



Helping you protect
your assets, your
reputation and
your future.

RISK ADVISORY SERVICES

Detailed information on the services we provide

RISK ADVISORY SERVICES

We specialise in helping you identify and manage your risks and, in the event that risks become a reality, help you deal with the consequences. To enhance the value that you deliver to your stakeholders, we can assist you in protecting your organisation and its success.

We understand the threats that your business may face. From the global banking crisis to the rise of cybercrime, recent history demonstrates the importance of identifying threats, and of developing an appropriate response, at an early stage.

When working with RSM, you will find we are active, not reactive, and provide support and guidance as your systems and processes develop. Our collective expertise and knowledge ensure we remain at the forefront of helping you implement new approaches to managing risk.

Risk Advisory Services

- Enterprise risk management consulting
- Co-sourced and outsourced internal audit
- Fraud prevention, investigation and forensic accounting services
- Information systems, assurance and advice
- Compliance assessments (third party assurance reporting, Sarbanes-Oxley and equivalents such as KSox and JSox)
- Anti-money laundering (AML) services
- Data privacy and cyber security services

Our capacity and capabilities

- More than 2,000 risk professionals across the globe with deep industry expertise.
- Working with more than 2,500 risk clients worldwide, with solutions scaled to meet the needs of all sizes and types of organisations.
- Global internal audit methodology based on the IPPF of the Institute of Internal Auditors (IIA).
- Common collaboration tools and access to knowledgeable professionals with a sound understanding of regulations, frameworks and standards.
- A Global Risk Consulting Committee, supporting and developing RSM risk professionals around the globe.



INTERNAL AUDIT – CO-SOURCED AND OUTSOURCED

Successful organisations recognise that an effective internal audit function can make a positive contribution to the management of risk and the efficient operation of the business.

Our internal audit professionals can work with you to understand your business strategy and its associated business drivers, and how that strategy is delivered through an appropriate operational business plan and process framework. Your stakeholders will benefit from independent professional evaluations and a review of the quality and effectiveness of the control environment across your organisation.

Where areas are identified for improvement, we can work with you to help you identify solutions that achieve your objectives.

Our services include:

- Advising your management team to develop workable internal controls that enhance the control environment.
- Provide advice on how to implement an effective and secured internal control environment.
- Advising on how to mitigate core operational risks – especially those related to the reliability of business operations.
- Assisting with linking operational strategies and risk performance measures to business goals.
- Assisting with change management and business awareness processes by helping make the transition from existing practices to more efficient and focused approaches through training and assisting of staff in the development of new skills.
- Evaluating the key structures, dynamics and processes required to underpin effective corporate governance.

Thinking about your business is a big part of ours.

DATA PRIVACY AND CYBER SECURITY SERVICES

Protecting the integrity of critical data and systems is high on the agenda of virtually every organisation against a backdrop of ever increasing cyber threats internationally. The pace of change in technology rendering yesterday's data security and solutions obsolete also creates challenges.

RSM's IT security consultants can help you to identify your organisation's highest strategic risks. Our enterprise IT security services include:

- IT security testing
- IT vulnerability testing
- IT security compliance and governance
- Payment Card Industry (PCI) compliance
- Digital forensics and incident response
- Security architecture and implementation

IT security testing

Contrary to what many believe, penetration testing services are not a commodity. Real differences exist in capabilities and the depth of testing but the most drastic differences do not stem from purely technical factors. Rather than addressing a catalogue of technical findings as the final goal, IT security testing that delivers real value uses technical methods and results to support business-level risk management discussions and decisions.

IT security compliance and governance

Managing confidential data and the surrounding risks is no small task. You need an efficient approach that helps you align governance initiatives with your organisation's overall business strategy – an approach that can be adjusted over time.

After collaborating with you to understand and assess your information security needs, our professionals help you identify a governance framework to fit your needs.

Our approach to the security and privacy governance assessment process includes:

