



**VST CYBER FORENSICS &  
AUDIT SERVICES**

# VST CYBER FORENSICS & AUDIT SERVICES

V Sahai Tripathi & Co (VST) is a firm of Chartered Accountants based at New Delhi in India. Over Eighty years, it has evolved into a multi-service professional organisation with experience in the areas of Statutory Audits, Internal Audits, Bank Audits, Company Law Advisory, Taxation including International Taxation, Financial Consultancy among other ancillary services.

We are committed to providing high quality services to each client in an ethical & independent way irrespective of its location and size. This is achieved by bringing professional and analytical skills to an assignment, which we have developed, through the academic background, internal training, continuing professional education and engagement experience of our personnel.

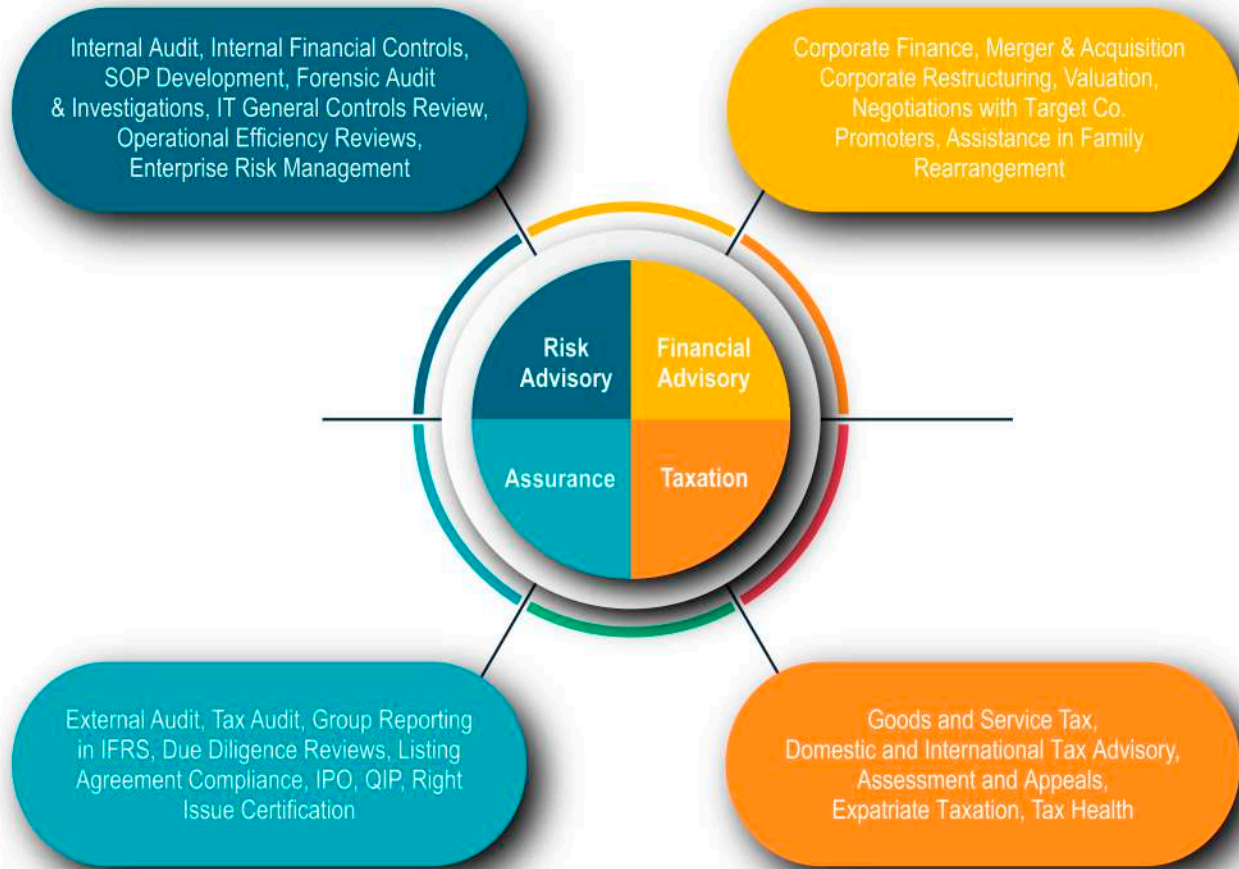
VST has developed an extensive network of clients over years. We have established ourselves as a highly credible and reliable name among our clients.

