



Forensic services

Capability document

Sharp & Tannan Group




1932
Founded by C.R. Sharp



INR
900+
Billion top line audited



500
+
Employees



10
Offices




10th
***Ranked Assurance Firm in India**

* Prime Academy 2018 report



22
Partners



30
Listed clients serviced



 **Russell Bedford**
taking you further

Affiliations

 MEMBER OF THE
FORUM OF FIRMS

Introduction

In the recent past, the global business landscape has undergone enormous shifts, with technology driving the way of doing business. The benefits of technology can never be overemphasised; however, the occurrence of fraud has risen globally. To identify and prevent the incidence of fraud, regulators in India and all over the world have introduced various preventive mechanisms. In India, the Ministry of Corporate Affairs, the Reserve Bank of India and SEBI have devised certain risk assessment and regulatory mechanisms to prevent/report probable frauds. We provide preventive and detective forensic services coupled with a strong software support to ensure that the frauds are prevented/minimised and if they happen, they are detected.



A. The need



80.3% *respondents indicated that frauds would rise in the future.*

Mostly be done as cyber crime owing to large-scale remote working arrangements and change in business models

46%

businesses in India saw rise in fraud amid pandemic.

62%

Independent directors indicated that they believe fraud will increase over the next two years

**04
Hours**

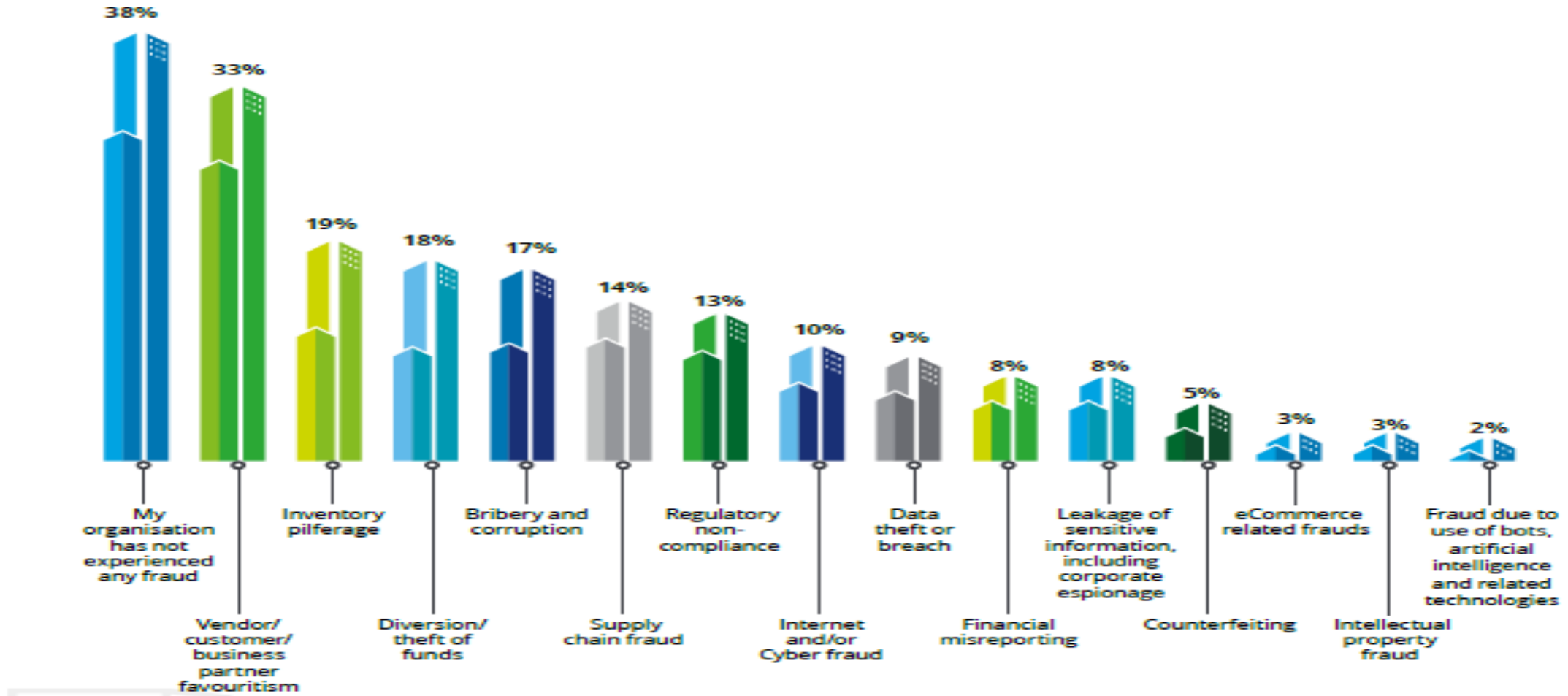
one bank staffer is held for fraud.

