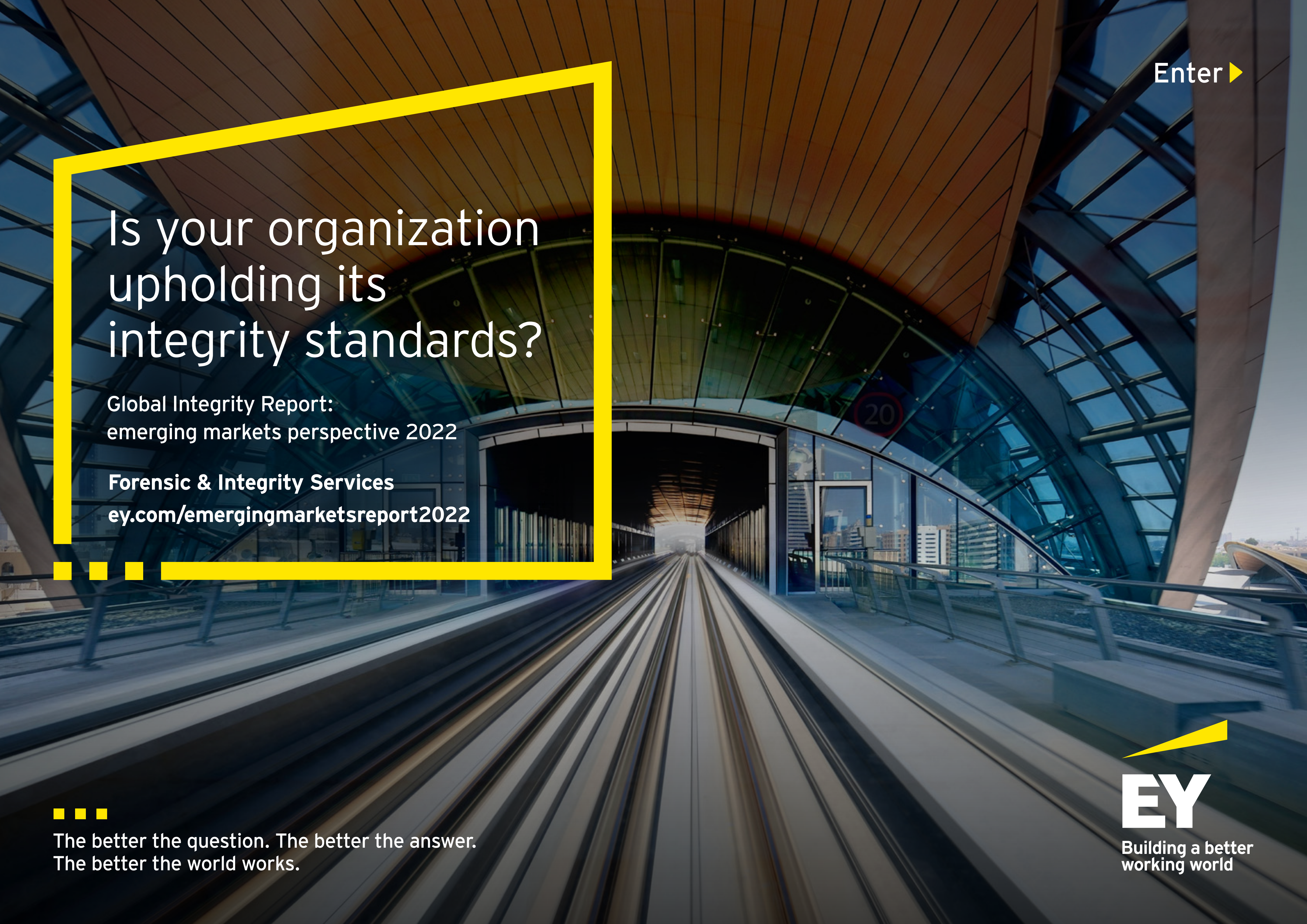

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Is your organization upholding its integrity standards?

