

KPMG Internal Investigation Maturity Assessment (KIIMA) Framework

Our Value Proposition

Fraud schemes are increasingly getting more sophisticated, enabled by new and emerging technologies, such as AI, machine learning, data analytics, digital platforms and system vulnerabilities. These schemes are usually facilitated by:

- All levels of internal stakeholders, and / or
- External stakeholders – Customers, Vendors, Business Partners, Consultants, etc., who may use advanced methods, such as Generative AI, to commit fraud, necessitating specialised detection and investigation strategies.

It is therefore imperative to equip the investigation function (and indeed, internal audit function), with adequate tools, methodologies and technologies, to proactively identify patterns of fraud or misconduct, so as to mitigate the risk of financial loss, operational disruption, and / or reputational harm.

To achieve this, organisations need to determine the maturity level of their internal investigation functions, in terms of their capacities and capabilities to:

- Proactively identify fraud risks: This includes use of advanced data analytics and fraud monitoring tools to detect emerging patterns of fraud.
- Conduct data-enabled and AI-powered internal investigations, as may be required.
- Benchmark their capabilities with other similar organisations, so as to assess their level of maturity among their peers.

In response to this challenge, KPMG has developed an assessment and a benchmark solution – KPMG Internal Investigation Maturity Assessment (KIIMA), to assist organisations of different sizes to conduct a maturity assessment of their internal investigation functions, putting into consideration the size, sector and jurisdictions they operate in, as well as local requirements and regulations.

KIIMA Framework

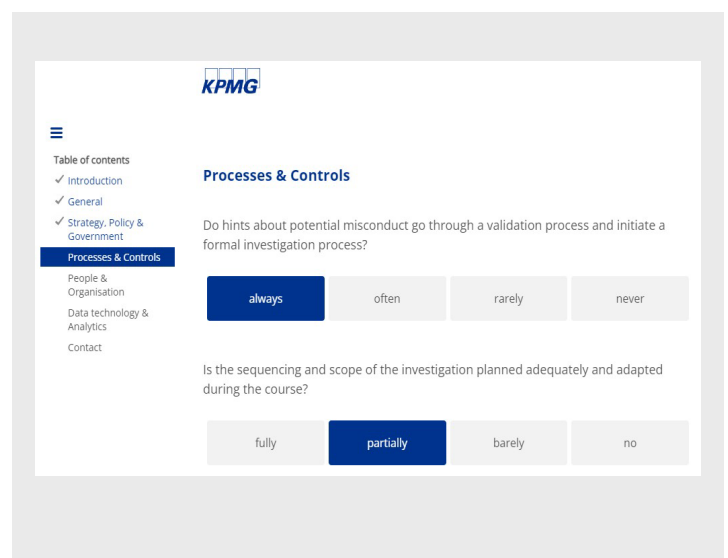
Broadly, this framework has two (2) components Viz:

- Quick Check
- Full Maturity Assessment

Quick Check



- This is a shortened questionnaire to be self-completed by organisations.
- Comprises 16 questions, divided into 4 categories:
 - ✓ Strategy, Policy & Governance
 - ✓ Process & Controls
 - ✓ People & Organisation
 - ✓ Data, Technology & Analytics
- It provides organisations with a first view of their maturity assessment and is available online, upon request.
- Where a more detailed assessment is required, organisations may reach out to KPMG for the Full Maturity Assessment.



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Processes & Controls

Do hints about potential misconduct go through a validation process and initiate a formal investigation process?

always often rarely never

Is the sequencing and scope of the investigation planned adequately and adapted during the course?

fully partially barely no

Full Maturity Assessment



- This is a detailed questionnaire administered by KPMG, via interviews with the organisation, as well as review of relevant documents, to evaluate the quality of the internal investigation functions.

- **The questionnaire covers 8 categories namely:**

- ✓ Strategy & Risk Appetite
- ✓ Governance Risk Framework
- ✓ Core Decision & Processes
- ✓ Controls & Rules
- ✓ Organisation & Culture
- ✓ People & Performance
- ✓ Core Technology Systems
- ✓ Data, Analytics & Management Information.

- Following the Full Maturity Assessment, a report is prepared that contains the results of the evaluation and the comparison with other organisations maturity levels, as well as concrete recommendations for optimising the internal investigation functions.
- KPMG is also happy to support (where requested) with implementing the articulated recommendations, including developing appropriate measures to address identified gaps.

Both the Quick Check and the Full Maturity Assessment, serve as a benchmark tool, wherein the collection and evaluation of anonymised responses of the completed questionnaire will enable organisations reliably assess the maturity level of their internal investigation functions, also in comparison to other organisations, by country, industry, turnover and capital market orientation.

For further information about the services offered by the Forensic team of KPMG Advisory Services, please contact:



Saheed Olawuyi

Partner & Head
Forensic Services
KPMG in West Africa
M: 234 803 403 5542
E: saheed.olawuyi@ng.kpmg.com



Oluwaseun Odeku

Partner, Forensic Services
KPMG in West Africa
M: +234 802 501 1478
E: oluwaseun.odeku@ng.kpmg.com



Oluwatomi Benson

Senior Manager, Forensic Services
KPMG in West Africa
M: +234 906 000 0897
E: oluwatomi.benson@ng.kpmg.com



home.kpmg/ng
home.kpmg/socialmedia

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