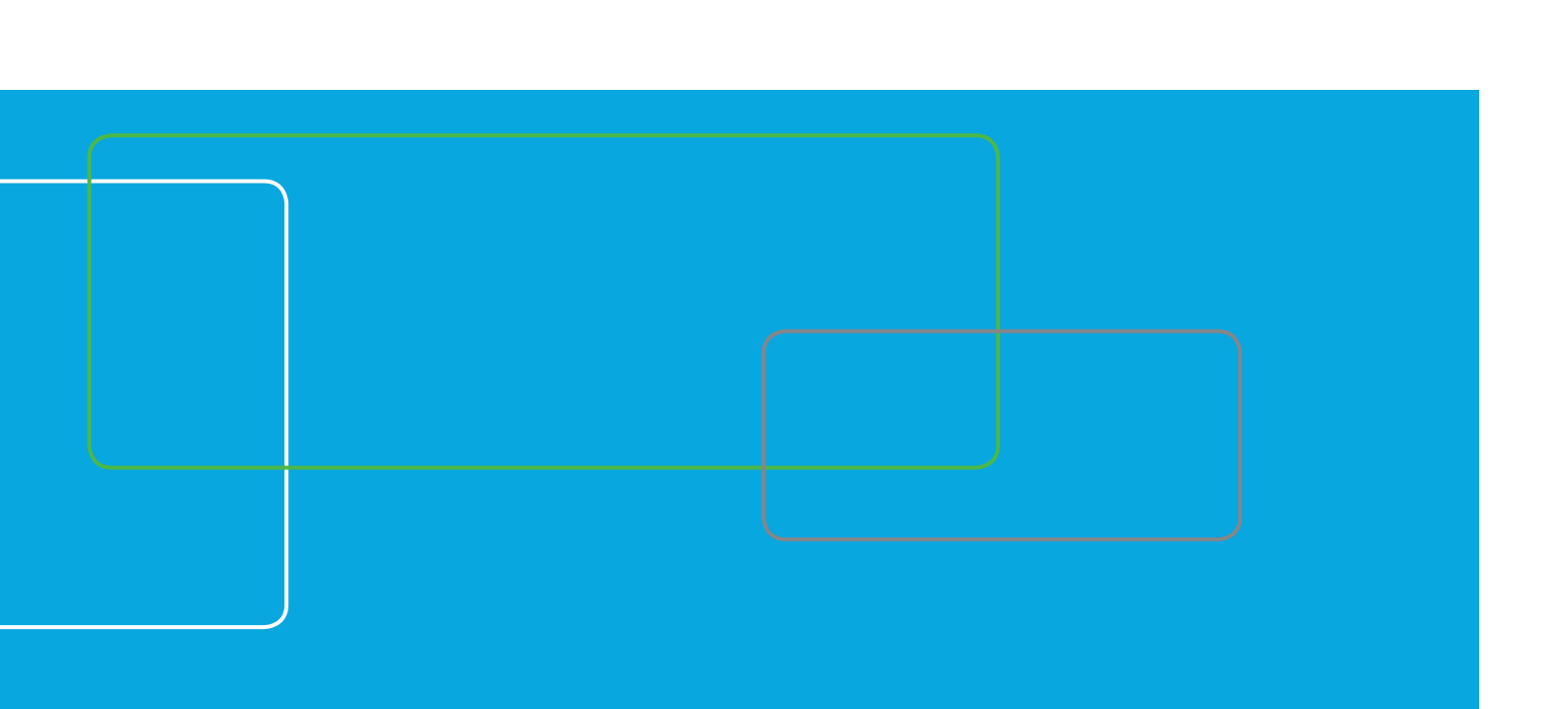
- Data and system classification
- Policy and governance
- Operational and technical security risks
- Impact of changing business conditions
- Compliance/regulatory/legal exposure
- Business continuity capabilities
- Executive management involvement
- Internal security
- Internet and website
- Wireless communications
- Physical security

Payment Card Industry Data Security Standard (PCI DSS) compliance

Our experienced team of information security consultants provides PCI compliance services for all levels of merchants and service providers, helping them maintain compliance with PCI standards and mitigate technology-related risks.

Our PCI compliance services include:

- PCI compliant external network security scanning – fulfils the DSS vulnerability scanning requirement and requires a QSA and ASV.
- PCI compliant penetration testing – determines if possible vulnerabilities in Internet-facing applications and systems jeopardise cardholder data security.

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- PCI data security standard assessment services — assesses an organisation's security against PCI DSS controls and suggests gap remediation strategies.
 - PCI data security standard remediation services — provides feedback on remediation actions targeted to close identified compliance gaps.
 - PCI report on compliance (ROC) — provides an independent validation of PCI DSS compliance and a ROC that can be submitted to an acquirer or one of the card associations (VISA, MasterCard, American Express, Discover, JCB).

Digital forensics and incident response

RSM digital forensics and incident response professionals work with law firms, corporate internal audit, HR and legal departments, and others to help answer the questions:

- We've been hacked. What do we do?
- I'm involved in litigation — what now?
- I think critical intellectual property is missing. How can I be sure?
- How do we handle a sensitive employee matter?
- What should we change to avoid a similar situation in the future?