Global Integrity Report:
emerging markets perspective 2022

Forensic & Integrity Services

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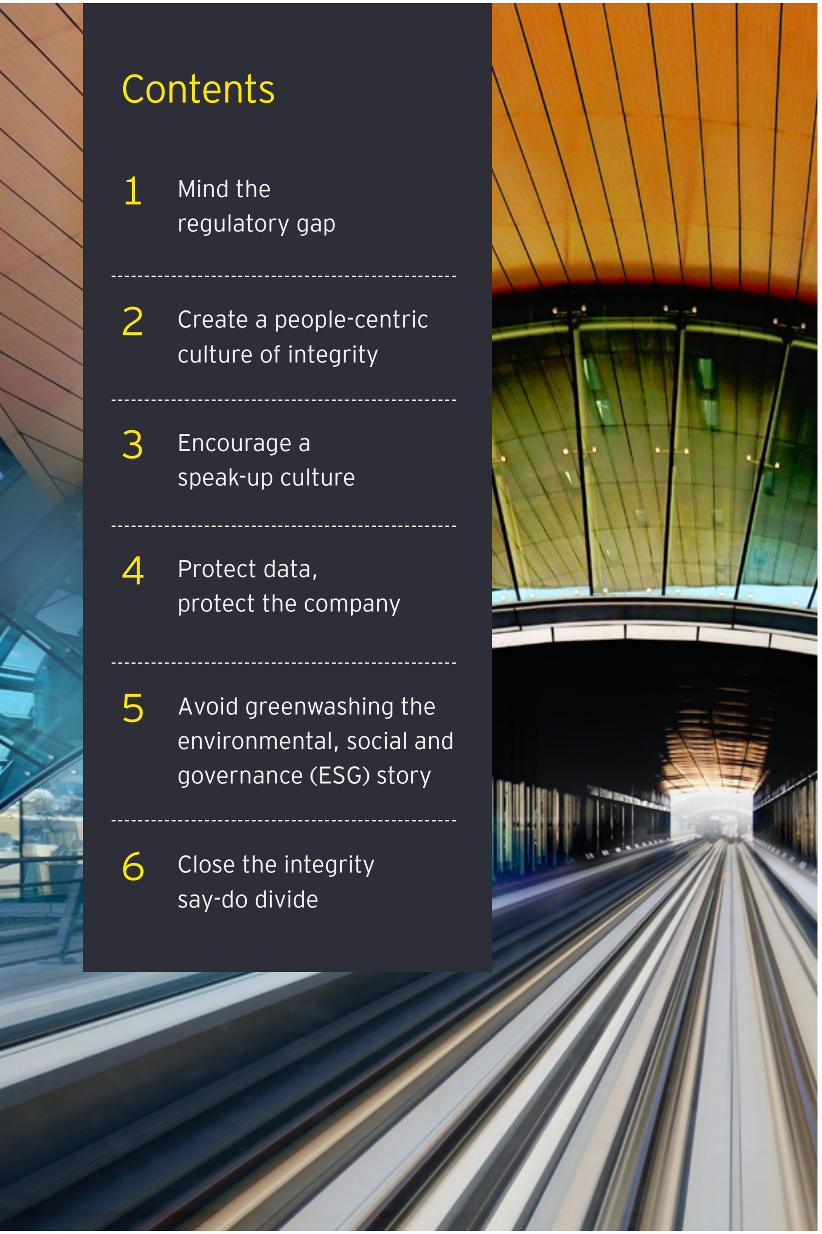


Contents

Foreword

Supply chain disruptions; geopolitical tensions relating to the Taiwan Strait and Hong Kong in Asia; political changes in Chile, Colombia and Peru; the financial crisis in Sri Lanka; instability in Asian stock markets; and the war in Ukraine, not to mention consumer and commercial pressures, present challenges to emerging market economies as they seek to recover from a global pandemic that has yet to run its course. Amid these complexities, including recent inflationary economic pressures, there is a wealth of opportunity for organizations and their people to behave unethically.

Nevertheless, the *EY Global Integrity Report 2022* suggests that integrity is improving in emerging markets. Of the 2,756 emerging market board members, senior managers, managers and employees surveyed from 33 markets and 27 sectors, 92% say that standards of integrity have either improved or remained steady over the last 18 months. Emerging market respondents also believe that management is communicating the importance of behaving with integrity. Additionally, 75% of emerging market respondents think it's very important to demonstrate that their organization operates with integrity, while 76% indicate that the standards of behavior that employees expect from management have risen in recent years.

While this is good news, 46% of emerging market respondents also admit that the impact of the COVID-19 pandemic has made it harder to act with integrity.

Now is not the time to be complacent. Ongoing shifts in regulatory expectations and an increasingly volatile geopolitical and economic environment create openings for integrity erosion, including fraud and corruption.

As consumers, regulators and investors demand transparency, emerging market leaders need to keep "walking the talk" on corporate integrity to close the say-do integrity divide.

Arpinder Singh
Partner, EY Global Markets and India Leader
Forensic & Integrity Services

Key findings

97% of respondents believe that it's important for their organization to operate with integrity.

76% of respondents say that standards of behavior that employees expect from management have risen significantly in recent years.

68% of respondents agree that recent data protection and privacy legislation has been beneficial for their business.

62% of respondents say it's more challenging for organizations to maintain their integrity standards in periods of rapid change or difficult market conditions.

50% of respondents say they'd be concerned about the decisions they have made as part of their work if they were subject to public scrutiny.

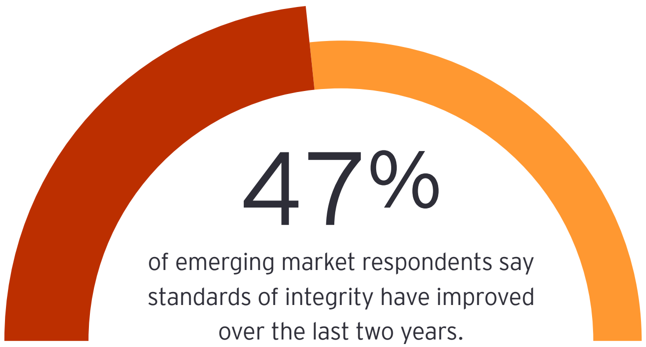
48% of respondents say they support whistleblowers receiving a financial reward.

Introduction

Organizations in emerging markets see more upside to operating with integrity than those in developed markets, according to the *EY Global Integrity Report 2022*. Almost all respondents (97%) say that corporate integrity is important – 75% of those have ranked it as very important. Equally encouraging, 47% of emerging market respondents say that standards of integrity have improved.

