



Interviewing techniques and & Report Writing

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A. Interviews in Forensic Engagements

Agenda

Introduction	4
Characteristics of Effective Interviewer	5
Types of Interview	6
Interview Preparation – Suspect Interviews	7
Interviewing Techniques	8
Question Typology	9
FAIS 340	12
Case Studies	13

Introduction

- Interview is an information seeking exercise
- Interview may be structured as a question-answer session
- Interview is non-accusatory
- Interview is different from interrogation or admission seeking
- Interview may be conducted early during an investigation
- Interview may be conducted in variety of environments
- Interviews are free flowing and relatively unstructured
- Investigators should take written notes during a formal interview

Characteristics of Effective Interviewer

Characteristics

Strong Interpersonal Skills

Good Listener and Observer

Quick Analytical Skills

Asking right follow-up question

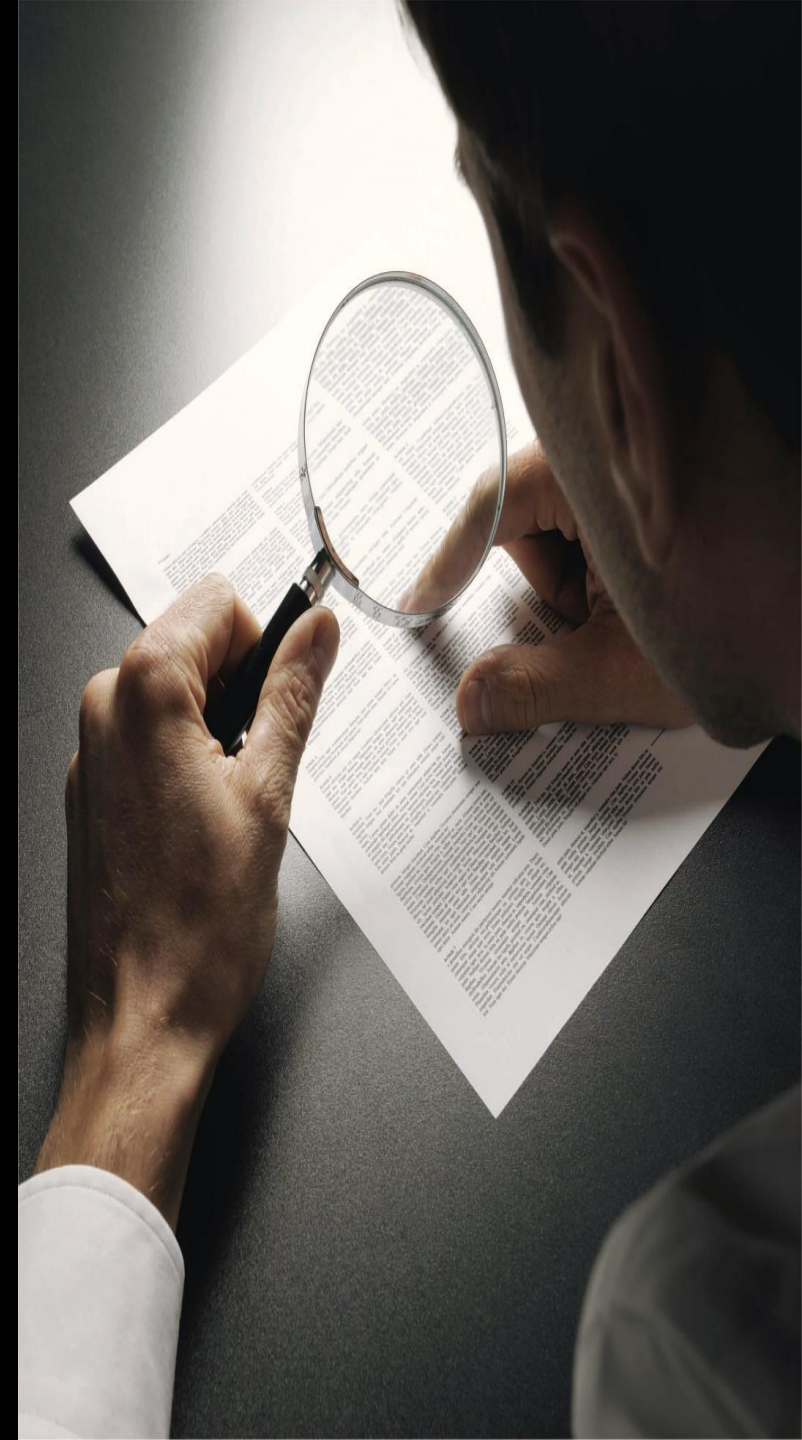
Structuring in non-accusatory manner

Objectivity

Informal behaviour

Not to appear as threat to the interviewee

Successful interviewer is the one with whom people tend to share information with them during the interview process



Types of Interview

Understand the incident, relevant processes, controls to identify the gaps which could have been potentially mis-used, transaction, people involved etc.

