



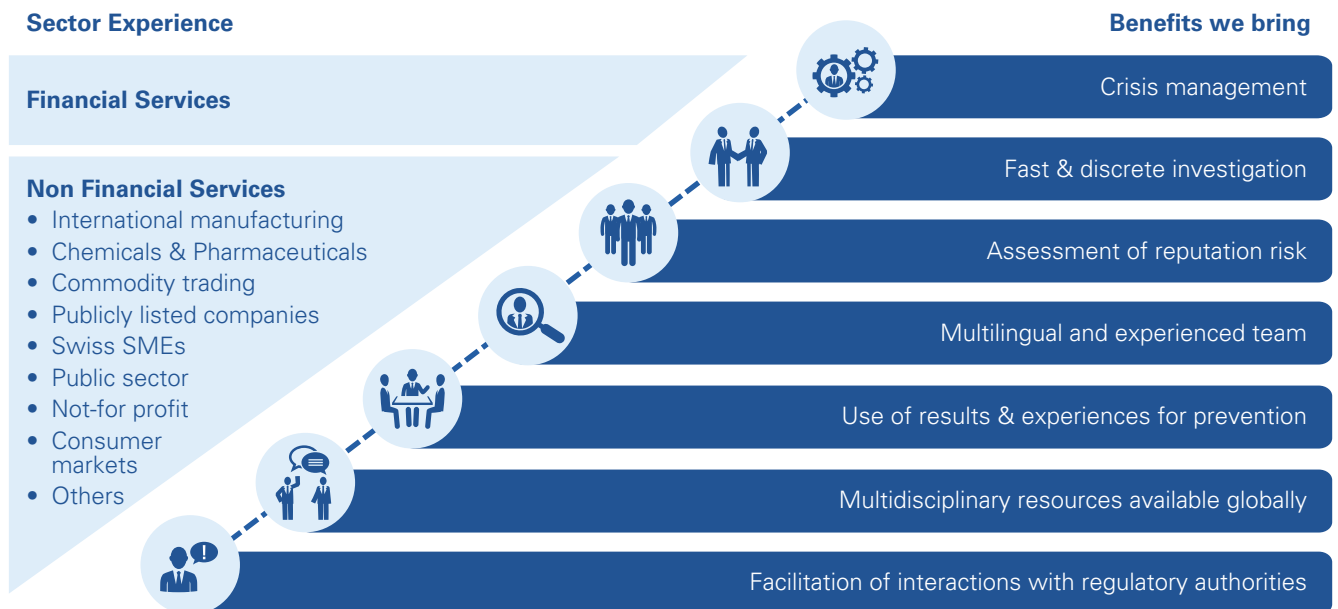
Forensic Investigation Services

Forensic

kpmg.ch/forensic

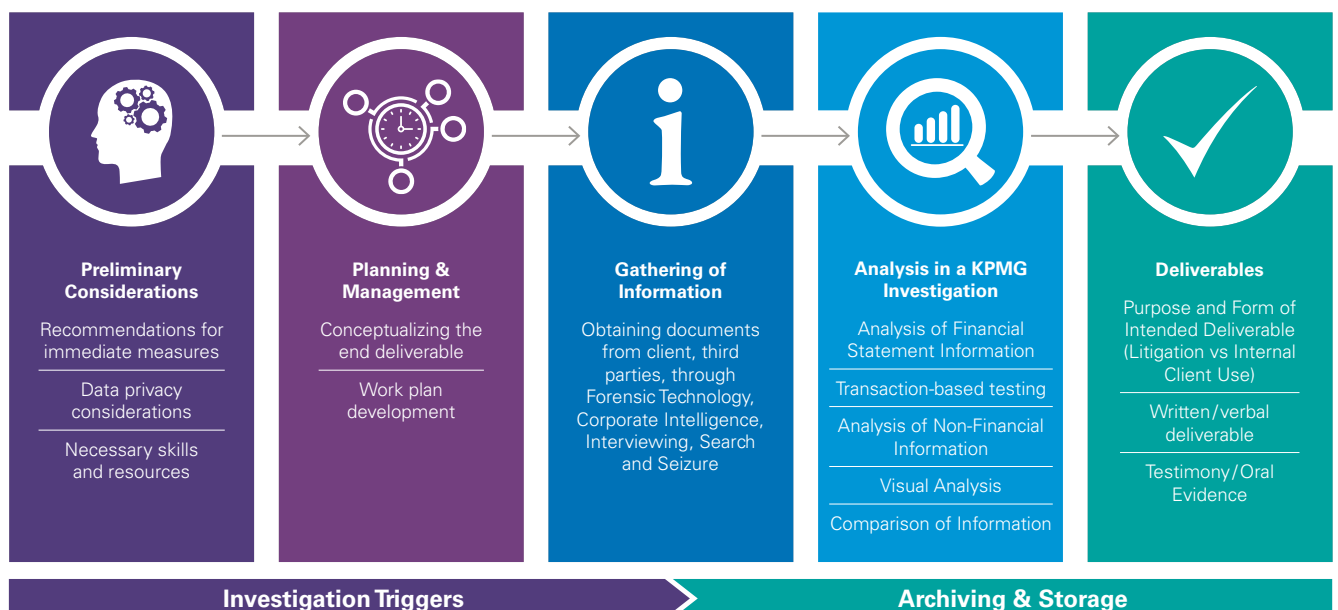
Our experience – Your advantage

Our combined experience in investigative and financial issues, together with specific methods and tools, enables us to separate deceptions from facts in order to assist clients in understanding some of the most complex fraud schemes.



KPMG's global investigation methodology

The Global Investigations Methodology provides coordinated global strategy and consistent approach for performing investigation services as outlined below.



Investigation Services

KPMG Forensic provides fraud and misconduct, as well as behavioral and HR investigation services to a wide variety of organizations, both public and private.

- **Worried about employee's conduct, honesty or integrity?**
- **Want to know how to address suspicions of fraud, misconduct or corruption?**
- **Interested in how to define appropriate first actions?**
- **Need to detect anomalies and suspicious patterns?**



* For more details see KPMG Global Profiles of the Fraudster 2016

Areas of specialty in investigation

- Bribery and corruption
- Fraud and misconduct
- Breach of company procedures
- Ponzi and other investment schemes
- Conflicts of interest
- Cyber-Crime
- Embezzlement and misappropriation
- Financial reporting fraud
- Healthcare Fraud
- Data Breach
- Money Laundering
- Procurement fraud
- Violation of fiduciary duty
- Cultural and ethical environment
- Insurance Fraud

Fraud and Misconduct Investigation

By using specific methods and tools and our experience, our investigators will clarify the exact sequence of events and ascertain the scope of the issue. We will identify the fraudsters as well as identify the assets which have been misappropriated.