When a crisis hits, you need the advice and counsel of professionals on the forefront of digital forensic examination techniques—advisors with deep knowledge of the industry and the latest trends and threats. With extensive experience in military, law enforcement and corporate investigations, RSM professionals are qualified to provide expert consultation and/or testimony, as needed.

The RSM digital forensics team goes far beyond data collection and malware analysis – investigating your enterprise environment and discovering digital artefacts on laptops, desktops, USB devices, smartphones, tablets, servers and cloud locations.

We understand how volatile digital evidence is and the special handling required to protect its integrity and usability for legal proceedings. In the process, we help you:

- Protect the evidence so it is not damaged, destroyed or otherwise compromised during the investigation.
- Establish and maintain a continuing chain of evidentiary custody, and perform due diligence to confirm evidence and processes comply with respective laws and legislation.
- Acquire and examine devices known or suspected to be infected with malware, without putting other systems at risk.

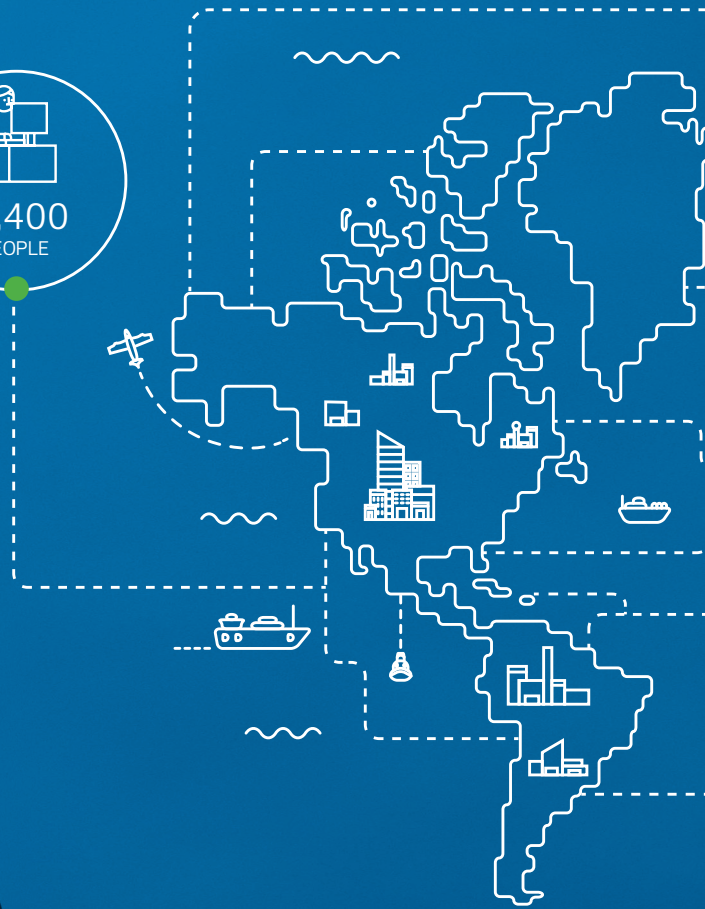
We focus not just on the immediate fraud or security breach but also on the steps needed to prevent a similar event in the future.

General Data Protection Regulation

In May 2018, the new General Data Protection Regulation (GDPR) will come into force across Europe. The new legal framework is the most monumental change to data privacy legislation in over twenty years and will affect businesses across the globe. Any company that holds or processes the data of an EU citizen is potentially affected.

Our specialists can help you to assess and prepare for compliance. Through robust analysis we will identify any risks and work with you to implement processes and systems to help you comply, including:

- GDPR gap analysis
- Privacy Impact Assessment
- GDPR awareness sessions
- Breach management processes
- Security monitoring and reporting





THE GLOBAL DESTINATION FOR YOUR AUDIT, TAX AND CONSULTING NEEDS

RSM is one of the world's leading audit, tax and consulting networks. We build strong relationships based on a deep understanding of what matters most to you. We take the time to understand your business, strategies and goals, and draw on the power of our global network to deliver insights tailored to your precise needs.

By sharing the ideas of our senior professionals, we empower you to move forward, make critical decisions with confidence and take full advantage of the opportunities on the horizon for your business.

Wherever you are in the world, you will receive the same seamless service that combines astute local knowledge with the global expertise of our senior advisors. We operate in 120 countries, across 800 offices, and have a combined total of over 41,400 staff and partners.