Information Seeking



Discreet Interviews

Interviews/ discussions with various third parties or ex-employees to gather information

Admission Seeking

Interviewing the suspect after building up theme for confession or admission of guilt because people don't confess unless they are able to see that benefits of confession are better than penalties being levied if not confessed

Interview Preparation – Suspect Interviews

A suspect interview should be conducted in a controlled environment (e.g., conference room)

Assess the objective of the interview (information gathering or admission seeking)

Familiarize with suspect's background (employment history, family, roles and responsibilities etc.)

Collect, Organize and Collate all the relevant data sets for interview preparation

Key topics of the interview should be outlined (preferred over a detailed questionnaire)

Establishing Rapport

Clearly establish purpose of interview in an introductory statement

Interviewing Techniques

Most known:

PEACE model comprises of various steps:

- 1. P - Planning and preparation for interviews**
- 2. E - Engage and explain**
- 3. A - Account, clarification, compare and contrast (formally challenge)**
- 4. C – Closure**
- 5. E - Evaluation**

REID Nine steps of Interrogation:

- 1. The Direct Confrontation: “our investigations shows that you are the one who...”**
- 2. Theme Development: “I can understand how this happened...”**
- 3. Handling Denials: “listen to what I have to say...”**
- 4. Overcoming objections: “I, sure that’s true but...”**
- 5. Keeping Suspect’s attention: “I am sure you care about the...”**
- 6. Handling his passive mood: “ I’m sure this wasn’t planned out...”**
- 7. Presenting Alternatives: “Did you plan this out or...”**
- 8. Bringing him back: “I’m sure that’s what happened..”**
- 9. Written Confession**

Question Typology

A. Introductory Questions

- Introduce yourself and provide case background
- Casual conversation to make him/her feel comfortable
- Brief about the logical purpose of interview
- Observe reactions of interviewee and accordingly structure the conversation



B. Informational Questions

- **Background Questions:** Know the interviewee
- **Open Questions:** Monologue response.
- **Closed Questions:** Answers – Yes/No/Don't know/ maybe
- **Leading Questions:** Confirmation on the known facts
- **Negative Questions:** Confusing questions and should be avoided
- **Complex Questions:** Series of inter-related questions creating confusion and should be avoided
- **Attitude Questions:** For making the situation comfortable. Interviewer may change structure of question, tone of voice or body language
- **Sensitive Questions:** Approached in simple way that interviewer should not react, express shock etc.



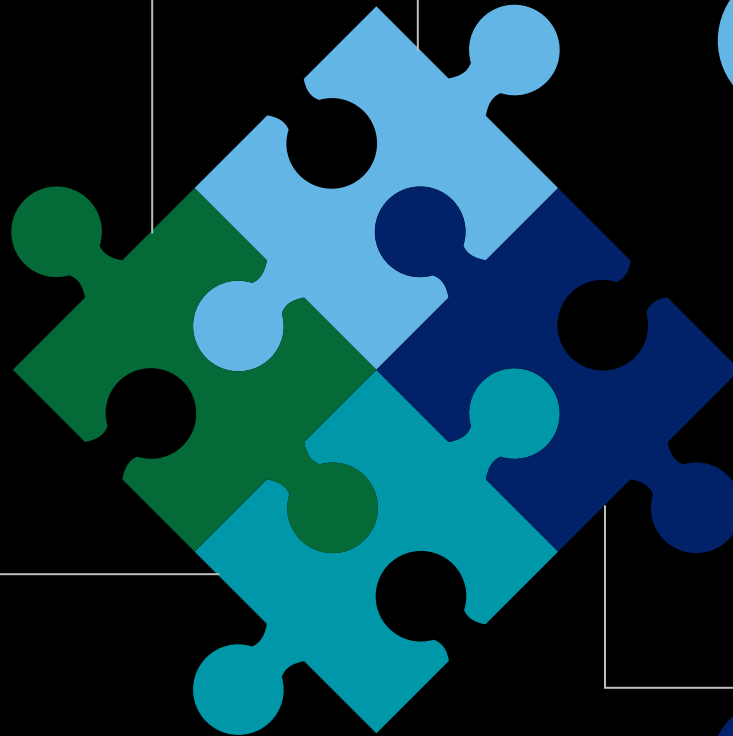
D. Closing Questions

- Closure on positive note
- Keeping scope for further questioning or information gathering
- Reconfirm facts, gather additional facts/ data (bank statement etc.) and conclude the interview



C. Assessment Questions

- Extracting information specific to the matter
- Analyze Verbal and Non-verbal responses
- Ask logical questions first and then move to sensitive questions
- Evaluate if admission seeking interview is required



Examples

Open Ended Questions

- What do you know about the incident
- Please explain your current roles and responsibilities
- What is your assessment about the internal controls of the organisation
- Please help us in understanding the XX process of the organisation

Leading Questions

- You approved multiple transactions of this vendor? What was the basis for such approvals?
- Records show that your user id was accessed from the suspect's machine? What could be the reason for that?