It's important to note, however, that respondents in certain regions are more positive than others in the progress their companies have made over the last 18 months. For example, while 56% of respondents in the Middle East, India and Africa (MEIA), 53% in South America and 52% in Far East Asia believe they've seen improvements, only 35% of respondents in Eastern Europe feel the same way.

Transparency International's [2021 Corruption Perceptions Index (CPI)] ranks countries and territories by their perceived levels of public-sector corruption. The 2021 CPI shows that control of corruption has stagnated or worsened in 86% of countries globally over the last decade. In this regard, Transparency International points to Eastern Europe, the Americas and Asia and increasing restrictions on accountability measures and basic civil freedoms for allowing corruption to go unchecked. Even historically high-performing countries are showing signs of decline. In the Middle East and Africa, Transparency International highlights that the interests of a powerful few continue to dominate the political and private spheres.



Among emerging market respondents in the *EY Global Integrity Report 2022*, 62% admit it's challenging for organizations to maintain their standards of integrity in periods of rapid change or difficult market conditions. Nearly half (46%) say the pandemic has made it harder to conduct business with integrity. Worsening market conditions (36%), declining financial performance (31%) and reductions in employee compensation (29%) are seen as the greatest risks to ethical conduct resulting from the pandemic.

Our findings suggest that although emerging markets are on a path to improving integrity, much work remains.

Based on the results of the *EY Global Integrity Report 2022*, we offer insights on how emerging market companies can prepare for an increase in fraud, corruption, and trade and economic sanctions regulations; foster a more human-centric integrity culture; and provide more support for whistleblowers. The report also explores how businesses can use technology more effectively to improve privacy and cybersecurity and harness data to identify irregular or suspicious behavior, and ultimately maintain standards of integrity in ways that minimize external threats and sustain long-term value.

1 Mind the regulatory gap

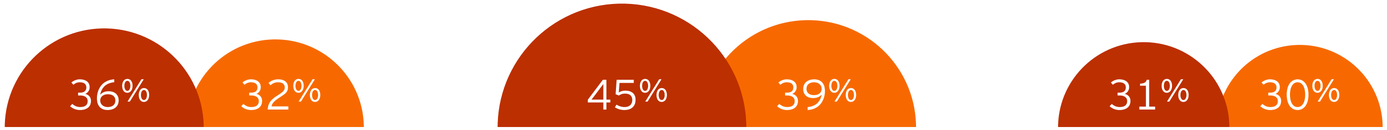
Thirty-six percent of emerging market respondents indicate that they have had sanctions applied to address behaviors that failed to uphold integrity (a slight increase from 32% in 2020), while 45% say they have regular training on relevant legal, regulatory or professional requirements, up from 39% in 2020. Further, nearly one-third (31%) say they have incentives in place to encourage behaviors that demonstrate integrity.

Yet, according to the findings, 38% of emerging markets respondents report that regulators have taken action against their organization for breaching integrity standards or regulations. The percentage is higher in both MEIA (49%) and Far East Asia (45%). In the latter region, the actual incidence of breaching integrity standards or regulations could be higher, said Ramesh Moosa, EY ASEAN and Singapore Forensic & Integrity Services Leader. "Often, governments in emerging markets seek to create a business and investment-friendly environment. Aggressive enforcement action may be seen as counterproductive to attracting sought-after investments for economic growth and benefits. Sensitivity toward raising business costs is also a potential reason why regulators may be less inclined to impose more stringent penalties or compliance obligations on organizations."

Nevertheless, from a regulatory perspective, it would be remiss for organizations, especially multinationals, to believe that lax integrity and compliance standards pose little risk to their bottom line. "Aggressive enforcement, including overseas authorities such as the U.S. Department of Justice, the U.S. Office of Foreign Assets Control or the UK Serious Fraud Office, continue to target misconduct in emerging market countries – just because something has been a long-standing practice or norm will not provide any comfort, or a defense in the event of regulatory enforcement," says Mini vandePol, Head of Baker & McKenzie's Asia Pacific Investigations, Compliance & Ethics Group.

Fifteen percent of emerging market respondents acknowledge that their organization has experienced a significant fraud incident in the last 18 months. In MEIA, the number rises to 25%. Interestingly, the percentage is slightly lower (14%) in Far East Asia, even though the frequency of regulator enforcement is greater.

Maintaining integrity standards



My organization applies sanctions to address behaviors that do not demonstrate integrity.

My organization conducts regular training on relevant legal, regulatory or professional requirements.

My organization has incentives in place to encourage behaviors that demonstrate integrity.

■ 2022 ■ 2020

Question: Which, if any, of the following does your organization have in place? Percentage applies.

Base: Global Integrity Report 2022 (2,756) and Global Integrity Report 2020 (1,730)

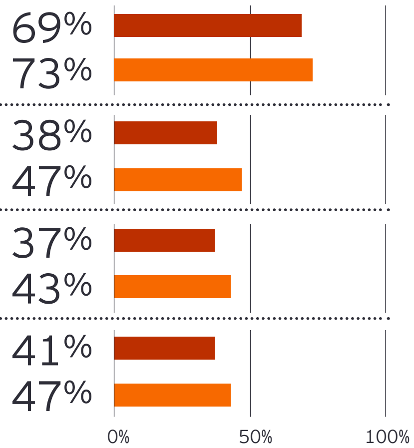
Action on integrity

My organization has taken action against employees for breaching integrity standards or regulations.

