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FORENSIC-AUDITAS AN IMPERATIVE OF ECONOMIC SECURITY AND DEVELOPMENT OF THE COMPANY IN THE CONDITIONS OF GLOBAL TRANSFORMATIONS

Abstract. The article is devoted to topical issues of business protection through the prism of forensics (financial investigations). This new line of financial fraud and fraud investigation services is used to investigate and assist clients in identifying the facts and causes of fraud that may occur due to the absence or inadequate and ineffective system of internal control. The types of economic crimes faced by companies during 2017—2019 were analyzed and it was established that bribery and corruption are the leaders among economic crimes. The article reveals the essence of the concept of «forensic» as the identification of potential problems through legal and financial audit. Forensic procedures as a promising way to protect business in the context of global transformations and emerging cyber risks in an increasingly complex digital business environment have been studied. The article outlines the main directions of forensics in risk management, among which are: investigation of fraud; support in court proceedings; corporate intelligence; computer forensics; compliance with anti-corruption legislation, as well as to use preventive measures to prevent fraud. The classical methods and algorithm of financial investigation are outlined and it is noted that they may differ depending on the purpose for which forensics is conducted, the industry in which the company operates, and others. It is established that forensics for an economic entity ends with a reporting stage, during which the customer is provided with evidence of fraud, as well as the proposed recommendations. It is proposed to use the forensic mechanism when business owners: doubt an important decision; there is a leak of commercial information; mechanisms for working with suppliers have not been established; a large deal is envisaged.

Keywords: forensic, audit, internal control, fraud, financial investigations, methods of financial investigation, economic security.

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ФОРЕНЗИК-АУДИТ ЯК ІМПЕРАТИВ ЕКОНОМІЧНОЇ БЕЗПЕКИ І РОЗВИТКУ КОМПАНІЙ В УМОВАХ ГЛОБАЛЬНИХ ТРАНСФОРМАЦІЙ

Анотація. Присвячено актуальним питанням захисту бізнесу через призму форензику (фінансових розслідувань). Цей новий напрям послуг із розслідування фінансових махінацій і шахрайства використовується для проведення розслідувань і надання допомоги клієнтам у встановленні фактів і причин шахрайства, які можуть статися через відсутність або неналежну і неефективну систему внутрішнього контролю. Проаналізовано види економічних злочинів, з якими зіштовхувалися компанії протягом 2017—2019 років, і встановлено, що хабарництво і корупція є лідером серед економічних злочинів. Розкрито сутність поняття «форензик» як виявлення потенційних проблем за допомогою проведення юридичного і фінансового аудиту. Досліджено процедури форензику як перспективного способу захисту бізнесу в умовах глобальних трансформацій та виникаючими кіберризиками в дедалі складнішому цифровому бізнес-середовищі. Окреслено основні напрями форензику щодо управління ризиками, серед яких виділено: розслідування фактів шахрайства; супровід у судових розглядах; корпоративна розвідка; комп'ютерна криміналістика; дотримання вимог антикорупційного законодавства, а також з метою використання превентивних заходів при запобіганні шахрайства. Окреслено класичні методи та алгоритм здійснення фінансового розслідування і зазначено, що вони можуть відрізнятися залежно від того, з якою метою проводиться форензик, від галузі, у якій працює компанія, та ін. Установлено, що форензик для економічного суб'єкта завершується звітним етапом, під час якого до замовника доводять докази скоєння шахрайства, а також запропоновані рекомендації. Запропоновано застосовувати механізм форензику, коли власники бізнесу: сумніваються в ухваленні важливого рішення; існує витік комерційної інформації; не налагоджені механізми роботи з постачальниками; передбачається здійснення великої угоди.

Ключові слова: форензик, аудит, внутрішній контроль, шахрайство, фінансові розслідування, методи фінансового розслідування, економічна безпека.

Формул: 0; рис.: 2; табл.: 1; бібл.: 14.