These clients are from the private and public sector, branches of multinational companies and overseas bodies, associations and institutions, banks & Non-Banking Financial Companies (NBFCs).

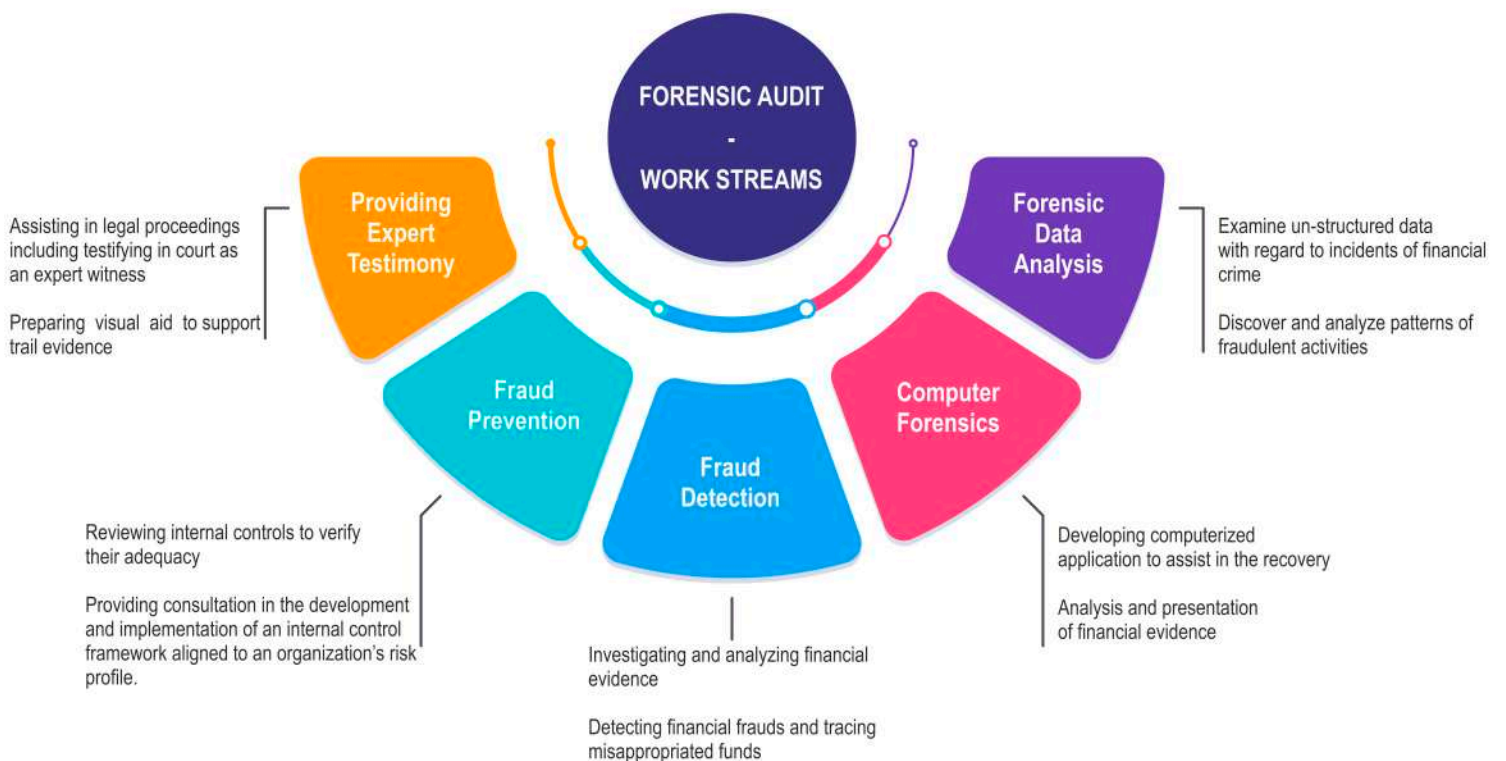




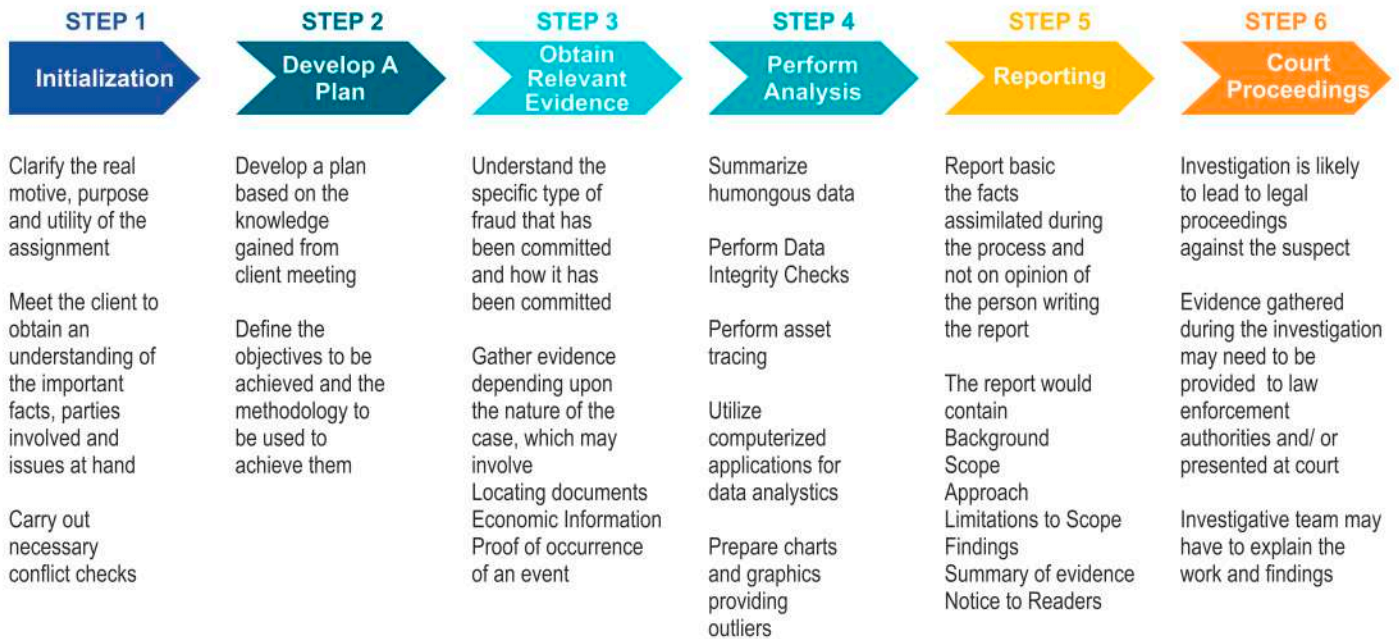
# 360° SERVICE OFFERINGS



# FORENSIC AUDIT – WORK STREAMS



# CYBER FRAUD & FORENSIC AUDIT - PROCESS FOLLOWED



## OUR CYBER FRAUD AND FORENSIC SERVICES PORTFOLIO





# OUR CYBER FRAUD & FORENSIC SERVICES PORTFOLIO

## DETAILED NATURE OF THE SERVICES PROVIDED

### CYBER FRAUD RISK ASSESSMENT

The critical questions facing most Board of Directors, CEOs, CIOs, CFOs and CAEs are:

- Is our data secure?
- Is someone reading our emails?
- Can our IT systems be compromised and brought down?
- Are our network systems infected with malware?
- Has some one stolen our critical data (financial, marketing, research, IP, customer data etc) despite having anti leak controls in place?