Closed Questions

- Were you involved in any financial transactions with the suspect/ target?
- Are you aware of the password policy of the organisation and have you ever shared your password with anyone?

Follow-up Questions

- Why do suspect's financial records reflect it otherwise (i.e., multiple transactions) or what was reason/ nature of such transactions?
- Why did you violate the password policy or why the records show that your password has been accessed from multiple machines during the year

How to deal with evasive/ omission/ qualified answers?

Do's and Don'ts in the Interview Process

Do's	Don'ts
Making interviewee comfortable	Aggressive
Building a rapport	Multiple Issues in same question
Understand background or incident from the interviewee first	Directly alleging the interviewee
Clear questions	Negative Questions
Approach it from neutral perspective	Confrontational questions
Closure on positive note	Reveal source of information – unless extremely necessary and agreed with client
Consent prior to recording the interview	Biased/ Suggestive questions

FAIS 340: CONDUCTING INTERVIEWS

Overall Objective

Seek information for corroborating evidences and, where appropriate, to record statements of admission by the concerned individuals.

Supplementary Objectives

- Effective planning and preparation, prior to conducting interviews
- Methodical approach and including certain necessary steps in conducting the interviews
- statements obtained can be presented as suitable evidence in a Court of law

Requirements as per FAIS

Preparation and Planning of Interviews

- Undertake scrutiny of relevant and available documents and evidences before the interview.
- The planning may include preparing a questionnaire/ sequence of questions
- However, the interviewer shall be flexible and modify the questions, or the sequence thereof, on the basis of the interviewee's responses

Interview Methodology

- Presence of senior representatives at the interview (where possible), and women representative where an interviewee is a woman
- Evidence should be collected without any inducement, threat or promise
- List of key themes (or hypotheses) on which information is sought
- Seeking relevant information

Maintaining Confidentiality

- Unless necessary, the interviewer team shall not reveal any information discovered during the interview
- If covered under legal privilege, additional duty of care towards complying with privileged information requirements, should be exercised by interviewer

Documentation of Work Procedures

- Circulating interview minutes to select participants (on a need-to-know basis) and receipt duly acknowledged
- Declaration or signed statement may be taken from the Interviewee as a safeguard against any subsequent claim of use of inducement, threat or promise.

B. Report Writing Techniques

Agenda

Introduction	16
Key Considerations	20
Structure/ Flow	23
Content and Language	31
Case Study	32
Tips	33

Key Considerations

What is the aim of the Investigation

For each of the allegations under investigation



Did the malpractices occur?

During what period did the malpractices occur?



What was the modus operandi?

What are the causes and implications?



Who were the Parties involved? (Internal/external)

Are there other malpractices being perpetrated



Draw out a skeleton of the report... at the start!



What are the questions we are trying to answer?
(indicative)

Key Considerations

Why are you writing this report

1

To evidence that an independent investigation was carried out in a procedurally fair manner

2

To compile the evaluation of the evidences found during investigation

3

To piece together the story emerging from various work procedures in order to present the bigger picture.

4

To provide the intended audience with the necessary information to make a determination on the matter and decide on the next steps

