

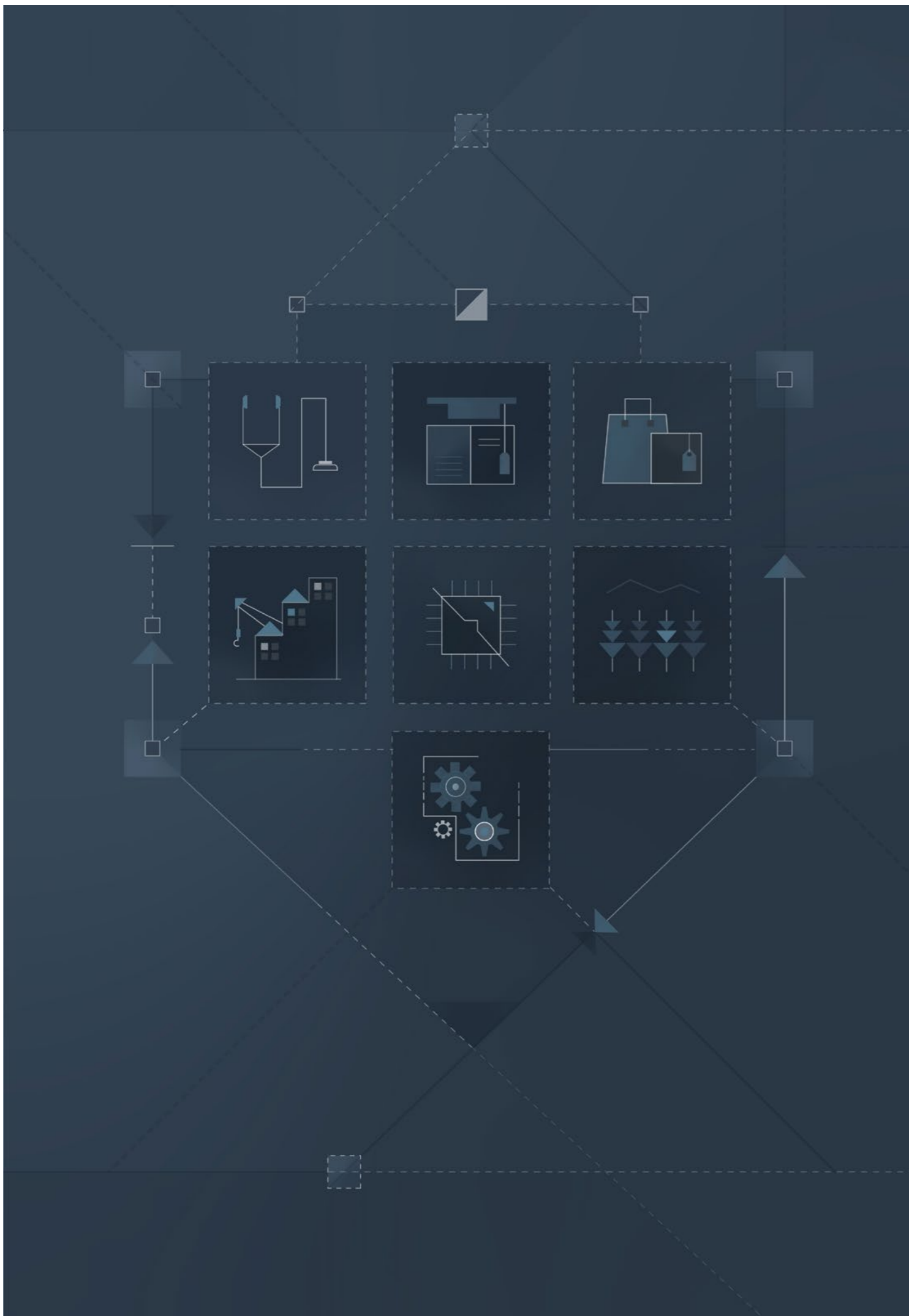
KordaMentha



Investigation services

A bespoke approach to complex cases.

kordamentha.com



We are trusted experts with an esteemed track record of solving complex cases.

Clients instruct KordaMentha to conduct investigations when the commercial stakes are high, the facts are unclear, and an acute evidentiary problem needs to be solved. Our reputation is built on the rigour of our investigations, credibility of our expert analysis, and deep subject matter knowledge and expertise. Our forensic approach ensures our work is defensible and can withstand scrutiny in legal proceedings.

Our Forensic team brings together experts from law enforcement, legal, accounting, regulator, cybersecurity, and IT technical backgrounds who are experienced with criminal and civil investigative requirements, proactive compliance assessments, and the provision of training. Our staff come

from a range of cultural backgrounds, including some Indigenous Australians. Drawing on related knowledge, experience, and specialised training, we ensure all investigations are conducted with a culturally sensitive, trauma-informed approach.

