



**Effective
Interview and
Communication
Techniques**
“Finding the Truth”


Charles W. Hester
CPA, CFE, CGFM

Objectives

- **Interview preparation**
- **Setting the objective of the interview**
- **Communication skills**
- **Constructing and controlling the interview**
- **Establishing rapport with the interviewee**



Objectives - *Continued*



- **Analyzing non-verbal signals**
- **Detecting linguistic cues**
- **Legal implication of interviews**
- **Analyzing written and oral communications**
- **Preparing written report of the interview**

Reminder



- **The first step in conducting effective interviews is good communications.**
- **If we don't talk and listen to each other, how can we communicate with other?**

What is Communication?



- **Sender**

- **Words**
- **Tone**
- **Attitudes That Discourage Communication**
- **Body Language**

- **Receiver**

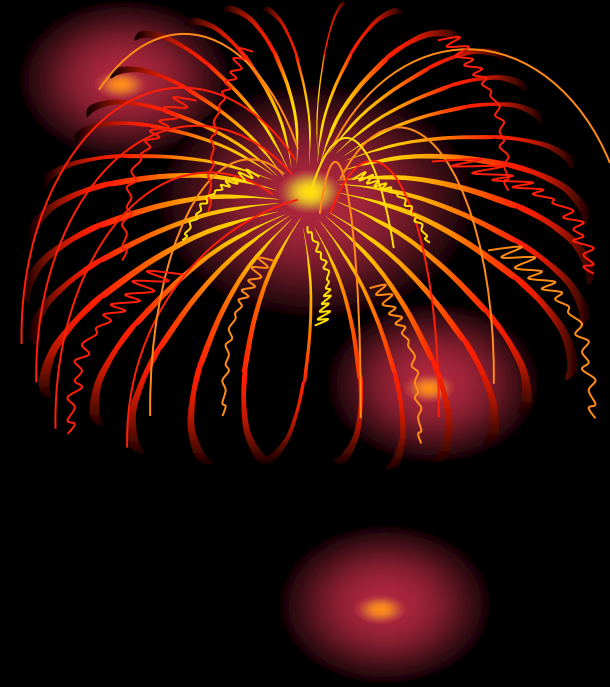
- **Needs**
- **Values or Attitudes**
- **Distractions**
- **Misinterpretation**

Say what you really mean



- **Speak for yourself.**
- **Say what you see and hear.**
- **Say what you think.**
- **Say what you feel.**
- **Say what you want.**

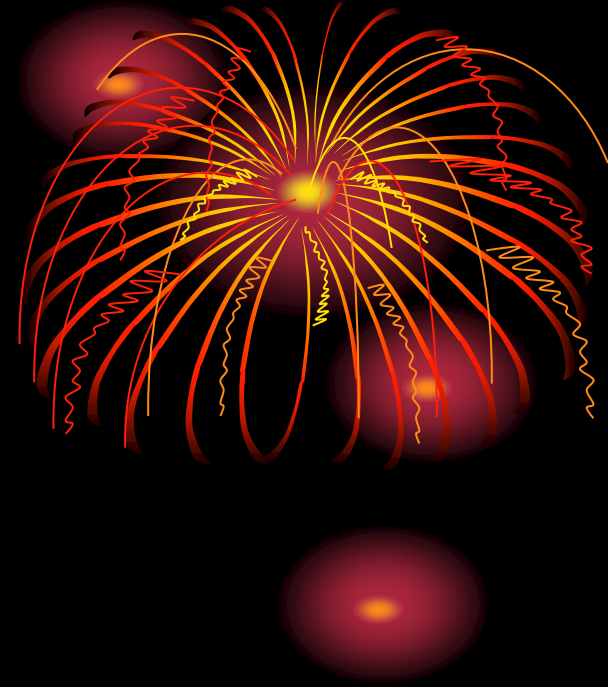
Avoid Attitudes that Discourage Communication



- **Judgmental**
- **Superiority**
- **Certainty/Rigidity**
- **Controlling**
- **Blaming**
- **Indifference**

Body Language

- **Posture**
- **Facial Expressions**
- **Gestures**
- **Shifts in Overall Body Position**
- **Eye Movement and Contact**



The Intended Message



- **Significance for the Receiver**
- **Potential Ramifications**
 - **Positive**
 - **Negative**

What is Communication?

Continued



- **Active Listening**
 - **Respect for the Speaker**
 - **Anger**
- **Communication System**
 - **Mass Communication**
 - **Grapevine**
 - **Memorandums**
- **Class Exercise**

Definitions and Purpose

- **Interview – non-accusatory question and answer audit and investigative technique**
- **Purpose – obtain new or corroborating information**
- **Interviewee/Witnesses – may be neutral, non-neutral, friendly, non-friendly**
- **Remember, you are seeking information**



The Ingredients of Effective Interviews



- **Questioning Techniques**
- **Listening Skills**
- **Paraphrasing**
- **Probing Skills**
- **Note Taking**
- **Non-verbal Communication**

Characteristics of Effective Interviews



- **Obtain Three (3) Items**
 - **Perspective**
 - **Documents**
 - **Referrals**
- **Limited to 3-4 Areas of Inquiry**
- **45 minutes to 1 ½ Hours in Duration**

