

# SETON HALL | LAW

Healthcare Compliance  
Certificate Program

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## **Nicholas Cameron**

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Nicholas Cameron is a Chartered Accountant who has specialized in forensic accountancy for the past seventeen years, principally in conducting loss of value calculations investigations and compliance engagements. He provides specialist support to clients operating in the Middle East region who face high-stakes litigation, complex investigations, and regulatory scrutiny. He was recently recognized as one of the leading forensic accountants in the Middle East by the global publication *Who's Who Legal*, which commented, "Nicholas Cameron is a 'high-profile' figure in the sector with 'unsurpassed expertise' in forensic accounting."

Prior to relocating to lead the Lower Gulf KPMG Forensic practice, Mr. Cameron was a senior member of KPMG's London Forensic Practice and a leader in the Life-sciences sector team, which he also now leads for KPMG in the Middle East. He has been appointed as the Crown's expert accountant in criminal fraud proceedings and has given evidence before the Crown Court in the U.K. both as an expert and as a witness of fact on three occasions.

Prior to joining KPMG Forensic, Mr. Cameron was a Principal Investigator with the Serious Fraud Office, the U.K.'s leading department for investigating and prosecuting serious and complex fraud and corruption.

Mr. Cameron is regularly instructed to complete investigations and proactive compliance engagements on behalf of life sciences and FMCG clients relating to disputes and allegations relating to their in-country sales team and distributors. Many of these involve product diversion and non-compliance committed by distributors or their staff. Some of these engagements include leading a multi-year investigation for a global life sciences client relating to various bribery and corruption, distributor abuse, product diversion, and counterfeiting issues; investigating the improper relationship between the Regional Commercial Manager of a global life sciences business to provide excessive discounts and commercial terms in return for channel stuffing to meet annual sales targets and re-exporting to Iran in breach of OFAC sanctions; leading an investigation into product diversion by the sales staff of a Global Pharmaceutical and Consumer goods brand in the Middle East where there was collusion between the distributor and Principal's staff to take advantage of pricing differentials between private and government clients for private profit; investigating collusion with a distributor to take advantage of trade activation discounts by processing falsified sales in the name of preferential end customers, where products were systematically diverted from the named customer to sub-distributors and the differential in discount was shared between the Principals' sales managers and the distributor staff; leading a distributor review in Kuwait to assess compliance with AB&C obligations and the distributor agreement where findings included

abuse of discounts, bribery of government officials to win contracts, and out of channel sales in breach of the distributor agreement; and conducting numerous investigations into bribery and corruption offences in contravention of the FCPA and UK Bribery Act. This has included several investigations in response to DOJ requests. Mr. Cameron also managed a high profile investigation and prepared submissions to the DOJ that ultimately resulted in a non-prosecution agreement with the U.S. DOJ.

Mr. Cameron regularly leads investigations on behalf of international pharmaceutical companies. Investigations have included compliance issues relating to corruption, fraud, grey market trading, product diversion breaches of trade sanctions, and counterfeiting. He also conducted a current state analysis of the adequacy of a global pharmaceutical company's existing compliance breaches reporting system and response procedures.

Mr. Cameron regularly presents training sessions on pharmaceutical specific fraud and misconduct issues both internally to KPMG as well as directly to pharmaceutical clients. This has included in recent years sessions to committees within GSK, AstraZeneca, Novo Nordisk, Hoffmann-La Roche, and Mundipharma.