



# FORENSIC ACCOUNTING & FRAUD INVESTIGATIONS

CA BHARAT JESWANI

# INTEGRITY ETHICS & CULTURE

- Fraud Risk Management
- Proactive, Preventive
- Loss due to fraud
- Organizational attitudes
- Zero Tolerance policy

# INTEGRITY ETHICS & CULTURE

- Risk assessment
- Fraud Universe
- Policies, Procedures, Systems & Controls
- Training & communication
- Whistleblower policy

# INTEGRITY ETHICS & CULTURE

- Whistleblower hotline
- Special internal Audit
- Fraud analytics

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# WHISTLEBLOWER INVESTIGATIONS

- Protocols for reporting Fraud
- Judgement before starting Investigation
- Confidentiality
- Presenting results to stakeholders
- Making an example, displaying zero tolerance

# WHISTLEBLOWER INVESTIGATIONS

- FAIS to be adhered to
- Expecting Litigation
- Whistleblower Protection

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# INVESTIGATIONS TO SUPPORT REGULATORS

- SFIO Company Frauds
- SEBI cases of Insider Trading & Market Manipulation
- Tax Special Audits
- Tax fraud analytics
- ED Money laundering Investigations

# INVESTIGATIONS TO SUPPORT REGULATORS

- Narcotics proceeds of crime investigation
- Banks diversion of funds
- Resources & Skills
- High Risk cases
- Advanced Knowledge & Experience

# LITIGATION SUPPORT SERVICES

- Finding & presenting evidence in financial disputes
- Conflicts & responsibility of professional
- Fact witness
- Expert Witness
- Court protocols & procedures
- Liabilities



**THANK YOU**

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