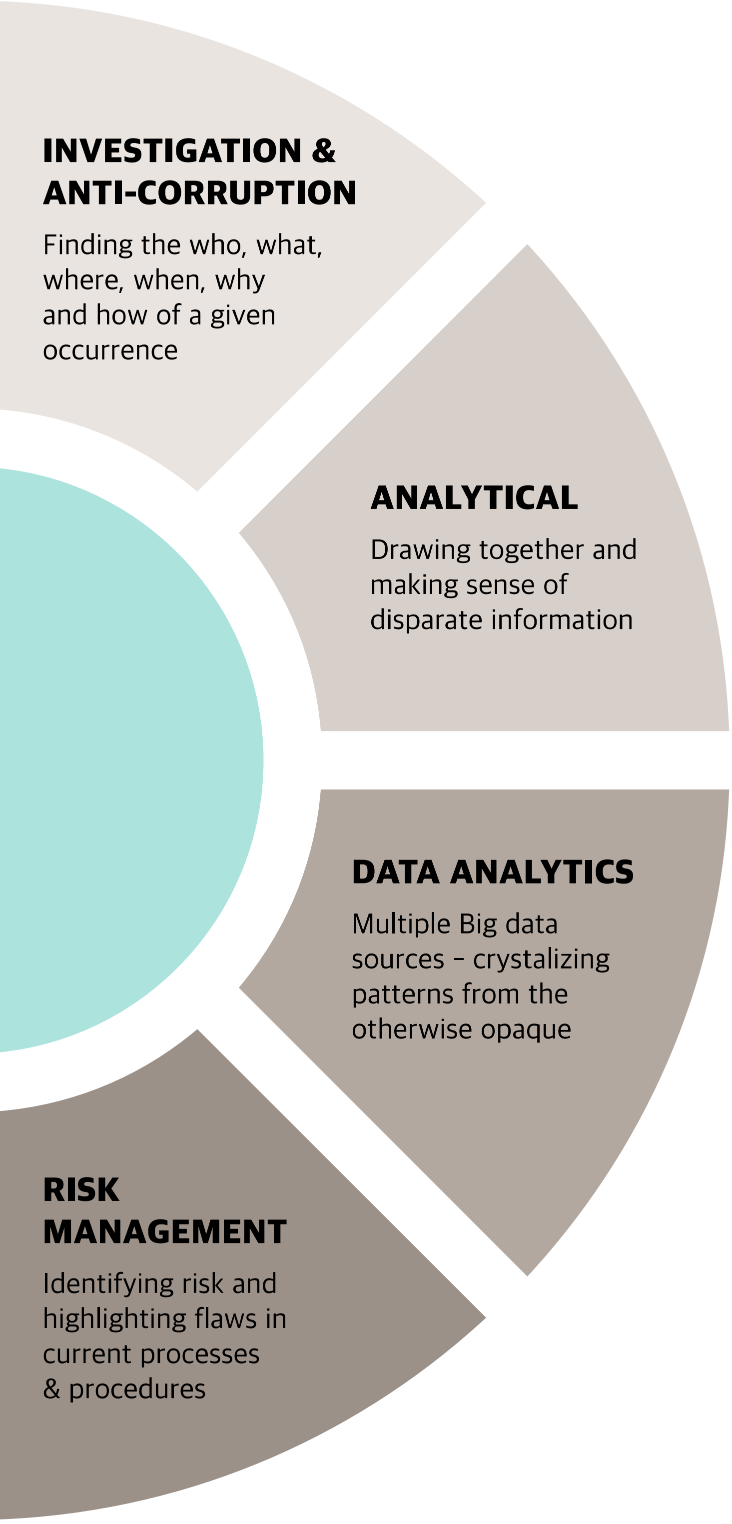
CURBYMCLINTOCK

Forensic Capability Statement

CURBYMCLINTOCK CAPABILITIES



EXPERIENCED, INSIGHTFUL AND INNOVATIVE – GATHERING THE BEST AVAILABLE INFORMATION IS CRITICAL IN HELPING OUR CLIENTS MAKE DECISIONS.

