

**Deloitte.**



**Deloitte Forensic Technology**

It's not what you know,  
It's what you need to know

Deloitte has the leading Forensic practice in the CIS. With more than 75 professionals across the 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 provides forensic and compliance reviews and investigations to meet each company's specific risk exposure, regardless of sector or jurisdiction.

# Deloitte Forensic in Ukraine and the CIS

## Our key service offerings (1/2)

- **Fraud and Accounting Investigations:** We conduct internal investigations into potential fraud and unfair practices by management and employees, including in response to whistleblower complaints.
- **Anti-Corruption and Anti-Bribery Services:** We assist our clients on a broad range of anti-corruption-related matters covering pre-transaction, post-acquisition integration and ongoing monitoring, as well as investigations of alleged violations of anti-corruption legislation.
- **Dispute Services:** We provide accounting expert services in international arbitrations and in courts in different jurisdictions on issues ranging from breaches of contract, asset expropriation and purchase price disputes to business interruption and stock loss claims.
- **Business Intelligence Services:** We help clients to better understand and address the reputational risks associated with a business relationship or a potential transaction.
- **Forensic Review of Capital Projects:** We offer independent monitoring aimed at identifying potential fraud and conflicts of interest that can occur during construction projects.

# Deloitte Forensic in Ukraine and the CIS

## Our key service offerings (2/2)

- **Capital Project Management:** Deloitte's engineers improve the delivery of capital projects through managing design, construction, repair and commissioning works, and can help clients avoid losses due to potential fraud or conflicts of interest.
- **Anti-Money Laundering Services:** We provide a comprehensive, discrete and timely solution to money laundering issues, aimed at minimizing risk and containing fallout.
- **Fraud Risk Management:** We help organizations to understand their susceptibility to fraud risk, identify high-risk fraud areas, develop a fraud control plan, monitor the ongoing effectiveness of fraud risk mitigation, and respond to actual instances of fraud.
- **e-Discovery:** Deloitte assists clients in addressing the technological challenges of today's complex investigation and litigation environments by implementing practical approaches supported by specialized technology and processes.
- **Analytics:** We will work with you to determine which questions will help to provide the answers to your biggest challenges, then identify and analyze the data that will get you there. We also provide standard and bespoke analytics for 1C, SAP and GPS applications.

# Области применения

## **We can help in matters related to:**

- Commercial litigation;
- Tax claims;
- Disclosure of the electronic data to a third party;
- Foreign Corrupt Practices Act (FCPA);
- Claims from U.S. Securities and Exchange Commission (SEC);
- The UK Bribery Act;
- Criminal and administrative investigations against the client;
- Internal investigations:
  - Financial statement manipulation;
  - Internal fraud;
  - IT security issues;
  - Disclosure of commercial secrets and personal data.

Forensic Technology is a comprehensive solution that enables the quick and accurate analysis of large amounts of information under tight deadlines and with minimal resources.

“Deloitte's analytics portfolio, including IT consulting, is robust, mature, deep and broad, with a special focus on ensuring it can address analytics needs across all client business functions for each industry.”

Source: Kennedy Consulting Research & Advisory; IT Consulting Analytics 2014;  
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# How we can help

## Data Analytics

Any company is exposed to different kinds of potential risks in many areas in their normal terms of business. Realization of even some of them may bring the company significant material losses or reputational damage.

### **In our projects we are able to identify indications of:**

- Unauthorized transactions;
- Overstated advance reports and additional expenses;
- Duplicate payments;
- Financial statement manipulation;
- Corruption schemes;
- Abuse of power by management;
- Overstatement of purchase prices by suppliers;
- Understatement of sales prices to customers;
- Fictitious companies;
- Ghost employees;
- Affiliation between employees and counterparties;
- Indirect connections between counterparties;
- Existing schemas for making unauthorized withdrawals of funds.

### Benefits of Data Analytics

Analysis of large datasets that are not applicable for "manual" processing

Enriching of existing data with a vast range of external information

Full dataset analysis instead of sample approach

Shorter project completion period

Much lower risk of human error

# How we can help e-Discovery

## **Deloitte e-Discovery offers an innovative approach that can significantly improve the quality and efficiency of engagements:**

- Identification and collection of data from electronic devices, public information sources and hard-copy documents;
- Recovering of damaged or deleted data, access to encrypted data;
- Automatic translation, text and voice recognition;
- Structuring and indexing of data;
- Search for required information in large volumes of data:
  - advanced search by keywords, types and dates of documents;
  - automated search using "machine learning algorithms";
  - de-duplication of documents;
  - search for similar and related documents;
  - search for discrepancies in documents;
- Redaction of personal and confidential data;
- Maintenance of a register of documents, comments, investigation procedures and facts identified;
- Preservation of the chain of evidence;
- Disclosure and submission of documents to a third party.

### Benefits of e-Discovery

Quickly analyze huge amounts of data

Identify a large number of facts and a sizeable amount of evidence

Reduce the resources and time needed for engagements

Store all of the data, facts and evidence chains in one place



# How we can help

## Business intelligence

“**Revolver**” is an automated solution designed to identify potential conflicts of interest and high-risk counterparties. It enables us to detect sham and rogue companies with which our clients might inadvertently be dealing in the Commonwealth of Independent States (CIS).