We start each investigation with a fresh perspective, extracting the relevant facts which inform our decisions about the most appropriate tools and approach. With our team covering Australia and the Asia Pacific, we quickly assemble the optimal team numbers and expertise. This efficient action enables us to tailor the investigation to our clients' specific needs and to quickly stem the financial and reputational damage that results from un-addressed and un-rectified issues.

What makes us different?

Our Forensic team are known for their pragmatic and commercially focussed approach, which can be attributed to the firm's restructuring and insolvency heritage. Having worked with businesses in some of the most challenging situations, our clients rely on our unparalleled insight.

With experience across multiple jurisdictions, our unique skill set enables fast action knowing that our approach is backed by industry best practice methods and adherence to relevant regulations. Additionally, our independence and disciplined processes assure our clients that the evidence and findings we present will hold up to technical and procedural scrutiny.

We do more than just provide the numbers. Integral to our approach is the ability to clarify the bigger picture and place the information we uncover within context. We identify unforeseen areas of interest, assess, and evaluate the impact of our discoveries and, crucially, outline the best path for moving toward resolution.

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Our approach

Clients rely on our objective and clear-headed approach to bring structure and direction to what can often be an overwhelming situation. We emphasise action and results, delivered through a phased process.

Briefing, information, and planning

- Conduct an initial scoping meeting with our client.
- Review the referral and any relevant policies and procedures.
- Collaborate with our client to agree on an engagement plan.
- Gather available open-source background information pertinent to the situation.

Evidence gathering and investigation

- Identify sources of evidence.
- Identify internal and external witnesses.
- Collect electronic and documentary evidence in accordance with rules of evidence.
- Use of data mining and technology to achieve efficient targeted retrieval of data.
- Conduct interviews with complainants, witnesses, and subject(s) of the investigation.
- Corroborate statements and evidence where possible.

Review and analyse findings

- Complete a comprehensive assessment and review of facts and documentary evidence.
- Recommend action based on our findings (within the context of the engagement purpose).
- Trace misappropriated assets through analysis of complex financial and economic data and careful consideration of evidence.
- Identify any accounting irregularities and assess the impact on financial statements.
- Conduct a meeting with our client to convey findings.

Report

- Articulate findings in clear, concise language that is easily understood by all parties, incorporating culpability for, and quantum of, loss or damage.
- Identify areas in need of remediation, recommend preventative controls, and help with implementation, where necessary.
- Meet with our client to present the report.
- Liaise with authorities, regulators, or legal counsel, where required.
- Present the evidence when and where required, including as part of judicial processes.



Case studies

Multi-national fraud risk review and subsequent investigation

Outcomes and benefits delivered

We identified critical fraud risks and non-compliance with controls, several major fraud and corruption events, and financial leakage.

On-site reviews of multi-national projects further:

- Led to one instance of the fraud and corruption being investigated further by Federal Police and a closed court proceeding at which KordaMentha staff provided evidence.
- Prompted corrective action, improved project reporting, and provided significant operational cost savings.

Background

KordaMentha was engaged to assist a large multi-national corporation in the construction industry to identify and mitigate the risk of fraud across the business. We were chosen to assist based on our deep knowledge, skill, and experience as subject matter experts, but also because we provide a full-service forensic offering that includes investigations and risk, data analysis, forensic accounting, and forensic technology, including eDiscovery and digital forensics.

Approach

We conducted initial fraud and corruption risk assessment workshops using voting technology for participants' feedback – an innovation that resulted in honesty about what was occurring in the business units. Following the success of these workshops, KordaMentha was commissioned to conduct additional on-site reviews of their projects throughout Australia and Asia.

Anticorruption investigation related to Singapore bank transactions

We were engaged to conduct a Government-mandated investigation into allegations of corrupt payments channelled through a Singapore bank. Our investigation included reviewing incoming and outgoing flow of funds and interviewing suspects.

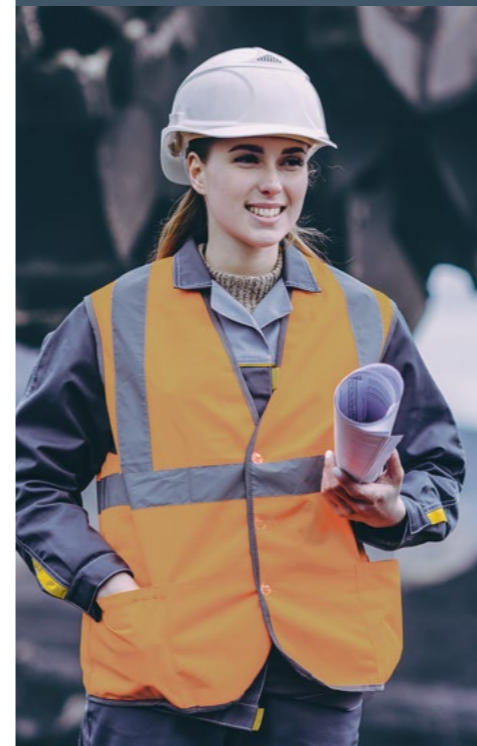
We produced a report on the flow of funds and certain questionable practices. We identified the responsible persons resulting in the bank's funds being returned in numerous cases.