Between April 2013 and December 2016, all commercial banks, including private ones, lost Rs 66,066 crore on account of 17,504 frauds. Between January 2015 and March 2017, 5,200 bank staffers were punished for fraud

Source: Different print and online media and India Corporate Fraud Perception Survey

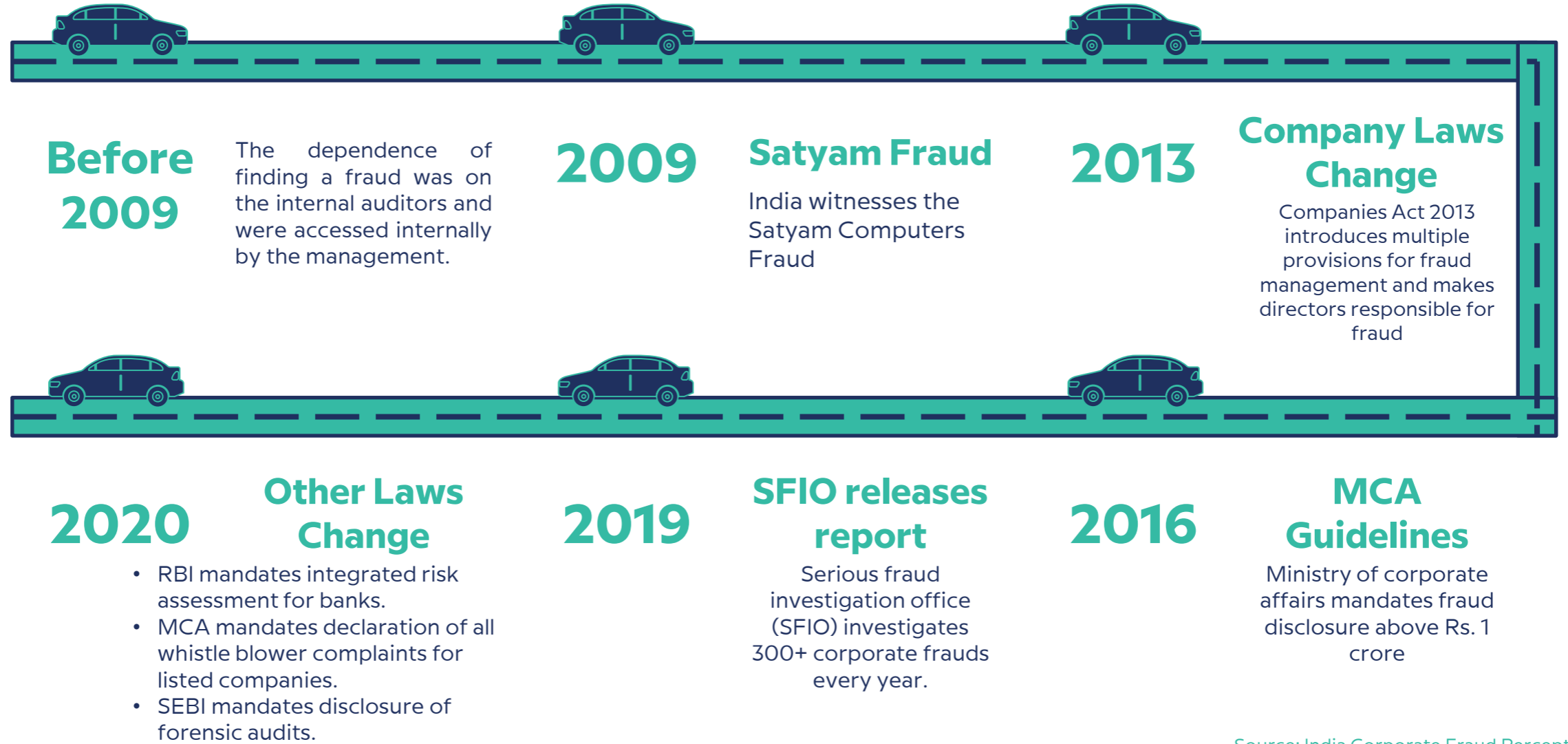
A. The need

