

# INVESTIGATIONS SERVICES CATALOGUE

**Forensic investigations. Evidence. Clarity.**



Our investigations services support organizations in uncovering the facts behind suspected fraud, misconduct, and ethical violations. Combining forensic expertise, data analytics, and professional investigative techniques, we help clients clarify what happened, assess the impact, and take informed action. Every investigation is conducted with discretion, objectivity, and a strong focus on evidence-based conclusions and practical recommendations.



## Investigations Services – Overview

**When fraud, misconduct, or serious irregularities are suspected, organizations need clarity - fast, factual, and defensible.**

Anti-Fraud Labs supports organizations in uncovering the truth behind suspected fraud, ethical breaches, and procedural violations through professional forensic investigations.

Our investigations combine traditional investigative techniques with forensic data analysis, document review, and structured interviews and are led directly by senior investigators to ensure independence, discretion, and methodological rigor. We work closely with management, internal audit, HR, legal, and compliance teams to establish facts, quantify impact, and support informed decision-making.

Every investigation is conducted with strict confidentiality, objectivity, and respect for due process. Our goal is not only to identify what happened and who was responsible, but also to help organizations strengthen their control environment and prevent similar incidents in the future.

Organizations typically engage us when internal concerns arise that cannot be resolved through standard controls or audits - such as whistleblower reports, suspected corruption, financial irregularities, or abuse of authority. In these situations, independence, discretion, and methodological rigor are essential.

**Organizations contact us most often they encounter some of the following situations (or a combination thereof):**

- an unusual invoice, payment, or tender
- suspected corruption, conflict of interest, or kickbacks
- an internal or anonymous whistleblower report (or an external complaint)
- suspected theft or misuse of company assets
- unreasonable or unauthorized HR bonuses or salary adjustments
- stock shortages or unexplained inventory discrepancies
- suspected fraud by external partners or suppliers
- suspected breaches of legislation or regulatory requirements
- abuse of authority or violations of ethical standards

## Our Key Areas of Investigations



### Corruption & Improper Influence

- bribery and corruption
- kickbacks
- conflicts of interest
- tender and procurement manipulation

### Operational Financial Misconduct

- fictitious invoices
- unauthorized payments
- misappropriation of funds
- manipulation of internal financial operations

### Ethical Misconduct & Abuse of Power

- breaches of ethical standards
- bullying, harassment, retaliation
- abuse of authority toward employees
- violations of internal policies or codes of conduct

### IT System Abuse

- unauthorized access
- deletion or alteration of data
- misuse of system privileges
- manipulation of internal records

### HR & Payroll Fraud

- unauthorized or excessive bonuses and salaries
- ghost employees and falsified contracts
- manipulated overtime and allowances
- selective and undocumented bonuses

### Fraudulent Financial Reporting

- manipulation of financial statements
- adjustments of results and KPIs
- falsified accounting entries
- concealed liabilities or income

### Warehouse & Inventory Fraud

- stock losses
- inventory discrepancies
- manipulation of warehouse records
- theft of company property

### Travel & Expense Fraud

- fictitious business trips
- manipulated receipts
- duplicate expense claims
- personal expenses claimed as business costs

## Our Forensics Process

1

### Initial Consultation & Scoping

We clarify the situation, risks, and investigation objectives. We review what is known, what is missing, and what outcome the client needs.

2

### Evidence Collection & Analysis

We secure and analyze documents, emails, financial and HR data, system logs, tender files, CCTV, and other relevant materials

3

### Interviews & Behavioral Analysis

We conduct professional interviews with employees, management, and other involved parties. We assess the consistency of statements and compare them with evidence.

4

### Forensic & Data Analytics

We analyze invoices, payroll, tenders, inventory movements, system logs, and other data to identify anomalies, behavioral patterns, and indicators of fraud.

5

### Findings & Identification of Responsible Parties

We establish the facts, identify root causes, assess financial impact, and determine who was responsible for the incident.

6

### Recommendations & Strengthening Controls

We prepare a clear action plan, recommend corrective measures, and support the client during implementation to prevent recurrence.



# Real Investigations Cases



## Kickback Scheme in Procurement (Private Sector)

**Tenders where the winner seemed predetermined.**

The client noticed that the winning bids consistently matched the lowest competitor prices — yet subsequent invoices were higher. We analyzed bid submissions, tender logs, timestamps, emails, and links between the employee and suppliers. We uncovered a coordinated scheme bypassing competitive rules.

**Outcome:** the employee and involved suppliers were immediately removed.

**Impact:** reduced financial risk and restored fair procurement practices.



## Unauthorized Annual Bonuses (Private Sector)

**Bonuses used as “silent rewards” for selected employees.**

Anonymous reports indicated irregular bonus payments. Our analysis of payroll data, workflows, approval rights, and internal emails confirmed that certain employees received high bonuses without justification or documentation.