Introduction. In an open economy, an important element of stability and efficiency of financial and economic activity of enterprises is their economic security. In the course of financial and economic activities, very often companies are faced with various types of fraud, including:

financial fraud, employee misconduct, fraud and other risks that diminish the financial result. According to the Prosecutor General's Office of Ukraine, the number of criminal offenses in the financial and credit sector (banking, foreign trade, privatization) committed by organized criminal groups, the pre-trial investigation of which in 2018 amounted to 175 measures [9]. It is often not enough to use standard audit techniques to identify the nature of the risk, as fraud is often a pre-planned and thought-out process that is accompanied by inventive measures to cover it.

In the case of an improper control system, all of the above features can create the basis for various types of fraud, in particular, allowing employees to distort data when displaying business transactions and reporting. Therefore, there is a need to introduce new techniques to detect fraud within the enterprise, and to strengthen the system for detecting and ending financial crimes by counterparties. Today, organizations, in addition to standard auditing methods, need to use alternative business protection methods, which include a forensic or forensic-audit.

Problem analysis and problem statement. Financial investigations are the subject of research by many scientists. For example, Suits et al. [13] investigated the theoretical basics of forensics, the nature and types of fraud, the stages and basics of the technique of forensics, its basic methods, as well as practical issues of its conduct. Dubinina et al. [2] pay attention to theoretical and organizational and methodological principles of forensic audit development in Ukraine. Horodylov et al. [5] considered the concept of «forensic» in order to introduce the term into scientific circulation and to properly understand its meaning. Solomina [12] substantiates the ways of using and implementing the services of forensics in ensuring the economic activity of the enterprise, determining the priorities of the targeted areas of financial investigations. Particularly, researches of state financial audit with an opportunity to transform it into forensic were examined by Deb [1], who allocated corruption risks of accounting and essential influence on the process of state audit. Semenets [11] proposes to introduce into the accounting theory the concept of «forensic audit», which should be understood as the process of studying company's reporting and economic operations in order to develop measures to respond, manage and prevent fraud on the basis of expert judgement. Enofeet al. [3] examined the impact of forensic audit on corporate fraud.

The purpose of the article is to study forensics as a promising way to protect business in the face of global transformation.

Research results. Cybersecurity incidents have begun to occur more frequently and are regularly covered by news headlines, which is of increasing concern to consumers and business executives. Despite the close attention that has been drawn in recent years, it is still difficult for most organizations around the world to grasp and manage emerging cyber risks in an increasingly complex digital environment. Recognizing that the digital environment is becoming more complex every day and our dependence on data and networking is growing, the development of cyber-resilience, a large-scale, devastating, cascading event, has never been so important. Despite the growing awareness and publicity of the events and consequences of cyberattacks, many companies are still unprepared for real threats. If the world does not create a real effective cyber defense system, as early as 2021, the business could suffer \$ 6 trillion in cyberattacks [7].

Achieving higher levels of cyber resilience within individual businesses or across society requires greater effort to identify and manage new risks inherent in current technologies. Organizations need the proper guidance and procedures for implementing information security measures that need digital progress. When conducting digital transformation, particular attention should be paid to protecting the technologies and processes being implemented, and in some cases incorporating cybersecurity transformation.

Over the past two years, 48% of Ukrainian organizations have suffered from economic crime and fraud, including through modern information technology. Bribery and corruption (73%) is a leader among economic crimes that have been plagued by organizations over the past two years. The top 5 also include: property misappropriation (46%), procurement fraud (33%), personnel management fraud (33%) and cybercrime (31%). Ukrainian respondents expect bribery and corruption to be the most significant economic crime for their organizations in the next two years (*Table*).

Table

Types of economic crimes faced by companies during 2017—2019

№	Indicator	Ukraine,%	World,%
1	Bribery and corruption	73	25
2	The misappropriation of property	46	45
3	Procurement fraud	33	22
4	Fraud in the field of personnel management	33	12
5	Cyber crime	31	31
6	Violation of intellectual property rights	25	7
7	Tax fraud	23	5
8	Money laundering	21	9
9	Unfair competition	19	7
10	Consumer fraud	17	29
11	Unethical professional behavior	17	28
12	Falsification of financial statements	13	20
13	Insidertrading	8	8

Source: compiled by authors based on PwC [10].

