

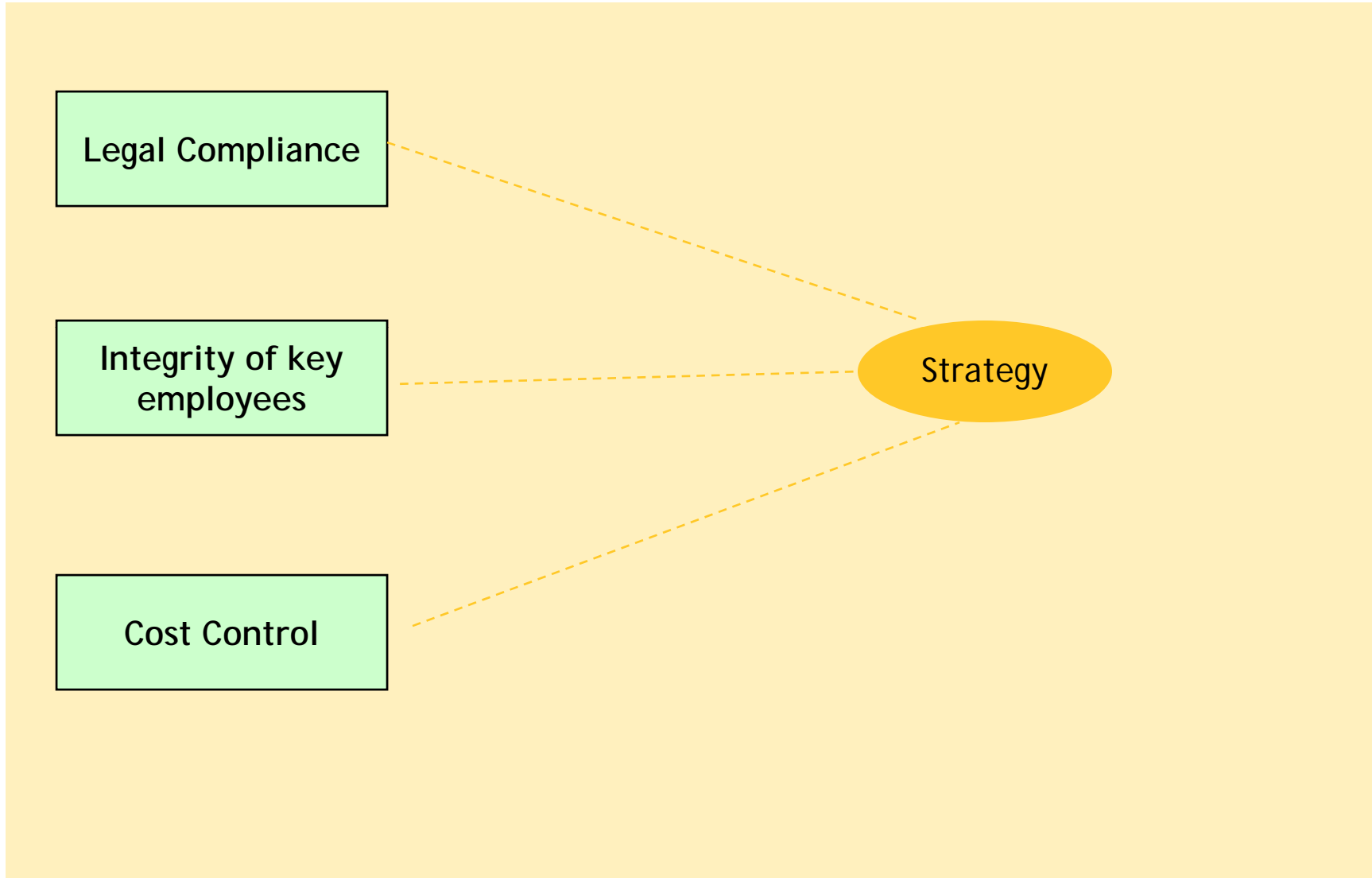


Internal Fraud Mitigating Strategies

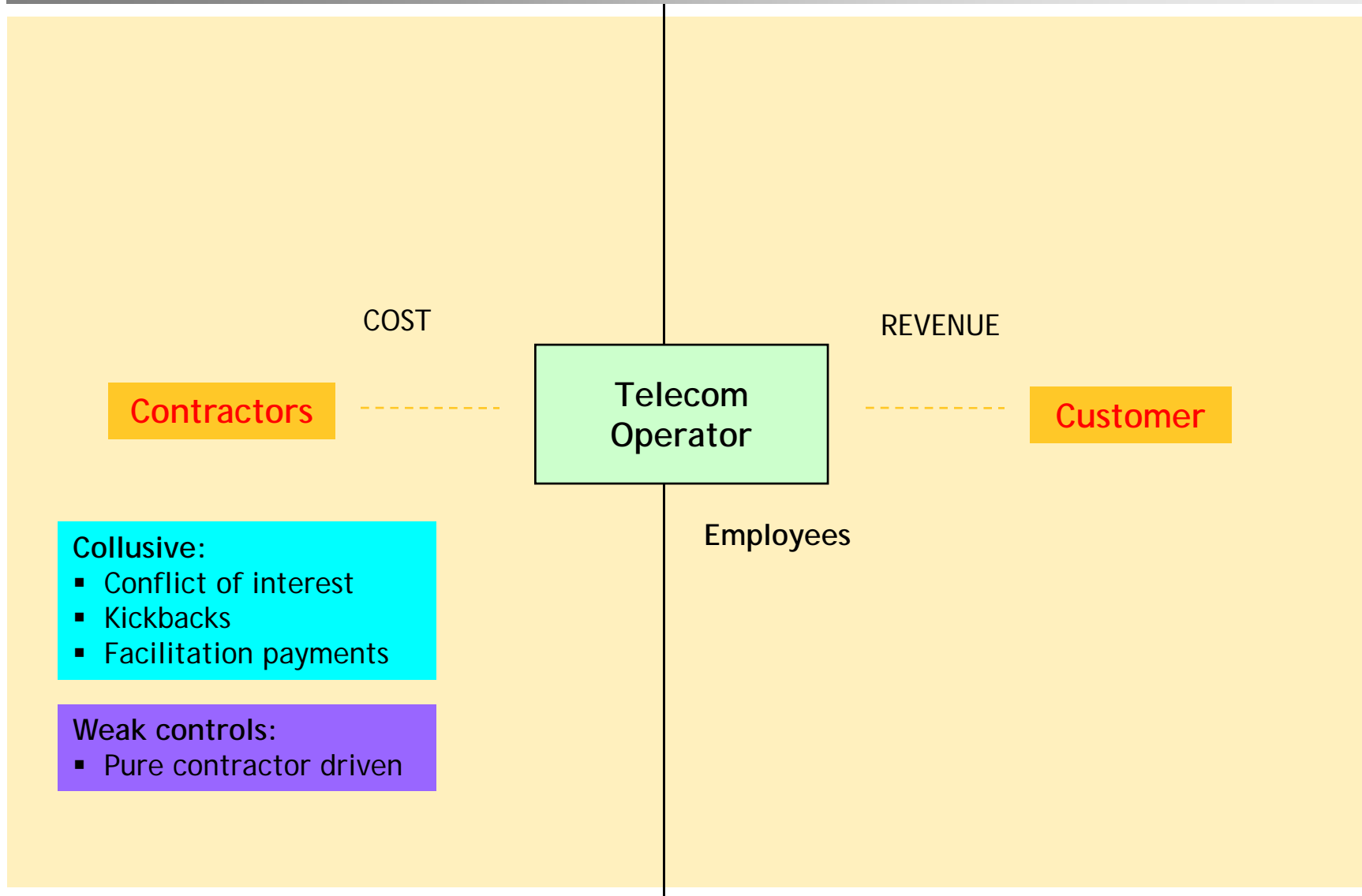


Alcatel Lucent Network Management Services India Ltd-Proprietary

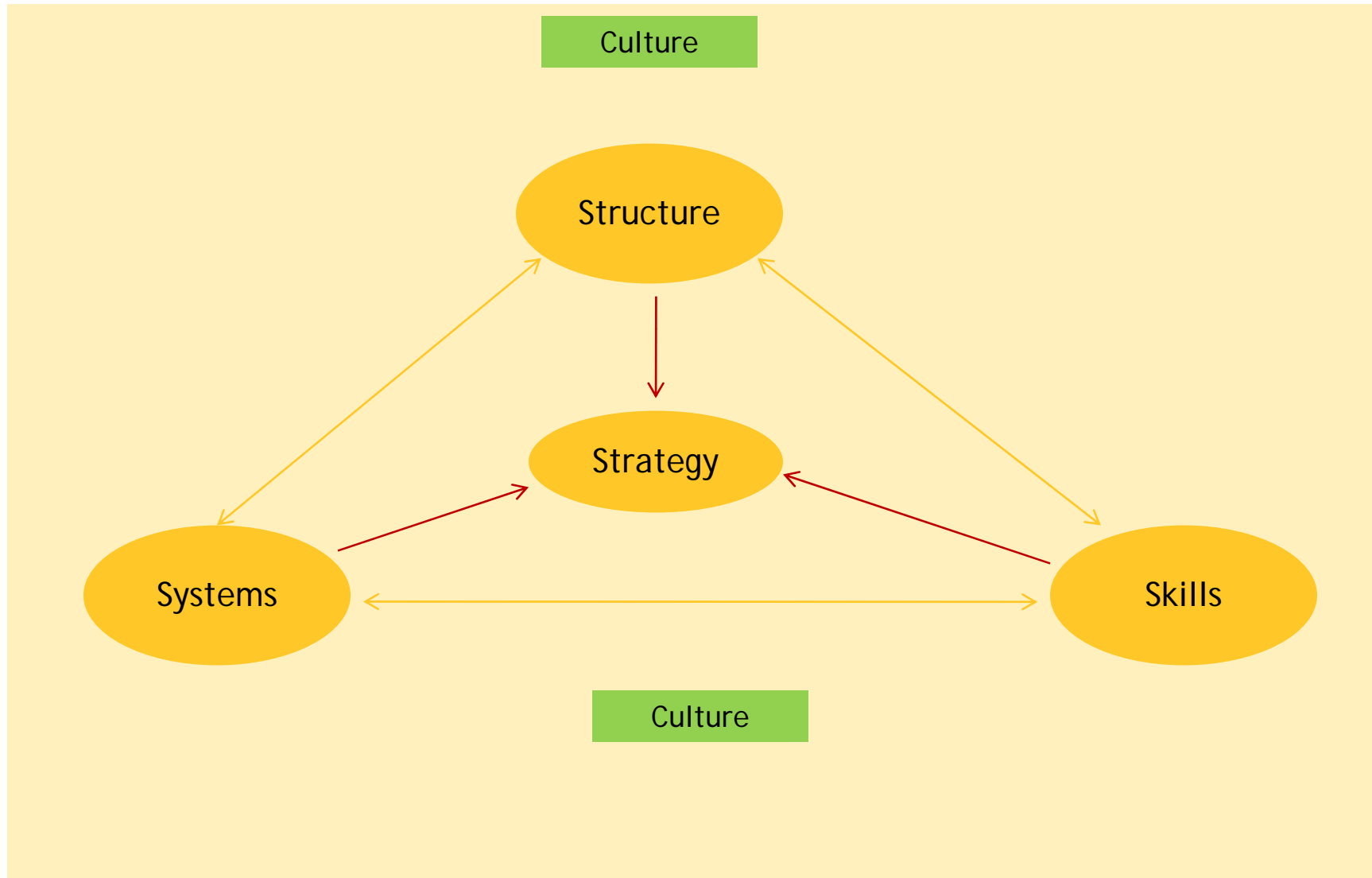