FRAUD PREVENTION, INVESTIGATION AND FORENSIC ACCOUNTING SERVICES

Crime against businesses is on the rise and needs to be addressed regardless of size or turnover. The impact of business crime can include major financial loss, reputational damage, compliance and regulatory infringement and even criminal proceedings.

Alongside this trend, we are also seeing a rise in disputes and professional negligence claims in most industries. It is critical to get the response to these issues right, and as such they should be handled efficiently and effectively by an expert team.

Risk management professionals at RSM can provide investigative solutions to meet the legal standards required for criminal prosecutions, civil recovery or disciplinary sanctions around the globe. With experience in many diverse areas including advice on fraud risk reduction and fraud prevention, money laundering, whistle blowing referrals, theft, surveillance and corruption, they provide proactive and reactive solutions to your most difficult fraud related problems, whatever they may be.

Our fraud prevention, investigation and forensic professionals consult on many civil and criminal cases, utilising accounting, auditing and investigative skills, relevant to the country in question, when conducting an investigation.

Our forensic accounting teams look beyond the numbers, deal with the business reality of the situation and deliver independent observations in clear terms. We provide an expert forensic accounting service to organisations and professional advisors across the world.

Fraud and forensic accounting services include:

- Fraud prevention and investigation
- Corporate integrity and security arrangements reviews
- Computer forensic investigations in criminal cases, civil litigation and employment proceedings
- Assessment of loss of profit and earnings claims
- Quantification of commercial claims
- Valuation of businesses including partner and shareholder disputes
- Assessment of matrimonial disputes
- Investigation and recommendations in professional negligence claims
- Quantification of benefit and available assets in confiscation matters
- Royalty and licensing audits



ANTI-MONEY LAUNDERING (AML) SERVICES

We can help you to understand and address your AML challenges with proven experience, solutions and results. Our AML team can help you meet heightened regulatory expectations and mitigate the risks associated with potential money laundering.

Our team members have extensive AML backgrounds and include Certified Anti-Money Laundering Specialists (CAMS), as well as seasoned professionals, who have worked in a variety of high-risk AML environments. Moreover, our team includes former regulatory examiners, who bring valuable perspectives to AML engagements.

We have handled many large AML projects for clients based internationally and actively assist clients with compliance issues through audits, monitoring, training and ongoing advisory roles.

We work with over 1,000 financial institutions, including many with high-risk, international components to their business. Because of this, our team is well-versed in the broad range of issues related to AML and can help clients of all sizes and complexities achieve a strong compliance environment.

Our approach to AML compliance

With our practice infrastructure, we have resources in place that continuously monitor and interpret the ever-changing expectations around AML areas and provide relevant training, work programmes and insight to our field professionals, so they are able to help clients stay ahead of evolving issues.

AML programme and scalability gap analysis

AML programmes need to adapt to change as financial institutions grow, both organically and through acquisition. We can help identify gaps that will need to be filled by conducting an assessment of your AML programme in its current state and comparing it to the AML programme your future state will require.

Anti-money laundering services include:

- Risk rating methodology consulting
- Outsourced risk rating
- Enhanced due diligence
- Regulatory issue advisory
- Independent model and system validation
- System optimisation and tuning
- Independent testing and audit
- Risk assessments
- Training
- Look-back projects
- System selection
- New product and service consulting

INFORMATION SYSTEMS ASSURANCE

Any organisation can be vulnerable to attack or the break down and failure of their IT systems. This can be due to flaws in the design of the infrastructure, weak configuration settings, failure to apply security patches, or poor security management. Unauthorised access to your systems and your data can have serious operational, financial or legal implications, as well as damaging your reputation. Even firewalls and anti-virus technologies are prone to vulnerabilities and hackers are constantly developing new ways of exploiting security weaknesses.

We offer a variety of specialised information security services designed to reduce the risk and impact of unauthorised access to your systems and data. Information systems assurance professionals provide advice to help you make your systems, and the processes they support, function as intended and that appropriate contingencies are in place to allow your organisation to operate business as usual in the event of not being able to access systems. By assessing all significant risks and ensuring they are being appropriately managed, we can also help you consider how to use your IT systems to better achieve your objectives.

RSM has the knowledge and experience in information technology reviews, information security and internal audits to provide you with the insight necessary to fully understand how your IT systems are being used and where the risks are.