Our people have years of experience in the fields of civil and criminal investigation, fraud risk management and corporate governance in Australia and Asia.

WHY CHOOSE CURBYMCLINTOCK?

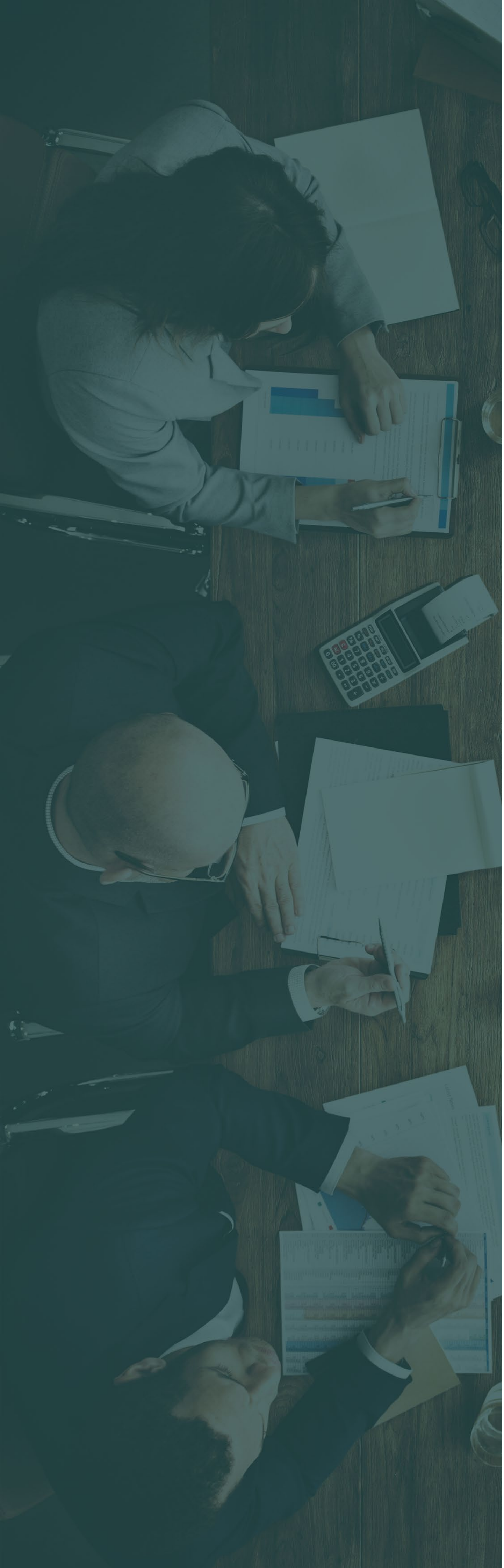
Your time is valuable and while you are focussing on running your business, we can alleviate the added pressure from you. It remains your matter; we are there to assist.

Our clients are government and corporate and we are often called to assist where the matter may be sensitive and/or complex. Our services are sought after mostly where the issue in question requires an independent investigation, review and report.

The type of work in which we have been involved and deliver includes:

- Investigation of employee misconduct and corruption
- Investigation of fraud
- Anti-corruption consulting and investigation
- Shareholder and director disputes
- Theft of intellectual property
- Fraud risk management
- Data analytics
- Digital/Computer forensic

Where appropriate, we use specialist forensic tools and resources to help resolve issues. Our people bring extensive, and hands on experience in executing complex engagements and managing multi-disciplinary teams of investigation specialists, computer forensic, data analytic, accounting and other subject-matter experts.