Preamble: Guiding principles



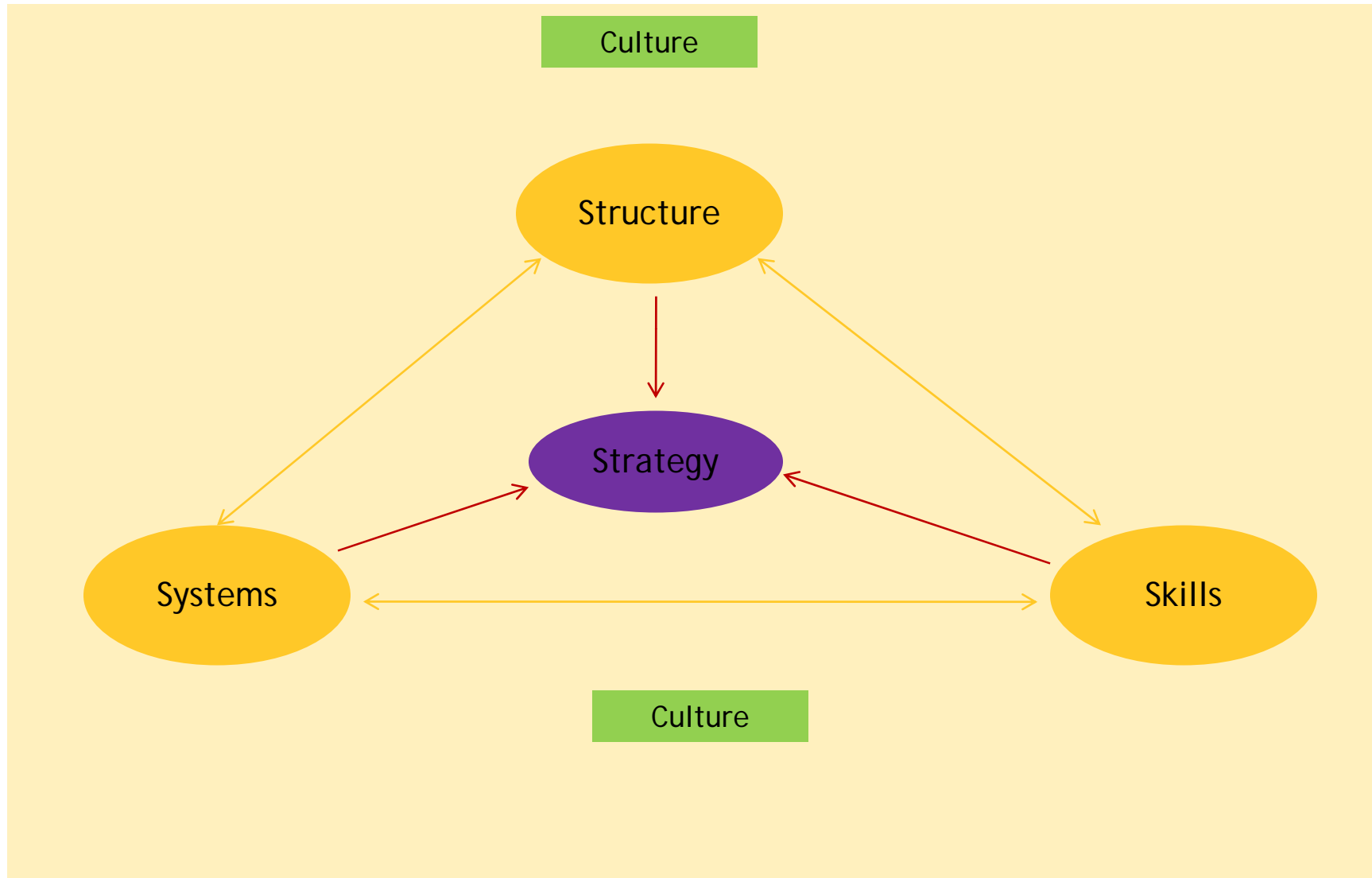
External aspects of internal fraud



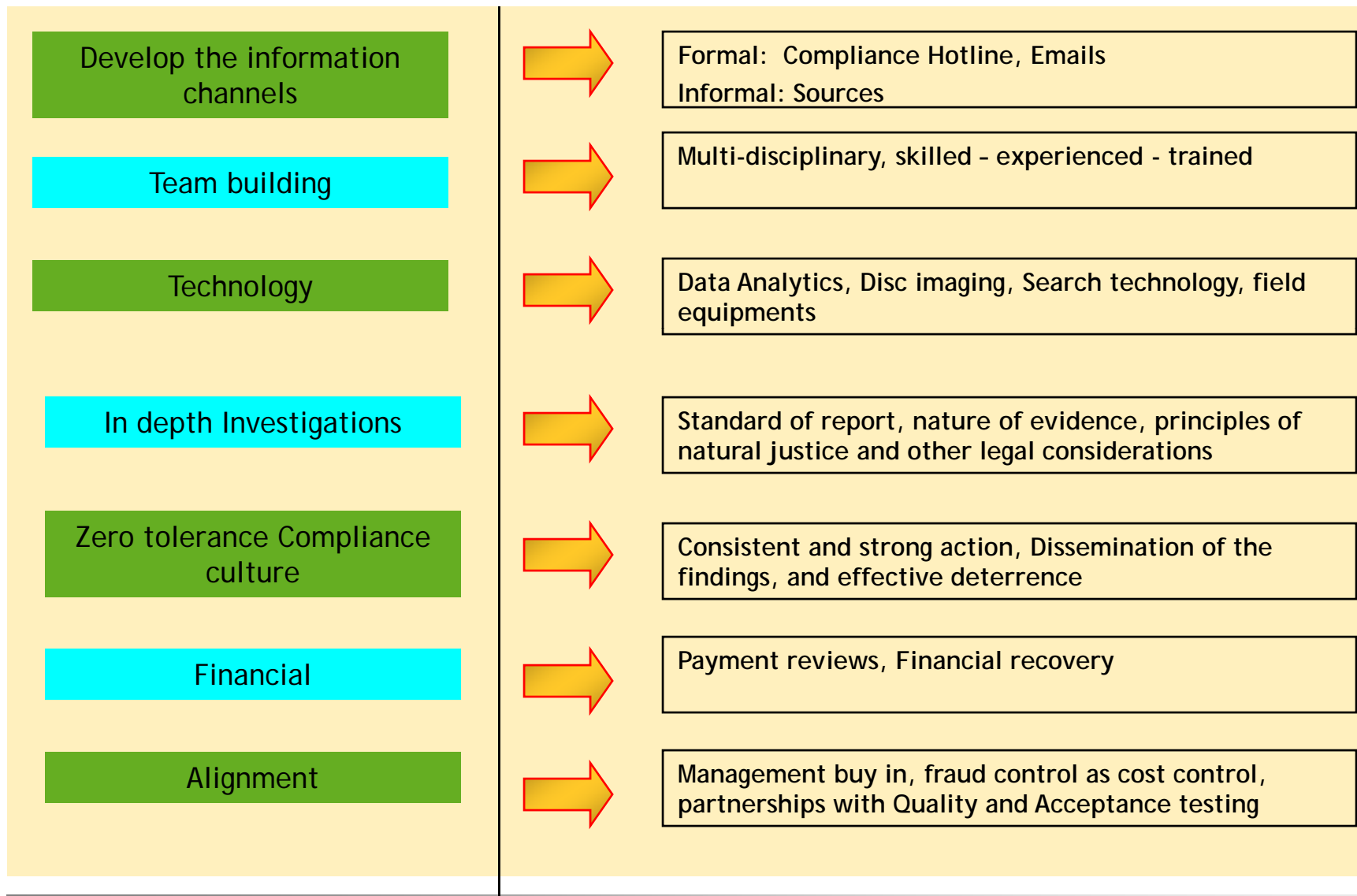
Organizational Architecture for Fraud Mitigation



