



Practical aspects of Conducting Interviews and Closing the Investigations

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Conducting Interviews



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Terminations



Safeguards



OBSERVE

A composed interviewer = may result in keeping a calming effect in the conversation

- I think you are a fraudster and you know you are..
- Admit it or we will call your wife, family....
- I heard you colluded with the vendor for a 10% commission...
- Your future is in my hand...
- I can try helping you if you help reveal the truth
- Just take the names of your boss, I will save you...
- I hate your smile...I love your smile..
- You don't waste my time...Just say Yes or no
- Is there anything you want to share with me/management so that they can try helping you out?

SEQUENCE

**Your questions = straightforward. Observe,
Connect the responses to join the dots**

- **Tell me your sequence of conducting interviews**
- Suspect
- Reporting employees, manager of the suspect
- Family of the suspect
- Ex-employee/s
- Reporter/whistle-blower
- Vendors, third parties
- Anyone else?

- An India Company uncovered suspected fraudulent activity by an employee based in Dubai. As soon as the company was made aware of the allegations, the management immediately dismissed the employee and then conducted an investigation to determine the true extent of the fraud. They were able to determine that the individual had misappropriated AED100,000
- On the basis of an oral confirmation obtained during interviews by the investigator and an inconclusive investigation report, an employee was terminated by an e-waste management company for diverting supplies for his own business.

- **Signs of friction, escalation:**
 - Spurt in volume of voice [monitor voice modulation]
 - Rough body language [tapping on the table?]
 - Sudden swearing [‘honestly, ‘God’s name],
 - Threats/emotions [tears in eye, perspiration]
 - Hunger pangs
 - Constant rings on cell phone
 - Frequent request for breaks

- **Read and know the company policies, examples include**
 - Anti-fraud policy
 - Incident reporting mechanism
 - Anti-retaliation policy
- **Preparatory steps:**
 - Know the facts of the case fully + Know the likely interviewees
 - Know what you don't have or if you have insufficient evidence
 - Be 'un-coloured'. Have time, Give time
- **Be sure:** How, when, where to interview?
- Who can participate?

- **Physical features**
 - Gender, Language
 - Ethnicity
- **Employment characteristics**
 - Level, Role
 - Experience, Tenure
- **Academics**
 - Training, Formal education
- **Economic**
 - Income, wealth,
 - Fiscal status

Use clear, plain language. Avoid jargons or acronyms [sarcasm, metaphors..]

Purpose	Illustration
Rapport	How long have you been at the company? Prior experience? Job titles have you had? What is your normal day like?
Re-check	<i>I don't understand this specific process. Can you explain to me the senior manager's role again? Is my understanding correct?</i>
Validate	<i>Who engages vendors/third parties ? How are they engaged? How are quotations obtained?</i>
Concerns	<i>Is there anything that is of concern to you? Do you feel adequately supported by your seniors?</i>
Risks	<i>What or where is the biggest risk to the company? Are there any procedures or policies that are circumvented?</i>
The case	<i>Have you heard of...? What are your views on ...?</i>

ENSURE

Forcible questioning, detention, abuses = digging a grave for self burial

- Thank [both at the beginning and end of the interview]
- Just **checklists will never work**
- Observe for any **medical assistance**, emergencies
- Ability to evolve questions based on responses
- **Seek co-operation** – ‘Jump the boat’
- **Do not lie**/manipulate facts
- **Avoid concluding** during the interview
- Ask if he/she is **comfortable**
- Give a fair **opportunity** of being heard

MOST COMMON

Interview = Sporting game. The outcome is known at the end, need not have a winner

Rushing to conclude

Invading personal life

Not validating facts, whistle-blower

Loose talk on the investigation

Ill-treatment meted out to the suspect

Pre-conceived approach

Not involving Legal Counsel

Failing to Maintain a Document Trail

Lack of independence

- Interviewee speaks a different **language** or is 'specially abled'
- Interviewing a **female** interviewee
- What is an **evidence that can crack/clinich** the case?
- Admissibility in **law**
- Nuances of a **confession** statement
- **Electronic data recovery** v/s data privacy

- Warning v/s Resignation v/s Termination
- Adherence to Company policies
- Adherence State-wise laws, Labour Codes
- Messaging on the floor, shareholders, media
- Seek assistance - In-house counsel/External experts
- An inquiry + notice is a must. A single mis-step can backfire
- Recovery mechanism
 - Mode: Cash or Credit card or Bank
 - Account: Which account to receive?
 - Tax implications?
 - Paper-work post recovery

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Thank you

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