



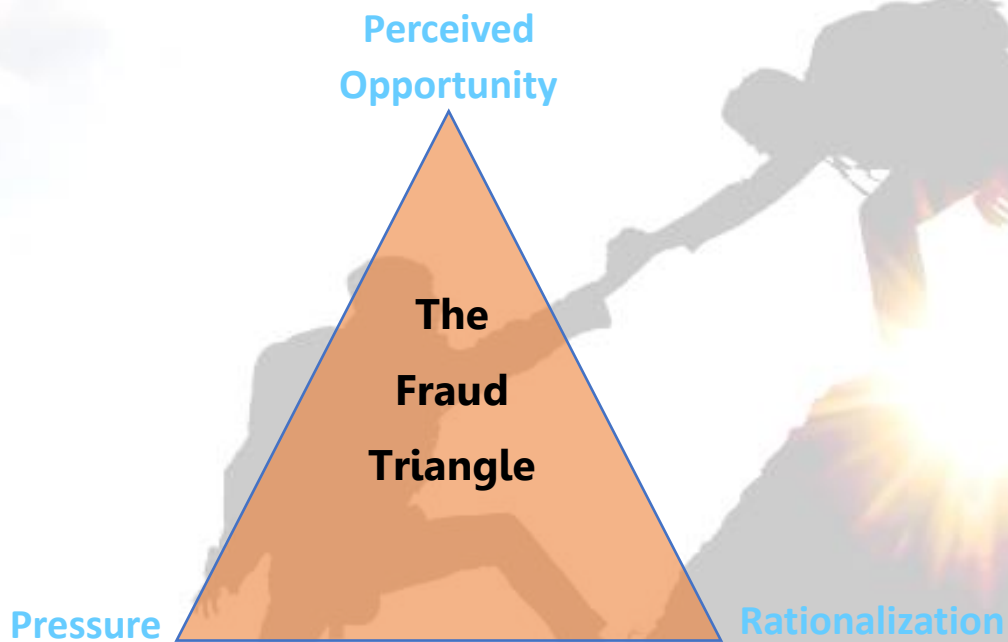
legaligance

CORPORATE FRAUD INVESTIGATIONS



LEGALIGENCE STRATEGIC CONSULTING LLP™

Fraud can occur at any company, having a significant financial impact on even the most well-established business. Corporate fraud is a persistent fact of business life, affecting businesses of all sizes and across all industries. According to the Association of Certified Fraud Examiners, "The typical organization loses, on average, five percent of its annual revenue to fraud waste and abuse."



Our corporate and due diligence investigations are discreet and confidential. Our specialties include tailoring our investigation to specific client questions, investigating specific issues and incidents that may impact the success of a business transaction.

Due diligence of foreign entities may require a further understanding of local laws, languages or customs, especially when records are not readily available electronically. We provide in-depth analysis of our findings. Whether you're looking into an individual or navigating a complex global due diligence investigation, we are here to help.

1. KEY AREAS OF CORPORATE FRAUDS LEGALIGENCE HANDLES

Areas of fraud risk vary from industry to industry and from organization to organization.

However, six key areas of risk apply to most organizations:

1. Purchasing and payroll
2. Sales and inventory
3. Cash and cheques
4. Physical security
5. Piracy, intellectual property and confidential information
6. Information technology.

❖ LEGALIGENCE ASSISTS ITS CLIENTS TO:

- Evaluate the effectiveness of current compliance programs;
- Design enhancements to existing programs
- Build and implement training programs
- Test, review, and update compliance programs;
- Identify company-specific risks related to various frauds and mitigation solutions
- Conduct thorough internal investigations,
- Investigate allegations of bribery and financial mismanagement
- Respond to a specific incident, and development of a plan to contain it
- Conduct anti-corruption due diligence before and after acquisitions.

❖ LEGALIGENCE FRAUD INVESTIGATIONS

- Significant internal fraud by employees or Directors
- Embezzlement and misappropriation of a company's funds
- Vendor fraud
- Unlawful collusive trading
- Bid-rigging or other types of contract collusion among competitors or vendors
- Price-fixing by agreeing with competitors
- Theft of intellectual property and other proprietary information;
- Conflicts of interest and self-dealing
- Kickbacks

❖ LEGALIGENCE DUE DILIGENCE HELPS ORGANIZATIONS

- To stay compliant
- To uncover wrongdoing
- To audit existing processes
- To recover losses
- To determine the cause of disruptive incidents
- To assess potential partners

Our team of professionals can support management efforts to identify missing controls, and develop and implement actionable work plans to improve elements of an organizations' program. We can assist you in building a framework that will support sound, compliance-based decision-making.

2. LEGALIGENCE FRAMEWORK OF CORPORATE FRAUD PREVENTION AND INVESTIGATION

An investigation should be launched when you have a **reasonable factual basis (RFB)** to believe fraud occurred. This means you can reasonably believe that a law, regulation or company policy has been violated.

We ensure that the fraud investigations are thorough, timely, accurate and compliant.

Information Gathering	<ul style="list-style-type: none"> - Assessing the Situation - Interviewing the Reporter - Preparing Plan for the investigation by reviewing the organization's fraud investigation procedures and other available information - Take Interim Action
Planning the Investigation	<ul style="list-style-type: none"> - Determine the Scope - Outline the Strategy to ensure that we don't miss any key information or duplicate efforts - Make an Interview List - Create a Timeline
Conducting Interviews	<p>Interviewing is the most important part of any investigation. This is the stage where we gather first-hand information.</p>
Review Records	<ul style="list-style-type: none"> - Review Email Records - Review Personnel File - Retain Copies of Documents
Analyze Evidence	<ul style="list-style-type: none"> - Determine Quality - Keep Evidence Secure - Separate Facts and Opinions - Check Evidence Against the Allegation
Final Fraud Investigation Report	<p>Build factual and objective report</p>