**We run a series of automated tests through the dataset, including:**

- Direct ownership and/or hidden links between individuals and companies
- Dates of creation or incorporation immediately before the contract date
- Turnover with partner exceeding revenue reported to tax authorities
- Disqualified directors and mass shareholders/directors
- Mass registration addresses
- Exclusion from state registries due to liquidation or reorganization procedures
- Affiliation with offshore entities
- Sanction lists screening

### Our differentiators

Access to all public and subscription databases, such as corporate registries, press and court archives, and international compliance databases

Extensive experience with reliable sources of information as well as controversial information found in questionable open sources

Quality control, timeliness of information, and cross-check across different independent sources

# The best team and technologies on the market (1/2)

Our lab has flexible processing and hosting capacity to meet any project demands

Deloitte CIS has a state of art Analytics and e-Discovery Laboratory located in Moscow in a separate secure office area

Physical access to the lab is restricted only to e-Discovery team members and Forensic Partners

Secure, web-based access to the data via two-factor authentication

Ready-to-go mobile collection kits for immediate field work

Our lab has flexible processing and hosting capacity to meet any project demands

Global coverage of 250+ computer forensic experts worldwide

The Forensic Technology practice of Deloitte Forensic Services combines technology with the skill and experience of investigative, forensic, and analytics practitioners to support a variety of Forensic work.

Our professional team based in Kyiv and Moscow has strong local and international project execution experience based on various skills in data mining, advanced data analytics and visualization, computer and security forensic, ethical hacking, programming and engineering.

# The best team and technologies on the market (2/2)



150+

Successfully completed projects



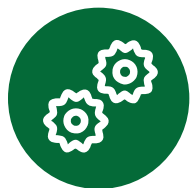
100+

Tb of data processed



18M+

Reviewed documents



90+

ERP systems analyzed



100K+

Vendors and suppliers reviewed



# Representative credentials (1/3)



Analysis of accounting systems in FCPA project

Our team participated in an FCPA project with external lawyers in relation to the local subsidiary of an international producer of medical equipment. During this project we extracted relevant data from 6 separate accounting systems (SAP, 1C 8, 1C 7.7, Turbo 9, iScala, Best) of different branches. During extraction we excluded data that may have been identified as patients personal data in accordance with local legislation. The extracted data was cleaned later, merged and analyzed in the context of the FCPA investigation. The results of our analysis were used in the further document review stage and report preparation.



Assistance to internal audit department of international company

An international company importing high-tech equipment to CIS identified indications of internal fraud. The fraud scheme related to misappropriation of expensive equipment from an external warehouse by company's employees and entry of falsified information into accounting systems. We obtained information from two separate accounting systems (local and foreign subsidiaries) and the warehouse system of a third company (warehousing service provider). We identified significant differences between systems, which were later confirmed to be a fraud by stock-taking and email review of suspected employees. Our client used our report to prepare an application to its insurance company for recovery of verified losses.

# Representative credentials (2/3)



## Post-acquisition analysis

A large investment fund acquired a significant share in a production company. Their internal policies stipulated that the fund needed to audit the acquired company within a short period of time. Due to the size of the acquired company, the internal audit took longer than expected, which led to our team being engaged. We presented our findings to the client within one week. One of the main results was our identification of a group of interrelated counterparties, which had connections to the company's management and participated in questionable financial transactions with the company.



## Forensic data preservation, forensic analysis and e-Discovery for a local subsidiary of an international food and beverage company

Our e-Discovery professionals supported the Deloitte Fraud Investigation team and external legal counsel during an FCPA investigation at a local subsidiary of an international food and beverage company. The e-Discovery team collected data from more than 50 custodians' computers, corporate mail servers, and backup tapes from different locations in CIS and Poland. Our e-Discovery experts restored the companies' IT environment to that in existence 5 years prior to obtain historical backups from several IT systems. All collected data was processed and hosted on an e-Discovery platform.

# Representative credentials (3/3)



Cross-jurisdictional data collection, processing, hosting and Litigation Support

Our Forensic team assisted our US practice to preserve and collect data during an FCPA investigation. Our e-Discovery team imaged laptops and mobile devices. Data collected from mobile devices was processed and reviewed locally to be in compliance with local Personal Data Protection Law. Our deliverables assisted external counsel to address many of our findings during custodian interviews.



Mobile e-Discovery solution provided on-site in client's facilities

Deloitte CIS conducted an independent investigation of a specific alleged corruption and bribery incident at a bank. Our Forensic Technology team worked on-site to preserve electronic data from a variety of IT systems. Our team also worked alongside the client's IT team to collect historical backups. Data access and review is restricted in the banking sector; for that reason, we provided our enterprise mobile e-Discovery solution which we deployed within the bank. We quarantined the solution by ensuring it had no connection to the Internet, and enabled multiple reviewers to access the review platform by creating a local network.

# Contacts

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