Our team will unearth the facts that you need to make a decision and guide you through any criminal or civil law measures required. We will pinpoint weaknesses in your overall internal control or risk management system and advise on how to deal with them. Moreover, if necessary, we can draw up an internal and external communication concept on your behalf.

KPMG helps organizations in their efforts to achieve the highest level of integrity and to manage the cost and risk of litigation, investigations, and regulatory enforcement actions by assisting with the prevention, detection and response to fraud, waste, abuse and other forms of misconduct, the avoidance and resolution of disputes and the collection, discovery and analysis of electronically stored information.

Behavioral Investigation

A behavioral investigation proactively analyzes the behavior of one or more individuals as well as the surrounding cultural and ethical environment within the organization in order to determine the root cause for the misconduct or non-compliance. Trigger of a behavioral investigation is a series of incidents committed by one or more employees related to undesired behavior.

KPMG has the required expertise and experience to understand individual behavior and analyze the culture of an organization.

HR Investigation

Unethical behavior at the workplace is a topic neglected too often, with serious consequences. Reputational damage, financial penalties, a demotivated workforce or even work disability are some of the potentially devastating outcomes of untreated incidents. Unethical behavior affects not only individual victims, but also your organizational culture as a whole.

While most cases can be solved internally, KPMG can support your organization in retroactively providing objective insights related to unethical behavior such as mobbing, harassment, discrimination or retaliation in order to solve complicated and sensitive cases.

