

Investigations, regulatory reviews, dispute resolutions, and other forensic activities often depend upon information that is stored digitally. Increasingly, information only exists in a digital form.

**KPMG Forensic has the tools and skills to assist in:**

- capturing and analysing digital evidence from a variety of sources
- analysing data from business systems to identify anomalies, suspicious transactions, links between entities, and attempts to manipulate financial records, and
- providing access to paper and electronic material for search and review.

### Digital Evidence Recovery

Investigations into fraud and misconduct, including disputes between business partners, may end in court or other formal proceedings so it is important that evidence is collected in an appropriate way. We collect digital evidence to internationally recognised standards and can support you in analysing the collected evidence.

Our experienced investigators can assist in identifying potential sources of information based on an understanding of your objectives. We can capture information from the identified sources in a manner that is robust enough to stand up to scrutiny in legal proceedings. We can often recover documents, including e-mails,

that a user has deleted and believes have been destroyed. Through analysis of available digital evidence we can assist in establishing a chain of events or in determining whether certain allegations are supported.

Many systems administrators understand corporate network administration and technical issues, but not all understand the implications of actions in respect of legal proceedings. The mere act of turning a computer on or off can alter the information that the computer contains and can render any data recovered inadmissible in court. Locating and extracting data requires specialised equipment and software, and professionals experienced in the art of digital evidence recovery.

### Data Analytics

Organisations may be the victims of fraud or misconduct by suppliers, customers, or employees. Working proactively or in response to a specific issue we can identify irregular transactions that may indicate fraud or misconduct, and weaknesses in the control environment that may create a heightened risk of such activities occurring or going undetected.

The volume and complexity of data generated by business operations

today can create an overwhelming burden for any organisation that is faced with a need for forensic analysis. It is often necessary to combine data from various systems, as typically not all relevant data is housed in one place. Intelligent analysis of the collected data requires knowledge of the data itself, knowledge of how that data represents the underlying transactions, and knowledge of how frauds are perpetrated. Finally, there may be a need to use a variety of analytic tools, including data visualisation and data mining software, to reveal the relevant anomalies within the data for further investigation.

We are able to identify the data required to achieve the established objective, work with your team to obtain that data, and take appropriate steps to preserve the data if necessary. We can then analyse the data in our secure laboratory, using the analysis software most suitable for the volume of data to be analysed and the nature of analysis to be undertaken.

Our data analytics services are used both to support investigations into suspected fraud and misconduct, and to proactively identify frauds that may be occurring. Data analytics are used to help clients support damage quantifications in litigation. We have

frequently aided our clients' in-house investigation teams in addition to supporting our own teams.

## Evidence and Discovery Management

Investigations and legal proceedings can involve examining large quantities of documents, stored either on paper or in electronic form. Searching through hundreds, thousands or millions of documents for relevant information can be a time-consuming process. We can help you organise all of your documents into a single, searchable collection, enabling you to identify relevant documents quickly and efficiently, through a web-based interface that can be used by review teams worldwide.

In some cases, simply identifying likely sources of evidence and preparing for the collection of evidence may be a major task. We can help you to manage and execute the process in a way that minimises impact on the business, yet ensures complete and accurate data collection. We have experience of coordinating multinational data collection exercises and comprehensive analysis of documents including projects involving millions of pages of documents.

In the search for relevant material, an investigation team may recover documentation from a variety of locations. This process may result in substantial duplication of documents, particularly in the case of electronic data recovered from networked data repositories or e-mail systems. It is usually desirable to identify and remove duplicate documents to leave only a single copy of each document for review, whilst retaining different versions of the same document.

This would be time consuming if not impossible to achieve manually, but we have access to advanced tools which can assist in the de-duplication process. Rather than relying on only keywords to identify documents we can also help by grouping documents based on conceptual similarity.

We have extensive experience of building document repositories for legal teams, client investigation teams or in support of investigations. A well-designed repository can be critical to ensuring that all relevant documentation can be identified and reviewed within time and budgetary constraints.

## Our credentials

KPMG is one of the world's leading networks of professional advisory firms. We are proud of KPMG's strong and established reputation, a reputation that is built on a long history of independence, integrity and objectivity. KPMG Forensic is part of a global network of professionals that helps our clients effectively manage the challenges of an ever-changing, complex business world. Our Forensic team comprises a unique blend of professionals with complementary skills to deal with every aspect of our clients' forensic requirements.

Being a regional practice with global reach means our clients consistently receive the right know-how at the right time from one adviser – no matter where in the world they do business. We are known for providing practical advice to approach our clients' complex forensic issues. That's why we have a significant track record. Our clients gain access to the latest knowledge and advanced skills from industry-focused professionals who understand their business.

For further information about the services offered by KPMG Forensic please contact us.



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