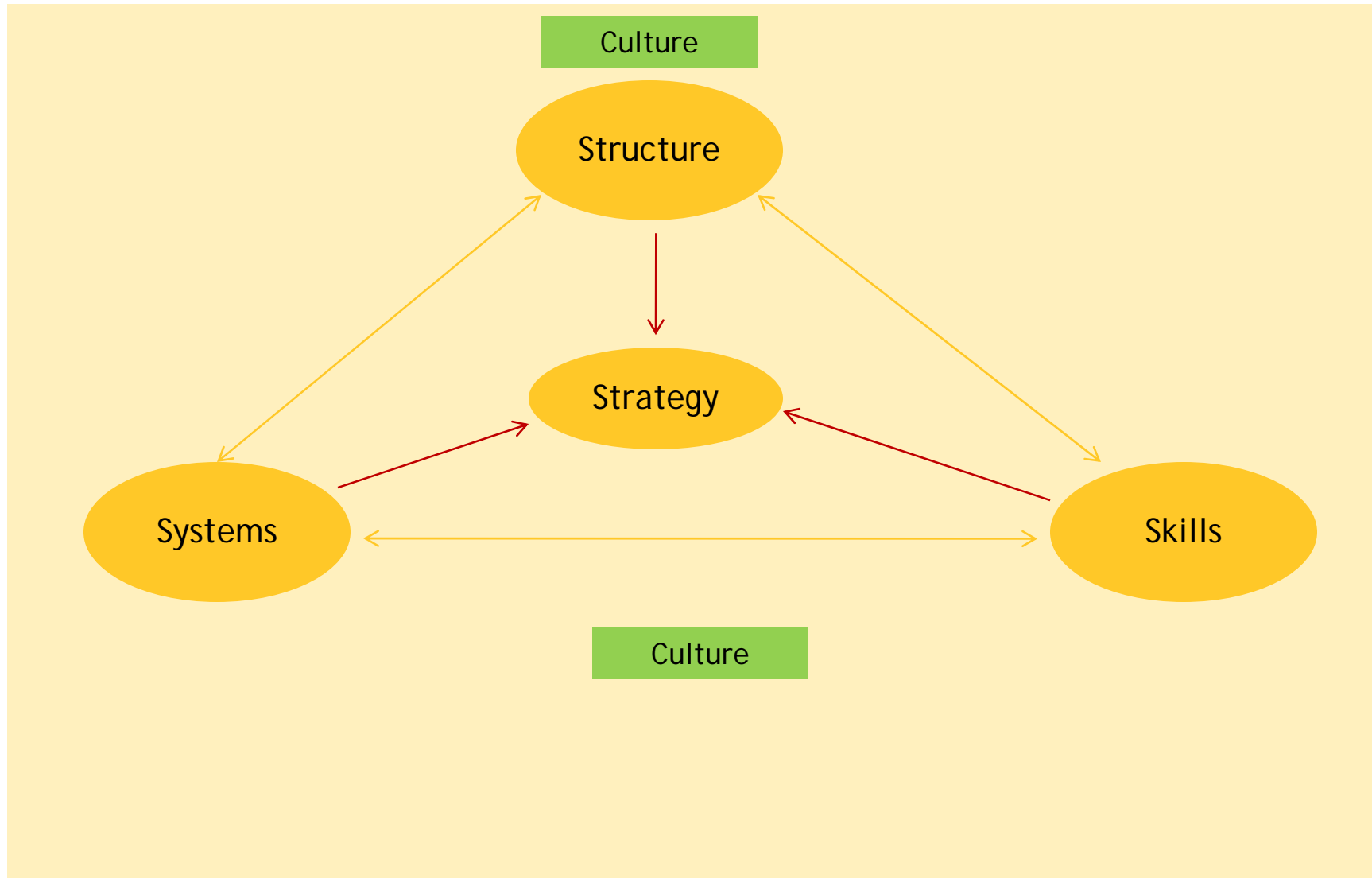
Organizational Architecture for Fraud Mitigation