OUR APPROACH

PROPOSED METHODOLOGY

All engagements are overseen by a Partner and are subject to initial and ongoing risk assessment in terms of identifying perceived or real conflicts of interest. Our team has the requisite training and qualifications for their particular areas of expertise. The industry standards we apply to our engagements include the following:

- Australian Standard AS8001:2021 Fraud and Corruption Control & AS/NZS 4360 Risk Management
- APES 215 – Forensic Accounting Services, the professional standard issued by the Australian Professional and Ethical Standards Board
- ISO/IEC 27037:2012 – Information technology, Security Techniques

ESTABLISHING AND BUILDING STAKEHOLDER RELATIONSHIPS AND APPROACH

CurbyMcLintock personnel have undertaken engagements of varying complexity and duration to assist clients appropriately scope a project, analyse information and implement solutions to address a range of business concerns.

We believe that communication is at the core of client relationships. As such, regular communication and engagement with clients is undertaken to help minimise the risk of "surprises" between us. We seek client feedback during an engagement to help manage and adjust communications if required and that we are delivering to your expectations.

We work collaboratively with clients and, where possible, utilise their resources where appropriate to reduce costs. We seek your involvement particularly for major decisions so that our intentions are in line with your expectations. A strong working relationship allows us to have straight talking and open dialogue.

WRITTEN AND ORAL COMMUNICATIONS TO SENIOR MANAGEMENT, STAKEHOLDER AND THIRD PARTIES

The majority of our work requires us to prepare written communications and reports for senior management, subordinate staff, stakeholder and third parties at agreed timings throughout the life of the project.

Our priority is to provide clear, concise communication to relevant parties as an enabler to efficient decision making at various levels of management throughout the engagement.

This communication process also relates to informing individuals who are subject of an investigation (where appropriate) or review of a process to be undertaken to avoid surprises and alleviate any angst they may have.

Our reporting has been delivered to the most senior members of an organisation including boards.

We have significant experience in preparing and delivering oral presentations to a wide range of conferences and stakeholder groups in Australia and overseas. Examples of this includes:

- presenting at in-house and public engagements as subject matter experts on topics such as advanced interviewing techniques, anti-bribery and corruption & fraud risk management
- delivery of training to management and staff
- presenting findings and updates at the conclusion of an engagement
- facilitating fraud/corruption risk assessment within an organisation.

MEETING DEADLINES - PRIORITIZING ISSUES, SCHEDULING TIME AND TRACKING MULTIPLE PROJECTS

Projects are scoped in alignment with client expectations and by setting reporting milestones throughout the life of the project.

It is not unusual for us to manage multiple projects that have imminent lead times and conflicting deliverables. With adequate resourcing and strong management and oversight of the project, we can deliver on multiple projects in a realistic and timely manner.

HANDLING CONFIDENTIAL INFORMATION

Where possible, we adopt the requirements relating to Legal Professional Privilege throughout the engagement.

All projects and engagements are given project names and projects are treated with care to ensure confidentiality and discretion.

We have procedures to ensure that all client data is retained in a confidential manner. We understand the requirements of managing information in line with the Privacy and Personal Information Protection Act 1998.

OUR EXPERTISE

Investigations (including fraud & Corruption, Bullying & Harassment, Regulatory)

Our practitioners have extensive experience in conducting investigations and collating evidence for both civil and criminal matters (including law enforcement) across multiple jurisdictions.

Our experience includes the preparation of witness statements, statement of facts and the collation of briefs of evidence used in either civil or criminal proceedings.

Senior CurbyMcLintock practitioners are trained in advanced interviewing techniques and are well equipped to assist with interviews including those conducted using compulsory investigation powers (e.g. Section 19 of the ASIC Act 2001).

We have an understanding of evidentiary material required to complete these engagements and can therefore assist in the preparation of Notices to Produce (e.g., s30, s33 and 912c Notices).

Our practitioners have been involved in the execution of Search Warrants in Australia and abroad, are adept in the collection of hard and soft copy evidence and are alive to relevant issues including continuity of evidence considerations.

Data Analytics

Our data analytic practitioners are skilled at collating large, disparate sets of data and undertaking analysis to provide insights for multiple purposes including for the use in both civil and criminal proceedings.

In our experience, data analytics can be an efficient and cost-effective way of reviewing large quantities of data and presenting the data in a simple, easy to understand format.

