

Track down answers in a corporate investigation

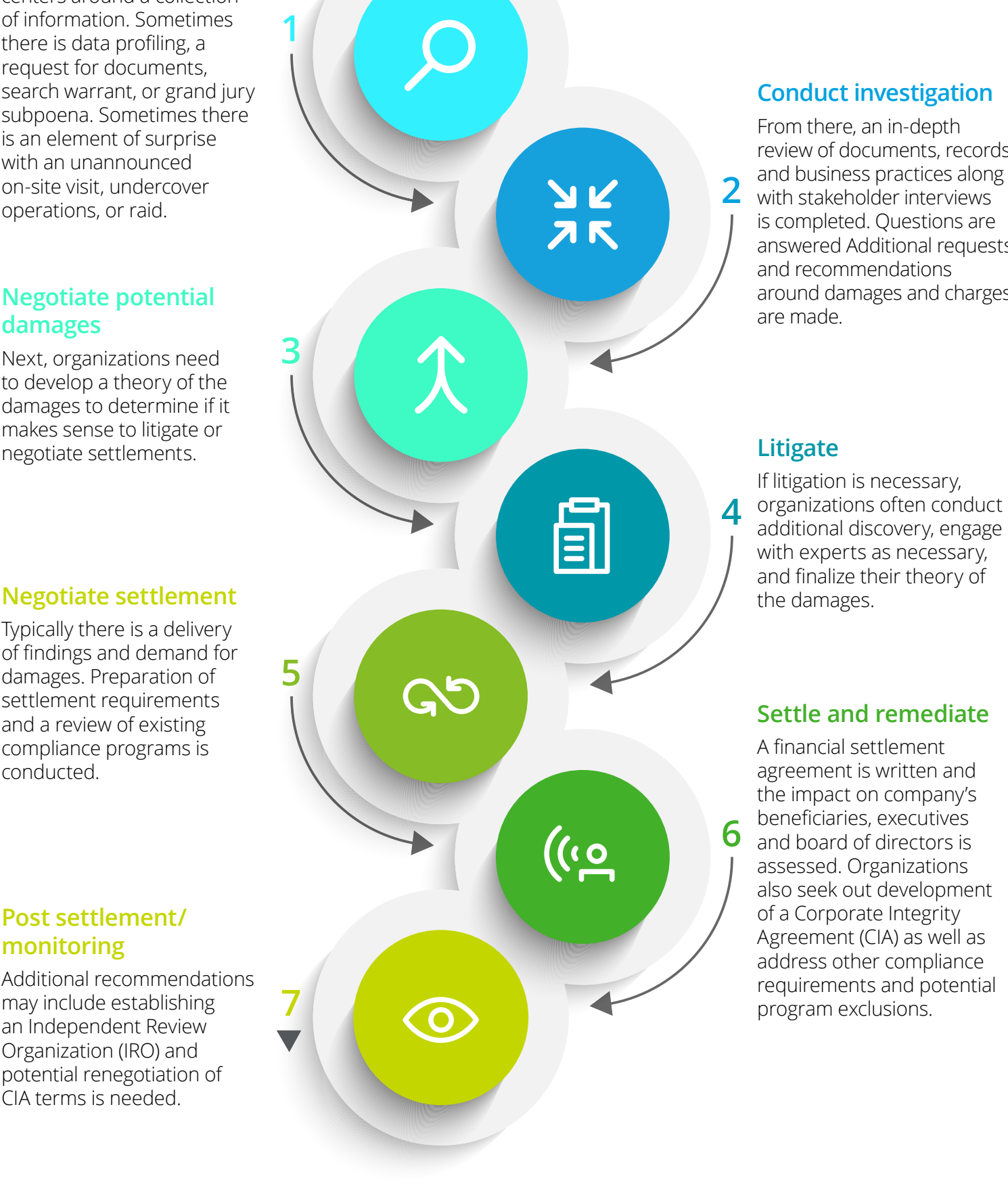
When an allegation or evidence of misconduct comes to light, a transparent, comprehensive investigation is critical to maintaining public trust. But investigations can be a complex and exacting process. Our regulatory and legal support services help you orchestrate an investigation from before the beginning to after the end. **Here's how.**

Investigations can be triggered externally or internally for many reasons, including:

- Whistleblower and individual complaints
- Company self-disclosure
- Routine audit (e.g., internal audit, external audit)
- Securities class action or other litigation
- SEC/DOJ inquiries or investigations

The lifecycle of an investigation

A typical investigation has several phases and can spark some, if not all, the following actions:



Helping organizations efficiently navigate the process

Deloitte can provide a range of services to assist in investigations at any step in the process.

Initiate investigation

Identify relevant stakeholders and oversight parameters

Determine preliminary scope and restrictions, considering geographic/ business locations, technical and data restrictions, privilege, regulatory and legal requirements, and data privacy

Assist in development of workplan with investigation procedures that consider and include analytics, forensic accounting, and e-discovery, and agree on roles and responsibilities under direction of counsel

Locate and preserve evidence, including data and documents such as accounting records, computers, phones, contracts, and policies

Document production

Conduct investigation

Plan collection of relevant information sources such as data, documents, and sources

Develop preservation methodology design, implementation, and order response to preserve, secure, extract, and process evidence

Obtain relevant information, including hard copy documents, electronic information and relevant information from third parties

Analyze qualitative and quantitative information and data received

Leverage analytics to perform financial and economic analyses on accounting data

Perform non-financial analysis of electronic data, hard-copy data and documentation

Identify individuals for informational interviews

Develop interview questions and template

Conduct informational interviews

Respond to and/or assist counsel in their response to subpoenas

Conduct background research on selected individuals or companies

Obtain additional collection of electronic evidence

Assess accounting/disclosure issues

Review facts and trends

Perform process analyses relating to practices in question

Assess practices for compliance enhancement

Design/develop stakeholder communications

Review gaps between existing practices and protocols, and authoritative guidance/leading practices

De-duplicate and search electronic evidence to review, redact, and produce responsive documents

Negotiate potential damages

Provide early estimation of potential damages exposure based on analyses performed

Read initial damages calculations

Prepare summaries for negotiation

Litigate

Produce documents during discovery

Finalize damage theories and calculations

Assess and rebut alleged compensatory and punitive damages

Prepare fact witness statements

Prepare expert witness reports

Prepare fact and expert witnesses for deposition and trial testimony

Input into counsel decision to engage additional specialist(s), as applicable

Settlement negotiations

Assist with presentation preparation

Assess compliance program current state

Settle / remediate

Assess company's existing processes and controls

Present findings to regulators

Respond to regulator's questions and claims

Post settlement / monitoring

Render Independent Review Office services

Interact with regulator-assigned monitor

Assist with developing remediation plan for issues identified during investigation, such as developing written standards/protocols, conducting trainings, etc.

Assist with people, process, technology, and control elements of remediation resulting from the investigation findings

Conduct ongoing reviews and assessments

Is your organization prepared to meet the demands of the next investigation? **Let's start a conversation.**

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