Regulators have taken action against my organization for breaching integrity standards or regulations.

I have seen behavior by other employees that would damage our reputation if it was known externally and no action has been taken.

Our integrity standards have been discussed externally by the public, traditional media or social media.



■ 2022 ■ 2020

Question: For each of the following, please indicate whether it applies or doesn't apply to your organization.

Base: Global Integrity Report 2022 (2,756) and Global Integrity Report 2020 (1,730)

> Sensitivity toward raising business costs is a potential reason why regulators may be less inclined to impose more stringent penalties or compliance obligations on organizations.

Ramesh Moosa

EY ASEAN and Singapore Forensic & Integrity Services Leader

Sample of regulatory trends enacted in emerging markets in 2021 and 2022

India

The Securities Exchange Board of India has updated unfair trade practices regulation. With the intention of curbing the increasing number of speculative stock tips, the regulator has updated what manipulative, fraudulent and unfair trade practices are. To remove the defense of the disseminator not knowing the information to be "false or misleading," the regulator has added the terms "reckless or careless manner" to the relevant provision.

China

China focuses new anti-corruption enforcement on bribe-givers rather than bribe-takers. In late 2021, China's anti-corruption enforcement agencies enacted regulations that impose greater penalties on bribe-givers. Regulations also include a system for companies and individuals found to have engaged in corrupt behavior – appearing on the prohibited list will limit their ability to do business in China, as well as the confiscation of any illicit gains from the bribes.

South Africa

Parts of the Cybercrimes Act came into effect as of 1 December 2021. The Act gives law enforcement additional tools to prosecute cybercrimes, and offers additional protection and avenues for justice to victims of cybercrime and malicious communications.

Nigeria

Nigeria enacted new laws on terrorism, money laundering and financial crimes. Signed into law on 12 May 2022, the legislation comprised the Money Laundering Prohibition Act, 2022; the Terrorism (Prevention and Prohibition) Act, 2022; and the Proceeds of Crime (Recovery and Management) Act, 2022. These three new laws are intended to strengthen anti-money laundering and counter-terrorist financing frameworks in the country.

Kenya

Kenya proposes new Proceeds of Crime and Anti-money Laundering (amendment). Introduced on 3 September 2021, the new bill seeks to amend the Proceeds of Crime and Anti-money Laundering Act, 2009, to address the current money laundering issue in the country.

Philippines

Bangko Sentral NG Pilipinas introduces amendments in IT and risk management. In the Philippines, amendments to the Manual of Regulations (both for banks and nonbank financial institutions) were approved to incorporate requirements on the adoption of robust fraud management systems, and to reinforce consumer education and awareness programs. The amendments aim to strengthen the country's cybersecurity posture and minimize losses arising from fraud and criminal activities.

Saudi Arabia

Saudi Arabia amends its anti-corruption law by royal decree, No. "m"/38. Enacted in December 2021, the new law extends existing laws around the criminalization of corruption beyond Saudi Arabian officials to now include foreign government officials as well as certain officials of international institutions and international organizations defined under the law. The royal decree also updates two other provisions, including extending the scope of individuals who can be targeted for offenses around influence peddling and expanding the scope for restitution of benefits derived from corruption. These changes are generally in line with the OECD Convention on Combating Bribery of Foreign Public Officials in International Business Transactions, which has been ratified by 44 countries around the world.

Better governance can help improve corporate integrity and boost regulatory compliance.

While government regulations can serve as a starting point, integrity in business is much more than compliance box-ticking and risk management. Rather, strong corporate governance, when properly implemented throughout the organization, enhances regulatory compliance, mitigates the possibility of fines or penalties, and protects its assets and reputation, all of which can drive long-term sustainable value.

The effectiveness of an organization's integrity agenda relies on the strength of its governance processes. These processes are instrumental in shaping the operational framework for key business decisions, including those impacting shareholder interests, having legal consequences or that may inflict reputational damage. These processes need to actively support the organization's purpose, culture and values – and empower employees to behave with integrity at all times.

Good governance also needs to rely on more than prescriptive training alone on what employees should be doing to maintain integrity standards. Organizations need to shift the focus toward educating all stakeholders on why integrity is so important from both a personal and company perspective.

