial matters and extended experience in this type of situations can be critical for a favourable decision to their interests.



Experts Reports

- Damages' quantification and loss of profit for contractual defaults;
- Quantification of compensation for clients resulting from termination of contracts or interposition of protective methods;
- Sanctions imposed by Official Bodies;
- Economic rationale of collective dismissal.

Experts Replication Reports

- Objective analysis of the expert reports previously submitted by counterparty.

Arbitrage

- Performance with independent expert - witness;
- Acting as an expert of the Court, either individually or in a College of Experts.

Economic and Financial Consulting

- Resolution of the economic and financial aspects in discordance in a contract dispute;
- Valuation of companies.

OUR EXPERIENCE

- Analysis and quantification of damages and/or loss of profit caused by disputes in court with impact on business in several industries: water, energy, pharmaceutical, automobile, roads, telecommunications, catering, among others;
- Analysis and quantification of damages and/or loss of profit due to non-fulfilment of contracts;
- Collaboration with a pharmaceutical group and its legal advisors in the realisation of a quantification of compensation for the loss of the position in the generics market;
- Arbitrage of adjustments to the purchase price under stock purchase agreements.

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Our services – Analytics & Discovery

With the growing relevance of technology management processes in companies, it becomes increasingly necessary to use specialised software to optimise the research procedures and obtain results rapidly and effectively.

ANALYTICS

This area is usually related to the analysis and processing of large volumes of data with the aim of extracting useful information and facilitating the conclusions of the client, such as:

- Develop and implement data analysis for transactions and documents (Keyword Searches);
- Identification tests for suspicious situations and/or potential irregularities in database;
- Review and interpret the outputs obtained, adapting the same with the required;
- Conduct quality control;
- Convert output into tables, charts or other viewing options to stream the content.

DISCOVERY

The collection, protection, processing and analysis of data in research and dispute situations generally require adequate knowledge and experience:

- During the investigation, safe and effective procedures for the identification, capture and storage of the information is necessary for the analysis to be conducted;
- To protect the data and reduce the company's risk, the project and the client, methodologies and data storage systems with forensic validity;
- The goal of discovery is to manage efficiently the capture and review of documents through advanced methodologies, while allowing the process of data and the production of relevant information in useful time.



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