Data analytics can also assist with project management activities to drive efficiencies in operations.

Funds Tracing / Funds Flow Analysis

Our practitioners have significant experience in asset tracing and funds flow analysis in the context of civil and criminal matters both in Australia and abroad.

They have advanced Excel capabilities and where appropriate, use Analyst Notebook to prepare relationships charts for further analysis and to illustrate relationship links or flow of funds.

Forensic Technology (Ftech)

Our practitioners have extensive experience in collecting electronic evidence in a forensically sound manner and processing the data to be loaded into a range of review platforms to enable a detailed review to be completed.

We have utilised Technology Assisted Review (TAR) on large investigations and governance reviews to manage large volumes of material and to identify relevant documents in the most efficient and cost-effective manner.

Our forensic technology practitioners have experience in preparing expert witness/opinion-based evidence and giving evidence in court.

Forensic Accounting – Expert Evidence

We work with highly capable, qualified and experienced practitioners in the preparation of expert witness reports and giving evidence in court on a range of accounting matters.

OUR EXPERIENCE

Commonwealth Government – Procurement Tailoring & Conflicts of Interest

CurbyMcLintock was engaged by a large Commonwealth Government Department to conduct two separate independent investigations into allegations that undue influence was applied and procurement processes tailored to ensure the engagement of preferred suppliers. The allegations also related to potential corrupt conduct with it being asserted that senior APS staff and politicians were receiving kickbacks for facilitating the engagement of the successful supplier through a third-party intermediary. CurbyMcLintock's findings and the outcomes of the first investigation were referred by our client to the NACC for their consideration.

NSW Government – Crown Casino Inquiry

CurbyMcLintock provided investigative support to the Inquiry conducted by the Honourable P A Bergin SC into the Crown Casino, established by the NSW Independent Liquor and Gaming Authority.

Manufacturing – Employee fraud & corruption

A client relationship manager was suspected of misconduct. A Partner of CurbyMcLintock led an investigation which resulted in identifying fraud by the employee and collusion with an employee working for the supplier. After consulting with police, a brief of evidence was prepared and delivered to the police for prosecution which resulted in a guilty plea to fraud. Restitution was ordered by the court.

BBSW Matters – ASIC Assistance

The Partners of CurbyMcLintock were part of a team that was engaged to assist ASIC review and compile relevant information as part of the investigation into the Big Four banks and their alleged manipulation of the Bank Bill Swap Rate (BBSW).

Services Industry - Corruption

A senior executive of a services firm was alleged to have to have misappropriated money and received kickbacks from a supplier. We were engaged under legal professional privilege to conduct a discreet investigation to confirm whether evidence existed that may tend to confirm the allegations.

We reviewed business records including time sheets and invoices and ultimately interviewed a supplier who admitted to paying the executive kickbacks in cash. The executive was managed out of the business and a settlement reached.

Pharmaceutical – Cybercrime: Business Email Compromise

An ASX listed company was the victim of a business email compromise fraud resulting in their remitting several million dollars to an account in Hong Kong. CurbyMcLintock was engaged to determine the origin of the cybercrime and trace the funds as part of an asset tracing exercise. We worked with lawyers in Asia who utilised Norwich Pharma orders to obtain bank account information and retrieve funds identified as part of the asset tracing exercise (about 20% of the total funds).

Our work extended to interviewing a principal of the fraudulent company in Asia and have continued to trace the remaining missing funds.

Construction – Employee fraud

A logistics manager for a large construction company was suspected of misconduct. A Partner of CurbyMcLintock led an investigation which identified numerous instances of fraud including falsification of accounting records. The Partner liaised with police in Tasmania and prepared a brief of evidence which was delivered to the police. The employee was charged criminally with fraud offences, pleaded guilty and was convicted.