#### Services Offered :

Our Cyber Fraud Risk assessment solution is crafted to help clients in gauging how susceptible organisations are to cyber related threats. Our solution involves the following key assessment activities:

- Cyber Fraud Risk Assessment
- Cyber Controls Testing
- Cyber Resilience Testing
- Vulnerability Assessment & Penetration Testing
- Cyber Red Flag Analysis

### INVESTMENT FRAUD INVESTIGATION

During a fraud examination, VST's investigators will gather and analyse the relevant facts of the investment scheme, identify the responsible parties and confirm their involvement through independent investigation, fact-finding and interviews. VST will also help client in documenting the extent of financial losses.

#### Services Offered :

Investment fraud investigations are conducted for investors who suspect their funds may be at risk in an illegitimate or illegal offering and for victims seeking financial recovery from collapsed or corrupt schemes.

The purpose of an investment fraud investigation is to determine what actually happened with the client's funds, who is responsible and to provide a clear reporting of the evidence to support a positive outcome in settlement demands, civil litigation and criminal prosecution. The investigation may also involve tracing and locating assets to assist fraud victims in securing financial restitution.

### ON DEMAND CYBER INVESTIGATION

With the rise of cyber incidents and the complexity involved, the incident response has to be quick with subject matter experts involved. Businesses lack the resources, skills and insights to effectively and timely respond to cyber-attacks. Having a strategic partner to provide subject matter expertise and skills is critical to address the concerns of the board relating to Cyber Risk.

#### Services Offered :

We offer an on-demand cyber investigation team. The solution has the following key elements:

- One time on call agreement with SLA's and pre- agreed commercial terms.
- Immediate access to SME (remotely or on ground) to be early responders for any cyber- event.
- Continued support for incident response and investigation will be at pre-agreed rates.

### ERP AND APPLICATION FORENSICS

With white collar crime on the rise, many CFO and CEOs are witnessing a multitude of frauds on ERPs and business applications, such as:

- Financial embezzlement
- Procurement frauds
- Sales fraud
- Payroll frauds
- Expense frauds
- SCM and agency frauds

#### Services Offered :

- Build fraud risk scenarios
- Review ERP and application configurations to test adequacy of fraud and cyber controls
- Execute fraud analytics on ERP/application data
- Validate/investigate key anomalies noted from results of fraud analytics



## PRE-EXIT FORENSICS AND ANALYSIS

It being the age of mobility and instant access, data has been made available through a multitude of sources for ease in sharing and conduct of business. There are a number of ways in which data can be transmitted/transferred for operational purposes by employees from their devices. Some of the common ways are:

- Data on corporate cloud sites
- Free online data storage sites
- Office email and free email sites.
- Internet-based corporate FTP sites
- USB thumb drives and portable HDD

With such critical leak points and avenues, it becomes vital for businesses to determine if any potential data theft has been carried out by an exiting employee.

### Services Offered :

To help process owners to detect potential business/ IP theft by exiting employees, we offer pre-exit data leak assessment services to assist business and IT teams in analysing the computing devices used by the employees for indications of potential data leakage. Key features of the above model for the approach are:

- The engagements would typically be MSA driven where we will sign an MSA for provision of such services
- The MSA will also contain a mutually agreed SLA indicating the timeline within which the our team will respond to the intimation to analyse the computer of the exited employee and provide a report for the management's perusal.