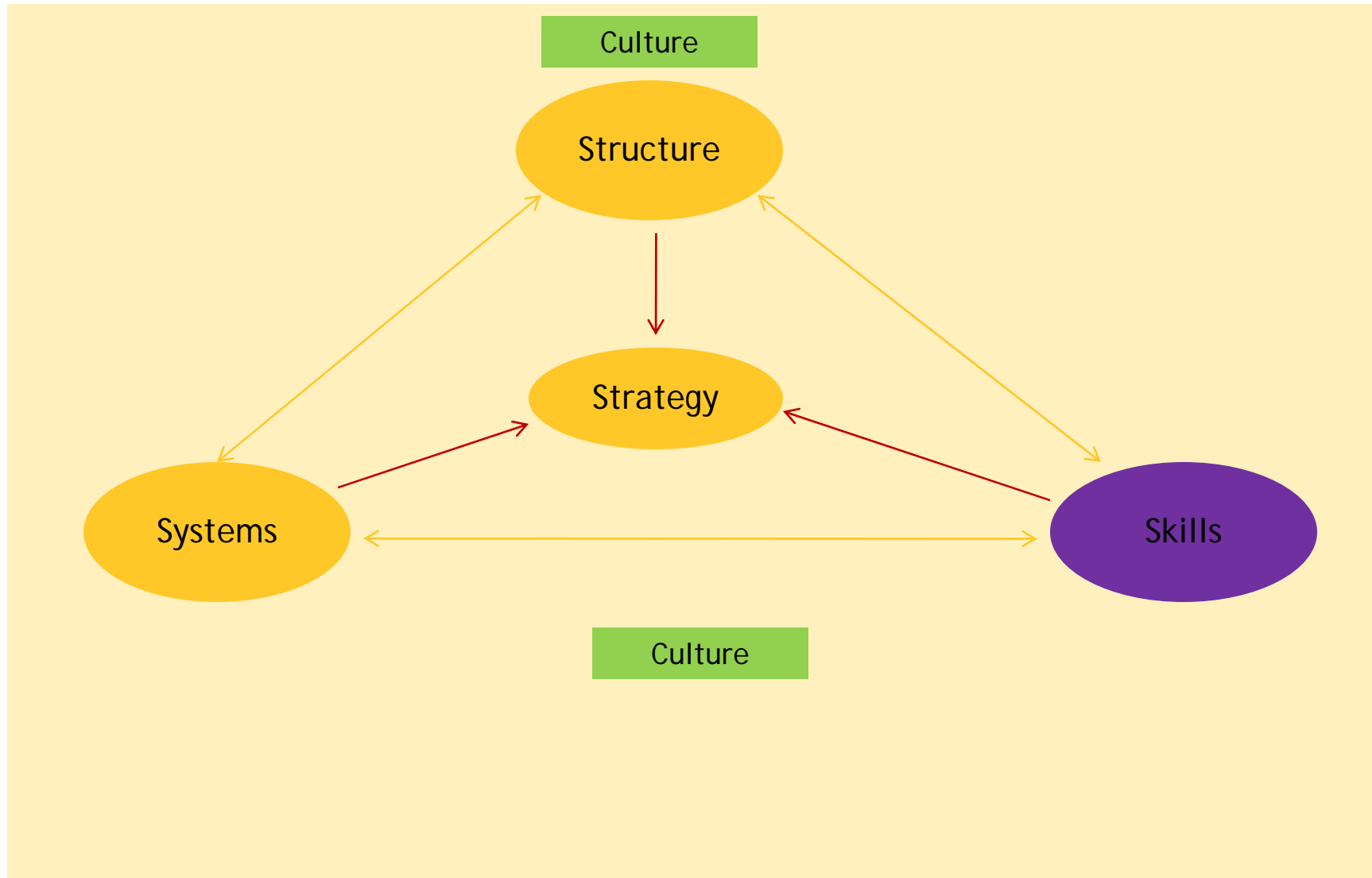
Strategy



Organizational Architecture for Fraud Mitigation



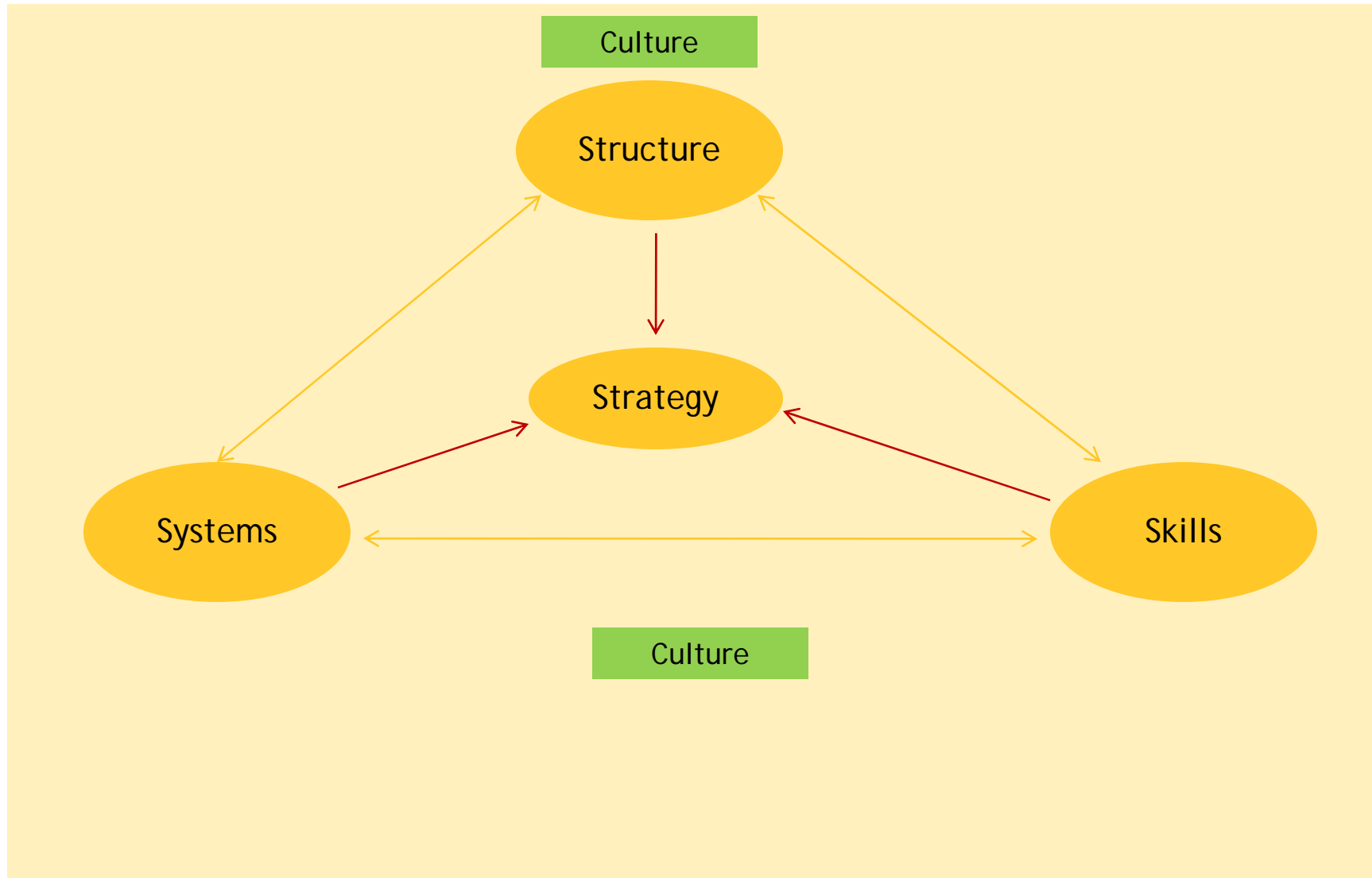
Organizational Architecture for Fraud Mitigation



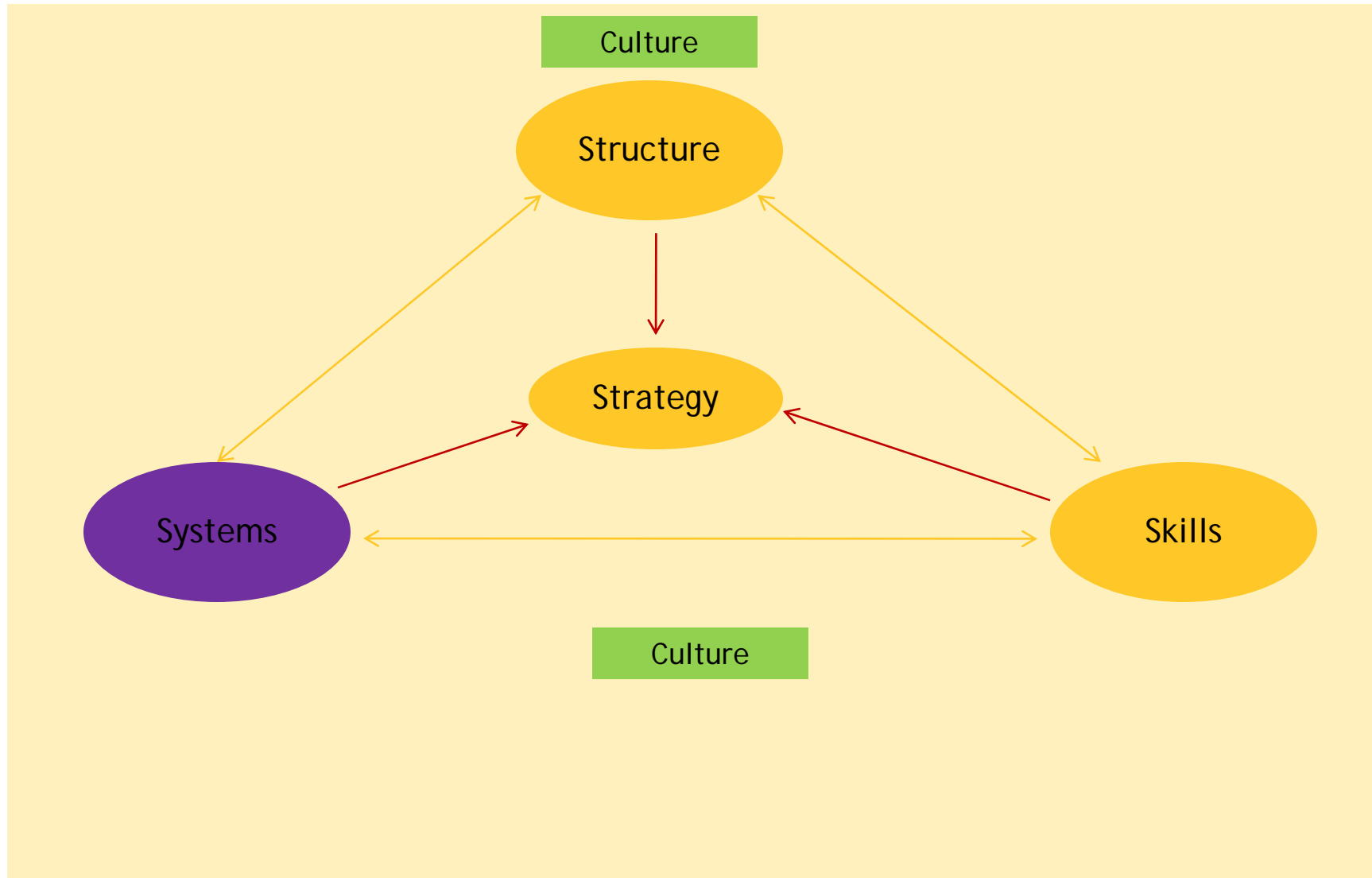
Skill sets- team building

Domain	Key skill sets
Investigative	<ul style="list-style-type: none"> ▪ Pure investigative skills - analysis of issues, appreciation of evidence, legal implications ▪ Analytical skills
Technical	<ul style="list-style-type: none"> ▪ Telecom engineers with analytical aptitude ▪ In-depth understanding of operational issues in Projects, O & M, I&FR
Commercial	<ul style="list-style-type: none"> ▪ In-depth understanding of contracts and Rate lists ▪ Ability to calculate Bills of all types and understanding of Financial data
Technology	<ul style="list-style-type: none"> ▪ Forensic Data Analytics ▪ Processing, transfer and storage of large volume of data ▪ Search technology
Intelligence	<ul style="list-style-type: none"> ▪ Developing sources ▪ Gathering credible intelligence

Organizational Architecture for Fraud Mitigation



Organizational Architecture for Fraud Mitigation



Technology- Data Processing

Comparative Reviews

- Billing data vs MIS
- Billing data vs GIS
- Billing data vs eCRM
- Billing data vs NOC

Identify the common fields



Excel

VBA

SQL/MySQL

- ✓ Scalability
- ✓ Flexibility
- ✓ Ease of operation

Technology - Disk imaging & Search

Imaging and Review tool

Indexing
Key word searches
Deleted files
Identification of USB devices
Project data searching

Forensic tools

Web Historian
Registry analysis
Non Indexed searching: Grep
Desktop searching
Folder searches

Anti Forensic/deletion of data

Prefetch: .pf files
Carving tools

Live imaging : Volatile memory
Hibernation files

Approach of review - Payment Irregularities

Modus Operandi

- Duplicate payment
- Excess payment
- Unauthorized payment

Traditional

- Invoice level review
- PO as authorization control
- Supporting documents/signatures
- Financial control driven

Proactive

- Transaction level review
- Transactional data base
- Original data
- Technical intelligence driven

