

Conducting Effective Forensic Investigations in the COVID-19 era



During times of significant organizational stress and crisis, new fraud and misconduct risks emerge, internal controls lag behind the evolving risks, and the need for independent forensic investigations increases.

Techniques for the COVID-19 era

The current environment requires investigation techniques that reflect the new patterns of employee remote working, reinforce core values, and comply with legal and societal goals such as social distancing and self-isolation.

- 01 Interviews:** Conduct in-person interviews virtually, using videoconferencing technologies.
- 02 Suspicious employee misconduct:** Use remote access to capture and preserve evidence of potential employee misconduct.
- 03 Suspicious data transfer:** Leverage data loss prevention software to log and prevent or encrypt sensitive or proprietary information which employees attempt to transfer outside the company's network and systems using email, USB drives, and cloud-based file sharing websites.
- 04 Monitor and restrict web browsing:** Require employees to use VPN access in order to be able to log or prevent attempts to browse dangerous or non-sanctioned sites.
- 05 Suspicious remote connections:** Monitor remote connection software logs including VPN and third-party software for anomalous login activity.
- 06 Digital evidence:** Securely ship devices for forensic imaging and analysis or consider remote or self-collection of forensic images.
- 07 Cyber-crime:** Monitor email audit logs for suspicious or malicious activities and export relevant logs for potential future analysis. Create alerts for new rules, external forwarding, and other risky behaviors.
- 08 Health care fraud:** Configure access credentials so that independent reviewers can review electronic medical records remotely.
- 09 Data transfer:** Use a secure file sharing method to transfer accounting records and other proprietary transaction data. For large data-sets consider leveraging a secure cloud provider.
- 10 Document review:** Use virtual data rooms to facilitate reviews of confidential information in a secure, online environment.

Please reach out to any member of our team to continue the conversation.

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