**Outcome:** new compensation model and stronger HR controls.

**Impact:** transparent remuneration and reduced risk of payroll manipulation.



## Misleading Information in a Healthcare Tender (Healthcare Sector)

**Product specifications that were far from reality.**

The client suspected that the sales representative manipulated information about disinfectant effectiveness. We reviewed technical sheets, test results, tender documentation, marketing materials, and emails - confirming intentional falsification to secure a commission.

**Outcome:** immediate termination of cooperation.

**Impact:** protection of reputation and improved technical verification processes.



## Real Investigations Cases



### **Abuse of Authority by Local Manager (Nonprofit Sector)**

**A manager who used employees as private labor.**

Whistleblowers reported that a local manager routinely assigned staff to work on his personal property. Through confidential interviews and site verification, we confirmed long-term abuse of power causing financial and reputational damage.

**Outcome:** immediate personnel measures and stricter ethical oversight.

**Impact:** stronger culture of integrity and increased trust in reporting mechanisms.



### **Workplace Safety Violations & Poor Treatment of Employees (Manufacturing Sector)**

**Anonymous alerts revealed dangerous working conditions in a subsidiary.**

On-site inspections identified unsafe practices; interviews uncovered concealed injuries - including a case of forced work after a fracture.

**Outcome:** replacement of local management and implementation of new safety measures.

**Impact:** significantly improved workplace safety and reputational protection.

## Other Typical Cases We Investigate

### Conflict of Interest – Hidden Supplier Ownership

An employee was secretly linked to a supplier repeatedly winning tenders. We verified connections via registries, metadata, and emails.

**Impact:** restored procurement independence.

### Unauthorized Payment Approvals

An employee bypassed approval workflows using excessive system rights.

**Impact:** improved segregation of duties.

### Inventory Manipulation

A warehouse employee altered stock levels before audits.

**Impact:** stronger audit trails and stock controls.

### Manipulated Expense Receipts

Altered receipts, duplicates, and inflated amounts.

**Impact:** more effective expense controls.

### Benefit Abuse

Selective and excessive benefit approvals.

**Impact:** fairer and clearer benefit rules.

### Fictitious Invoices – Nonexistent Supplier

Payments were made to an entity with no staff or operations. The real beneficiary was an internal employee.

**Impact:** strengthened financial controls.

### Warehouse Theft

A scheme between a warehouse worker and a transporter caused repeated losses.

**Impact:** losses reduced by 80% after controls were implemented.

### Misuse of Company Assets

A manager used company materials for private construction.

**Impact:** new rules for asset usage.

### Ghost Employees

Payroll records included individuals who did not exist.

**Impact:** cleaner payroll and stronger HR controls.

### Fictitious Business Trips

Trips recorded but never taken.

**Impact:** improved travel policy and controls.

## What Clients Receive as Investigation Output

1

### Investigation Report (Final Report)

A clear, structured, evidence-based report summarizing findings, conclusions, and key insights, which is suitable also for executive management and the audit committee with the included executive summary.

2

### Evidence Package

All supporting documentation:

- documents and records
- emails and system logs
- photos and recordings (as applicable)
- data analytics outputs

3

### Identification of Responsible Parties

A clear overview of individuals involved, their actions, roles, and level of responsibility.

4

### Financial & Process Impact Assessment

Quantification of losses, identification of control weaknesses, and root-cause analysis.

5

### Recommendations & Action Plan

Practical steps to strengthen controls, mitigate risks, and prevent recurrence.

6

### Support During Implementation

Guidance for HR, Legal, Internal Audit, or management during remediation.



# WHY ORGANIZATIONS CHOOSE ANTI-FRAUD LABS FOR INVESTIGATIONS

Organizations choose Anti-Fraud Labs for our proven investigative experience, deep understanding of business processes and fraud risks, and our ability to combine traditional investigative methods with advanced data analytics. We work quickly, discreetly, and with the highest level of professionalism, fully aware of the sensitivity of fraud matters.

Our international experience, supported by Certified Fraud Examiner expertise, allows us to deliver not only well-substantiated findings but also clear, practical recommendations that strengthen control environments. Above all, clients value our human and empathetic approach when working with employees, whistleblowers, and complex, sensitive situations.

All investigations are led by senior experts, ensuring independence, accountability, and discretion – without conflicts of interest.

## Why Anti-Fraud Labs?



### Experience

Experience from 100+ internal investigations across countries, cultures, and sectors - manufacturing, finance, and international NGOs.



### Deep expertise

Deep understanding of processes & risks through finance, procurement, HR, governance, warehouse operations, and IT systems.



### Balance

Combination of traditional investigation & data analytics Interviews and document review combined with forensic and analytical techniques.



### Professionalism

Speed & discretion - we understand the sensitivity of fraud cases and work with maximum confidentiality, backed by CFE credentials.



### Practicality

Clear & actionable recommendations, not just a report, but a practical action plan to strengthen your control environment.



### Human & Empathetic Approach

Working with employees, whistleblowers, and sensitive topics requires empathy - one of our strongest qualities.



## Do you suspect fraud, an ethical violation, or any other irregularity?

We will help you clarify the situation quickly, professionally, and discreetly. All consultations are confidential and tailored to your organization. Contact us.



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