Going beyond traditional evidence

NOC

- No of fiber cuts
- Date and time
- Fibers affected
- Resolution details

GIS/ABD

- Description of NE
- Details of OSP work
- Date and time
- Route details

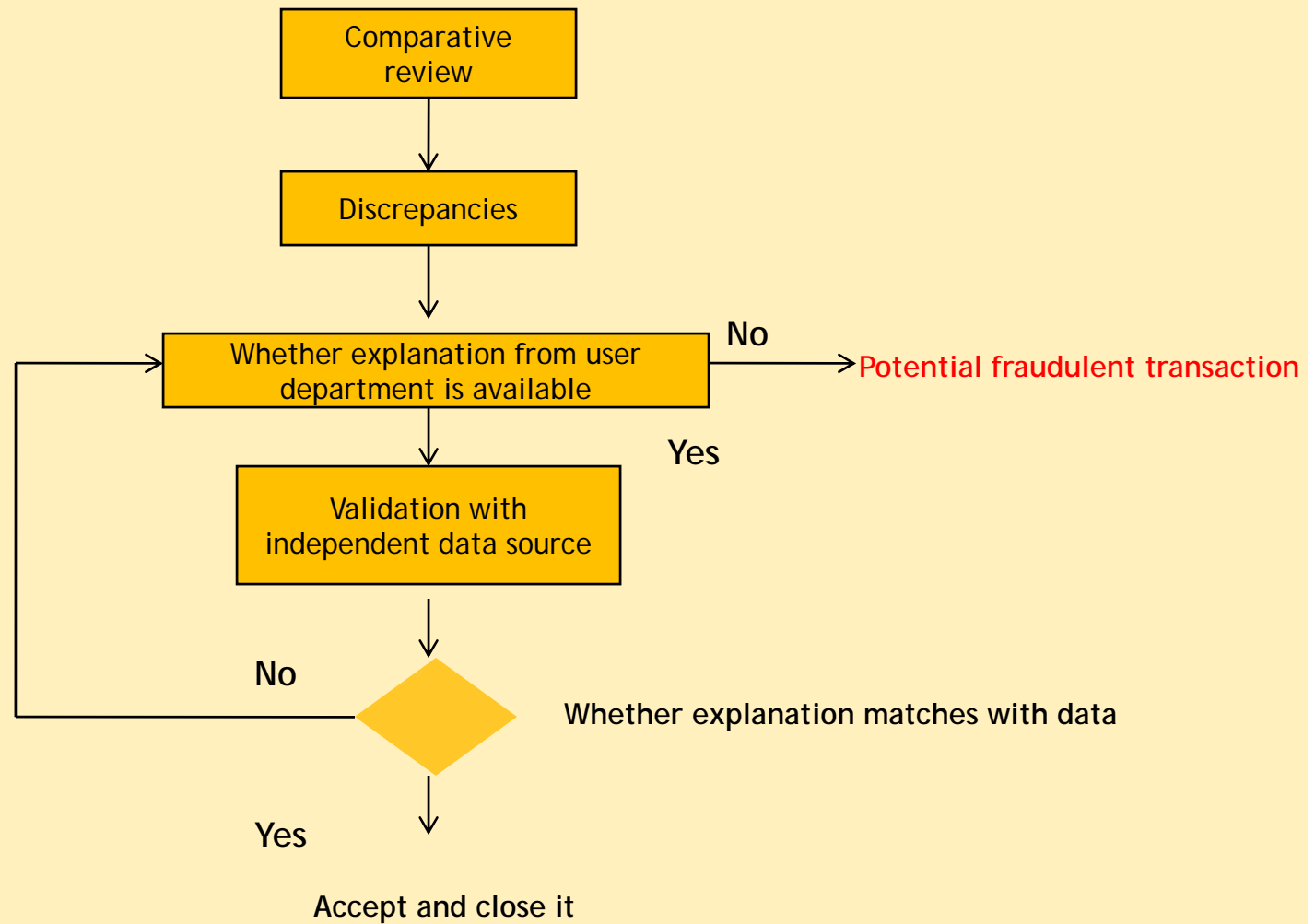
eCRM

- Complaint/request
- Faults/resolution
- Names and IDs
- Time stamp

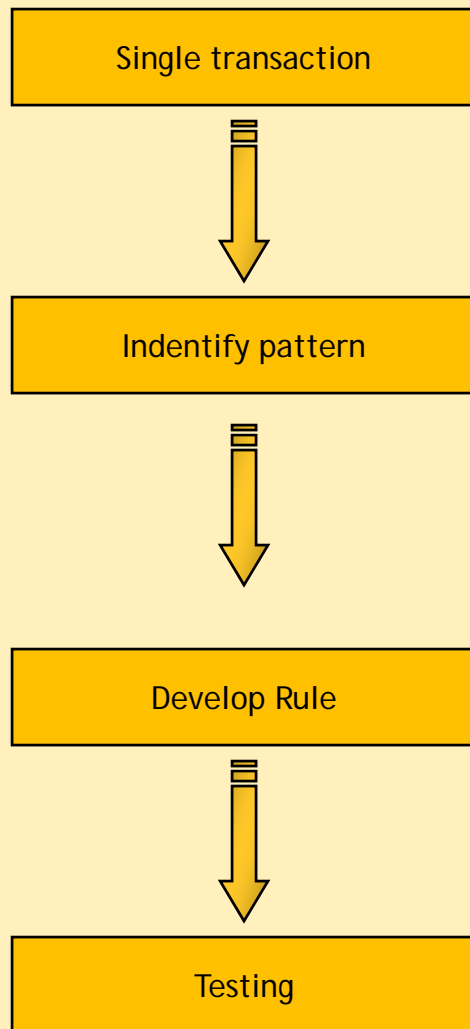
- Daily reports of jointers
- Consumption Reports
- Department trackers
- MIS

- Daily Patrolling Reports
- Daily Splicing Reports
- Building RFS reports
- Warehouse records