## NETWORK FORENSICS

Attacks on network infrastructure can take place from a multitude of sources, both external and internal. In many cases attacks succeed because of weaknesses in the following elements:

- Traffic filtering on routers and firewalls
- Incident management process
- Rules on NIPS/NIDS
- Wireless network management
- Network architecture

### Services Offered :

- Incident investigation (if any required by client)
- Review of configuration on various network devices (firewall, router, IPS/IDS) to test adequacy of fraud and cyber controls
- Execute red flag analytics on key device log files to identify potential incidents
- Validate/investigate key anomalies noted from results of analytics

## DATA LEAK FORENSICS

Cyber attackers target organizations for their most valuable asset i.e. data. The nature of the attack depends on the data targeted like:

- Intellectual property
- Customer data and credit card data
- Business plans, documents, agreements
- Personally identifiable information
- Financial/sales/production data
- Email and financial data

### Services Offered :

- Data breach incident investigation
- Review of configuration on IT elements concerning data handling (i.e. data base servers, share platforms, folders, FTP, file servers, backup data) to test adequacy of privacy and cyber controls.

## E-MAIL FORENSICS

Increasingly the corporate world has begun to see a vast array of email related cyber incidents, some of them are outlined below:

- Email spoofing and SPAM
- Defamatory emails sent on official ID's
- Hacks of CXO/Senior personnel mail boxes
- Data leak through emails

### Services Offered :

- Investigation of email incidents (if any required by client)
- Review of email infrastructure and applications for adequacy of forensic controls
- Review of email infrastructure and applications for adequacy of cyber controls



## ANTI-MONEY LAUNDERING SERVICES

AML programmes need to adapt to change as financial institutions grow. VST can help to identify gaps that will need to be filled by conducting an assessment of client's AML programme in its current state and comparing it to the AML programme that client's future state will require.

### Services Offered :

VST can help clients to understand and address their anti-money laundering ('AML') challenges with proven experience, solutions and results.

Our multi-phased approach includes AML risk assessment, evaluation of AML/ KYC procedures and enhancement, training and awareness, compliance and internal control assessments.

## MALWARE FORENSICS AND ANALYSIS

Malware seems to be the new attack vehicle in cyber war and can be developed for all sorts of platforms and operating systems. Malware developers are also increasingly focusing on mobile devices. Malware is being used to launch a series of cyber-attacks like:

- Data stealing
- Outage of infrastructure
- Cyber spying
- Data corruption
- Ransom threats

### Services Offered :

Our malware forensic services help clients in investigating malware infection cases and suggest containment strategies. Our services involve:

- Malware review to understand malware behaviour
- Malware attack simulation.
- Review of configuration on various IT elements (AV servers, Anti-SPAM filters, IPS) to test adequacy of forensic and cyber controls

## CLOUD FORENSICS

With cloud applications and data storage coming up as the next paradigm in computing, hackers seem to have begun shifting their focus towards the cloud with objectives of:

- Data stealing
- Espionage
- Outage of infrastructure
- Ransom threats
- Data destruction.

### Services Offered :

Our cloud forensic services help clients in reviewing the adequacy of the cyber control measures installed in their internal/external cloud-based services like email, storage, CRM, ERP, etc. As a part of our services we carry out the following:

- Cloud cyber incident investigation. Review of configuration on various cloud infrastructure elements and cloud applications to test adequacy of forensic, cyber and privacy controls.

## COMPUTER FORENSICS AND E-DISCOVERY

Many scamsters use innovative ways to hide their tracks there-by making detection of fraud all the more difficult. Further, acquiring digital evidence in a manner admissible in the court of law can become a challenge leading to failure in obtaining appropriate legal recourse.

### Services Offered :

We offer the following digital forensic services to effectively manage fraud and forensic investigations:

- Computer Incident Response
- Electronic Data Recovery
- IT Investigations
- IR Program Development
- Health Check Services
- Rapid Response Retainer
- E-Discovery

## RISK MITIGATION SERVICES


This service will include a detailed guide through the 6-risk mitigation strategies:

- Conduct a risk assessment to determine vulnerabilities
- Establish network access controls
- Implement firewalls and antivirus software
- Create a patch management schedule
- Continuously monitor network traffic
- Build an incident response plan

### Services Offered :

VST help clients to use the security policies in optimized manner to enhance the overall security and reduce the overall threat on the organisation whether it be the IT or physical threat.

We will guide you through various prevention, deletion and remediation techniques to adapt and maintain an upper hand in security.



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