Types of fraud/misconduct/malpractice has your organization experienced in the last two years



Source: India Corporate Fraud Perception Survey

B. Why?

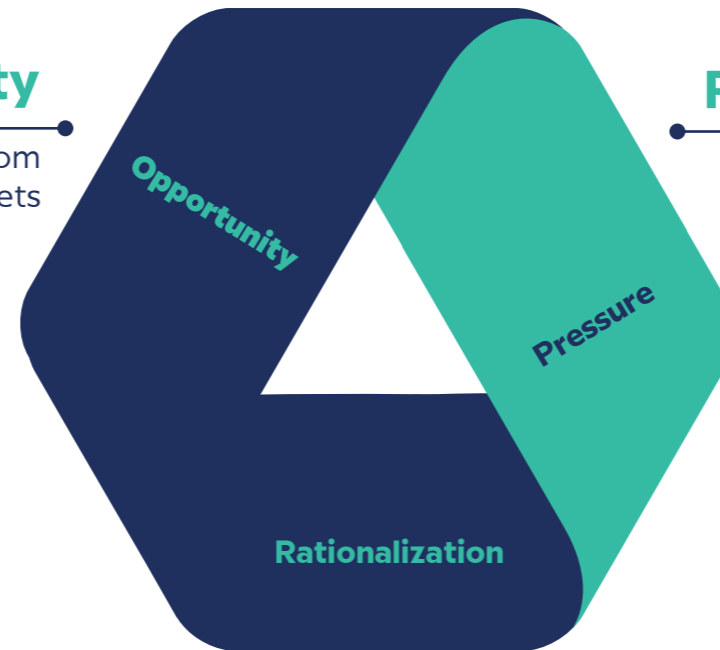


Source: India Corporate Fraud Perception Survey

B. Why?

Opportunity

With working cultures changing like work from home, weak internal controls, etc. the targets get an opportunity to conduct a fraud.