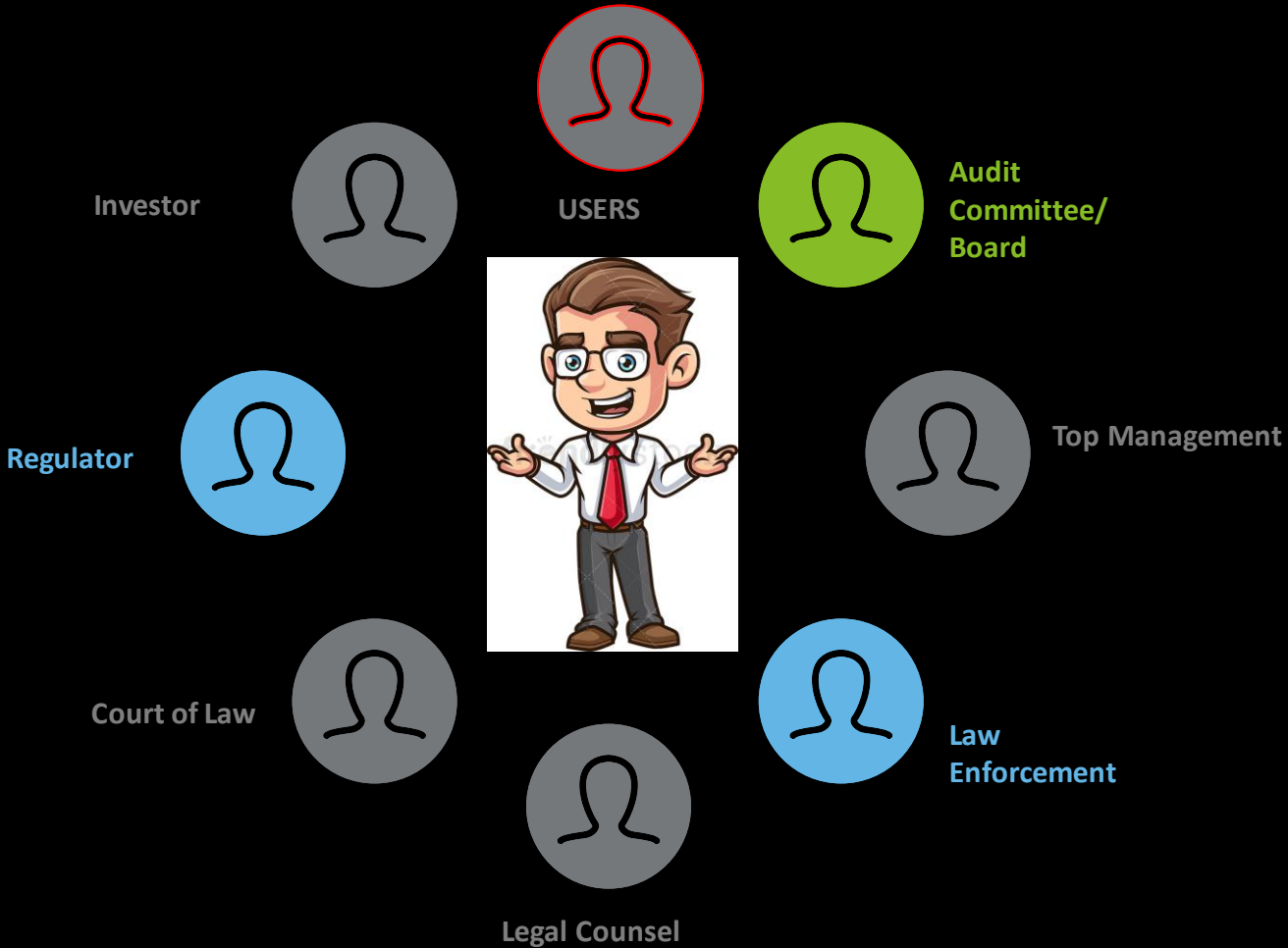
5

To be able to defend the investigation undertaken in terms of scope, methodology, independence, procedural fairness, objectivity