Investigating sexual harassment allegations

KordaMentha was engaged to investigate allegations of sexual harassment by a male contractor (the Respondent), reportedly including unsolicited personal calls from the Respondent to a female contractor (the Impacted Person) directly reporting to him. It was alleged the Respondent used sexually explicit and aggressive language and made threats of sexual violence.

We conducted stakeholder interviews and reviewed documentation, including the Respondent's emails. This revealed the Respondent's contracting company was aware of the misconduct and had undertaken their own investigation, resulting in a formal warning to the Respondent (their employee) and a formal apology from the Respondent to the Impacted Person. We provided a detailed report of findings to our client. They determined the outcome of the contracting company's investigation and management of the sexual misconduct to be unsatisfactory and immediately removed the contracted Respondent from their sites.



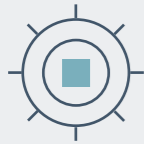
Conflict of interest investigation

Our Australian listed client received allegations of a conflict of interest in the awarding of contracts on several multi-million-dollar infrastructure projects. The allegations were made against key project personnel and presented significant financial, operational, and reputational risks for the client. Given the sensitive nature of the allegations, we conducted covert initial inquiries to assess the validity of the allegations before proceeding to interviews of witnesses and persons of interest.

Our forensic technology, forensic accounting, and investigations specialists conducted a detailed analysis of over 450,000 emails and business records concerning the award of the contracts, expense claims, and travel movements of the persons of interest. We developed a detailed chronology of critical events, incorporating supporting documents, and presented our findings in a final, detailed report.



How we can help you



Fraud and corruption

Our Forensic team support clients to investigate and quantify suspected fraud and corruption activity ranging from misappropriation of funds to foreign bribery.

Our multi-disciplinary team of accountants, law enforcement professionals, and technologists assist clients with all aspects of an investigation. This includes collecting, preserving, and analysing evidence, conducting business intelligence enquiries utilising both open source and human intelligence, quantifying loss, conducting interviews of relevant personnel, and preparing a comprehensive report of our findings.



Financial crime and anti-money laundering

The growth in enforcement action and fines relating to breaches of anti-money laundering legislation has increased the need for clients to proactively manage their regulatory risk. KordaMentha partners with its clients to assist with compliance reviews and investigations into alleged violations of anti-money laundering legislation and sanctions breaches.

We understand the requirements of global anti-money laundering and sanctions legislation and leverage technology to enable clients to transform their compliance programmes as well as investigate instances of suspected breaches of those programmes.



Regulatory investigations

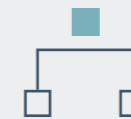
Drawing on our extensive experience interpreting complex regulatory requirements, our expert witnesses, former law enforcement personnel, and digital forensic experts are positioned to streamline the often costly and time-consuming process of responding to a regulatory investigation.



Employee misconduct

We understand the potentially sensitive nature and organisational impact of employee investigations and we conduct each investigation with utmost discretion.

Guided by a human-centred, trauma-informed approach, our experts are positioned to quickly address allegations of improper activity, including misappropriation, forgery or alteration, theft, computer fraud, and inappropriate behaviour, including discrimination, bullying, harassment, and sexual assaults. We can trace, document, and validate claimed activity and investigate the depth of concealment swiftly to ensure a timely action and resolution.



Fund and asset tracing

Where funds and assets have been deliberately concealed, the Forensic team conducts intelligence gathering and digital forensic investigation to assist tracing funds and/or assets prior to recovery action.

Our understanding of legal and cross border jurisdiction issues that can arise during an investigation ensures swift action can be taken by the client before funds or assets are dispersed.

Our experts regularly support investigations involving intellectual property infringement and theft, misuse or unauthorised access to computing or internet resources, corporate fraud and financial crime, contractual disputes, defamation, and harassment.



Risk assessment and training

Understanding risk is fundamental for a successful business and we regularly conduct risk assessments for clients to help them identify, quantify, and manage the risks their businesses face. We quickly assess the current risk functions and controls through workshops and identify opportunities for improvement within the confines of the limited resources businesses have.

