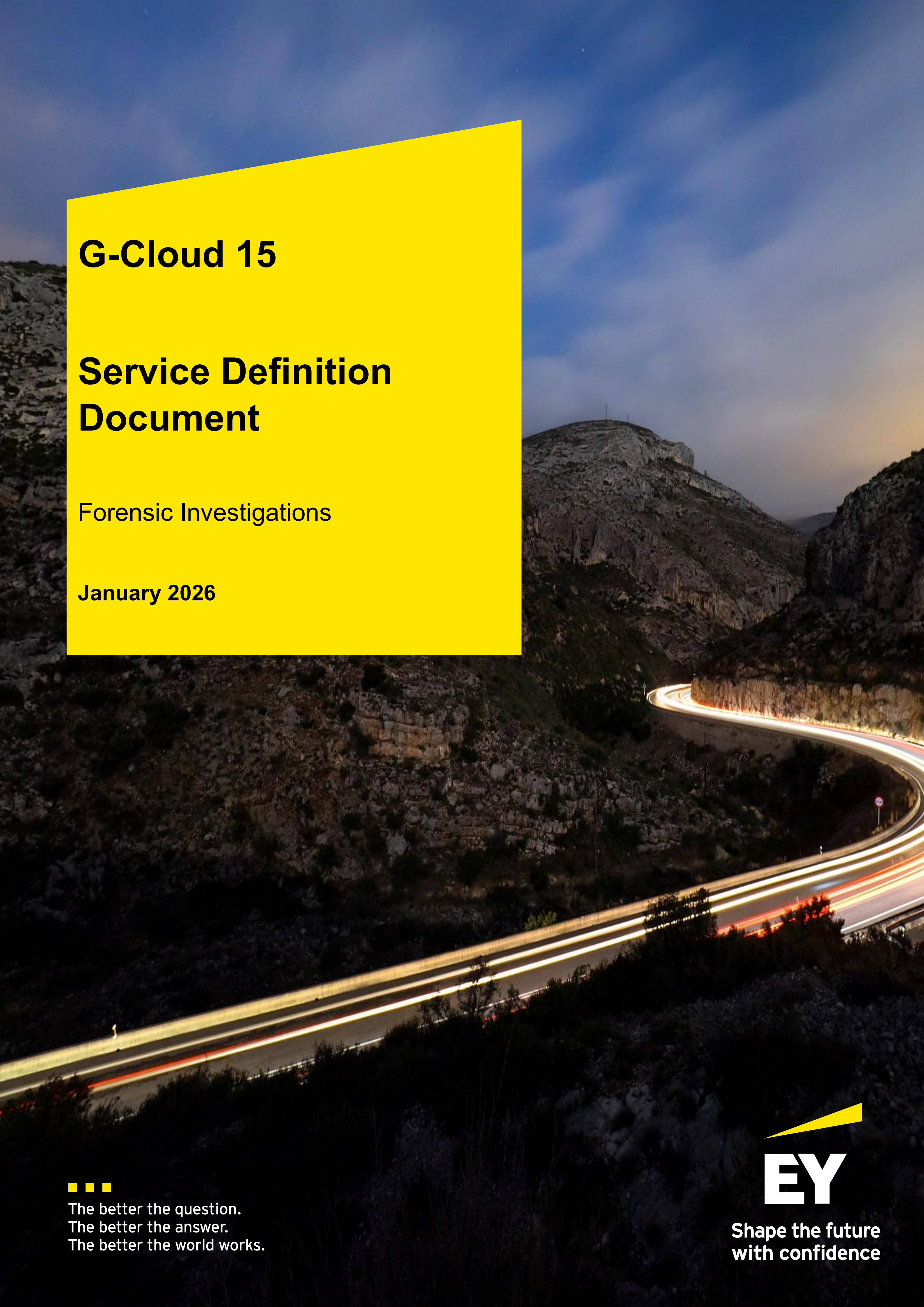

G-Cloud 15

Service Definition Document

Forensic Investigations

January 2026

The better the question.
The better the answer.
The better the world works.