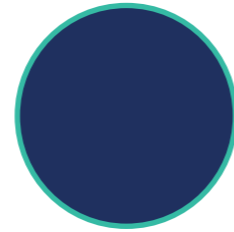
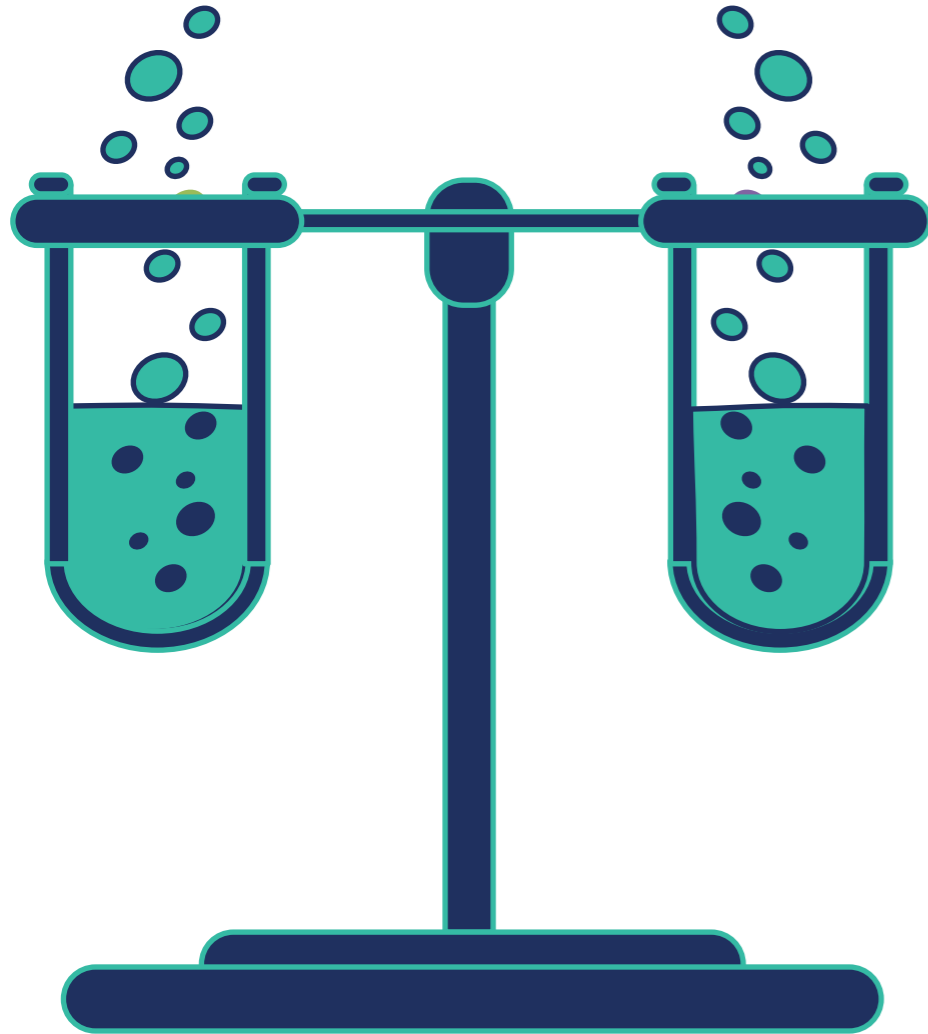
Pressure

Pressure includes personal pressures, vices, financial pressures, etc.

Rationalization

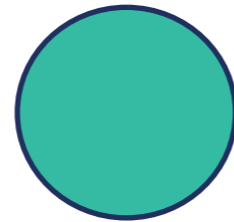
There could be multiple rationales for conducting a fraud including lesser salary hikes, or any other justifications to commit the fraud.

