



# Data Dashboards for Anti-Bribery and Corruption Compliance

**Forensic**





# See your data in a new way; improve the effectiveness of your compliance programme

Companies face great challenges in complying with numerous anti-bribery and corruption (ABC) laws and guidelines, which specify that compliance programmes must be well-designed, applied in good faith, and effective<sup>1</sup>. Regulators expect routine auditing of controls, regular monitoring and assessment, and periodic testing to consider a programme effective.

KPMG's Forensic practice helps companies to identify and use the right information in order to make intelligent, risk-based decisions about their transaction and business relationship risks. Using data analytics to organise and examine disparate data sources provides compliance professionals with the ability to quickly assess which relationships and transactions require the most immediate attention.

Presenting information through intuitive, interactive dashboards, KPMG enables investigators and compliance professionals to explore data in new ways. By applying these fresh techniques they can find associations between risks that are difficult to identify using the static reports and charts offered by many existing Business Intelligence systems.

Our analytics solutions draw on the vast investigative experience of KPMG's Forensic teams around the globe to help clients deploy efficient, risk-based ABC monitoring as the foundation of their ABC regulatory compliance strategy: everything from quick baseline reviews using our "ABC Lite" dashboard, to fully customised continuous monitoring solutions implemented over a very broad variety of data sources.

## How we can help

KPMG supports its clients in responding to their ABC compliance challenges in a number of ways:

**Scoping and identification** – Help identify where relevant TPI and transactional data may reside across business units to enable advanced ABC analytics. Many organisations face significant difficulties in merely locating all the data necessary for comprehensive ABC analytics and monitoring.

**Data gathering and processing** – Help develop a framework for gathering and normalising data from disparate data sources to create a single version of the "truth". We continuously evaluate the sources of information for inconsistencies and gaps, which can indicate deficiencies in the business' control environment.

**Analytics and transaction testing** – Develop testing customised to your needs, drawing on accumulated knowledge developed while working on hundreds of investigations, audits, and remediation projects. KPMG Forensic has experience in identifying potentially high risk transactions and TPIs from transactional data, including industry and country-specific matters.

**Dashboards and reporting** – Develop intuitive and efficient reporting capabilities which connect disparate data sources and allow clients to quickly access and evaluate ABC related risks and information.

<sup>1</sup> A Resource Guide to the US FCPA by the Criminal Division of the US Department of Justice and the Enforcement Division of the US Securities and Exchange Commission; p. 56.



## Examples of areas typically addressed by our ABC Lite solution<sup>2</sup>

### Counterparties

- Nature of counterparty (e.g. government entity, SDN<sup>3</sup>, Swiss SECO sanctions list)
- Geographic risk factors (e.g. low scoring CPI<sup>4</sup> or BPI<sup>5</sup> countries)
- Data risk factors (e.g. missing registration or banking details)

### Payments

- High risk transaction categories (e.g. gifts, donations, consulting)

- Transaction risk factors (e.g. round amounts, outliers, descriptions matching high risk keywords)
- Exceptions appearing in proximity to high risk events (e.g. payments to offshore banking centres shortly before or after the awarding of a significant contract)

### Sales

- Transaction risk factors (e.g. outlier amounts, reversals)

### Travel and Entertainment Costs

- Transaction risk factors (e.g. travel destination, value characteristics)

<sup>2</sup> Subject to the availability of appropriate data

<sup>3</sup> Office of Foreign Assets Control (OFAC) Specially Designated Nationals List

<sup>4</sup> Transparency International's Corruption Perceptions Index

<sup>5</sup> Transparency International's Bribe Payers Index

## KPMG's ABC Services

KPMG has a full suite of services related to helping organisations prevent, detect, and respond to ABC concerns. Our extensive credentials in this area allow us to provide clients with the information they need to maintain and monitor compliance with ABC laws and regulations.

In addition to the FCPA and U.K. Bribery Act, multinational enterprises may be subject to laws in many other countries that have signed the Organisation for Economic Co-operation and Development (OECD) Convention, which criminalises bribery of foreign government officials, and additional local laws which prohibit bribery.

Our experience in cross-border ABC investigations, pre- and post-acquisition due diligences and ABC compliance reviews through multiple jurisdictions has provided us with deep knowledge of global ABC laws and regulations and has allowed us to become familiar with local customs and business practices.

## Why KPMG?

- Distinguishing KPMG from competitors is its global Forensic network of over 2,600 dedicated professionals.
- Located in over 50 countries and available where you operate.
- Rapid response through single point of contact and institutional strength.

## An example of our experience – custom analytics

KPMG helped a global pharmaceuticals company with a data visualisation and analytics package that focused on travel and entertainment spending. The exercise later extended into other areas to provide assessment of risks in the client's distributor sales channel and HCP partners. KPMG designed a suite of custom dashboards to identify potential fraud, corruption, and policy violations. The dashboards provided the ability to dynamically interrogate the data and further investigate anomalies.

KPMG built the underlying databases necessary within the client's technology infrastructure to extract data from the client's operational and transactional ERPs, normalise the data, populate the visualisations and perform the custom analytics.

The solution replaced an ad-hoc and manual client process. The client anticipates our solution will better identify risks associated with auditable entities; more efficiently target high-risk transactions for investigation; and more quickly identify potential instances of fraud and misconduct, including bribery and corruption. The compressed timelines in assessing, identifying and mitigating these risks are expected to result in meaningful savings in resources and costs.

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