Key Considerations

Who are the users of this report

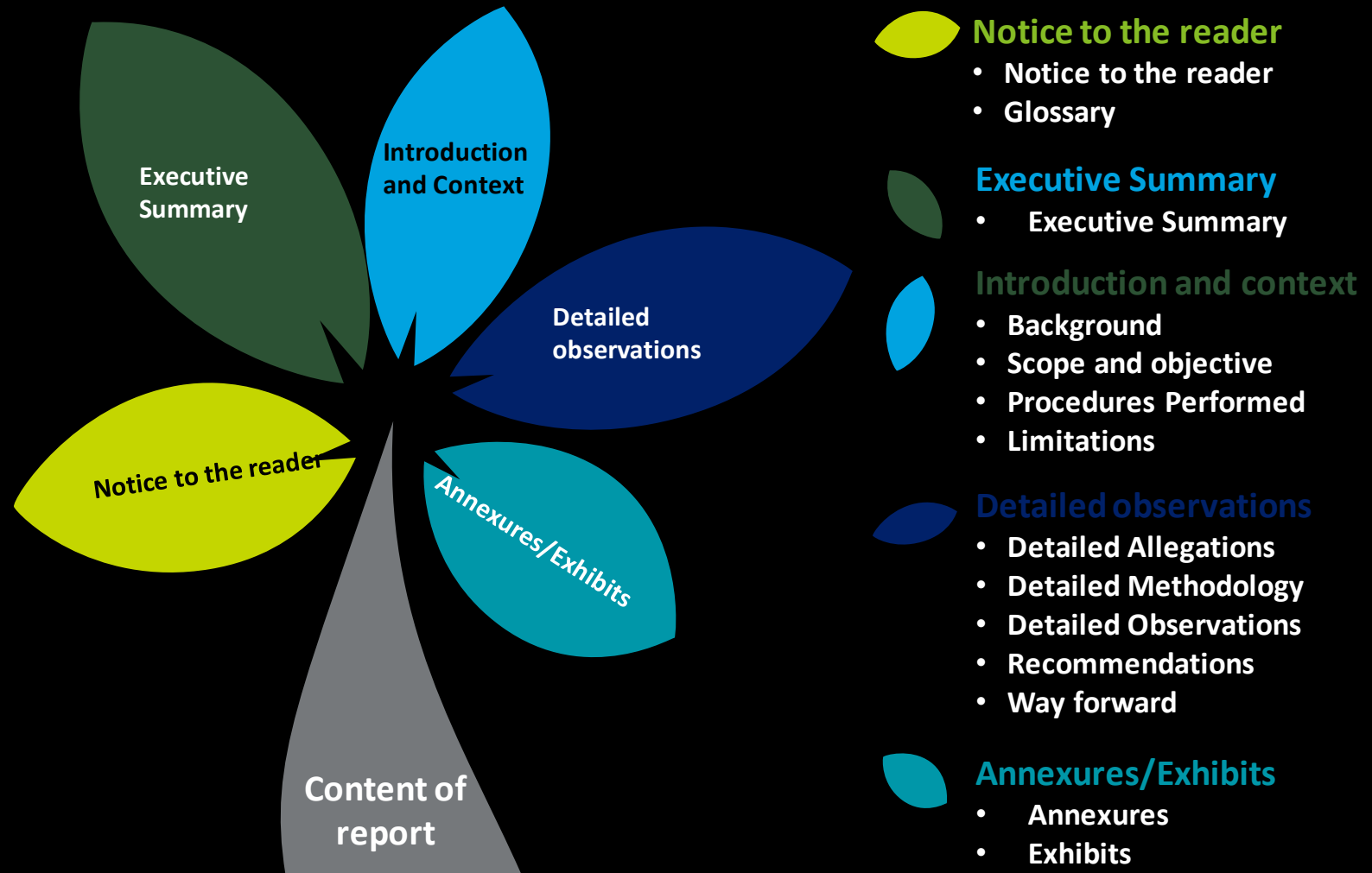


May not be familiar with the matter

May not be knowledgeable of the relevant area/ domain

Report Structure

Logical Flow



Report Structure

Notice to Reader

Notice to Reader contains the preamble which the reader of the report should refer before proceeding to read the report.



Contents of Notice to the reader

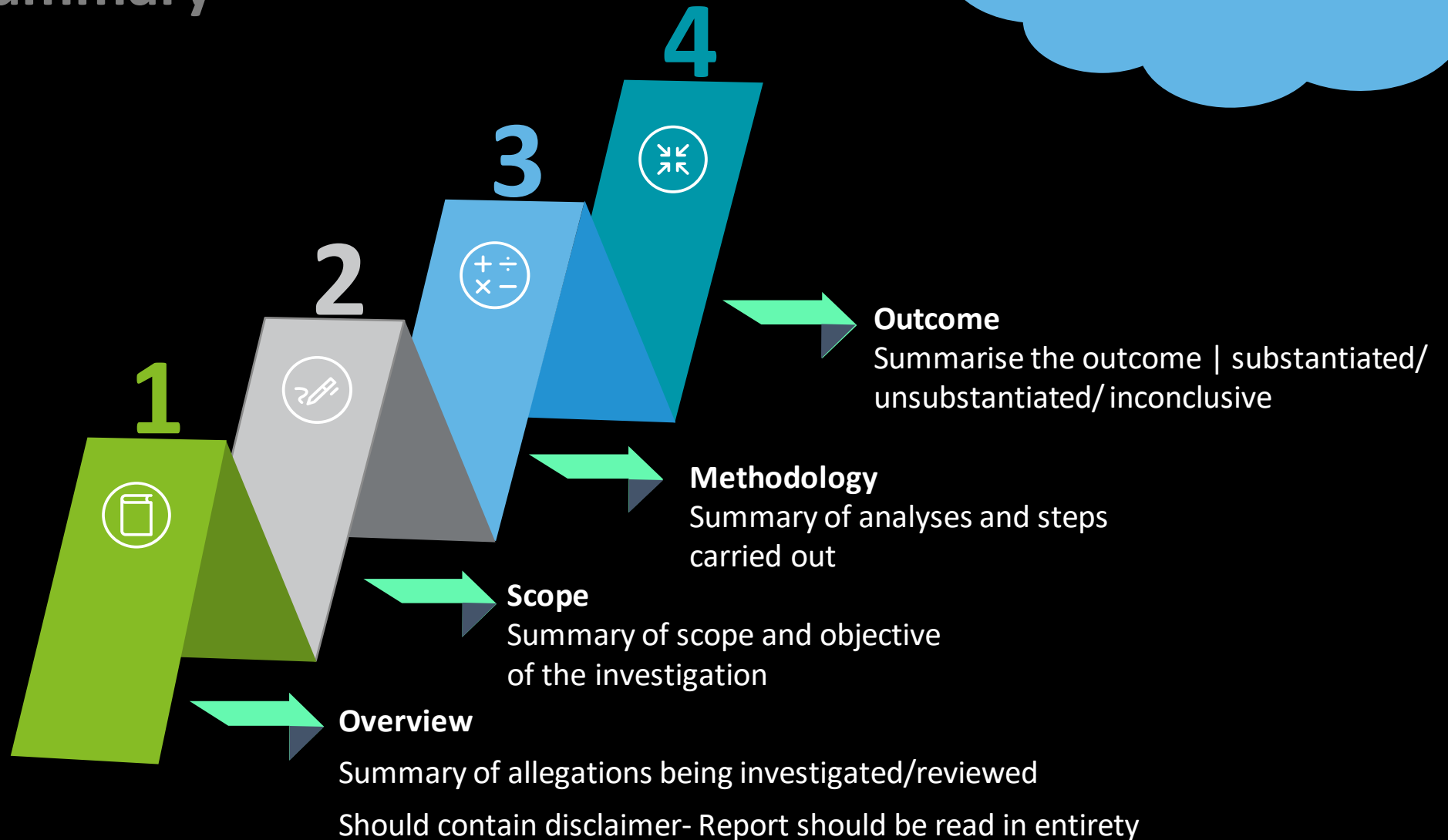
- 1 • Reference to EL, period of review and broad purpose
- 2 • Report is confidential to the Client, prior consent of Firm before distribution.
- 3 • Duty of care towards Client only. No recourse towards Firm
- 4 • Relying on the information provided to us by the client
- 5 • Hearsay in nature for inconclusive observations like observations of market intelligence
- 6 • Report should be read in entirety