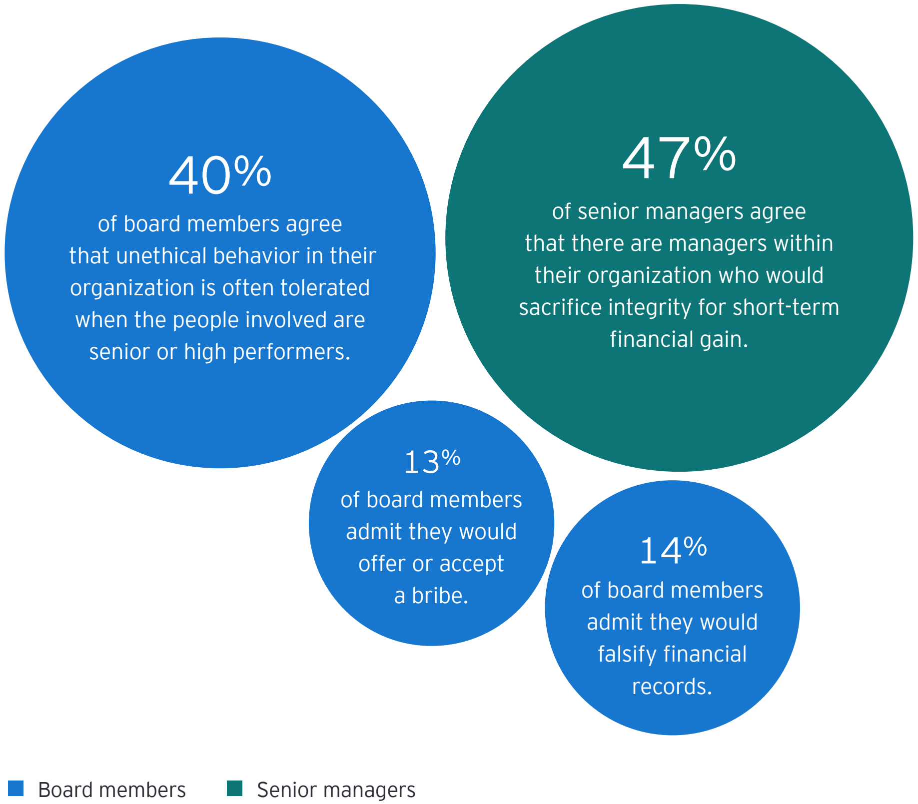
Employees will perform better if they understand why and how the business does things, instead of being expected to just follow the rules and codes of conduct without a second thought. This approach makes integrity more than a matter of legal necessity. It becomes a moral imperative. Clients, investors and regulators may also better understand and respect the company's commitment to this core value when a company's words and actions align.

2 Create a people-centric culture of integrity

It's important to recognize that systems and processes don't commit fraud. Humans do.

Although our survey highlights that integrity standards are improving, our findings also suggest an increasing number of employees are willing to compromise their ethical standards. Forty percent of board members agree that unethical behavior in their organization is often tolerated when the people involved are senior or high performers – roughly half of both board members (52%) and senior managers (47%) surveyed agree that there are managers within their organization who would sacrifice integrity for short-term financial gain. Further, 13% of board members and 14% of senior managers admit they would offer or accept a bribe, while 14% and 12%, respectively, would falsify financial records versus only 4% of other employees.

Sacrificing integrity



Question: To what extent do you agree or disagree with each of the following statements?
Base: Global Integrity Report 2022 (2,756)

The best governance and compliance frameworks can be rendered ineffective if the underlying culture is not one of doing the right thing. This makes building a strong integrity culture just as important as the governance policies and the control environment that underpins it. The need for a strong integrity culture and accountability has been further elevated as work-from-home policies have come into play as a result of the pandemic. With less oversight, organizations have been more prone to compliance lapses.

At the same time, more individuals have sought to override or ignore standard operating procedures that could compromise the integrity of the organization. For instance, issues of short staffing or the closure of government offices have increased the demand for improper payments to government officials (such as customs officials) to facilitate the movement of goods, or the falsification of accounting entries to meet sales targets and investor expectations.

> “Creating a culture of integrity, where ethical behavior is supported and rewarded and people are empowered to do what is right, offers a number of benefits. It can help reduce regulatory risk, improve employee morale and build stakeholder confidence in a company’s ability to deliver on its promises.

Arpinder Singh
EY Global Markets and India Forensic & Integrity Services Leader

However, establishing a culture of integrity may often be challenging. It requires consistent tone from the top leadership, from everyone at the board and promoter level down through the C-suite. Integrity also needs to be embedded into the core of the organization's strategy, governance policies, compliance controls and day-to-day operations. Further, the business needs to consider the extent to which integrity is reflected in remuneration and performance metrics that determine, for example, promotion, succession and incentives.

Employees need to see that integrity cascades from the highest levels down through the grassroots of the organization. They must be empowered to live the organization's values within their own framework of beliefs, supported through training and education around ethics, and be given the tools to help them make the right decisions. These can be delivered through a combination of digital and in-person learning programs that can help employees stay current on the organization's standards of integrity, whether they're in the office or working remotely. Companies may consider incentivizing integrity by including it in key performance indicators (KPIs) or through a mandatory completion of annual anti-bribery and corruption certifications. These efforts can help to effectively embed integrity into every employee's daily work – from the boardroom to the mail room.

Key questions senior executives should consider when assessing integrity performance

1. If there are no whistleblower complaints, does this really mean there are no integrity issues?
2. Is the financial performance of my teams accurate or does their reporting seem too good to be true?
3. Is there compliance expert representation in the board?

Companies may also want to consider whether they're hiring people who will support an integrity culture. In a recent EY survey, 96% of respondents in India said they experienced failures in up to 10% of employee background checks.[1] "Recruiting the right candidate for the right role is vital. A holistic employee background check process is not just good practice but a smart, prudent and safe way to chart out an ethical future for organizations," says Arpinder Singh, EY Global Markets and India Forensic & Integrity Services Leader. "The adoption of next-generation technologies for employee background checks can help organizations hire ethically sound candidates while protecting the organization's culture and reputation."