Global consistency and local capability

Why KPMG?

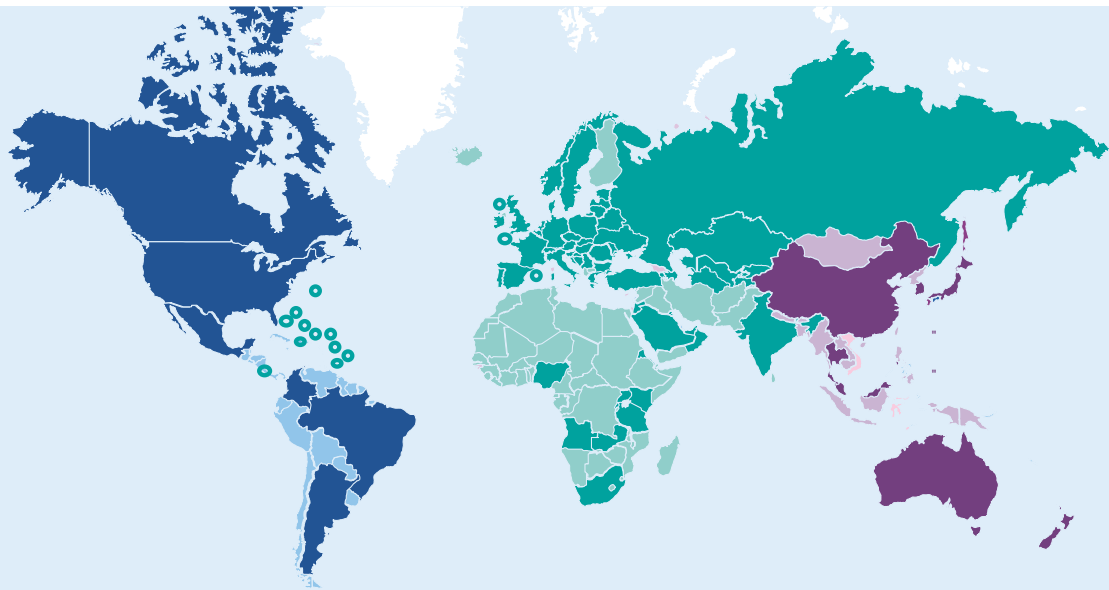
You will be advised – quickly, competently and comprehensively – by a multidisciplinary team of professionals with experience in both the fight against white-collar crime and in the use of internationally recognized methods and tools from the world of forensic technology.

Global forensic footprint

With now over 40 Accredited Forensic practices worldwide, KPMG helps organizations in their efforts to achieve the

highest level of integrity and to manage the cost and risk of litigation, investigations, and regulatory enforcement actions. We can staff any project with local KPMG employees, having in-depth knowledge about applicable laws, regulations and culture.

We assist organizations with the prevention, detection and response to fraud and misconduct, the avoidance and resolution of disputes, and the collection, discovery and analysis of electronically stored information.



Americas

- 898 professionals including 67 Partners
- Regional Chair – Richard Girgenti, New York

Europe, Middle East and Africa

- 2,308 professionals including 80 Partners
- Regional Chair – Jack de Raad, Amsterdam

Asia Pacific

- 295 professionals including 20 Partners
- Regional Chair – Grant Jamieson, Hong Kong

Contacts

KPMG AG

Badenerstrasse 172
PO Box
CH-8036 Zurich

Rue de Lyon 111
PO Box 347
CH-1211 Geneva 13

Philippe Fleury

Partner and Head of
Forensic Switzerland
Geneva

+41 58 249 37 53
pfleury@kpmg.com

Matthias Kiener

Partner
Zürich/Bern

+41 58 249 21 35
mkiener@kpmg.com

Cindy Hofmann

Director
Zürich

+41 58 249 56 25
cindyhofmann@kpmg.com

kpmg.ch/forensic

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received, or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation. The scope of any potential collaboration with audit clients is defined by regulatory requirements governing auditor independence.

© 2016 KPMG AG is a subsidiary of KPMG Holding AG, which is a member of the KPMG network of independent firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss legal entity. All rights reserved.