EY
Shape the future with confidence

Contents

1. Service detail

Successful organisations depend on their reputation for keeping promises, respecting laws and behaving ethically to maintain stakeholder trust. EY Forensic & Integrity Services professionals help organisations protect and restore enterprise and financial reputation. We assist companies and their legal counsel to investigate facts, resolve disputes and manage regulatory challenges. We put integrity at the heart of compliance programs to help better manage ethical and reputational risks. We use cloud, technology and AI as the foundation of all our services to leverage the power of data, enhance productivity and improve accountability.

EY's forensic investigation team help respond to alleged misconduct and unethical behaviour, including financial fraud, cybercrime, bribery and corruption. Our integrated team, made up of investigators, forensic accountants and technology professionals, leverages accountancy experience, data analytics, electronic discovery and strategic intelligence to respond to instances of alleged misconduct.

We deliver transparent evidence-based solutions, that strengthen compliance and protect reputation. Additionally, our team can provide support throughout any subsequent regulatory, civil or criminal proceedings, providing value for money to taxpayers.

Using advanced forensic technologies, artificial intelligence ("AI") and data visualisation tools, we gather facts, identifying and presenting relevant evidence to help mitigate potential damage caused by misconduct.

Misconduct risks that may trigger an investigation include:

• Fraud ✓ Financial and non-financial misstatement ✓ Financial and non-financial misrepresentation ✓ Asset misappropriation ✓ Abuse of position • Bribery and Corruption – e.g. Conflicts of interest • Sanctions	• Money Laundering • Market abuse – e.g. insider trading • Facilitation of tax evasion • Illegal activity/Misconduct • Whistleblowing reports • Internal policy and control breaches • Improper conduct by third parties

Investigations can be triggered either internally or externally.

Internal triggers	**External triggers**
• Whistleblowers • Third party due diligence • Data analytics enabled monitoring of behaviours • Control violations • Internal audit • Ethics and compliance	• External stakeholders e.g. via a public inquiry • Media/investigative journalists • Third party complaints • Tax and other authorities • Whistleblowers • Court of law

Our forensic investigation approach:

Our integrated team can investigate events where you suspect there is an instance of misconduct. We will explore with you the nature of the allegation to advise on immediate actions and establish the specific technology, language and other skills required, as well as assess the need to engage through legal counsel.

Each investigation would be initiated with a scoping discussion to establish communication and reporting protocols, estimate the budget and timelines and determine whether additional legal considerations need to be applied, to ensure our investigation approach is proportionate to the issue at hand.

The diagram below summarises our approach to delivering investigations. We can also help you take preventative measures and minimise the risk of such problems occurring in the first place.