Strategy for transactional analysis



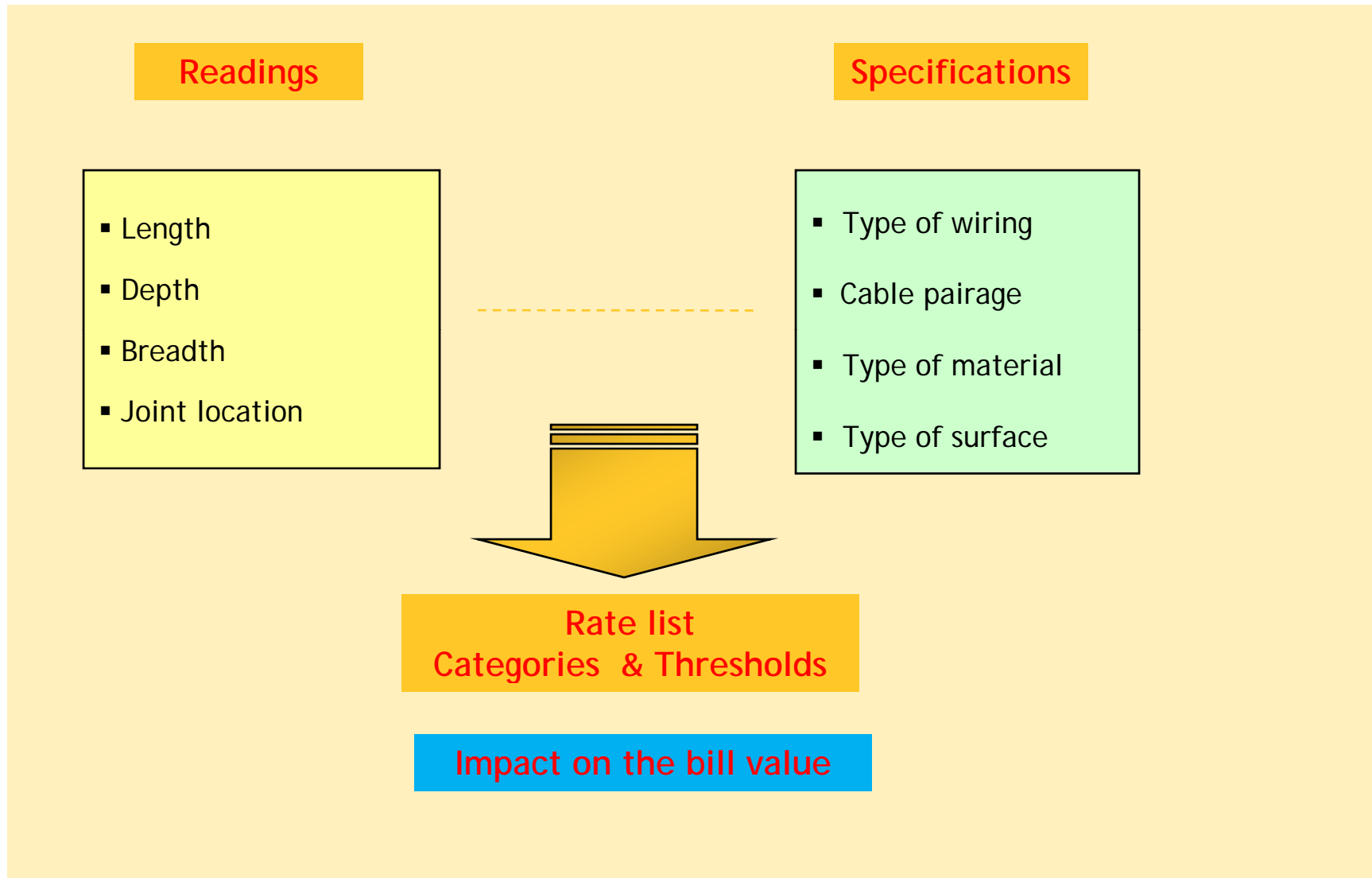
Fraud Data Analytics



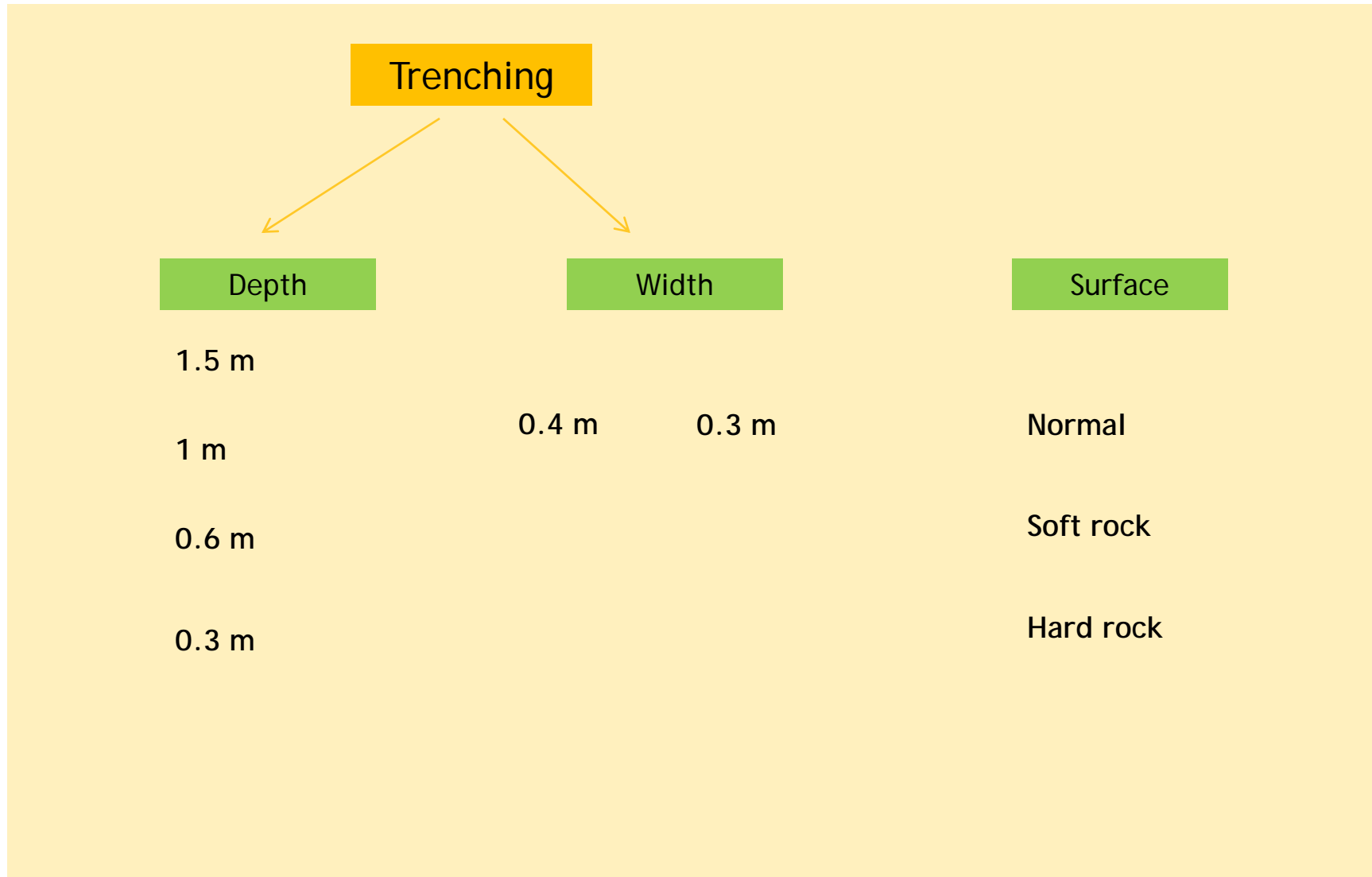
Extrapolation

- For the same employee/ team
- Expand period of review
- For Different geographies
- For different products

