



**GLOBAL INVESTIGATIONS  
& COMPLIANCE**

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**About Navigant**

Navigant, Inc. (NYSE: NCI) is a specialized, global professional services firm that helps clients take control of their future. Navigant's professionals apply deep industry knowledge, substantive technical expertise, and an enterprising approach to help clients build, manage and/or protect their business interests. With a focus on markets and clients facing transformational change and significant regulatory or legal pressures, the Firm primarily serves clients in the healthcare, energy and financial services industries. Across a range of advisory, consulting, outsourcing, and technology/analytics services, Navigant's practitioners bring sharp insight that pinpoints opportunities and delivers powerful results. More information about Navigant can be found at [navigant.com](http://navigant.com).

## FATCA ADVISORY & CROSS-BORDER INVESTIGATIONS

The U.S. Government has taken a tough stance on offshore tax evasion as demonstrated by the Foreign Account Tax Compliance Act ("FATCA") and the numerous large-scale investigations that have often resulted in fines in the tens and hundreds of millions of dollars. Banks, bankers, account holders and others have been placed under investigation for committing or facilitating tax evasion. FATCA, which requires participating foreign financial institutions ("FFIs") to report on their U.S. account holders, only serves to strengthen the actions and serves as another weapon in the U.S. Government's arsenal. These bold actions by the U.S. Government mandate a comprehensive response.

Navigant's Global Investigations and Compliance practice has the expertise and experience to assist financial institutions respond to inquiries by the U.S. Government, whether relating to offshore banking (from the U.S. perspective) inquiries or FATCA. Core to a response is conducting an independent, thorough review to evaluate how compliance was handled in the past, and developing or enhancing a compliance program to mitigate future risks. We have assisted in the response to regulatory offshore banking inquiries, served as independent examiners pursuant to the program for Swiss Banks, and developed FATCA compliance programs for FFIs and their U.S. Branches.<sup>1</sup>

Our team includes professionals that previously served as special agents with the Internal Revenue Service-Criminal Investigation, former prosecutors and bank examiners, compliance officers and technologists with highly relevant structured data and banking systems expertise. We offer the following services:

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<sup>1/</sup> The U.S. Department of Justice and the Swiss Federal Department of Finance announced the Program for Non-Prosecution or Non-Target Letters for Swiss Banks on 29 August 2013.

CROSS-BORDER INVESTIGATIONS	FATCA ADVISORY
<ul style="list-style-type: none"> <li>• Develop an Action Plan</li> <li>• Identify Potential U.S. Account Holders Through File Reviews</li> <li>• Search for Electronic U.S. Indicia</li> <li>• Develop a Review Platform and Questionnaire to Analyze Account Holders in a Consistent Manner</li> <li>• Conduct Interviews of Relevant Personnel</li> <li>• Serve as Independent Examiner/Monitor</li> <li>• Report on Findings</li> </ul>	<ul style="list-style-type: none"> <li>• Assess the Impact of FATCA on the Organization</li> <li>• Pre-Existing Account Due Diligence including FATCA FIND<sup>SM</sup></li> <li>• Onboarding Enhancements</li> <li>• Policy and Procedure Development</li> <li>• Corporate Governance Development</li> <li>• Embedded Subject Matter Experts</li> <li>• Quality Assurance Review</li> </ul>



## ABOUT NAVIGANT'S GLOBAL INVESTIGATIONS & COMPLIANCE PRACTICE

Navigant's Global Investigations & Compliance practice brings critical expertise and resources to clients to assist them with identifying, assessing and managing the compliance and business risks related to financial economic crimes, money laundering, sanctions, bribery and corruption matters, investigative due diligence, FATCA, monitoring and investigations related to fraud, waste and abuse.