



PwC Forensic Services

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Focus on fraud and financial crime

Specialised services for prevention, detection and response

Why be concerned?

6,400 → Out of which **5**

Fraud cases investigated by the Police in Luxembourg in 2024, as per the Police Activity Report.

were over two-digit million

There has been a significant rise in CEO impersonation fraud cases. This increase is linked to technological advancements that facilitate such scams.



Fast development of AI facilitates new fraud cases



Digital transactions provide more and different fraud opportunities



New regulatory requirements concerning whistleblowing



You don't know what you don't know.
Unawareness is the real risk.

Your challenges

If you are hit by fraud, can you explain to your stakeholders that your prevention mechanisms were up to bar?

Is your **governance framework** for fraud and anti-financial crime **robust enough** for increasing expectations from the market and regulators?

Has your company been a victim of fraud, and are you looking to **implement stronger prevention measures**?

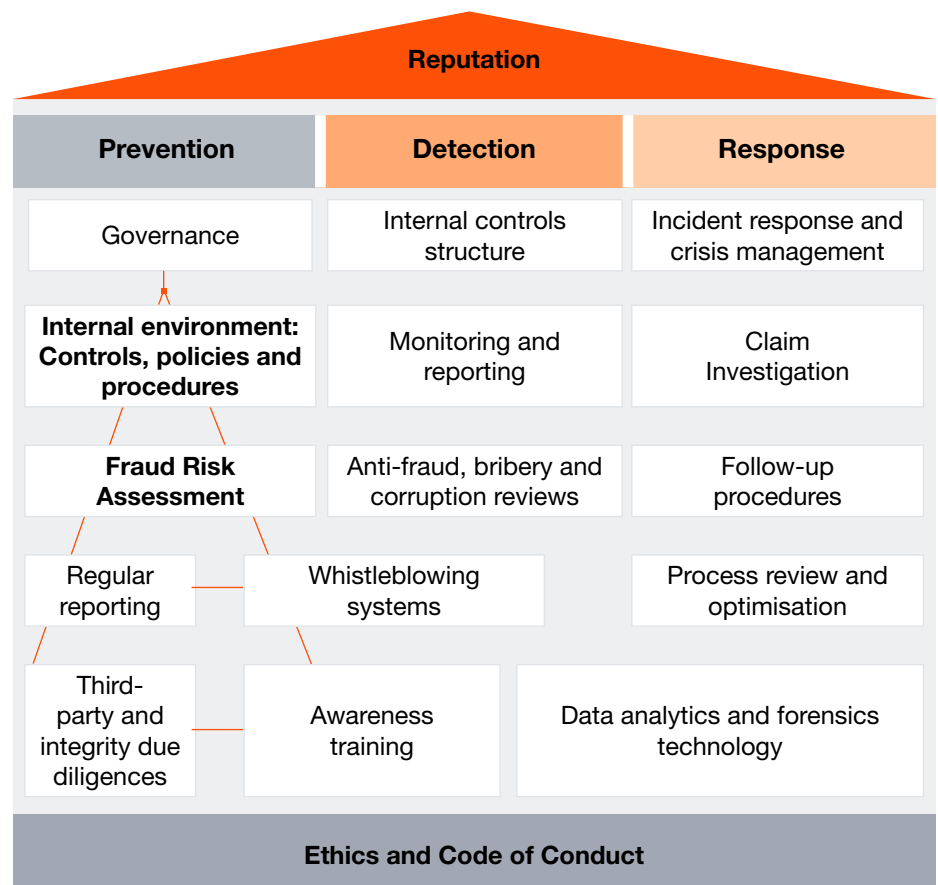
Do you want to ensure that misconduct is reported internally first through a **trusted and reliable whistleblowing system**?

Are you leveraging **AI and data analytics** to safeguard your financials and detect fraud proactively?

Are you facing legal claims and require an **independent investigation** that stands up in court?

Framework

In order to protect your reputation and be compliant, we can support you build a proactive approach to addressing fraud, corruption and misconduct. Our Framework comprises of comprehensive strategies for fraud risk prevention and management.



How can we help?

Powered by technology-driven forensic intelligence and analytics, we help you build resilient strategies to protect value, build trust and create opportunities for your business to emerge stronger.

Prepare and prevent

We help you reduce the risk of fraud, economic crime and disputes, protecting your business from financial and reputational damage.




Detect and respond

A crisis can cause enormous risk to your brand, your people, your relationships — and your bottom line. We respond with speed and conviction to address the threat and help prevent further damage.

Emerge stronger

Managed well, a crisis can help your business develop immunity. We work with you to recover from current crises and to enhance your ability to learn and improve after an unplanned event.

Overview of our fraud-related services

		
Prevention	Detection	Response
Risk assessments	Review and assessment of internal frameworks	Digital forensics & eDiscovery
Set-up of fraud preventive controls	Strengthening internal controls	Investigation
Employee and management training	AI & data analytics	
Awareness raising and communication		Background checks & interviews
Vendor and third-party due diligence; conflicts and integrity due diligences		Reporting
Set-up and full assessment of your whistleblowing system		Controls review
	Coordination with legal counsel	
		Identification of corrective actions





Highlight of Selected Services

The services from our Anti-Fraud Framework incorporate the latest regulatory requirements and market trends, including the application of AI.

AI for fraud detection

Our approach to applying increases accuracy and efficiency of traditional fraud detection techniques.

- AI-powered transaction monitoring, automated case investigations, false positive reduction.
- AI-powered custom chatbots & automation
- AI Agents: Adaptive AI models identifying fraud patterns consistently.

Forensic data analytics services

We combine investigative expertise with analytical skills to solve complex issues in fraud, financial crime, and remediation.

- Independent review
- Digital evidence analysis
- Data driven analytical approach
- Identifies anomalies patterns and trends for complex problem solving and decision-making

Whistleblower monitoring and reporting services

Preventing and detecting internal fraud, such as falsification of financial records, harassment, embezzlement, and other allegations.

- Cost-effective solution
- Compliant with a range of local and global legislation
- Managed externally to your organisation
- Quick response and streamlined investigation approach

Investigations

Integrity issues such as fraud, AML and corruption are an ongoing risk, where impact goes beyond financial loss.

- Investigation into nature and extent of the issue.
- Financial impact analysis and damage calculation
- Interviews with the stakeholders
- Provide with factual and expert report

Fraud risk assessment & prevention

- Comprehensive risk analysis to identify vulnerabilities.
- Implementation of fraud prevention frameworks.
- Internal controls and governance enhancement.
- Rule-based fraud monitoring.

Awareness training

Learn how to identify, investigate, and protect your organisation from misconduct

Dispute and litigation support

We bring our independent technical expertise to assist you and your lawyers.