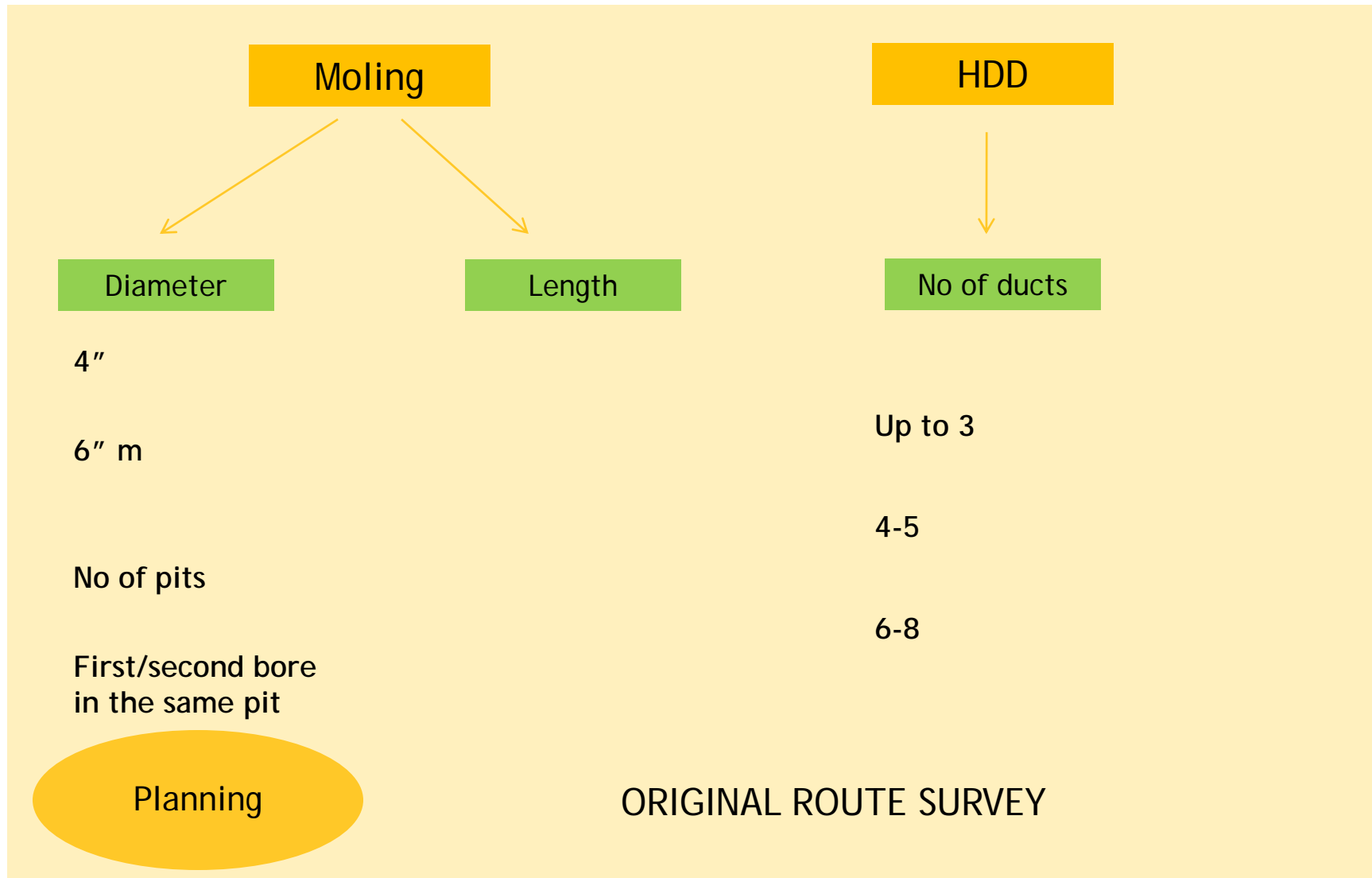
Field checks as investigative procedure



Field checks as investigative procedure



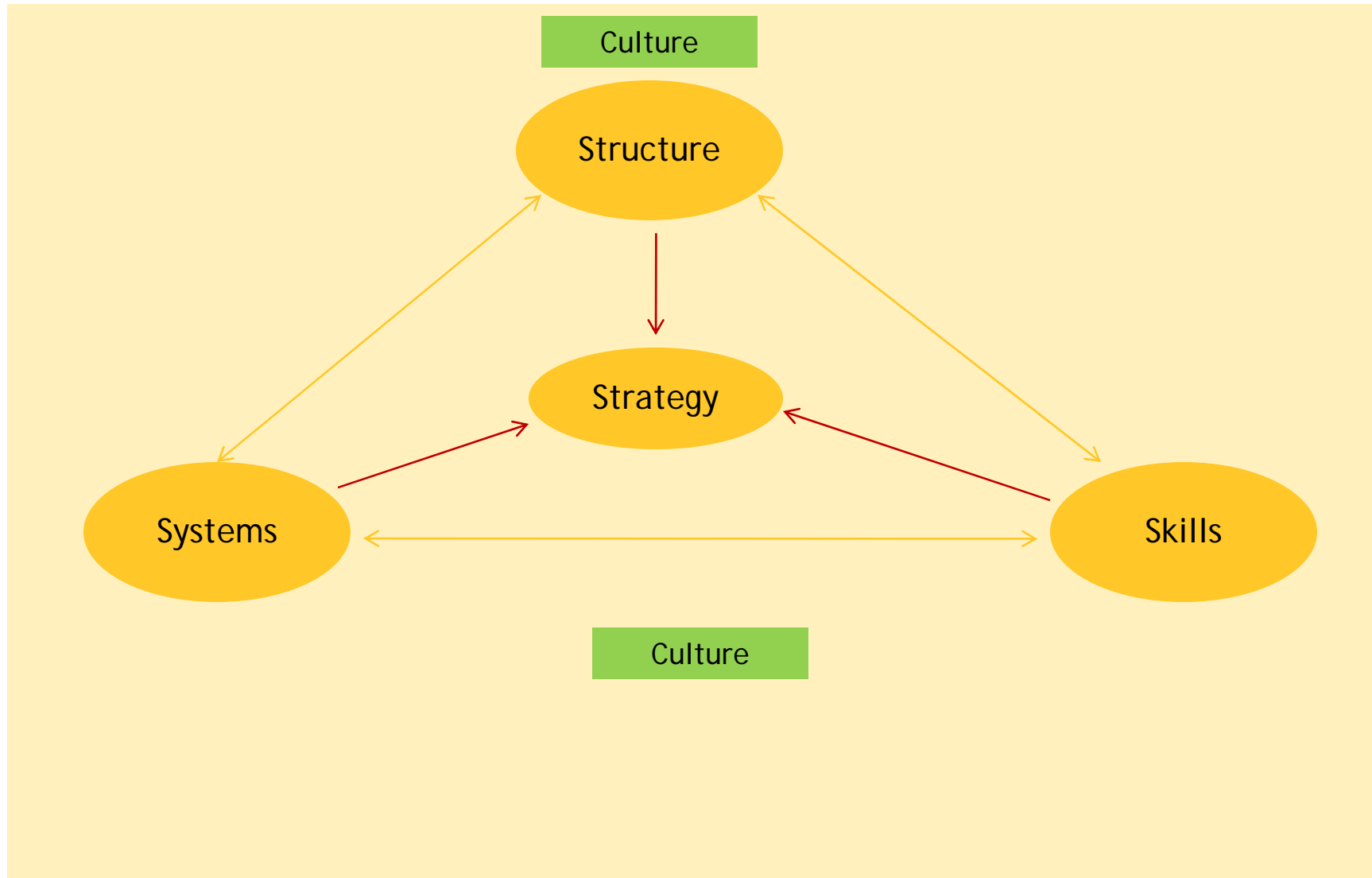
Field checks as investigative procedure



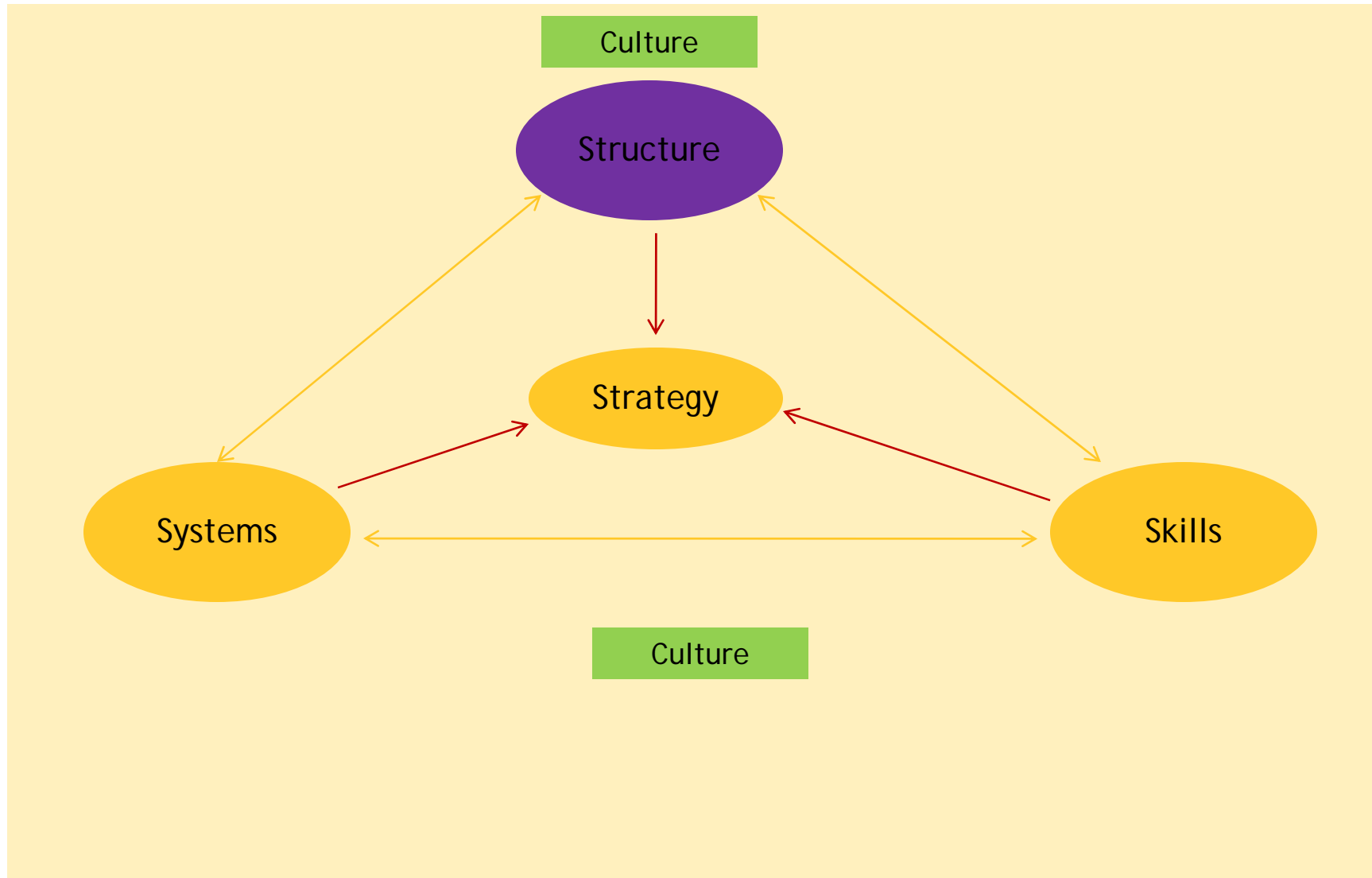
Critical challenges

- ✓ Understanding the business and nature of work
- ✓ Breaking through the web of explanations and justifications
- ✓ Time limits for field checks
- ✓ Field measurements
- ✓ No of field checks and sample selection
- ✓ Availability of data in soft copy format
- ✓ Data processing capability