C. What we offer?



Preventive Forensics

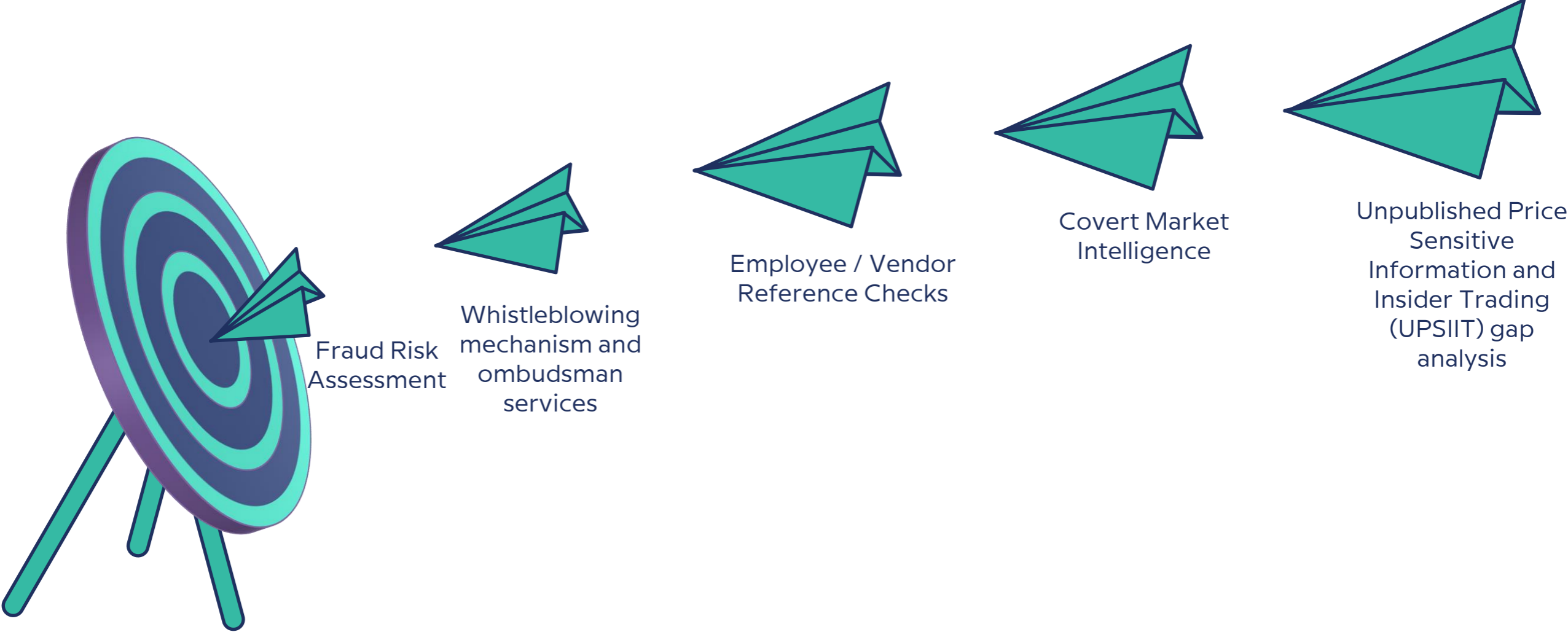
Meaning the processes, audits, verifications, system checks, etc. to make sure that the possibility of any fraud is lowered.