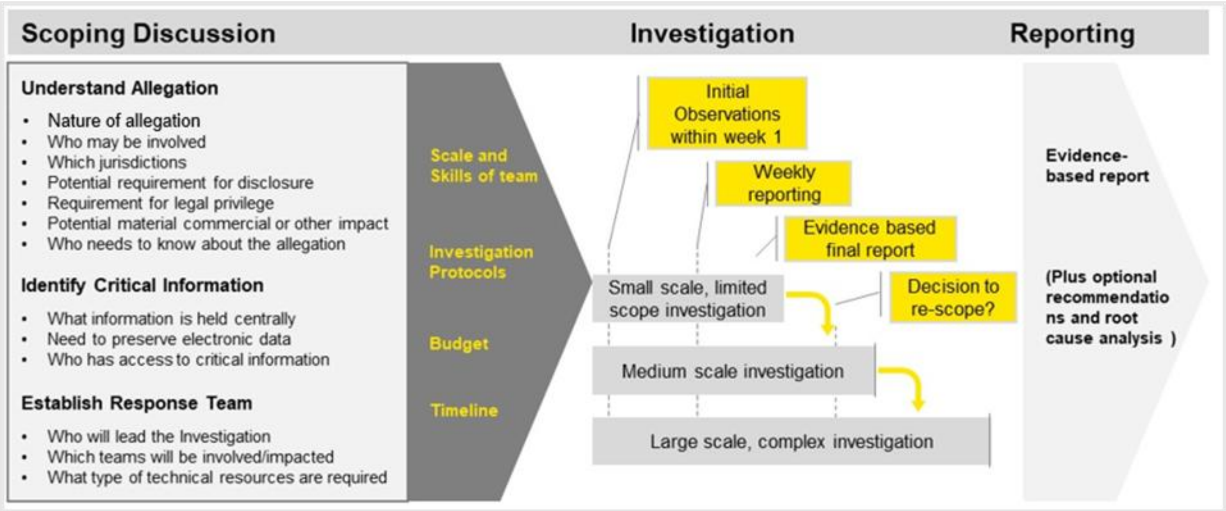

Figure 1 - How we would deliver an investigation

Our forensic team is highly trained and experienced in conducting investigations, including investigating allegations of fraudulent financial misstatements, asset misappropriation, cyber incidents, workplace harassment, and bribery and corruption. Our investigations are supported by technology which plays a crucial role to analyse and present complex information in a simple manner, enabling efficiency and clarity. Additionally, we understand the common root causes of misconduct through our experiences in performing proactive legal and regulatory compliance work for organisations. We can leverage these experiences to help organisations to draft remediation plans to address any process deficiencies.

Our team is made up of professionals with accounting, legal and technology backgrounds with experiences across various sectors, including with government. We can quickly pull together and deploy the right team with the right range of skills to meet your needs.

We will work with you to agree and develop work steps based on the nature of the allegations and the scope of work. EY has the skillset and capability to perform the following activities:

- Investigative interviewing
- Forensic document review and analysis
- Financial modelling
- Strategic intelligence including targeted research using public and proprietary sources
- Asset tracing
- Forensic data analytics
- eDiscovery including recovery, preservation and imaging of devices to facilitate analysis
- Project management

Our forensic methodology

We use a transparent process to ensure our procedures are performed in a forensically sound manner. This relates not only to the capture and review of electronic data but also the way in which we obtain hard copy data, business intelligence and carry out interviews. This ensures the evidence we present is robust and supportable and capable of being used directly in formal proceedings.

We adopt a range of forensic investigative tools and technology in our investigations which enable efficient collaboration and ways of working. Examples include the use of AI-driven review to identify red flags in relevant communications; comprehensive business intelligence tools to trace individuals and assets; and forensic data analytics across large volumes of data and disparate sources to identify patterns of misconduct through key risk tests.

Our professionals have diverse investigative experiences and backgrounds but together focus on ensuring the delivery of unbiased objective investigations, conducted in good faith and in a manner fair to all parties involved.

Professional scepticism is fundamental to our methodology. Our forensic investigations are designed and delivered considering the following principles:

- The provision of an independent, unbiased viewpoint not affected by internal or political influences
- Not accepting information and explanations at face value
- Critically assessing information and explanations provided to us
- Being alert to inconsistent or contradictory information and explanations
- Being aware of the potential for incompleteness or bias in information and explanations provided, depending on the context/purpose in/for which it is provided and/or the identity/competence/motivation of the provider

We will work collaboratively with you to provide the right support to ensure we develop the best solution for your situation.

Features and benefits of our risk management solution

The table below sets out the features and benefits of our forensic investigations solution:

Benefits	Features
• Rapidly, efficiently and transparently investigate allegations of wrongdoing • Robust preservation of evidence (if necessary, to a criminal standard) • Forensically establish evidence-based fact patterns • Efficiently satisfy legal demands for information (e.g., from public inquiries) • Litigation support in response to issues identified • Demonstrate to taxpayers that mitigating actions have been implemented	• Proven and established investigations methodology that helps uncovers the facts • Investigation of fraud, corruption, unethical behaviour and policy breaches • Investigation of whistleblowing / speak up reports • Support response to government investigations including public inquiries • Ability to quantify and recover losses • Innovative tools including machine learning and artificial intelligence • Secure data/evidence in an evidentially sound, robust way

• Strengthen anti-fraud and/or anti-bribery controls • Prevent further loss and recover lost funds, protecting taxpayer money	• Analysis of large data volumes to uncover patterns and anomalies • Access to public and proprietary sources for research and diligence

1.1. Pricing

Please refer to the attached pricing document.

2. Key contacts

For further information please get in touch via the email address below.

David Higginson

Partner

Phone: 44 (0)20 7951 2000

Email: eytenders@uk.ey.com

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About EY

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

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