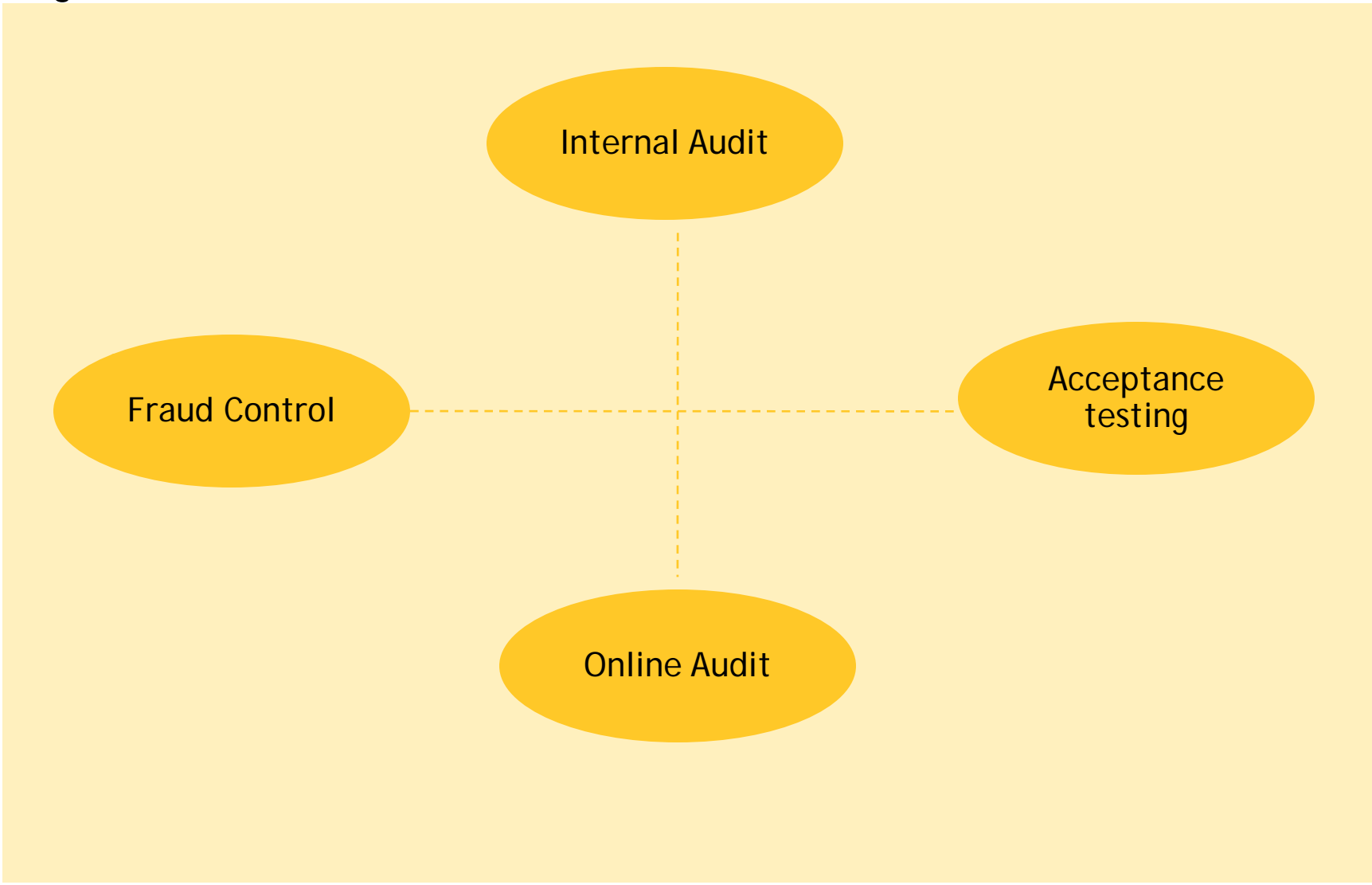
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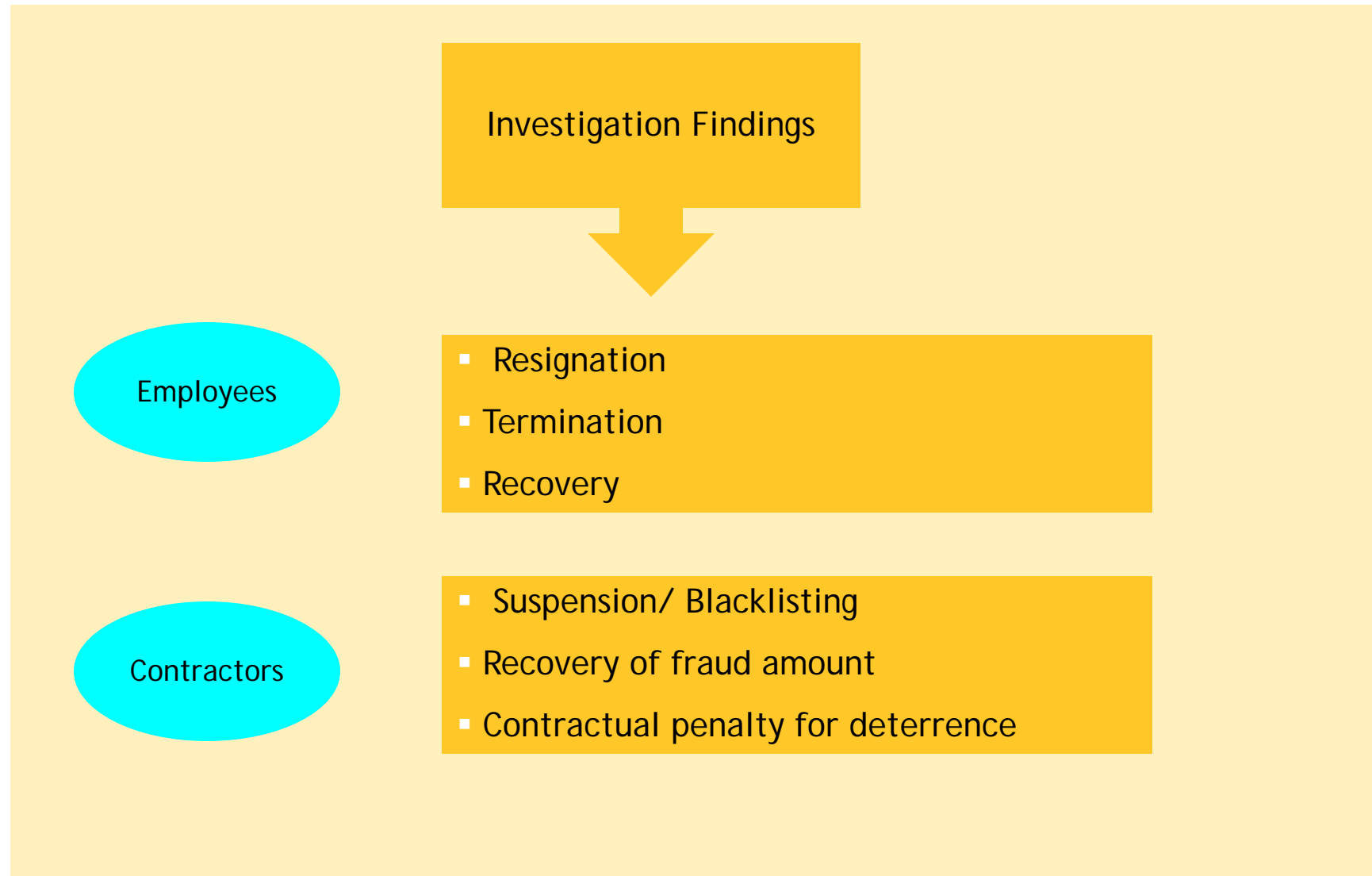
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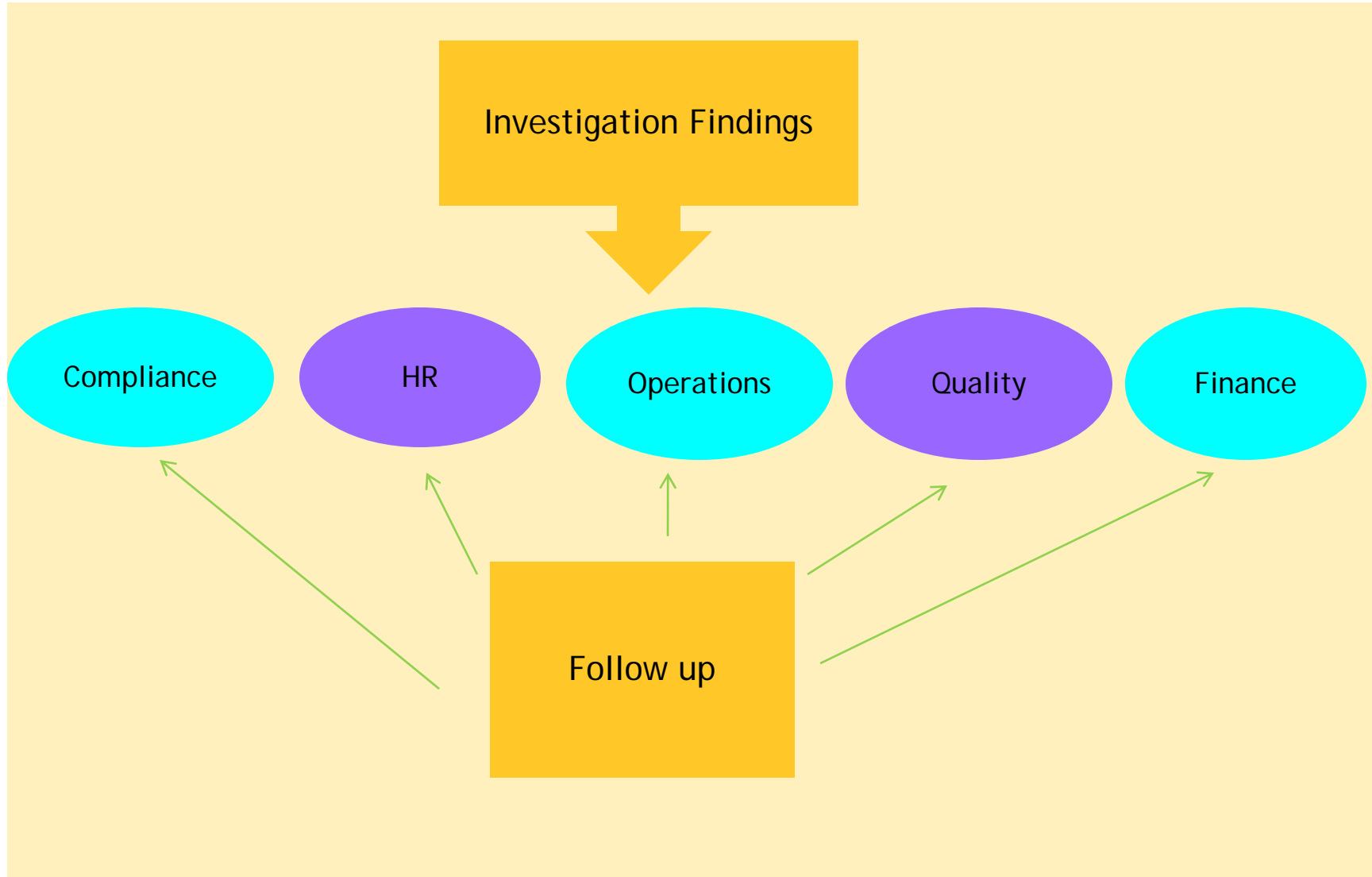
Alignment



Compliance culture



Compliance culture



Thank You