Report Structure

Executive Summary



Avoid person bias



Report Structure

Introduction and Context



1

Background, Scope and objective

- In accordance with the Engagement Letter/Agreement
- Be cautious about the language used to describe the scope and the objective: verbatim from the Engagement Letter/Agreement
- Review period of the investigation



2

Work procedures

Procedures undertaken during the course of investigation:

- Background understanding
- Accounting analysis
- Document Review
- ESI
- MI / Public domain searches

3

Limitations

A. Work procedures:

Limitations to work procedures which could not be performed such as Interviews

B. Data Limitation

- Documents not shared
- Discuss and finalize in consultation with Client

Report Structure

Detailed Report

Detailed Allegations

List out the detailed allegation/matter under investigation including individuals named, timing of incidents etc.

Next Steps/ Way Forward

Where further procedures are required to be performed to enable a determination to be made

Detailed Observations

- Factual background of relevant processes, structure, individuals, entities and their roles, etc.
- List observations by matter/ allegation rather than by procedure: big picture
 - Call out policy violations
 - Bucket by substantiated/ unsubstantiated/ inconclusive if required
 - Include an overall conclusion
 - Do not draw legal conclusions

Recommendations

Limited to Policy gaps/weaknesses which lead to such allegations.
Do not quantify and recommend management actions where the evidence is inconclusive

Conclusions

Making determinations and drawing conclusions

1

- Place the facts on the table to help the reader make a determination

2

- Clear outcomes of analyses and procedures performed may be called out

3

- Draw out references of direct violations of policies/applicable laws as relevant