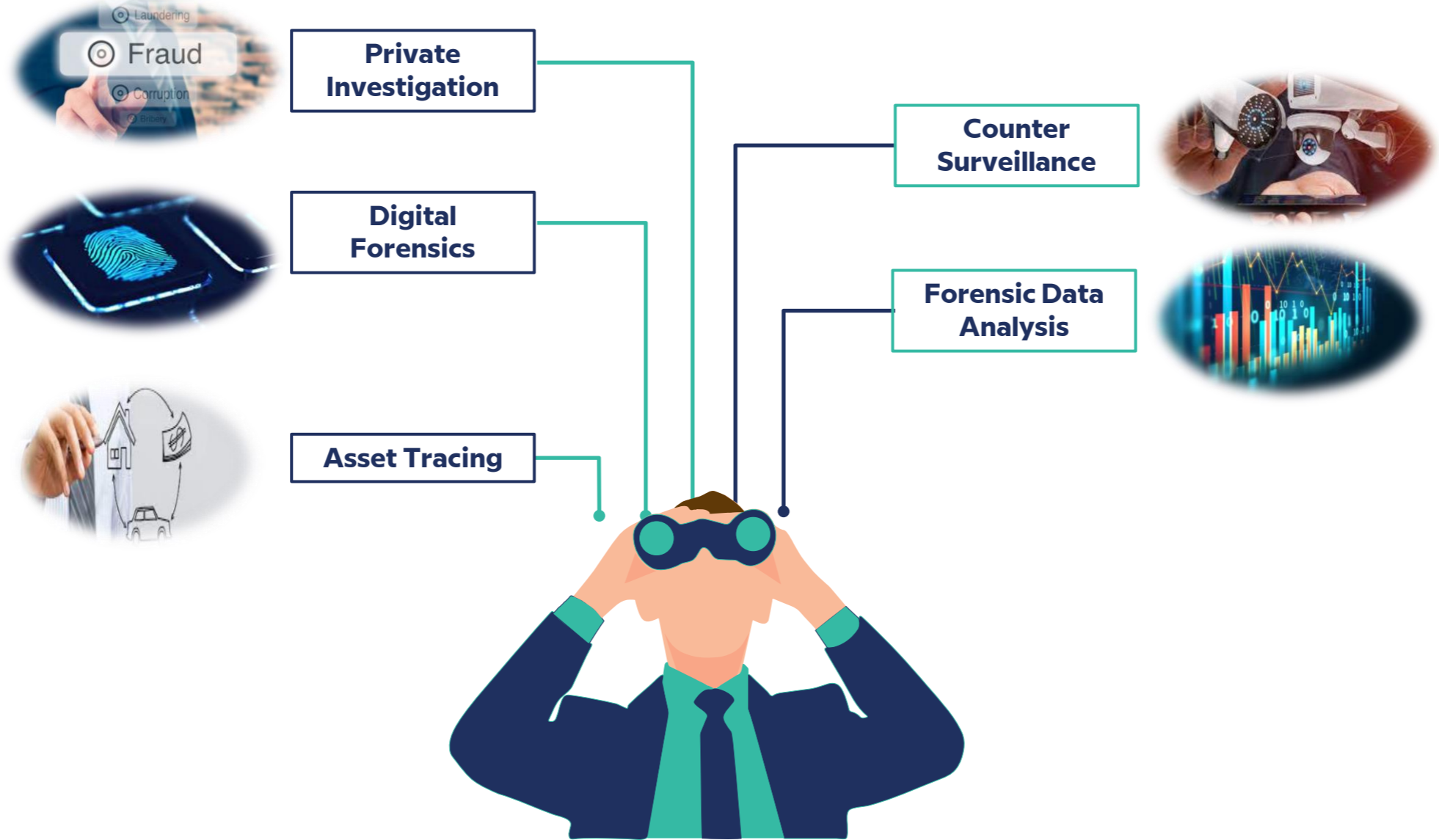
Detective Forensics

meaning the post facto investigations after the fraud / damage is done.

