



GLOBAL INVESTIGATIONS & COMPLIANCE

ELLEN ZIMILES

Managing Director Financial Risk & Compliance Segment Leader and Head of Global Investigations & Compliance
646.227.4612
ellen.zimiles@navigant.com

SALVATORE LASCALA

Managing Director
212.554.2611
salvatore.lascala@navigant.com

TIMOTHY MUELLER

Senior Director
646.227.4402
tmueller@navigant.com

JAY PERLMAN

Director
202.973.3220
jay.perlman@navigant.com

ANNE MARIE MINOGUE

Director
202.227.4837
anne.minogue@navigant.com

navigant.com/gic

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.

ANTI-BRIBERY & CORRUPTION COMPLIANCE & INVESTIGATIONS

CREATIVE STRATEGY WITH A GLOBAL PERSPECTIVE

Anti-corruption laws and regulations continue to be aggressively enforced around the globe—a trend that does not appear to be abating. Navigant's team of anti-bribery and corruption subject matter experts have assisted companies across many industries in conducting internal investigations, implementing and/or evaluating compliance programs, training employees, and monitoring and testing the efficacy of compliance programs. Our team includes former prosecutors, law enforcement officials, regulators and compliance officers, as well as forensic accountants and information technology specialists. Over the years, our expertise, experience and proprietary technologies have been used to assist Fortune 100 and Global 50 companies and financial institutions in more than 150 countries.

NAVIGANT SERVICES

Navigant does not employ a "one size fits all" approach to our engagements, and will work closely with you to ensure that your organization comprehensively and effectively addresses the specific potential bribery and corruption risks that could subject your organization to legal, regulatory or reputational liability. Our offerings include:

RISK ASSESSMENT ENHANCEMENT AND/OR DEVELOPMENT

Navigant can develop and document or review, assess and to the extent necessary, enhance an organization's anti-bribery and corruption risk assessment program to ensure that it adequately and accurately addresses the unique risks associated with an organization's products and services, customers, third-party business relationships and geographies.

THIRD-PARTY RISK SCORING & INVESTIGATIVE DUE DILIGENCE SERVICES

Navigant's DecisionPoint® Anti-Bribery and Corruption System helps companies categorize their new and existing third-party relationships into distinct risk categories (i.e., high, medium or low risk). This allows a company to more effectively assess and address the bribery and corruption risks associated with its third-party vendor population and devote compliance and other investigative resources to proactively and preemptively investigate, and take such actions it deems necessary only on those third parties that represent the greatest exposure to legal, regulatory or reputational risk.

COMPLIANCE PROGRAM ASSESSMENT, DESIGN & DOCUMENTATION

Navigant conducts benchmarking analyses to compare an organization's anti-bribery and corruption compliance program against regulatory and legal requirements, guidance and industry best practices. We identify gaps and recommend, develop, document and implement needed enhancements to the compliance program.

ANTI-BRIBERY & CORRUPTION TRAINING

Navigant develops, documents and delivers regulatory compliance training that includes customized content, red flags, hypothetical case studies and practical problems specific to an organization's industry, as well as the potential risks associated with its products, services, customers, and operational geographies.

COMPLIANCE PROGRAM MONITORING, TESTING & VALIDATION

Navigant can evaluate and enhance existing anti-bribery and corruption monitoring processes, or design and implement new processes for clients that don't have such a program. A monitoring plan may include periodic testing and validation, review of metrics, and self-assessment forms and exercises.

FORENSIC ACCOUNTING SERVICES

Navigant forensic and investigative accounting professionals investigate suspected corrupt payments, fraud, misconduct, irregularities, and improprieties to assist organizations in obtaining accurate and meaningful information quickly.

ELECTRONIC DISCOVERY & COMPUTER FORENSIC SERVICES

Electronic information and data is the cornerstone of how business is conducted. When circumstances require investigation or facts are at issue, the answers often can be found by interrogating the electronic data available. Our computer forensics experts secure, preserve, analyze and reconstruct complex electronic data to uncover crucial information, which is often found in disparate formats, languages, and geographies.

EXPERIENCE AT WORK

CHALLENGE: INTERNAL CONTROLS TESTING & REMEDIATION

the solution

A diversified Fortune 100 company was concerned about alleged violations of anticorruption statutes in Asia. The company retained Navigant to conduct an internal investigation that included identifying anomalous transactions, conducting employee interviews, and reviewing third-party documentation. As a result of our investigation, we uncovered transactions that lacked an economic basis and identified weaknesses in the existing control environment. **We instituted remedial measures and improved the qualitative level of data being captured, significantly reducing the company's risk of implicating anti-corruption statutes in the future.**

CHALLENGE: INTERNAL CONTROLS ASSESSMENT

the solution

Navigant was engaged by a global retailer to conduct a review of their anti-bribery policies, procedures, and financial controls for their Mexico operations. Our team conducted interviews and reviewed documented policies, procedures and controls. We also conducted testing to determine whether the policies, procedures and controls were adequately implemented. **Our review uncovered a number of deficiencies, and we worked closely with senior management to develop and implement enhancements to remediate these issues.**

CHALLENGE: BRIBERY & CORRUPTION INVESTIGATION

the solution

In connection with an SEC request for information, Navigant was engaged by a global multimedia entertainment company to conduct a review of its books and records and internal controls relating to gifts, travel and entertainment to determine whether any improper payments were made in connection with the distribution of feature films in China. **Our team reviewed more than 150,000 pages of documents, conducted investigative due diligence on the recipients of the gifts, travel and entertainment to determine whether they were "foreign officials" and constructed a database to house and analyze this information.**

CHALLENGE: COMPLIANCE PROGRAM DEVELOPMENT & IMPLEMENTATION

the solution

In connection with the organization's decision to commence international operations, Navigant was engaged to develop, document and implement an anti-bribery and corruption compliance program. Navigant's team conducted interviews to develop an understanding of the company's business and formulated and documented a global anti-bribery and corruption policy and related standards as well as a gift, travel and entertainment expense policy. **Navigant also deployed DecisionPoint® as part of the organization's rollout of its new third party due diligence program. Upon the board's approval of these materials, Navigant provided training to the company's board and senior executives.**

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.

