

RAFFAEL SALLES, CFE

+55 (41) 98740-7275

sallesra@gmail.com

Curitiba-Brazil

QUALIFICATIONS

- **Multilingual Certified Fraud Examiner with Global Expertise:** Over 15 years of experience in forensic auditing and fraud investigations across consulting and corporate environments, including Big Four firms and multinational corporations in industries such as Automotive, Oil & Gas, and Life Sciences.
- **Anti-Corruption and Compliance:** Skilled in managing FCPA/UKBA-related assessments, developing anticorruption programs, and leading compliance monitoring under regulatory scrutiny, including Deferred Prosecution Agreement (DPA) contexts.
- **Forensic and Investigative Audits:** Proven track record of conducting complex fraud investigations involving corruption, asset misappropriation, and financial misstatement, utilizing data analytics and visualization tools for actionable insights.
- **Background in Audit:** Experienced in external audit procedures both as an auditor and providing support as a subject matter expert in the audit process. Led Financial and Operational internal audits as well as integrated audits comprehending Financial, Operational, IT and Compliance processes.
- **Strategic and Collaborative Professional:** Adept at advising leadership on risk mitigation, process enhancement, and governance while fostering cross-functional collaboration to align business objectives with compliance standards.

AREAS OF EXPERTISE

Fraud/Forensic Investigations * Internal Audit * Compliance Monitoring * Compliance Risk Assessment * Foreign Corrupt Practices Act (FCPA) * Root Cause Analysis * Mitigation * Data Analytics * Process Enhancements * Monitorship

EDUCATION

2001-2005 The University of Curitiba Curitiba-PR-Brazil
Bachelor of Arts - Business Administration

LANGUAGES

Portuguese Fluent (native)
English Fluent (TOEIC 960)
Spanish Advanced (Professional Proficiency)

PROFESSIONAL BACKGROUND

Self-employed / Contractor

Dec/2024 - Current

Providing specialized consulting services to corporate and public sector clients on a project basis, with full autonomy over project planning and execution. Demonstrated ability to operate independently and effectively within complex environments, delivering high-impact results that enhance internal governance and control frameworks.

Key engagements include:

- Conducted end-to-end investigative services for a large domestic corporation in response to hotline-reported fraud cases. Independently managed the entire investigation lifecycle—from planning and evidence gathering to analysis and reporting—delivering not only findings but also actionable insights for process improvement and control enhancement.
- Led an internal audit engagement covering three critical processes within a public sector organization, aligned with its multiyear audit plan. Responsibilities included updating and strengthening Risk and Control Matrices, designing and executing test procedures, validating findings, performing root-cause analysis, and supporting management in the definition of practical, sustainable action plans. Delivered comprehensive reports with strategic recommendations to support stronger governance and risk management practices.

Principal Forensic Auditor at Zimmer Biomet

Mai/2021 - Nov/2024

Operated within the high-stakes environment of a DOJ-imposed monitorship, playing a pivotal role in the enhancement and institutionalization of a global compliance program across a multinational medical device corporation. Leveraged forensic auditing and data analytics to reinforce corporate integrity, drive process improvement, and support compliance with U.S. and international regulatory standards.

Key contributions included:

- Led the Compliance Monitoring of risk-based processes and internal controls across global operations to ensure adherence to Corporate Policies, U.S. Department of Justice expectations, and industry best practices.
- Partnered with senior leadership to identify root causes of control weaknesses and non-compliance, developing precise and sustainable Management Action Plans at the Corporate level.
- Spearheaded the advancement of the Global Compliance Monitoring function by:
 - Designing and implementing multi-year strategic plans informed by risk assessments and global regulatory trends.
 - Enhancing monitoring protocols and creating dynamic data visualization dashboards to reduce false positives and enable proactive risk detection.
 - Developing key compliance health indicators, including metrics and heat maps, to evaluate organizational effectiveness and drive alignment with global best practices.
 - Providing guidance, training, and mentorship to junior team members to build internal compliance expertise.
- Provided forensic support to global investigations by extracting, analyzing, and interpreting financial data linked to suspected misconduct. Consolidated evidence, obtained supporting documentation, and presented findings using advanced data visualization and analytics tools to support the resolution of complex financial and compliance-related cases.

Global Audit Manager at Zimmer Biomet

Jun/2019 - Apr/2021

Led complex, high-impact compliance audits in a global corporate environment operating under a U.S. Department of Justice (DOJ) monitorship. Focused on high-risk areas, including third-party intermediaries and international operations, to ensure robust adherence to anti-corruption policies, regulatory requirements, and the company's internal compliance framework.

Key responsibilities and achievements:

- Conducted compliance audits across diverse geographies and business units, including high-risk markets, to assess the effectiveness of internal

controls, particularly related to third-party management, in line with DOJ expectations and global anti-bribery and corruption standards.

