

# RSM Bird Cameron

Chartered Accountants

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Fraud  
& Forensic **NEWS**

## Fraud & Forensic Newsletter

With the uptake of smart phones, for example, i-Phone, Blackberry, and HTC, fraud investigators are facing a new frontier. A smart phone that is company owned and supplied can be a powerful source of information such as text messages, telephone calls, telephone call logs, web browser history, photographs, electronic mail and electronic documents. What information is available from a smart phone? As more people use smart phones and society sees this practice as a normal occurrence, we are seeing that these devices are becoming a powerful source of information. The information that can be obtained is...

### Sim Details

Now that Australia offers 3G and 4G networks, smart phones hold subscriber identity module (SIM) cards. A SIM card holds and provides the smart phone contact lists (telephone, fax, email and other personal data entered), call

and text logs, web history, etc.

### Text Messages

Text messages or short message service (SMS) has become one of the most widely used applications. It has been stated in numerous surveys that Australians are some of the highest users of SMS in the world. With many smart phones, SMS's are kept and the message string is also stored by the smart phone. Due to SMS being limited to a small number of characters (usually 160 characters) a SMS can be very succinct and a valuable source of information for an investigator.

### Telephone Call Logs

A smart phone can store the histories of telephone calls such as incoming and outgoing telephone calls, call duration and time of call made or received.

### Web Browser History

A smart phone is just like a computer and can access websites. Like a computer a smart phone can store web

histories, passwords and other information that can allow an investigator the ability to see where and what the smart phone user has been visiting, viewing and accessing on the internet.

### In Built Camera

Most smart phones have a digital camera built into them. The quality of the camera and ability to store large amounts of photos can be a treasure trove of information for an investigator. With the installation of digital cameras the use of multimedia messaging service (MMS) has allowed the smart phone user to send multi media content from one phone to another.

### Electronic Mail (Email) and Electronic Documents

A prime purpose of smart phones is to send and receive emails. As the smart phones have evolved so has the ability of the smart phone user to run extra applications that will allow the receiving, reviewing, amending and sending of many different email attachments such as spreadsheets, pdf documents, word documents, etc.

For an examiner this can be a prime source of information and may contain information that the user has deleted from their computer but may have kept on their smart phone.

### Investigation Tools

The process of conducting an investigation is not dissimilar to conducting an investigation of a computer.

To enable a proper investigation to occur one should be clear on what information is required and how the information will need to be obtained. Once this is done it is important to engage a specialist in this field as the information needs to be quickly obtained and then securely stored to prevent any alteration of the data.

### Fraud and Forensic Investigations

On the reactive side, we offer fraud identification, investigation and insurance services, including computer - based forensic consulting. This process includes:

- » Advising management during the evidence gathering and interrogation phase
- » Performing an in-depth fraud investigation, including organising and categorising evidence
- » Summarising hard-dollar losses to the business
- » A report that summarises the fraud scheme and details the internal control gaps that allow fraud incidents to go undetected by management

- » Valuation and Losses
- » Expert Witness Reports
- » Independent Statutory Investigation
- » Investigation of possible fraudulent activity
- » Independent Reports to Regulators
- » Independent Reports to Police
- » Misconduct Investigations

### Fraud Prevention

On the proactive level, to prevent or detect fraud, we first focus on fraud prevention, including an assessment of your internal control environment. Our anti-fraud program ties together essential elements of risk management and effective internal audit.

We work closely with you to develop an approach to fraud prevention in accordance with the Fraud and Corruption Control Standard AS8001-2008, with programs such as:

- » Fraud Risk Management and prevention planning
- » Fraud testing plans
- » Establishing a corporate anti-fraud and corruption culture
- » Deterring fraud and corruption
- » Preventing fraud and corruption
- » Detecting fraud and corruption
- » Proactive fraud prevention and detection audits
- » Fraud and money laundering awareness workshops
- » Physical security audits and assessments
- » Investigative interviewing techniques

RSM Bird Cameron's Fraud and Forensic Services team is drawn from a dedicated consulting and advisory division comprised of experienced professionals specialising in fraud, government consulting and insolvency matters. For further details regarding our services please contact:

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- » Member of the Institute of Chartered Accountants in Australia
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### RSM Bird Cameron

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# RSM! Bird Cameron

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Our one-firm structure enables us to provide strong connections and a focus on client relationships. Clients can readily connect to our national and international expertise and networks, our extensive understanding of Australian business and to our directors and senior advisors. With RSM Bird Cameron you really are ... **Connected for Success**

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