31% of respondents said that their organization suffered the most significant fraud cases in excess of \$ 100,000. 12% of them reported losses within from \$ 1 million USA to \$ 50 million USA. The consequences of fraud are not just financial. Ukrainian organizations point out that their reputation / brand (50%), relations with business partners (42%) and interaction with regulators (38%) were the most affected by economic crimes and fraud. 58% of Ukrainian organizations noted a decline in professional ethics and employee behavior as a result of the most significant fraud cases.

The survey found a significant increase in cases of fraud in Ukrainian organizations committed by employees (from 28% in 2016 to 56% in 2018), among which the share of fraud committed by senior management also increased significantly (from 27% in 2016 to 55% in 2018 year). Also, Ukrainian respondents indicated that 67% of third-party fraudsters are individuals and entities close to the organization: agents, suppliers and customers. Despite the increasing cost of combating economic crime and fraud, many Ukrainian organizations are not yet engaged in fraud prevention, but only respond or defend themselves when fraud is committed. Only 40% of organizations surveyed in Ukraine have conducted an overall fraud risk assessment in the last two years. One in five organizations (17%) did not carry out a risk assessment at all for two years. The proportion of organizations in Ukraine that responded with an official professional ethics and compliance program has decreased from 75% to 59% [9].

We surveyed 20 companies in the open sector of the economy, interviewed their managers and obtained the following response structure (Figs. 1 and 2).

Surveys of open sector companies

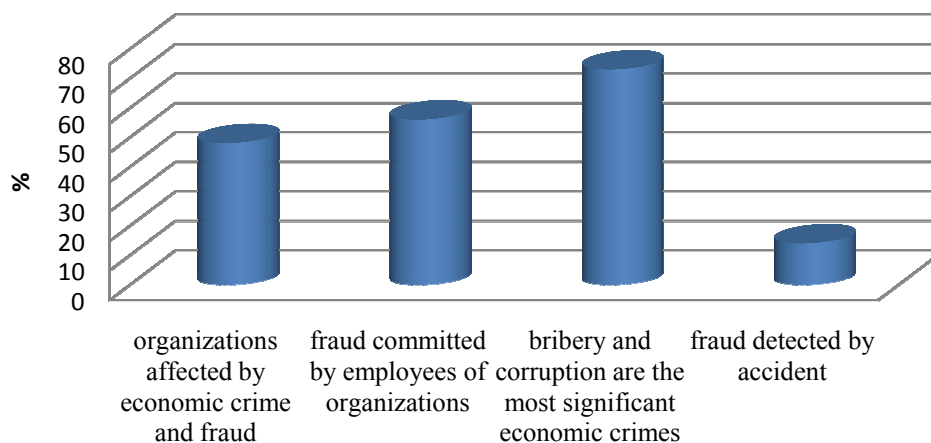


Fig. 1. Investigation of economic crimes and fraud

Source: compiled by authors.