- Planned and executed audit engagements based on comprehensive risk assessments, in coordination with Global Investigations and Monitoring teams, ensuring focus on critical compliance vulnerabilities and fraud risks.
- Managed the end-to-end audit process, including developing tailored audit work programs, supervising audit procedures, ensuring adherence to timelines, and maintaining a high standard of documentation and quality.
- Delivered detailed, high-quality audit reports for senior leadership, clearly articulating audit findings, root cause analysis, remediation strategies, and actionable recommendations to enhance controls and mitigate future risks.
- Provided leadership and oversight in multilingual and multicultural audit environments, coordinating efforts with external co-sourced audit partners, and integrating efforts with IT, Financial, Operational, and Data Analytics teams to achieve comprehensive audit coverage.
- Supported key strategic initiatives such as the design of annual, risk-based global audit plans, the continuous improvement of audit methodologies, and the standardization of audit documentation to meet both internal and regulatory expectations.
- Monitored the implementation and validation of remediation plans stemming from audit findings and other issues raised by the Global Compliance function, contributing to long-term strengthening of the company's control environment and ethical culture.

Sr. Manager at Deloitte (Forensic Services)

Feb/2016 - May/2019

Led high-stakes forensic engagements for multinational clients, with a focus on complex internal investigations, anti-corruption compliance, and support for legal counsel in matters involving ethics and FCPA violations. Played a key role in the growth and positioning of the practice in Brazil, contributing to strategic client initiatives, business development, and staff development.

Key responsibilities and achievements:

- Directed complex fraud and misconduct investigations for large multinational clients, including a major oil and gas corporation, addressing issues reported through their ethics hotline. Managed the full lifecycle of investigations—from scoping and fieldwork to findings analysis and presentation of final reports—ensuring alignment with regulatory expectations and client objectives.
- Worked closely with clients' internal and external legal counsel to assess potential ethics and anti-corruption violations, delivering defensible, well-documented support in high-risk, sensitive matters, including those involving the U.S. Foreign Corrupt Practices Act (FCPA).
- Provided strategic input for corporate risk assessments and supported clients in identifying compliance and fraud risk indicators, enabling more effective monitoring frameworks and remediation efforts.
- Coordinated multidisciplinary teams and collaborated with internal Deloitte groups such as Business Intelligence Services, e-Discovery, Computer Forensics, and Data Analytics to enhance investigative findings with technical and data-driven insights.
- Contributed to practice development by participating in market intelligence efforts, client presentations, proposal development, and marketing initiatives to expand service offerings and client base in the forensic domain.
- Mentored and trained junior professionals on investigative methodology, documentation standards, client engagement protocols, and regulatory frameworks, fostering talent development and technical excellence within the team.
- Played a proactive role in client relationship management, acting as a trusted advisor on fraud risk, compliance improvements, and internal control enhancement initiatives in high-risk sectors.

Manager at General Motors (Audit Services)

May/2014 - Feb/2016

Led the establishment and regional implementation of General Motors' Special Investigations function across South America, driving the development of robust

investigative frameworks and communication protocols. Played a key role in aligning investigative activities with global compliance standards, legal expectations, and internal audit requirements within a complex, fast-paced automotive environment.

Key responsibilities and achievements:

- Spearheaded the design and rollout of the Special Investigations structure across South America, tailoring global frameworks to local realities and ensuring consistency with GM’s corporate compliance and legal standards.
- Developed and institutionalized communication and reporting protocols with senior stakeholders, including Legal, Internal Audit, HR, and Executive Management, enabling transparent and efficient handling of sensitive investigative matters.
- Managed the full investigative lifecycle for a wide range of cases involving allegations of fraud, misconduct, and other ethical violations—planning, executing, and reporting on complex investigations with professionalism, rigor, and discretion.
- Collaborated with global and regional Legal, Compliance, and HR functions to ensure investigations were aligned with internal policies and regulatory obligations, and to support integrated case resolution strategies.
- Conducted root cause analyses based on investigation outcomes, providing targeted recommendations for process enhancements and internal control improvements to prevent recurrence and strengthen organizational integrity.
- Oversaw the simultaneous management of multiple investigations of varying complexity, ensuring adherence to investigative protocols, timely execution, and high-quality reporting to stakeholders.
- Contributed to the development of regional risk mitigation strategies by identifying recurring issues and systemic weaknesses, and aligning investigative insights with broader compliance and risk management initiatives.
- Acted as a trusted advisor to senior leaders across the region on matters involving corporate misconduct, helping to shape a strong culture of accountability, transparency, and ethical conduct.

PROFESSIONAL BACKGROUND (Before 2014)

Deloitte (1.5 years)	Sr. Consultant	Fraud Investigations and Compliance Assessments
Delphi Automotive (2 years)	Sr. Auditor	Financial and Operational Audit and Fraud Investigations
Ernst & Young (3 years)	Sr. Consultant	1 year with Risk Advisory - Internal Audit and SoX 2 years with FIDS - Fraud Investigations
Philip Morris (0.5 years)	Sr. IT Auditor	Internal Controls and Compliance reviews (Annual Plan)
Deloitte (4 years)	Audit Trainee and Risk Management Consultant	2 years as External Auditor 2 years with ERS - IT Controls, Internal Audit and SoX
Bosch (6 years)	Intern and SAP Key-user	Process mapping and ERP implementation and upgrade

SOFTWARES AND APPLICATIONS

SAP R/3, ACL, Power-BI, Tableau, Relativity, MS-Visio, MS-Project, MS-Office, TeamMate, Auditboard