4

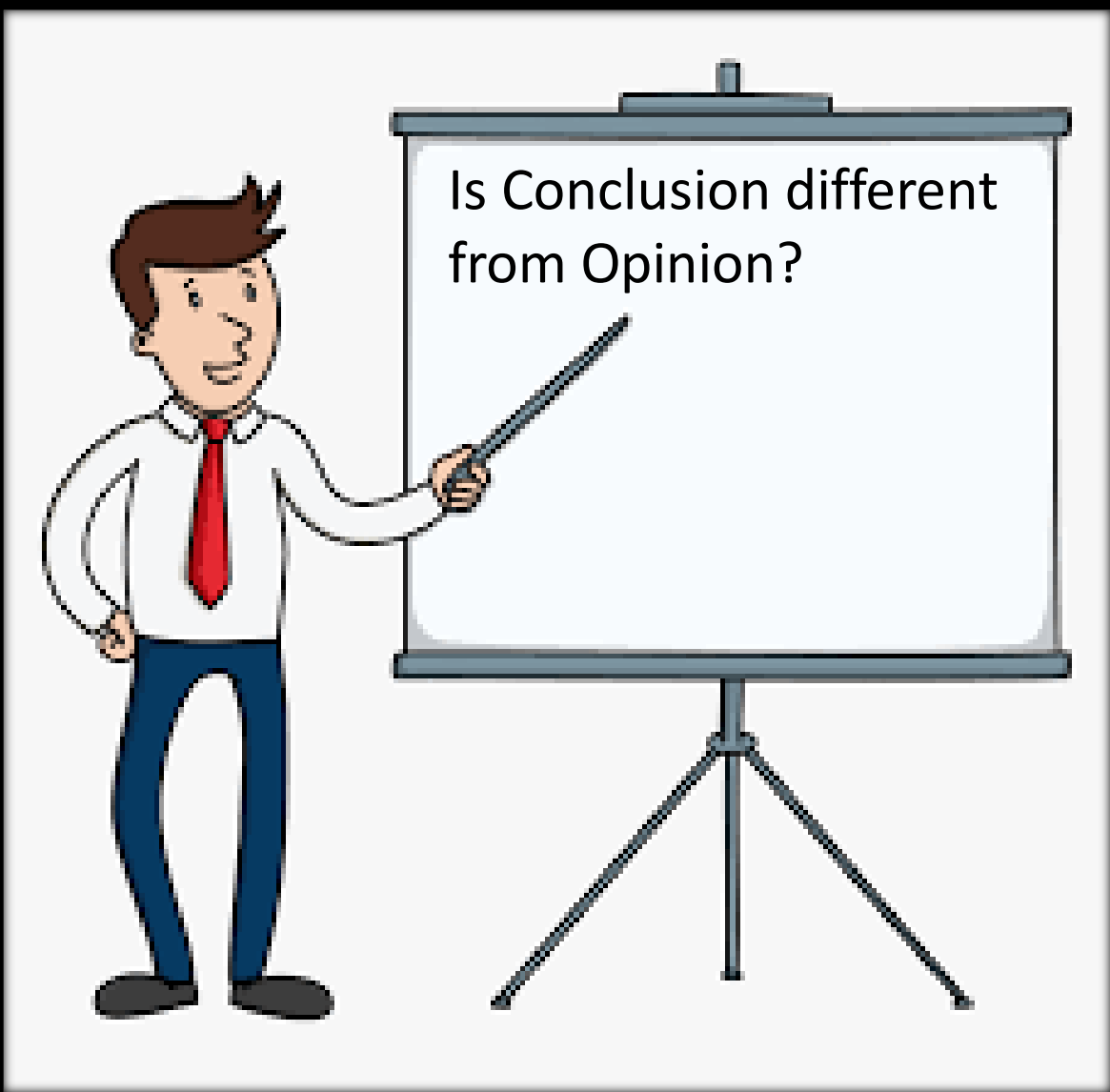
- Do not draw conclusions unsubstantiated by factual evidence

5

- Where no clear evidence exists to substantiate or negate an allegation, call it out as inconclusive

6

- Do not draw legal opinions



Is Conclusion different
from Opinion?

Report Structure

Annexures/ Exhibits

01

➤ Every observation is to be backed by factual evidence (detailed analyses, emails, documents, photographs etc.)

02

➤ Snapshots of factual evidence backing each observation are to be included in the exhibits

03

➤ Annexures/Exhibits are to be cross-referenced to the relevant points in the report

04

➤ Detailed tables of the factual working to be provided in Annexures

05

➤ Elaborate analyses may be summarized in the exhibits and the files may be shared separately as Annexures

Content and Language

Key Pointers | Resources

Content	<ul style="list-style-type: none">• Factual Referenced Quote Sources
3 C's	<ul style="list-style-type: none">• Clear Concise Complete
Words	<ul style="list-style-type: none">• Write Read Rewrite Paraphrasing Remove unnecessary words
Language	<ul style="list-style-type: none">• British English Impartial Active Simple Consistent
Absolute Statements	<ul style="list-style-type: none">• Avoid absolute statements (unsubstantiated)
Interpretations	<ul style="list-style-type: none">• Avoid interpretations of subjective/ qualitative matters
Date	<ul style="list-style-type: none">• 12 December 2019 (No "th", "nd" etc.)
Numbers	<ul style="list-style-type: none">• Spell out zero to nine. Use figures for 10 upwards.
Acronyms	<ul style="list-style-type: none">• Spell out the first instance followed by the acronym
Contractions	<ul style="list-style-type: none">• Avoid. E.g./ i.e. <i>may</i> be used if followed by comma
Pictorial Tools	<ul style="list-style-type: none">• Use to simplify easy comprehension recall Templafy

Case Study

ALLEGATION : POTENTIAL MISAPPROPRIATION OF FUNDS

Lima Charitable Institute received a donation of INR 2 Crore, which is alleged to be siphoned by KMPs. Further, it is alleged that bogus purchases have been made by issuing purchase orders to a vendor for purchase of 10,000 books. The management has appointed XYZ firm to investigate and present a report.

