



Fraud and Forensic Recovery

A man with grey hair, wearing a dark pinstriped suit jacket, a light blue checkered shirt, and a red tie with white polka dots, is sitting at a wooden desk. He is smiling slightly and looking towards the camera. His hands are clasped on the desk in front of him. The background is a wood-paneled wall.

Seasoned Fraud and Forensic Recovery Specialists

"RYAN HELPS PROTECT SHAREHOLDER VALUE IN TODAY'S
TURBULENT ECONOMIC ENVIRONMENT BY FOCUSING
ON THE DETECTION OF FRAUD, WASTE, ABUSE, AND
RECOVERY OF ASSETS."

Peter McLaughlin, *CEO and Managing Principal*
RYAN FRAUD AND FORENSIC RECOVERY SERVICES

Ryan's Fraud and Forensic Recovery Practice Mitigates Risk, Improves Profitability, and Protects Shareholder Value

Global settlement fines, prison terms, and general enforcement activity by the U.S. Securities and Exchange Commission (SEC) and the U.S. Department of Justice related to statutes from the Sarbanes-Oxley Act of 2002 and the Foreign Corrupt Practices Act (FCPA) have continued to increase. Recent high-profile corporate fraud schemes have highlighted the need for fraud and forensic accounting investigations, asset tracing, and recovery work. The significant costs of investigation and remediation activities, fines, and penalties, combined with recent updates to corporate sentencing guidelines, highlight the importance of internal programs that proactively control and mitigate the risk of fraud and noncompliance with the law.

Ryan's Fraud and Forensic Recovery practice helps protect assets and shareholder value in today's turbulent economic environment by focusing on the early detection of fraud, waste, abuse, and recovery of assets. We assist law firms and corporations with acquiring key evidence and sorting through complex financial issues in investigations and disputes.

Ryan's seasoned investigative, accounting, and technology specialists leverage state-of-the-art technology and years of fraud and forensic accounting knowledge and investigative expertise to provide a comprehensive suite of services to assess, detect, and deter fraud. We help protect our clients' assets and guard against risks to their reputation. We improve their internal controls to mitigate risk and prevent fraud. And we provide dispute analysis services in regulatory inquiries and investigations, including complex litigation matters, such as class-action securities litigation.



Ryan's multi-disciplinary Fraud and Forensic Recovery team includes:

- Certified fraud examiners
- Economists and statisticians
- Experienced expert witnesses
- Forensic accountants
- Forensic technology specialists
- Former law enforcement and regulatory officials

Comprehensive Fraud and Forensic Recovery Services

Ryan's comprehensive suite of Fraud and Forensic Recovery services helps companies proactively identify and mitigate the future risk of fraud or reactively investigate existing fraud and recover lost funds.



We proactively assess organizational risk and perform focused searches for anomalies that identify potential fraud or damages. This process typically includes identifying risk areas and possible fraudulent schemes by analyzing millions of organizational transactions using sophisticated data queries that flag transactions with attributes indicating potential fraud. As a result, leads are generated and investigated to validate fraud concerns and, if needed, commence formal investigations.

Our services also provide extraordinary value in response to specific incidents in which alleged fraud is discovered or a legal or regulatory process has commenced. Our reactive investigative process will determine the potential scope of the fraud, analyze and preserve evidence, and then eliminate it while recovering lost funds. We also help in litigation and dispute matters, deploying data mining and forensic accounting processes that assist counsel in developing a case for filing suit.

Ryan's Fraud and Forensic Recovery services include:

- Forensic accounting and global investigations
- Asset tracing and recovery
- Dispute analysis and litigation
- Governance, risk, and compliance
- Forensic data mining and electronic discovery

Forensic Accounting and Global Investigations

Ryan applies expertise in the field of accounting to conduct corporate and public sector investigations into allegations of civil and criminal fraud, asset misappropriation, accounting irregularities, bribery, corruption, securities fraud, and regulatory investigations governed by the FCPA. We work in conjunction with our client's outside counsel to perform investigations of identified, alleged, or possible fraudulent or illegal activities of employees, former employees, customers, vendors, or other outside parties potentially involved in fraud, waste, abuse, bribery, kickbacks, theft of intellectual property, misuse of company resources, and other financial misconduct. Our experienced and skilled accounting professionals thoroughly analyze and report on all financial aspects of the investigation, litigation, arbitration, regulatory matters, and other disputes.

Asset Tracing and Recovery

We conduct in-depth reviews of corporate business transactions and provide investigative services to trace, locate, and assist attorneys in the recovery of assets, whether concealed or previously disclosed, in an insolvency, receivership, or litigation.

Dispute Analysis and Litigation

Ryan's Fraud and Forensic Recovery practice provides accounting, economic, and business expertise for complex commercial litigation and dispute situations, including SEC inquiries and enforcement, securities litigation, management of electronic discovery

processes, quantification of damages, expert witness testimony, class-action matters, and settlement and mediation assistance. The comprehensive services provided by our seasoned team of forensic accountants in litigation and other dispute venues include:

- Expert testimony in deposition, trial, or arbitration matters on the application of Generally Accepted Accounting Principles to a particular set of facts and assistance in gathering the facts required to render such an opinion.
- Expert testimony as to a financial quantification or analysis, such as the calculation of damages in a breach of contract, tort, or insurable loss; the analysis of potential errors in a financial report; calculations related to contractual matters, such as debt covenants, interest, and charges due; and analysis of representations and warranties as to financial disclosures.
- Acting as a privileged and confidential advisor to a lawyer representing a party to a litigation, investigation, or regulatory matter.
- Acting as an independent arbitrator, or otherwise neutral party, to settle financial matters in dispute between parties, such as the calculation of net working capital as of closing date for an entity subject to a purchase and sale agreement.