Following our risk assessments and investigations we also assist clients in the roll out of improved processes and controls to mitigate risk through workshops and training.

Key contacts



Matthew Fleming Partner | Sydney

Matthew is a respected investigator for the highest courts and governments around the world. He has over 30 years' experience in law enforcement, forensics, and advisory, including over 23 years of this in leading high-profile corporate and government investigations across the Asia Pacific. Matthew has handled sensitive, challenging engagements, including factual investigations, large-scale global fraud and corruption matters, and complex financial crime, anti-money laundering, and workplace investigations. He has delivered outcomes for his clients in multi-level, multi-jurisdictional, and deeply complex assignments.

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Adam Simms Partner | Sydney

Adam has over 25 years of investigation and financial crime risk management experience, which includes practising law, working as a specialist police detective, and working within government departments, regulatory agencies, private consulting, and financial institutions. He has managed complex, criminal investigations, including anti-money laundering, fraud control and investigations, and workplace investigations. Adam was an expert committee member on the recent update to the AS8001 (Fraud and Corruption Control) and for the International Standards Organisation (ISO) to develop an international standard for internal investigations which is now underway.

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Anya Gielen Executive Director | Melbourne

With over 20 years' experience in public accounting, Anya has expertise in the prevention, detection, investigation, and remediation of fraudulent and corrupt behaviour through engagements requiring forensic accounting, financial investigation, misconduct investigation, litigation support, and investigative intelligence and analysis. She is also experienced in the creation and/or review of fraud and corruption frameworks, and embedding them in organisations through training, vulnerability and culture assessments, and ongoing monitoring activities. Anya has led large, complex investigations in the UK, US, and Australia for clients across government, education, retail, manufacturing, utilities, and financial services. She is a Chartered Accountant, Certified Fraud Examiner, and a member of the Australian Institute of Professional Investigators.

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Ruby Lee Director | Brisbane

Ruby is experienced in dispute advisory matters and is a qualified and experienced investigator. She has conducted investigations involving fraud, corruption, and other misconduct issues. Ruby has extensive experience with witness and subject person interviews, preparing police briefs, and the use of data analytics in investigations and contract compliance matters. She has prepared independent reports for all Courts within Australia and has experience in overseas arbitration, mediation, and litigation in Korea and Hong Kong. Ruby's hands-on approach and varied forensic experience enables her to simplify complex issues and help clients through difficult situations.

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Rob Watson Partner | Singapore

Rob has over 25 years' experience coordinating and leading some of Australia's and Asia Pacific's most serious, complex, and sensitive commercial and criminal investigations. He was previously a Detective Sergeant for the Serious and Organised Crime Directorate of the New South Wales Police Force, Australia. Rob has also prosecuted, and provided evidence for, serious criminal and civil matters in the Supreme, Civil, and Coronial courts of Australia and South-East Asia. Most recently, Rob was the Head of Investigations and Response, Australia and Asia, for BHP, the world's largest mining and resources company. He led a team of 90 specialists conducting workplace investigations into sexual harassment, bullying, racism, fraud, bribery, corruption, conflicts of interest, and intellectual property theft.

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Peter Chapman Partner | Sydney

Specialising in forensic technology, cybersecurity, and electronic discovery, Peter has more than 20 years of experience in technology incident analysis and investigation. Peter has conducted hundreds of investigations and review projects for matters involving intellectual property theft, fraud, regulatory response, computer crime, IT security incident analysis, IT project failure, and system activity analysis for government and corporate clients, including multi-national financial institutions.

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Chris Craner APM Executive Director | Perth

Christopher Craner APM (Chris) has 33 years' policing experience, including executive leadership roles for the NSW Police Force and Australian Federal Police. His extensive experience includes day-to-day investigative matters, such as offences against the person, theft, and fraud, and strategically overseeing complex multi-agency transnational organised crime offences, including child exploitation, drug importation, and counter-terrorism matters. As a state police investigator, Chris also presented expert evidence in Local, District, and Supreme Court and negotiated with legal, government, and advocacy group stakeholders. More recently, Chris has undertaken and managed factual, fraud, and sexual harassment investigations within the mining sector.

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Jessica Tyrrell Associate Director | Sydney

Jessica brings extensive investigative experience, including with the NSW Police over the past 22 years. She has specialist experience with investigating child and adult sexual assault offences. She has a high conviction rate with sex-based offences and has successfully prosecuted many criminal matters at Sydney District and Supreme Court. With a specific focus to victim care and trauma-informed care, Jessica prides herself on her relationship building and personal skills and adds a 'human' element to her investigations. Jessica offers a trauma-informed and victim centric approach to workplace investigations. She is also a proud 'Wiradjuri' woman, with cultural ties to Cootamundra and the Mid North Coast.

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