[1] EY India, "Digitalization of employee background check processes can transform HR functions," 23 June 2021, https://www.ey.com/en_in/news/2021/06/digitalization-of-employee-background-check-processes-can-transform-hr-functions.

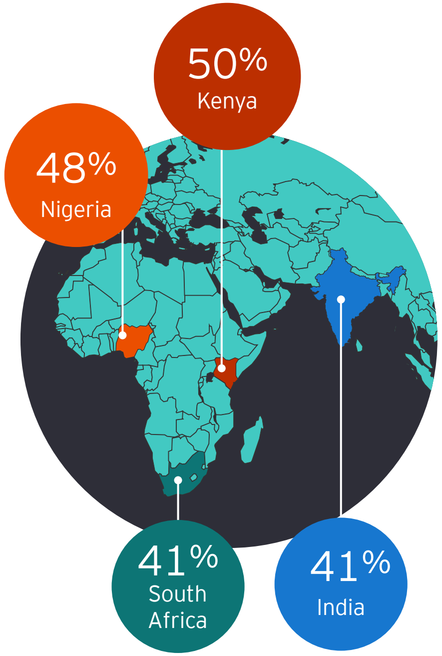
3 Encourage a speak-up culture

Overall, emerging market respondents believe that the whistleblowing environment has improved over the last three years: 39% say it has become easier for employees to report their concerns, while 30% indicate whistleblowers are now offered more protection. Meanwhile, 41% of emerging market respondents say they have reported issues. Statistics from the US Securities and Exchange Commission (SEC) seem to bear this out. Between 2018 and 2021, there was a 131% increase in the number of whistleblower tips in Eastern Europe, a 135% increase in MEIA, a 213% increase in Far East Asia and a 317% increase in South America.[2]

On the flip side, 36% of emerging market respondents in our survey admit they have had concerns that they have chosen not to report. The biggest reason cited is that respondents don't feel their concerns will be heard. Nearly one-third (31%) admit they don't report wrongdoing because they fear for their safety. This percentage rises to 38% in MEIA. Within this region, 50% in Kenya, 48% in Nigeria, 41% in South Africa and 41% in India say fear for their safety is a primary driver for staying quiet.

[2] U.S. Securities and Exchange Commission, Annual Report to Congress on the Dodd-Frank Whistleblower Program (2018-2021), www.sec.gov, https://www.sec.gov/reports?aId=edit-tid&year=All&field_article_sub_type_secart_value=All&tid=59.

Fear for reporting concerns



Question: Percentage of respondents who don't report wrongdoing because they fear for their personal safety.

Base: Global Integrity Report 2022, Kenya (45), Nigeria (50), South Africa (100) and India (100)

Emerging market organizations need to continue to provide people with the opportunity to report wrongdoing in good faith and make sure they feel safe doing it and are protected from retaliation. Even as governments seek to improve whistleblowing laws, corporations in emerging markets need to build and enhance their internal response to whistleblowing, particularly in relation to remote and hybrid working. Offering a robust whistleblowing program as part of the organization's broader governance framework can help organizations compete more effectively and generate long-term value.

For example, global investment funds and other asset managers continue to place greater emphasis on effective whistleblower programs as part of an organization's robust corporate governance and compliance program, as they allow misconduct and other compliance concerns to be identified and addressed before they become a systemic concern. Such concerns are also in line with the expectations of many regulators.

Companies also need to embed the importance of whistleblowing and accountability into the cultural fabric of the organization. Part of incentivizing accountability may include celebrating integrity in the same way as other metrics or milestones, such as meeting financial targets. By bringing integrity out into the open as public demonstration, companies can differentiate themselves from their competitors as good corporate citizens and good employers.

> "Recently, the plight of the whistleblowers has been in the spotlight as they have put their livelihoods and often their lives at risk.
>
> **Sharon Van Rooyen**
> EY Africa Forensic & Integrity Services Leader

Listening down

In addition to developing and regularly updating robust whistleblowing processes that establish how people can report misconduct or unethical practices, organizations need to show greater acceptance of a whistleblowing culture aligned with organizational values. Employees feel safe when there is a culture of integrity inside the organization and the company is committed to these values.

One way to foster this type of culture is to "listen down." Leaders need to actively receive input and feedback from layers below them. This helps foster an environment where employees feel comfortable "speaking up" when they see things that they believe go against the values of the organization. Further, the culture needs to treat whistleblowing as a duty and responsibility where wrongdoing or unethical behavior is occurring.