Governance, Risk, and Compliance

Ryan's governance, risk, and compliance services provide fraud risk assessments, awareness and training activities, and compliance programs that are aligned with business objectives and internal control risks, including post-event remediation, FCPA compliance solutions, and compliance monitoring and testing. Our professionals consult with companies and auditors in assessing and designing antifraud programs and controls, facilitating and documenting fraud risk assessments, and designing and implementing fraud awareness training activities. We also advise companies on the appropriate design of fraud policies and procedures, including the establishment of antifraud programs and specific functions, such as whistle-blower complaint handling systems, post-event remediation, and compliance monitoring and testing.

Our fraud risk assessments identify common and company-specific fraud risks, assess the inherent risk and significance of possible fraud events, and assist in measuring the effectiveness of existing internal controls in mitigating those risks. We also implement data mining technology for detecting fraud, exposing unknown weaknesses in internal controls, and tracing and recovering assets. Our fraud and risk assessment data mining methodologies have been designed to overcome common data environment obstacles, such as disparate systems, as well as internal controls not programmed to identify high-risk transactions, vendors, and employees. This proven methodology integrates business data and searches for relationships and transaction patterns that are associated with fraud or improper payments. We also assist clients in developing specific regulatory and policy compliance measures, such as a process for identifying possible indicators of violations of the FCPA.



Ryan's global team of professionals works extensively with law firms and corporations in forensic accounting, electronic discovery, and data mining matters, providing dispute analysis and global investigative services in regulatory inquiries, litigation, and FCPA matters.

Forensic Data Mining and Electronic Discovery

Ryan's forensic data mining and electronic discovery service leverages state-of-the-art forensic tools and data mining techniques to uncover, extract, search, sort, and scrutinize massive amounts of electronic data, efficiently processing large volumes of financial transactions from disparate sources to deliver in-depth analyses. This high-performance database technology, combined with sophisticated test algorithms, provides insight into complex business problems and investigative issues for clients; identifies anomalies related to fraud, waste, and abuse; and provides proven solutions for recovery. Through repeatable electronic exception testing and transaction scoring, we identify on-going fraud, strengthen corporate governance, and provide a fact-based impetus for internal control improvements.



Ryan's forensic data mining and electronic discovery experts leverage state-of-the-art technology and sophisticated test algorithms to perform proactive electronic reviews of transactional data to identify fraud, waste, and abuse.

Ryan's forensic data mining methodologies and technology:

- Examine all transactions, as opposed to sampling
- Compare data from multiple, disparate applications and systems
- Deploy an integrated team of specialists in data mining; forensic accounting; audit recovery; and governance, risk, and compliance
- Utilize a large, proven test bank for fraud detection, waste and abuse identification, and compliance
- Incorporate public and commercial external data sources
- Leverage automated testing combined with unique scoring methodologies

Ryan performs forensic data mining reviews focused on:

- Procure to pay, accounts payable
- Vendor and customer validation
- Foreign Corrupt Practices Act
- Value-added tax
- Procurement cards and credit cards
- Travel and expense reimbursements
- Order to cash, accounts receivable
- Payroll

Why Ryan

Ryan's Fraud and Forensic Recovery practice works extensively with law firms and corporations in forensic accounting, litigation, electronic discovery, and data mining. We deploy a seasoned, multi-disciplinary global team of forensic accountants, certified fraud examiners, former law enforcement and regulatory officials, economists, statisticians, and forensic technology specialists to provide dispute analysis and global investigative services in regulatory inquiries, litigation, and FCPA matters. Additionally, Ryan has more than 20 specialists in forensic data mining and electronic discovery who leverage state-of-the-art technology and sophisticated test algorithms to perform proactive electronic reviews of transactional data to identify fraud, waste, and abuse.

Our comprehensive Fraud and Forensic Recovery services reduce compliance risk, identify internal control issues, and provide investigative insights that deliver performance-based solutions for cost savings and recovery.



About Ryan

Ryan is a leading global tax services firm, with the largest indirect tax practice in North America and the seventh largest corporate tax practice in the United States. Headquartered in Dallas, Texas, the Firm provides a comprehensive range of state, local, federal, and international tax advisory and consulting services on a multi-jurisdictional basis, including audit defense, tax recovery, credits and incentives, tax process improvement and automation, tax appeals, tax compliance, and strategic planning. In 2010, Ryan received the International Service Excellence Award from the Customer Service Institute of America (CSIA) for its commitment to world-class client service. Empowered by the award-winning myRyan work environment, which is widely recognized as the most innovative in the tax services industry, Ryan's multi-disciplinary team of more than 900 professionals and associates serves many of the world's most prominent Fortune 1000 companies. More information about Ryan can be found at www.ryan.com.



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