C. We offer – preventive forensics

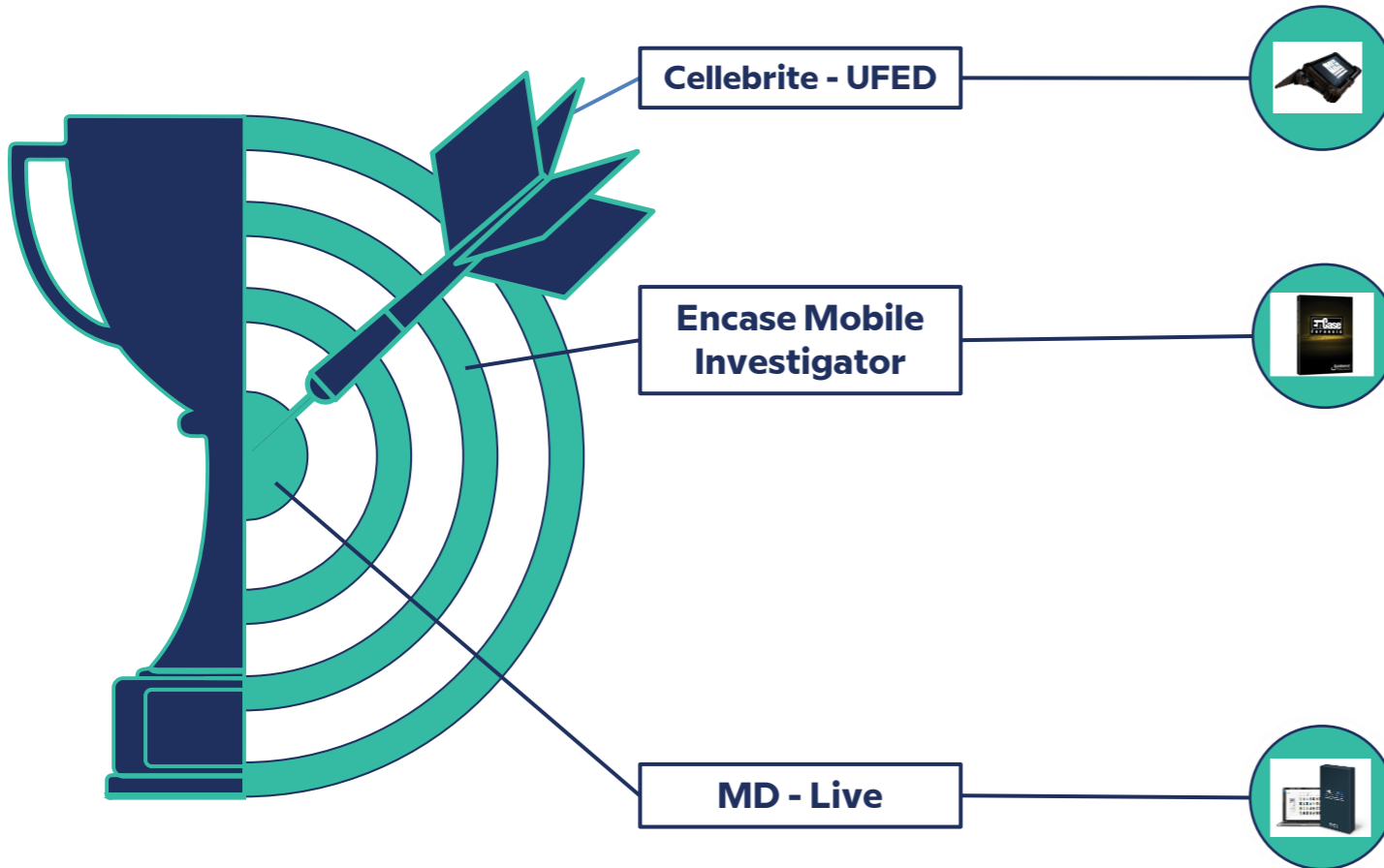


C. We offer – detective forensics



D. Gadgets / software we can use - illustrative

Mobile Forensics



Cellebrite - UFED



Cellebrite's standalone platform provides users with the most advanced data extraction capabilities for investigations anywhere. UFED Touch – Physical and logical extraction of all data and passwords from mobile devices in the lab or field. UFED Touch is available with an Ultimate or Logical offering. UFED Touch Ultimate, UFED Touch Logical, UFED CHINEX.

Encase Mobile Investigator



The most comprehensive mobile forensics solution on the market has arrived from the leader in digital forensics. EnCase Mobile Investigator augments the mobile acquisition capabilities of EnCase Forensic with the ability to intuitively view, analyze, and report on critical mobile evidence that is relevant to their case. With mobile-first workflows, in-depth evidence analysis, and flexible report generation, investigators can feel confident in their results. Investigators can now rely on the gold standard in digital forensics to collecting and analyze evidence from the widest variety of mobile devices. With continuous updates to mobile operating systems, the most popular apps, and the broadest mobile device support, augmented by powerful investigation features, EnCase Mobile Investigator stands out from the pack — empowering examiners to find, analyze, and report on the evidence they need to close their case.

MD - Live



MD-LIVE is a mobile live data forensics product with easy-to-use user interface and logical extraction and quick data analysis. It also supports automatic smartphone detection, smartphone display mirroring and capturing with camera to capture the evidence image or to record video in the field.