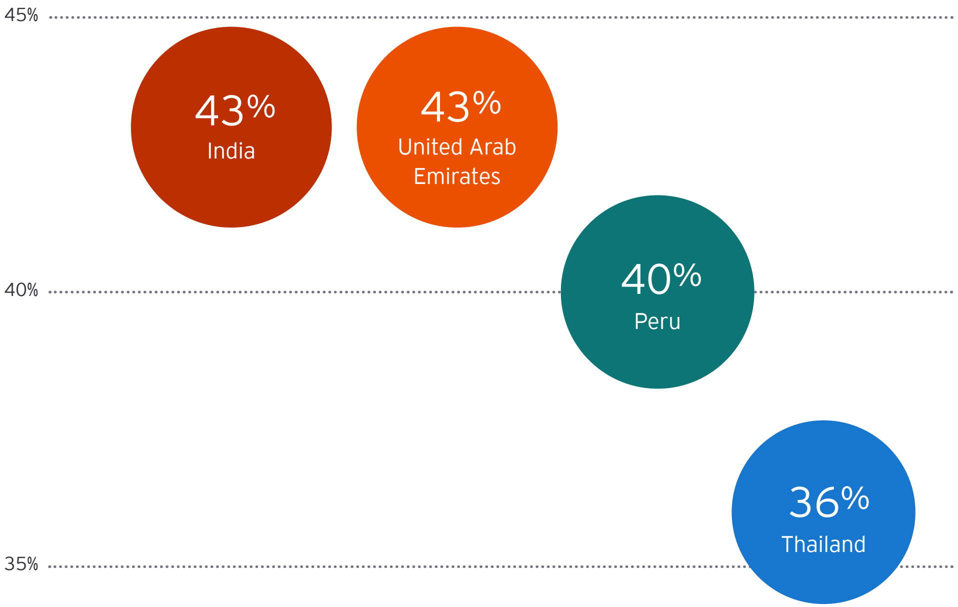
Effective whistleblowing programs become self-perpetuating. Employees who have positive experiences with the program will serve as ambassadors for future use of the system.

4 Protect data, protect the company

The COVID-19 pandemic, which substantially increased internet use, e-commerce and remote working, as well as an increased reliance on automation and digital platforms more generally, has raised the cyber threat landscape in emerging markets.

Overall, 27% of emerging market respondents rank cyber attacks and ransomware as the third-highest risk to the long-term success of their organization. This concern is unsurprising, and perhaps should rank higher given that over the last 12 months one in five (19%) emerging market respondents noted that their organization had a major cybersecurity breach. Several emerging markets report much higher cyber incidents: 43% in India, 43% in the United Arab Emirates, 40% in Peru and 36% in Thailand.

Incident of cyber breaches in emerging markets



Percentage of respondents stating their organization has had a cyber breach in the last 12 months
Base: Global Integrity Report 2022, India (100), United Arab Emirates (100), Peru (45) and Thailand (100)

These findings come despite 88% of emerging market respondents saying they are confident that their organization is doing everything needed to protect themselves from data security breaches, while 86% express confidence in their actions in protecting the privacy of customer data.

Cyber threats are becoming more sophisticated and high profile. Recent regulations have catalyzed improvements in internal reporting and breach notifications and elevated security to a board-level issue. However, privacy is no longer solely focused on meeting European General Data Protection Regulation (GDPR) requirements.

Privacy laws are evolving within and among markets. With so much of the world talking about privacy, there is an opportunity for emerging market companies to do more. A sound cybersecurity and data integrity program helps build trust and credibility within the organization and across a broad spectrum of stakeholders, including investors.

Additionally, this allows organizations to navigate and comply with competing data privacy and cybersecurity requirements across different jurisdictions. For instance, certain markets have implemented data localization requirements that may run counter to those of other jurisdictions.

To build integrity around data protection, emerging market organizations need to understand that cyber and ransomware attacks are a matter of when, not if. Having the right technology tools and training to detect and respond are key to disrupting and preventing these attacks. However, organizations also need to focus on creating a culture shift that underscores the importance that every worker at every level of the organization and across the ecosystem – from the board to the C-suite to management to entry-level employees to suppliers and partners – is responsible for thinking about the cybersecurity risks and acting to mitigate them. This will require that organizations create training and education programs to promote cyber and ransomware awareness.

5 Avoid greenwashing the environmental, social and governance (ESG) story

Although ESG reporting is only inching its way onto board agendas in emerging markets, more than one in 10 respondents see it as a top risk to the long-term survival of their company. Emerging markets in the crosshairs of climate change and global supply chain disruption consider ESG standards as a more critical risk – 24% in Taiwan, 21% in South Korea, 20% in Saudi Arabia and 18% in Peru.

One-third (33%) of emerging market respondents say their company has a policy on either corporate social responsibility (CSR) or ESG. In Malaysia and Thailand, the percentage rises to 52%, 48% in Taiwan and 47% in India and South Africa. However, our survey shows a gap between what companies say they have in the way of an ESG policy and how they demonstrate accountability.

> As social and governance aspects gain attention, those that fail to adhere to high standards of ethics and integrity in these areas, as well as the environment, will score poorly across all elements of ESG.
>
> **Nader Rahimi**
> EY MENA Forensic & Integrity Services Leader

ESG reporting goes beyond CSR reports. Stakeholders now want to know how the core business of the organization impacts the planet and its people. They also want details of the impacts of noncore aspects across the entire supply and value chains. "As more Middle Eastern companies see their integrity standards discussed externally by the public, investors and stakeholders, and as social and governance aspects gain attention, companies that fail to adhere to high standards of ethics and integrity in these areas, as well as the environment, will score poorly across all elements of ESG," says Nader Rahimi, EY MENA Forensic & Integrity Services Leader.

Greenwashing (or the gap between a company's ESG statements and its actions) is increasingly ineffective in convincing employees, customers and society of an organization's true ESG performance. Companies shown to have a gap between their claims and their performance run the risk of suffering severe reputational damage.