Our services include:

- System assurance and interrogation services
- Project management
- Project assurance
- Controls design and implementation
- Post implementation reviews
- Attack and penetration testing



ENTERPRISE RISK MANAGEMENT AND GOVERNANCE CONSULTANCY

The effective introduction, implementation and embedding of risk management systems within an organisation's own strategic and operational decision making processes is essential for success. We have professionals who specialise in enterprise risk management and can provide the following services and solutions:

Risk management policy and strategy

As the culture of understanding and embracing risk management increases, so does the expectation and requirement for organisations to adopt appropriate policies and strategies. RSM can assess your operations and controls to help you determine your organisational risk appetite and maturity, introduce a risk management framework and help you to better understand the risks your organisation is facing. We can prepare a risk management strategy with policies covering your people, your operational processes, your computers and information systems and internal control procedures and security.

Risk awareness training

If a risk management strategy is to be successful, organisations must embed a risk management philosophy from the top down. Consequently, board members and senior management must understand, and buy into, risk management to drive forward a risk enabled organisation. As risks start to be devolved and managed at departmental and divisional levels it is imperative that all those involved in the process are fully trained on what is expected of them.

RSM provide management training and facilitated workshops to meet the specific needs of your organisation.

Risk identification and evaluation

Increasingly, organisations are being expected to demonstrate that they have effectively evaluated the risks they are exposed to and have put into place appropriate controls to try to prevent the worst-case scenarios from becoming a reality.

RSM will work with you to identify the risks you face and evaluate their potential threat to your organisation.

Helping you unlock opportunities by putting risk in the spotlight.

REGULATORY AND COMPLIANCE

[including SOX, SSAE16 / ISAE 3402 compliance audits]

SOC Assurance and Compliance

As a service organisation, you need to accurately communicate the integrity of your financial internal controls, data security, availability, processing integrity, confidentiality and privacy to customers and/or their auditors. An appropriate service organisation control report should help establish the trust and confidence that's so crucial in today's highly competitive marketplace.

There are now a variety of reporting options, so making the most appropriate choice for your organisation can be challenging. Which report best conveys what you need your users to know? Is the best fit a SOC Type 1 report or would a SOC 2 or SOC 3 report be better?

At RSM we have professionals dedicated to helping service organisations across the world in this very specialised area. Our SOC assurance experts will help you navigate compliance challenges so that you can clearly communicate your organisation's commitment to internal controls.

We often recommend a readiness review to identify potential deficiencies with sufficient time to remediate and retest the controls prior to a company's formal SOC audit.

Service organisation control reporting

A successful service organisation control (SOC) report helps build trust and confidence by demonstrating that your organisation has the necessary controls implemented and operating effectively, regardless of your organisation's size or industry.

Making the right choice with reporting options is not always easy. We're well-positioned to prepare and issue SOC 1, 2 or 3 assurance reports and discuss customised alternative reporting options under e.g. AICPA attestation standards. Our years of specialisation and experience in SOC reporting will help you arrive at the option best suited to your specific situation.

Our proprietary methodology and SOC-specific software allow us to handle your SOC engagement efficiently.



Service organisation control readiness reviews

A SOC readiness review is the most effective way to prepare for your formal SOC attestation engagement. By identifying potential deficiencies early, you will have the time to remediate them, put enhanced controls in operation and test the new controls long before a report is issued.

Our readiness reviews provide assistance and guidance regarding the actions necessary for a successful SOC engagement. They also greatly increase the likelihood that your SOC report accurately reflects the control and operations excellence that you want to provide to your users.

At RSM, SOC reporting, compliance and readiness reviews are areas of specialisation, not add-on services. Our team has helped hundreds of service organisations including:

- Cloud or co-location providers
- Software as a Service (SaaS) providers
- Third-party administrators
- Credit card processors
- Fund administrators

Sarbanes Oxley Compliance

The Sarbanes-Oxley Act (SOX) of 2002 requires publicly held companies to establish, document and maintain internal control over financial reporting – all aimed at protecting company shareholders.

We have helped hundreds of companies sort through the complexities of SOX compliance. Whether you would like assistance with your initial SOX compliance effort or help optimising your existing compliance programme, our first step is to gain a thorough understanding of your organisation and its needs so we can custom design the right solution for your company.

Your SOX compliance programme should not stop simply with compliance. Your SOX efforts can capture efficiencies in other internal processes and strengthen additional organisational controls. SOX compliance can also provide future benefits, such as serving as the foundation for an enterprise-wide risk management programme.





**Experience the power of being understood.
Experience RSM.**

To find out more about your local RSM firm visit
rsm.global

Alternatively, contact the Global Executive Office at our
London Headquarters for an immediate response.

We will put you in touch with the partner in one of our
international offices who is best equipped to help with
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