

Foreign Corrupt Practices Act

PROTECTING U.S. COMPANIES OPERATING ABROAD

Globalization presents exciting opportunities for U.S. companies, but those opportunities also present risks to the companies, their directors, officers, and employees. Recent times have seen significant Foreign Corrupt Practices Act (FCPA) enforcement activity by the government. Far reaching operations require effective oversight and controls to prevent violations of the FCPA. They also require responsive investigations in the event of suspected or alleged violations. In addition, a company's spotless reputation in FCPA compliance can be tarnished by problems of an acquisition target, or by the target's employees who have poor practices in this area. Pre-acquisition forensic accounting can help avoid "acquiring" FCPA violations in an M&A transaction.

Huron works with our corporate and law firm clients to identify possible FCPA violations through effective investigations. This includes testing and strengthening the effectiveness of internal controls and the accuracy of the company's accounting and recordkeeping. We also assist our clients in assessing the effectiveness of FCPA compliance programs and adherence to those programs in order to preclude future problems.

HURON'S SKILLS AND EXPERIENCE

Huron's Fraud Investigations team is made up of forensic accountants, former law enforcement agents, industry experts, and technology specialists, with extensive experience in FCPA investigations in a wide range of industries. Our team has significant experience in uncovering activities and information that may be concealed or disguised and fixing the controls and accounting systems that help prevent these types of risks.



Investigations are led by our forensic accountants teamed with our industry and digital evidence experts. Our industry experts have deep and varied knowledge in most industries that do business internationally and need to comply with the FCPA. This includes some of the more high profile industries like pharmaceuticals and oil and gas.

HURON RESOURCES

Huron's services in FCPA investigations may require the mobilization of professionals in foreign jurisdictions, a task with which Huron has significant experience and resources. Our professionals have extensive cultural, language, and related background knowledge of many of the key geographic areas in which FCPA matters arise.

DIGITAL TECHNOLOGY

Understanding the context of key documents or locating data that may not be obvious or easily accessible can be critical to the successful resolution of an FCPA investigation. Our team includes forensic specialists who gather, preserve, process, and analyze digital evidence to identify information with probative value.

Our team brings together the digital evidence with non-digital information to give you an understanding of the facts and to answer your key questions.

Our experts can examine virtually all types of electronic media for evidence using broadly accepted actions, equipment, and materials and with the scientific rigor necessary to maximize your options. We offer a full range of computer forensic activities both on-site and in our national computer forensics laboratory. The computer forensics include electronic evidence retrieval and recovery, data mining and analysis, and supporting electronic discovery.

REPRESENTATIVE ENGAGEMENT EXPERIENCE OF HURON TEAM MEMBERS

- Investigation into alleged improper sales and marketing practices at the subsidiary of a publicly-traded U.S. pharmaceutical company including allegations of bribery of a government official.
- Investigation of an oil and gas services company relating to payments made by a foreign subsidiary, including assessment of their accounting and bookkeeping system, controls, and elements of their compliance program.
- Investigation and contract review related to allegations of payments by an oil and gas company to foreign government officials in the Middle East to secure contracts.
- Investigation into allegations involving a South American subsidiary of a U.S. construction company claiming fraudulent books and records and improper sales activities, including the bribery of local government ministry officials.
- Investigation in Asia regarding allegations that improper payments were made to government officials to secure local printing contracts.
- Engaged by an international sports organization to assist in the gathering and assembly of information relating to direct and indirect payments made to and on behalf of certain organization members and members of their families.
- Assisted with an internal review of the East Asian operations of a publicly traded U.S. pharmaceutical company after suspicions arose of improper sales practices, including possible payments to regulatory officials.
- Investigation into the legitimacy of expenses and the accounting practices of a US government contractor operating in the Middle East.

HURON'S FCPA INVESTIGATIONS & FORENSIC ACCOUNTING SERVICES

In any FCPA investigation or risk assessment there are a host of requirements that necessitate forensic accounting and/or investigative professionals, depending on the needs of the company. Huron professionals provide services in the following areas in FCPA related matters:

- Search for hidden or disguised improper payments;
- Investigate the propriety and legitimacy of various payments and expenses;
- Assess recordkeeping and accounting accuracy;
- Review and remediate domestic and foreign based internal controls;
- Identify and retrieve paper and electronic data and documents;
- Trace funds through multiple foreign jurisdictions;
- Review the policies and practices of the Internal Audit department;
- Assess FCPA compliance plans and training programs;
- Assess electronic accounting and record keeping systems;
- Implement FCPA compliance plans;
- Review accounting, email, and network systems and structure;
- Advise on document retention and retention policies; and
- Assist with key internal and external witness interviews.

Huron Consulting Group helps clients effectively address complex challenges that arise in litigation, disputes, investigations, regulatory compliance, procurement, financial distress, and other sources of significant conflict or change. The Company also helps clients deliver superior customer and capital market performance through integrated strategic, operational, and organizational change. Huron provides services to a wide variety of both financially sound and distressed organizations, including Fortune 500 companies, medium-sized businesses, leading academic institutions, healthcare organizations, and the law firms that represent these various organizations.

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