"We're finding sovereign wealth funds, our [private equity] PE clients, and now the SEC in the US increasingly aggressive in seeking information around investment decisions and labor practices," says William Stellmach, Partner, Willkie Farr & Gallagher LLP (USA) and former acting chief of the Criminal Division's Fraud Section for the U.S. Department of Justice.

"The perception of greenwashing no longer is purely a reputational risk, but a very concrete regulatory and business risk. We increasingly see companies being blacklisted by investors or having relationships with distributors disrupted."

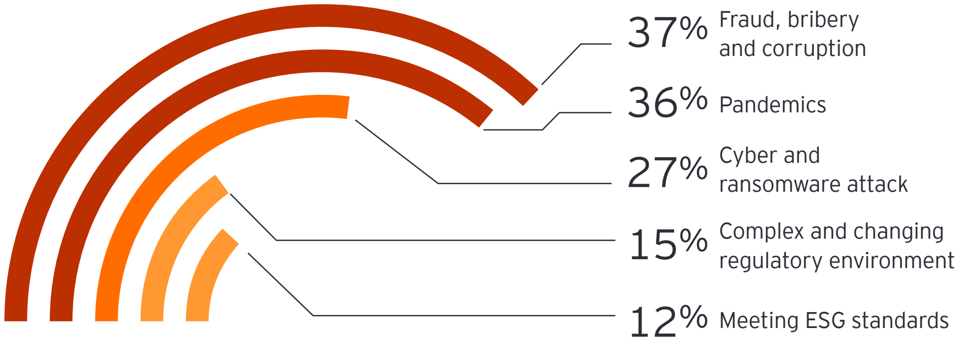
Companies shown to have a gap between their claims and their performance run the risk of suffering severe reputational damage, limiting access to capital markets and reducing their ability to attract the best talent.

6 Close the integrity say-do divide

In our experience, we've seen a shift among organizations to refocus their integrity strategies on being proactive rather than reactive. Many organizations have increased their integrity awareness training and fraud risk assessments, which have been key to understanding and managing corporate integrity risk. There's also been greater emphasis on conducting more proactive due diligence of third parties.

As companies look ahead, more than one-third of emerging market respondents consider pandemics (36%) and fraud, bribery and corruption (37%) as the greatest risks to the long-term success of their organizations. Even as integrity standards are improving, so is the appetite for malfeasance, as long as economic, geopolitical and employment challenges persist.

Managing risks



Question: Which, if any, of the following do you think pose the greatest risk to the long-term success of your organization?
Base: Global Integrity Report 2022 (991)

Companies that embed the value of integrity in their strategic vision and day-to-day operations develop stronger businesses, sustain their long-term competitive advantage and deliver more value to shareholders. According to the Ethisphere Institute, organizations on its World's Most Ethical Companies list outperformed the US large cap sector by 24.6 percentage points between January 2017 and January 2022.[3]

When an organization makes integrity its responsibility, leaders and employees alike gain the confidence to say: "We know the right thing to do, we do the right thing, and we can demonstrate that we do the right thing."

Five questions for the board and C-suite

1. How do you build ownership and accountability for integrity from the boardroom to the mail room?
2. Is your organization taking demonstrable action to advise personnel about integrity and legal obligations?
3. Have you integrated and aligned controls with governance and operational processes? Will these controls help prevent bribery, corruption, money laundering or other crimes and regulatory issues from affecting the company?
4. How are you creating an environment that encourages people to come forward and admit when mistakes occur?
5. How are you measuring culture integrity and ethical behaviors? What steps are you taking to build integrity into performance metrics?

[3] *World's most Ethical Companies: Value Beyond Recognition*, Ethisphere, www.ethisphere.com, https://worldsmostethicalcompanies.com/value-beyond-recognition/.

About this research

Between June and September 2021, researchers – the global market research agency Ipsos MORI – conducted 2,756 surveys in the local language with board members, senior managers, managers and employees in a sample of the largest organizations and public bodies in 33 emerging markets.

Number of interviews in each region

South America	
Argentina	100
Brazil	100
Chile	100
Colombia	100
Mexico	100
Peru	45
Total	**545**

Eastern Europe	
Baltics	101
Lithuania	40
Latvia	40
Estonia	21
Czech Republic	100
Hungary	100
Poland	100
Romania	100
Russia	100
Serbia	102
Slovakia	101
Ukraine	100
Total	**904**

Middle East, India and Africa	
India	100
Israel	50
Kenya	45
Nigeria	50
Saudi Arabia	75
South Africa	100
Turkey	50
United Arab Emirates	100
Total	**570**

Far East Asia	
China Mainland	100
Hong Kong	81
Malaysia	100
Singapore	100
South Korea	102
Taiwan	50
Thailand	100
Vietnam	104
Total	**737**

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Embedding integrity into an organization's strategic vision and day-to-day operations is critical when managing complex issues of fraud, regulatory compliance, investigations and business disputes. Our international team of more than 4,000 forensic and technology professionals helps leaders balance business objectives and risks, build data-centric ethics and compliance programs, and ultimately develop a culture of integrity. We consider your distinct circumstances and needs to assemble the right multidisciplinary and culturally aligned team for you and your legal advisors. We strive to bring you the benefits of our leading technology, deep subject-matter knowledge and broad global sector experience.

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