Work procedures

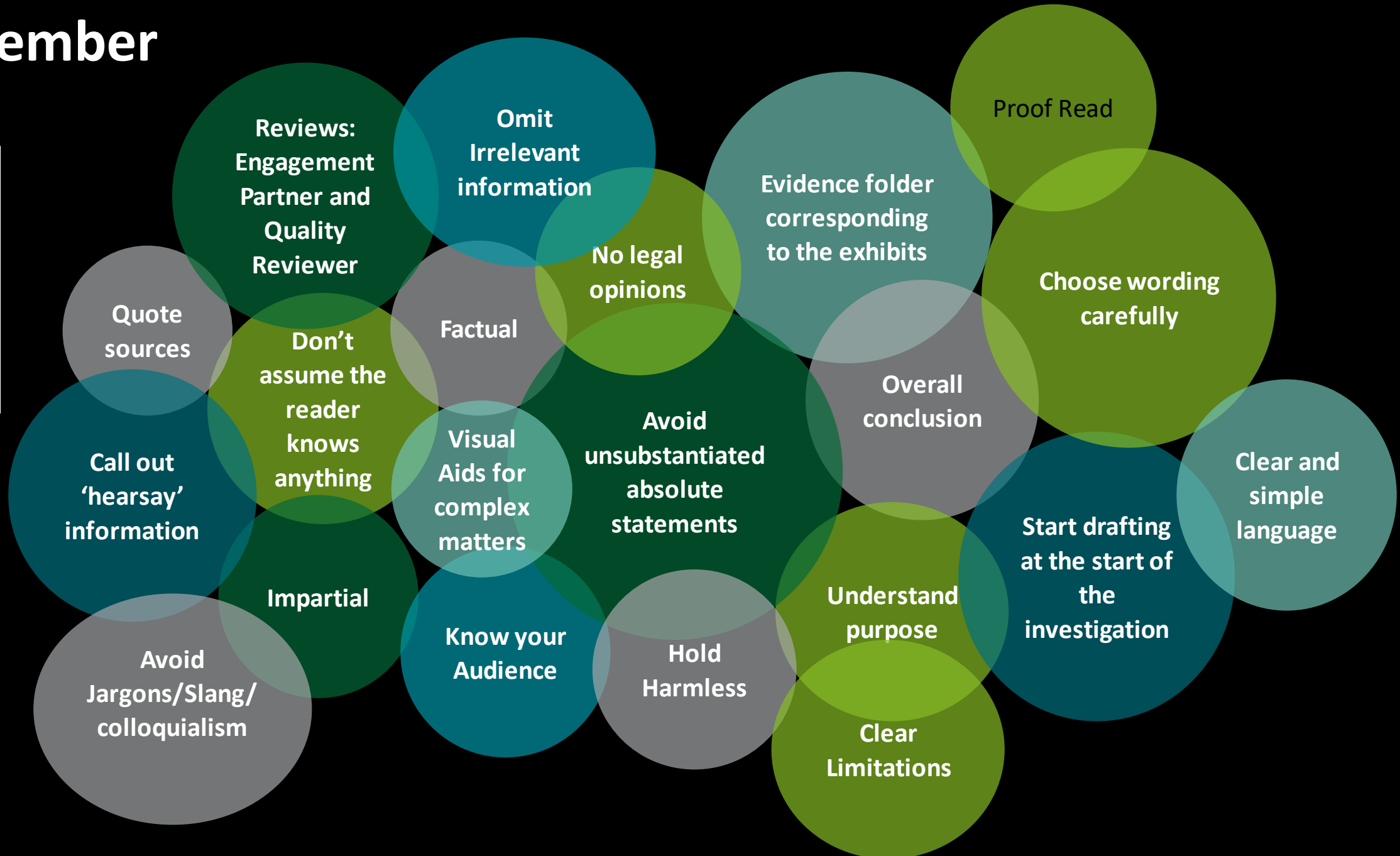
- Understanding of the process for procurement
- Review supporting documents like office note, invoice, cheque, bill form, and store records etc.
- Review accounting software
- Site visits
- Information seeking enquiries from employees and vendor

Observations

- Established from BS that money was received, however not accounted in books
- With respect to bogus purchase, following was noted:
 - Invoice date was same as PO date
 - Wrong serial number of invoices
 - No taxpayer identification number of invoice
 - Discrepancy in name of PO and Invoice
 - Payment made without requisite approvals
 - Store receipt entry of earlier date of invoice
 - Vendor address not found mentioned on invoice
 - Potential return of payment in cash

How will you structure the Report?

Remember







THANK
YOU