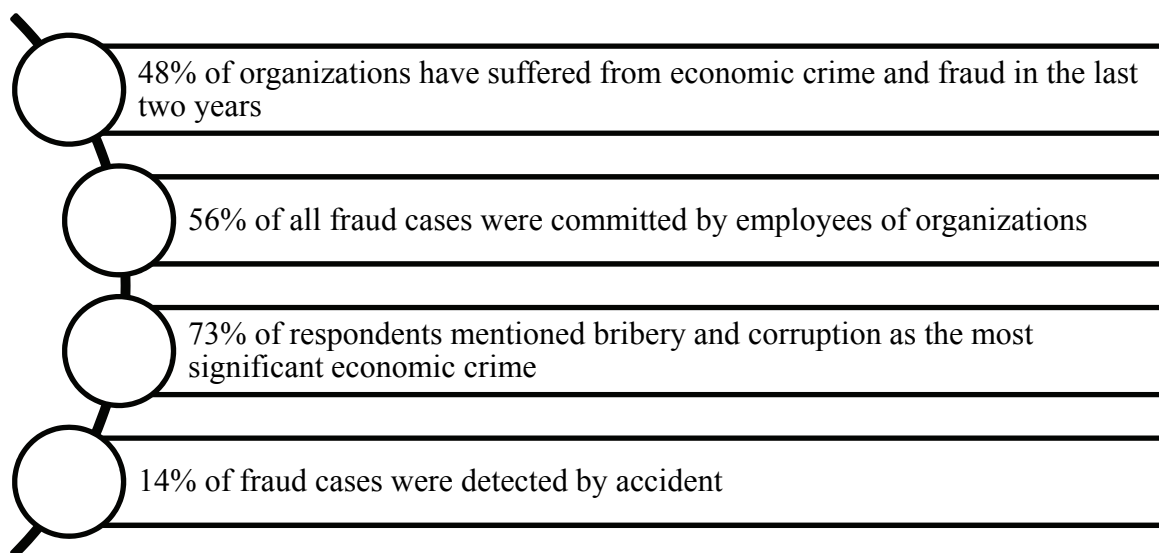


Fig. 2. Results of a survey of Ukrainian organizations on fraud detection

Source: compiled by authors.

The results of financial investigations show that employees steal in almost all companies, the issue is only the amount of damage inflicted. In 90% of cases, owners know who and what they are stealing and can sometimes even name an estimated percentage of losses due to misconduct by managers. The owners do not want to punish the guilty for at least two reasons.

First, for many owners, finding a new manager is no less stressful than exposing the perpetrators of fraud. Therefore, most simply maintain their personal comfort by letting their top managers steal.

Secondly, most companies simply do not have the human or infrastructure resources to identify the investigation, consolidate all fraud within the company. They lack adequate internal audit and financial control services, no regulations on economic, financial, information and legal security. Companies often simply have no one to do internal investigations, often the security service does not want to expose the fraud of its CEO or CFO.

In the world practice, such method of business protection as forensic is gaining increasing popularity, which calls for in-depth research for the needs of the Ukrainian market. First of all, it should be noted that today foreign companies are actively using independent economic investigations as an indispensable tool for the company's activity. European and American companies have long understood that it is better to spend money to secure yourself, to choose a truly reliable partner than to then suffer millions of losses.

The use of forensics is very important in the implementation of large transactions, the conclusion of large contracts and agreements of mergers and acquisitions. Using an external economic inquiry allows you to both verify your own counterparty data and obtain information that allows management and founders to make a profitable decision about a particular counterparty.

The term forensic originates from the twentieth century in the United States. This notion emerged when former FBI, CIA, and NSA employees quit their jobs and began to merge and form companies that provide security services in corporate conflicts. Forensic in the west works closely with law enforcement agencies, conducts expertise and investigation.

In order to define the functions and purpose of the forensic, you must first define this concept. Broadly speaking, forensic means activities aimed at identifying, analyzing and regulating situations where there are contradictions in the commercial, financial, legal and other matters between the parties (contractors, employer company and employees, etc.), including significant economic risks, or where the actions of employees or organizations do not comply with the legislative or other regulations, principles and standards [4].

Forensic is a comprehensive study of a company's financial and business activities aimed at exposing fraudulent or malicious acts by employees at all levels or third parties, counterparties [14].

Under the forensic, both the science and the art of conducting investigations are examined, as well as the prevention of fraudulent acts by «criminals», to which often the managers of large companies [6].

It should be emphasized that forensic helps to identify potential problems through legal and financial audits. It is aimed at analyzing both the internal and external environment of the company — analysis of related persons, personal dynamics of the financial status of the top manager.

Forensic helps you identify potential risks at the time of contracting, investing, acquiring new companies, and recovering money in the event of fraud. It can be used for different purposes, for example:

- calculation of contract losses or breach of contract;
- breach of warranty obligations;
- possible disputes;
- the presence of bankruptcy risk or reorganization;
- business evaluation.

