



Deloitte Forensic

“Let us hear the suspicions, I will look after the proofs.”

Sherlock Holmes
The Adventure of the Three Students

A company’s financial and business interests are exposed to a number of risks, including that of fraudulent actions by employees, management or counterparties. Experienced forensic professionals are essential to preventing and mitigating fraud risk.

Deloitte has the leading forensic practice in Ukraine and the CIS. With more than 75 professionals across the Russian-speaking region dedicated to forensic work, we lead our competitors in both scale and focus.

We assist our clients to mitigate and identify fraud, illegal practices or unethical conduct. Our team has specialists that determine the financial losses incurred due to the misappropriation of assets or suboptimal purchases/sales. Our team implements leading risk management frameworks to meet each company’s specific risk exposure, regardless of sector or jurisdiction.

Our Services

Fraud and Accounting Investigations

We offer an industry-specific approach tailored to a company’s specific needs, and can provide a wide range of services. We analyze accounting entries, electronic data, email correspondence, conduct staff and third party interviews, as well as analyze financial statements and supporting documents in order to identify potentially questionable transactions. We conduct internal investigations into potential fraud and unfair practices by management and employees.

Anti-Bribery and Anti-Corruption Services

We provide our clients with assistance on a broad range of anti-corruption-related matters covering pre-transaction, post-acquisition integration and ongoing monitoring. Our services include Compliance Program Review and Implementation, Anti-Bribery Due Diligence, Forensic Accounting Investigations of alleged violations of anti-corruption legislation, and Anti-Bribery Controls Analysis.

Dispute Services

We act as accounting experts on issues ranging from breaches of contract and asset expropriation to purchase price disputes. We work both with law firms and directly with our clients to provide independent, objective Expert Witness services to assess damages in claims within the major arbitral institutions, including the International Chamber of Commerce (ICC), the London Court of International Arbitration (LCIA), the International Centre for Settlement of Investment Disputes (ICSID) and other international dispute resolution forums.

We work with insurance and reinsurance companies and directly with their clients to provide independent, objective services to assess damages due to business interruption and stock loss claims.

Business Intelligence	<p>We offer a range of services that help clients to better understand and address the reputational risks associated with a business relationship or potential transaction.</p> <p>Integrity Due Diligence is an in-depth study of a target's reputation, business activities, ties and connections aimed at establishing that the target has provided accurate information to our client, and that there are no hidden reputational or other risks posed by associating with the target.</p> <p>Through Data Mining of Counterparties, we can detect potential risks related to the state registration process and inconsistencies in business partners' financial statements, as well as reveal affiliations among business partners, potential conflicts of interest, and other business and reputational risks.</p>
Forensic Review of Capital Projects	<p>Our experience of reviewing construction projects shows that companies can lose from 10% to over 50% of budgeted CAPEX due to fraud and conflicts of interest. We help our clients mitigate these risks with our unique approach: we compare volumes in the design with those in contracts, benchmark costs to market prices, and check actual volumes and quality of work on the construction site. We identify diverted funds and answer the questions of who, what, when, where and how.</p>
Capital Project Management	<p>Deloitte offers practical experience in nearly every aspect of construction. We help our clients to improve the delivery of capital projects in two main ways. We assist with technology transfer for the most complex tasks in development and rehabilitation projects. We use networks within Deloitte and externally to engage the world's best architects, structural, mechanical and electrical engineers, as well as simulation and modeling specialists.</p> <p>Deloitte's project management team can also help clients avoid losses due to fraud and conflicts of interest. We establish transparent project cost control, conduct comprehensive quantity surveying, and ensure the quality of works. The result is a capital project that is realized as the client had envisioned it.</p>
Anti-Money Laundering Services	<p>With backgrounds in the financial sector, our team members have deep knowledge of local regulatory requirements and industry practices, as well as extensive experience in providing AML services in Ukraine and abroad. We provide a comprehensive, discrete and timely solution to money laundering issues, aimed at minimizing risk and containing fallout.</p>
Fraud Risk Management	<p>Deloitte's integrated approach to fraud control helps organizations to understand their susceptibility to fraud risk, identify high-risk fraud areas, develop a fraud control plan to address areas of critical fraud risk, monitor the ongoing effectiveness of fraud risk mitigation, and respond to actual instances of fraud.</p>
e-Discovery	<p>Our experienced professionals assist clients in addressing the technological challenges of today's complex investigation and litigation environments by implementing practical approaches supported by specialist technology and processes.</p>
Analytics	<p>With no system to build or people to hire, outsourced analytics is faster to launch and more cost-effective than building your own capability. Deloitte can consolidate and integrate key internal and external data and feed it back to you. We will work with you to determine which questions will help provide the answers to your biggest challenges, and identify and analyze the data that will get you there. Additionally, we provide technology-driven bespoke analytics services for 1C, SAP and GPS applications.</p>

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