



Government monitor support services

Helping companies guide their destiny

A rising trend

We help our clients and their legal advisors effectively achieve timely fulfillment of the detailed, complex and multi-varied remediation requirements that are part of all monitor arrangements.

Government monitors are a rising trend in corporate accountability and the legal resolution of regulatory disputes. These independent third parties, appointed in the wake of settling civil or criminal enforcement cases, serve as an extension of the government in overseeing the implementation of settlement terms. Fulfilling these terms is essential if the company is to restore trust with its regulator.

But government monitoring is often seen as disruptive, drawing resources away from critical day-to-day business operations. These internal resources may, besides being required to fulfill additional responsibilities and priorities, lack experience working with government monitors and regulatory agencies.

In addition, areas under scrutiny can span multiple divisions and geographies. Under these circumstances, issues and process breakdowns can remain opaque and unremedied without the necessary local resources and experience to assist.

Finally, the considerable cost that accompanies a government monitoring situation can be a source of ongoing frustration and friction for companies that lack insight into, or ways to derive, potential near- and long-term benefits that both meet the monitoring requirements, and drive value for the business.

Deloitte can help your organization bridge these gaps, assist counsel in communicating the effectiveness of remediation efforts to both regulators and the monitor on your behalf, and help you take charge of your destiny.

Government Monitor Services— worldwide, end-to-end remediation assistance

Deloitte's Government Monitor Services team helps with the execution of independent monitoring requirements in a way that maintains focus, delivers value to your business, and helps your organization fulfill its legal and regulatory requirements. By integrating a range of disciplines from across the Deloitte network, our team supports your efforts to:

- Assess your existing compliance programs, controls and systems
- Enhance existing programs, controls, and systems
- Establish strong monitoring, auditing and testing programs
- Deploy enhanced whistleblower and helpline programs
- Establish robust incident management and internal investigation procedures
- Provide global, on-call forensic accounting and investigations assistance
- Support corporate IT departments and counsel in developing and managing global data warehouses to help respond to litigation and regulatory demands and ongoing information requests from the government monitor.
- Provide advanced data analytics capabilities to enable rapid responses to the needs of the government monitor.

Our Government Monitor Services team has worked with companies in many different capacities: as objective regulatory specialists and compliance consultants—even as government monitors ourselves under certain circumstances. This has given us the breadth of necessary experience to assist companies and their counsel in interacting effectively with government regulatory agencies and monitors in a remediation context. This can translate into a smoother path to remediating internal control and business process gaps, achieving full compliance with settlement and deferred prosecution agreement (DPA) requirements, and helping support a timely exit from the monitor arrangement.

We work with clients and their legal advisors to develop an approach that is:

- **Proactive**—identifies objectives and key success factors upfront, to guide engagement with the monitor
- **Accelerated**—augments your efforts to deliver on the objectives, with an eye to timely exit of the monitorship
- **Strategic**—emphasizes solutions that not only satisfy the monitor but create the groundwork for bottom-line business improvements

Deloitte can help you realize value beyond compliance, thanks to our:

- **Extensive experience** assisting companies and law firms in government monitor situations
- **Cross-industry insights** from our work in automotive, manufacturing, financial services, life sciences, and other industries
- **Broad professional competencies** drawn from the full suite of Deloitte services
- **Rapid response capabilities** to help address time sensitive requirements
- **"Boots on the ground"** to assist at virtually any location around the world

Our experience

Implementation of DPA and independent monitor requirements.

Deloitte assisted a global software developer subject to a DPA and the oversight of an independent monitor. The monitor's oversight was very broad in scope and addressed many elements of the company's financial and operating systems, as well as its management and governance processes. Deloitte served as a liaison and provided project management office support in all aspects of the independent monitor process. The Deloitte team also participated in the analysis of performance gaps as well as the design, implementation of and execution of remediation efforts.

Internal controls and processes required for a settlement with monitor oversight.

Deloitte helped a global financial services organization evaluate the design and effectiveness of internal controls, processes and procedures which were stated as requirements for a settlement between the entity and numerous U.S. regulators. Deloitte's methodologies and approach included validating certain requirements put forth by the independent compliance

auditor/monitor to determine whether the entity successfully implemented each of the requirements. The Deloitte team also utilized qualified internal subject matter specialists in data analytics and/or other appropriate disciplines, in validating the mathematical and statistical integrity of the various fraud risk management tools developed and implemented pursuant to the requirements established by the numerous regulators.

Implementation consent order and independent monitor requirements.

Deloitte assisted a major global automobile company in the design and implementation of business processes, systems and controls to comply the terms of a three- to four-year consent order. At the same time, we are helping the company and counsel coordinate activities among regulators and the federal monitor on the company's behalf, and supporting the company's interactions with those stakeholders.

Consent order execution. We are helping a major global automobile company carry out the terms of a three- to four-year consent order. At the same time, we are helping the company and counsel coordinate activities among regulators and the federal monitor on the company's behalf.

Global investigation support for company under independent monitor.

A multinational firm fell under a four-year DPA and federal monitor arrangement for violations of the US Foreign Corrupt Practices Act (FCPA). Deloitte assisted in the execution of key requirements of the monitorship from the company's home location in Europe, delivering on-call investigations and data management services while providing investigation results to the federal monitor on the company's behalf.

Internal control and systems transformation for company under independent monitor.

Due to FCPA violations, a global manufacturing and financial services company accepted a three-year DPA along with the appointment of a federal monitor. Deloitte worked with the company to implement the terms of the DPA and interact with the monitor. We also helped the company evaluate and enhance its financial accounting systems, business processes, and internal controls to reduce the likelihood of future regulatory violations.

Internal control transformation for company under independent monitor. Deloitte helped a global financial services organization evaluate the design and effectiveness of internal controls, processes and procedures which were requirements under a settlement between the entity and U.S. regulators. Deloitte's methodologies and approach included validating requirements from the Independent Monitor and testing the mathematical and statistical integrity of various risk management tools required by the regulators.



The independent monitoring agreement

With growing frequency, a settlement agreement or DPA with a monitor requirement may require companies to retain an external provider to assist with remediation activities. These agreements might have other requirements as well, including:

- **An external provider** to help the company enhance internal controls, business processes, and IT systems that support regulatory compliance
- **Remediations** to strengthen existing anti-fraud and anti-corruption compliance programs
- **Enhanced monitoring, auditing and testing** of compliance programs
- **Enhanced whistleblower programs**, employee helplines, and “fast track” internal investigation protocols providing for swift issue resolution

If you or your legal advisor needs to fulfill detailed, complex, and multi-varied remediation requirements that are part of all monitor arrangements, Deloitte can help.

Let's talk:

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