In addition, through the use of forensic companies can:

- to develop computer systems of own security;
- obtain an understanding of the counterparty's financial activities and obtain evidence of fraud that may be used in court;
- obtain independent expert evaluation of the documentation;
- use the data of the independent expert examination in foreign litigation, and the expert conducting the investigation may participate as an expert witness.

In order to better understand how forensic works, we suggest examining methods that can be used to investigate. These include:

- evaluation of open and closed access documentation;
- evaluation of the company's counterparties;
- expertise of litigation of counterparties and the presence of debt to counterparties, staff, tax liabilities;
- the existence of disputes related to the legalization of illegal income, subsidiaries and subsidiaries located abroad, including in offshore zones;
- the existence of contractual obligations and significant accounts payable.

The algorithm for conducting a forensic investigation may differ depending on the purpose for which it is conducted, the industry in which the company operates, and so on. Here is an example of a standard algorithm for investigating:

- assessment of the causes of risks for the company;
- evaluation of the financial statements;
- evaluation of audit findings over the past years and identified violations;
- assessment of payables and receivables;
- evaluation of the company's profitability, liquidity, financial stability;
- availability of arrears of taxes and fees, acts of reconciliation of settlements, arrears of payments with staff, accounts payable;
- analysis of the structure of the company and the presence of risks related to money laundering;
- litigation and analysis of positive and negative practices;
- the presence of counterparties of «one-day firms».

In addition to the above, in order to protect the business by forensics can be carried out:

- interviews with employees and management of the enterprise;
- a mass check of counterparties and the identification of conflicts of interest and hidden relationships;
- analysis of large arrays of electronic data.

Summarizing the research, it should be noted that among the common causes of risk for a company can be called a weak corporate culture: an expanded IT system; the absence or non-

implementation of certain procedures for hiring personnel; outsourcing of key functions to outsourcing companies without proper control over their execution; absence of the concept of «financially responsible person»; poor physical security; lack or excess of internal policies and procedures; the problem of company growth: the processes do not keep up with the business; lack of analytical data; lack of management accounting; a system of motivation that does not correspond to the realities of business, etc.

It should be noted that the forensic service for the economic entity ends with the reporting stage. Experts of financial investigation on the results of the work performed must document all the actions that were taken in the process of providing services, as well as the results of these processes and the recommendations made [8].

All the reports prepared during the investigation, the necessary documentation on paper, the evidence of fraud, as well as the recommendations made are stitched together in one case, and the sheets are numbered. Specialists are required to submit accounting documents to management as they complete a certain phase of forensics. They need to provide a list of possible reporting documents:

- interview report;
- report on analytical procedures;
- report on the results of database analysis;
- report on established facts of fraud with evidence;
- generalization of detailed material on fraud risks and their magnitude;
- list of weaknesses in internal control of processes and results;
- possible fraud scenarios and schemes;
- recommendations on risk management system;
- reports containing other recommendations.

Increasing of the effectiveness of the use of specialized audit, analytical, legal and knowledge in the field of modern information technology in financial investigations should occur in the direction of consistency, the tasks assigned to the forensic expert, the timely use of audit and analytical procedures to obtain evidence, where necessary the use evidence with people who are involved in the financial investigation of the tasks, techniques and results of the expert activities.

Conclusions. Therefore, in terms of increasing fraud and consequences for businesses, the involvement of forensics specialists is urgent. Today this procedure is more widespread in foreign countries, in Ukraine forensic is a new procedure and its representatives are actively involved in the Big Four. The forensic audit system in the Western countries is rapidly evolving with the use of computer technology. Forensic helps to identify fraudulent inside the company, corruption cases and other misconduct. Also identify sources of unauthorized activity. It is not necessary to send it to the supervisory authorities, but to the company itself, which wants to understand what's going on inside. Therefore, the forensic mechanism should always be applied at a time when business owners: doubt the important decision; there is a leak of commercial information; mechanisms for work with suppliers have not been established; a major agreement is envisaged.

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