Local Council – Fraud Investigation

A contractor to a local council was alleged to have been underpaying subcontractors, in contravention of the agreement between the contractor and the council. In addition, the payments were not in accordance with the applicable award. A Partner of CurbyMcLintock led an investigation into the matters which identified the methodology adopted by the contractor and those responsible for making the inappropriate payments. The investigation resulted in the contractor losing the contract.

Financial Services – Whistleblower Protected Disclosure

A CurbyMcLintock partner led an independent investigation, under legal privilege following a protected disclosure alleging misconduct and breaches of procedural policies. Our work resulted in a number of allegations being supported by evidence. Our report and findings were provided to the board. We made several recommendations concerning internal processes which were adopted.

OUR EXPERIENCE (cont.)

Regional Aboriginal Medical Service (AMS)

A CurbyMcLintock Partner conducted a review of a regional AMS. The financial controller was alleged to have misappropriated money from the AMS and charged exorbitant fees in relation to bookkeeping services. The AMS was funded by various state and federal grants but also generated significant Medicare revenue. Numerous issues were identified during the review including non-conformance with various funding agreements (including retention of unexpended grant money), systemic breakdown in the controls, underpayments of staff in accordance with applicable awards and poor Board reporting.

The financial controller was managed out of the business while maintaining the continuity of services and identifying a replacement. The engagement lead to enhanced rigour around controls and provided the Board and management better oversight of the business operations.

Foreign Exchange Investigation

A CurbyMcLintock Partner was part of a team that investigated allegations of fraud perpetrated by Australian regulated foreign exchange entities against retail customers. The investigation involved gathering and analysing an extensive amount of evidentiary material, the interview of witnesses and persons of interest.

Financial Services – Fraud & misconduct

A Partner of CurbyMcLintock led an investigation into the activities of a Client Advisor's alleged unauthorised trading on several clients' accounts which resulted in trading losses. The investigation utilised a combination of analysis of trades and data analytics in order to collate information from different banking systems.

The trader was interviewed and subsequently dismissed. A report, detailing the falsification of documents by the trader, was prepared and delivered to ASIC.

Large Qld Council – Workplace Investigation

A CurbyMcLintock Partner managed an investigation into two Senior Executives alleging nepotism, inappropriate use of resources, timesheet fraud and bullying behaviour involving 22 witnesses across several local council divisions. Internal discipline proceedings eventuated from our thorough investigation resulting in the termination of the respondent's contracts.

CBA Financial Planners – Independent Review

A CurbyMcLintock Partner worked on the first phase, Comparison report as part of the team appointed by ASIC as External Compliance Expert to oversee CBA's Financial Wisdom Ltd and Commonwealth Financial Planning Ltd.'s compliance with new licence conditions, imposed by ASIC in August 2014.

Government - Liquor & Gaming NSW

CurbyMcLitock was engaged as an independent expert to conduct an investigation on behalf of the regulator following a whistle-blower complaint regarding the CEO of a large NSW Registered Licensed Club.

The allegations included corruption, breaches of registered clubs act, breach of fiduciary duties, breaches of policy, coercion, sexual harassment and bullying.

We conducted an extensive investigation including collation and review of relevant emails, documents as well as conducting complainant interviews. We assisted with the drafting of Section 21 (Notices to Produce). We assembled and analysed the evidence and reported our findings and recommendations to the regulator for further action.

Government – Liquor & Gaming NSW – Allegation of Corruption concerning Directors of a Club

CurbyMcLintock was engaged to provide independent oversight and direction of a sensitive and high-profile investigation being conducted concerning the activities of the board of a registered club with regard to the sale and development of land.

Procurement - PID (NSW Gov)

CurbyMcLintock undertook an independent investigation on behalf of Parliamentary Services NSW (Parliamentary Services) as a result of a Public Interest Disclosure made to the Independent Commission Against Corruption (NSW) (ICAC). The matter was referred by ICAC to Parliamentary Services for investigation. CurbyMcLintock's scope included investigating allegations of breaches of procurement rules including single source procurement outside of the allowed criteria. CurbyMcLintock's report was furnished to ICAC for their consideration and action.

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