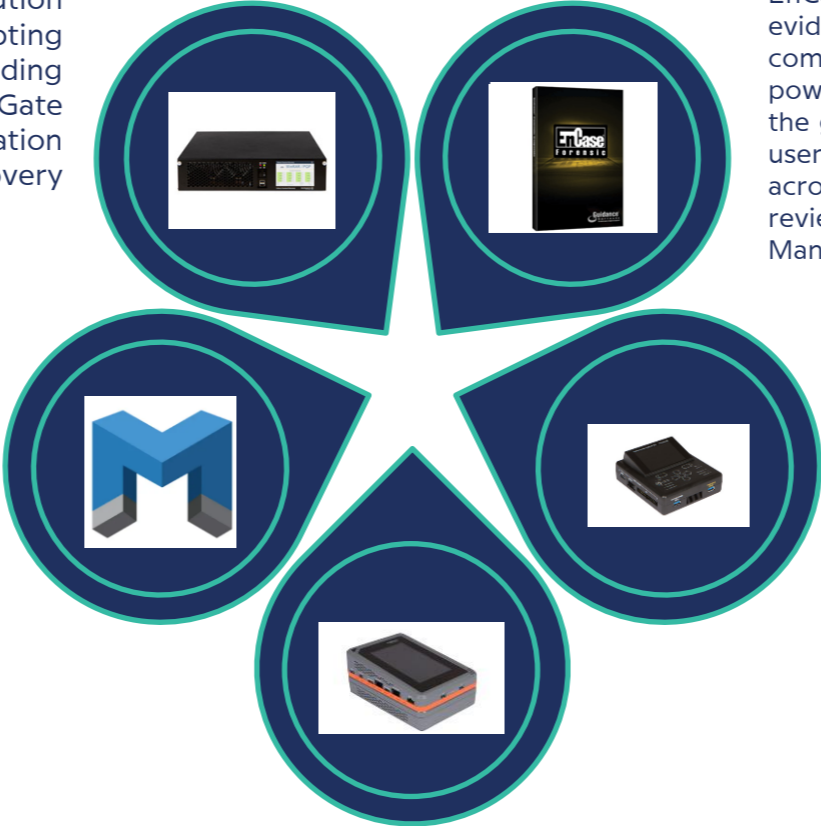
D. Gadgets / software we can use - illustrative

Tableau Password Recovery hardware

Tableau Password Recovery (TPR) is a powerful, drop-in solution that streamlines and accelerates the process of decrypting password-protected files and recovering their corresponding password. TPR leverages four Tableau Field Programmable Gate Array (FPGA)-based PCI cards (TACC2) for hardware acceleration of Password Kit Forensic, the industry leading password recovery software.

Magnet Axiom

Magnet Forensics tools recover the deepest artifact data available and give the most relevant starting point for your investigation. Magnet AXIOM Computer then allows you to drill down into the digital evidence in the file system to find more data and verify source location.



Encase Forensic

EnCase Forensic software enables the examiners to quickly uncover critical evidence and complete deep forensic investigations, and to create compelling reports on their findings. With advanced capabilities and the powerful EnScript® programming language, EnCase Forensic has long been the go to digital forensic solution worldwide. It has an easy to use web-like user interface, automated configurable evidence processing, unified search across the entire case, customizable reporting templates, simple email review, integrated smart phone & tablet acquisition, and Optimized Case Management, including native encryption capabilities

Tableau TD2U

The Tableau Forensic Duplicator was built to excel in both field and lab environments. It is a full-featured, fully-forensic duplicator that offers the ideal combination of easy operation, reliability, and ultra-fast forensic imaging of hard disks and solid-state-drives. Winner of the Forensic 4:cast "2016 Computer Forensic Hardware of the Year" award. A Tableau third-generation product, replacing the Tableau TD2.

Tableau TX1

The TX1 performs favorably when evaluated against other available products, especially when comparing data transfer rates of forensic jobs that include two hash values: MD5, SHA-1 or SHA-256. However, when we think of performance, we think past just MB/second. Performance means efficiency – Completing the task or workload with minimal time, effort, and training. Every component, design decision, and feature of the TX1 was included to improve efficiency, in the lab or in the field. From the intuitive user interface, to broad media support, simultaneous imaging, 10 GbE, and more, TX1 will save time and resources.

Consulting partners and other key persons



Hemal Modi | Partner - Consulting

- Hemal, has been in the forensic services in the last 4 years and has expertise in detective forensics. He has an overall experience of over 2 decades in refining business processes through GRC services in companies across the board.
- Hemal has solved more than 70+ fraud cases in the last 4 years and has been a guest invitee at the Institute of Chartered Accountants of Bangladesh.

Email: hemal.modi@sharpandtannan.com



Sarang Pandya | Senior consultant

- Sarang leads the fraud and forensic department of the firm and specialises in detective forensics. He has a total of 15 years experience and has successfully solved more than 70+ fraud cases in the past 4 years.
- He was invited by the ministry of defense for an assignment in 2021.

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