How Does an Interview Lead to a Audit Finding



- **The Audit Interview Model**

- **Types of Evidence**

- **Testimonial**
- **Documentary**
- **Physical**
- **Analytical**

- **Is it Competent?**

- **Is it Sufficient?**

- **Is it Relevant**

Preparing for the Interview



- **Step 1 – Background Information**
- **Step 2 – Preparing the Questions**
- **Step 3 – Scheduling the Interview**
- **Step 4 – Getting Started**

The Questioning Process



- **Step 5 – Introductions and Background**
- **Step 6 – The Question-and-Answer Process**
- **Step 7 – Summary and Close**
- **Step 8 – Post Interview Activities**

Ten Tips for a Top-Notch Interview



- 1. Prepare**
- 2. Think as you go**
- 3. Watch non-verbal behavior**
- 4. Set the tone**
- 5. Pace your questions**
- 6. Do more listening than talking**
- 7. Be straightforward**
- 8. Take your time**
- 9. Double-check the facts**
- 10. Get it in writing**

Confirmation



“I have read this memorandum of interview and I agree that it presents fully the matters discussed and the statements made during the interview.”

Signature

Date

Interview vs. Interrogation



- **Objectives of Interrogation**
 - **Establish the truth**
 - **Obtain evidence**
 - **Corroborating facts already established**
 - **Establishing mental intent**
 - **Considering any defenses that may be used**

Definition and Purpose

- **Interrogation – a carefully controlled, accusatory, confrontational interview with an individual or suspect**
- **Purpose – obtain information that is not obtainable elsewhere, obtain a confession, or obtain evidence of non-involvement**
- **Seeking to eliminate the innocent and identify the likely guilty suspect**



Types of Persons Interrogated



- **The Friendly Interviewee**
 - **Includes management, complainants or whistle blowers**
- **The Neutral Interviewee**
 - **Usually provides most un-biased information**
- **The Hostile Interviewee**
 - **May be associated with the potential fraud**
 - **May be un-involved person**

Planning the Interrogation



- **Timing and Advance Notice**
 - **Where should the interrogation be held?**
 - **What about room arrangements?**
 - **What else should be considered?**
- **Stages of an Interrogation**
 - **Opening Stage**
 - **Middle Stage**
 - **Closing Stage**

Physical Location and Logistics



- **Normally held in interrogator's office or at a neutral location**
- **Privacy and distract-free is a must**
- **Good eye contact is a must**
- **Generally, at right angles, not with a desk in-between**
- **Ideally, you want to see all of the individual, looking for non-verbal signs of deception**

Stages of an Interview



- **Three (3) stages:**
 - **Opening Stage**
 - **Middle Stage**
 - **Closing Stage**
- **Each stage has different behavior patterns for the interviewer**

Opening Stage

- **Introductions and general purpose**
 - **Attempt to seek rapport**
- **Pleasantries**
- **Let individual know we need help**
- **Introductory type questions are asked here**



Middle Stage

- **Information obtaining stage**
 - **The 5 “W”s**
 - **Who, What, Where, When, Why**
 - **One “H”**
 - **How**
 - **Obtain through open-ended questions**
 - **Usually, sequence based in order**
 - **May include a “walk-through” with individual**



Asking the Right 6 Questions



- 1. What happened?**
- 2. Where did it occur?**
- 3. When did it happen?**
- 4. Who was involved?**
- 5. How did it happen?**
- 6. Why did it happen?**

Closing Stage

- **Give individual chance to add anything to the discussions that they wish**
- **Encourage individual to contact you at a later date if something else comes to mind**
- **Ask individuals not to discuss the issues covered during interrogation**
- **Thank the individual for their time and cooperation**



Categories of Questions



- **Introductory**
- **Informational**
- **Assessment**
- **Admission-seeking**
- **Closing**

Introductory Type Questions

- **Asked during opening stage**
- **Intended to get individual's agreement to cooperate**
- **Also looking for any reluctance**
- **These are non-threatening, non-confrontational type questions**
- **Establish a baseline with answers to these type of questions, to measure against other questions**



Informational Type Questions



- **Non-threatening, non-confrontational for the purpose of obtaining factual, unbiased information**
- **Primarily asked during middle state**
- **Usually three (3) types**
 - **Open**
 - **Closed**
 - **Leading**

Open Informational Questions



- **Designed to invoke a narrative response, rather than a yes or no answer**
- **Most informational question should be open ones**

Closed Informational Questions



- **Usually require a precise answer, like a yes or a no response**
- **Appropriate for obtaining factual answers to objective questions**
- **Most likely asked during middle or closing stage**

Leading Informational Questions



- **Include part of the answer in the question**
- **Used to confirm facts already known**
- **Most likely asked during middle or closing stage**

Assessment Type Questions



- **Hypothetical, non-accusatory type, asked to assess credibility if you believe that the individual might not be telling the truth**
- **Usually comes about when you have received inconsistencies in preceding response**
- **These are typically answered one way by an honest person and a different way by a dishonest person**

Assessment Type Questions *Continued*



- **Pay particular attention to individual's verbal responses to these type of questions; they may give away personality traits here**
- **Also pay close attention to the non-verbal behavior (body language)**
- **Based upon reactions above, may want to ask admission-seeking questions**

Admission-Seeking Questions



- **Used in an interrogation when a person who was not originally under suspicion comes under suspicion due to their answers to questions or other admissions in the interrogation**
- **Accusatory in nature, looking to clear a person or obtain a confession**
- **Guilty persons usually confess to these questions**
- **Watch carefully the individual's responses**

Closing Type Questions



- **Designed to summarize or repeat the information already obtained, usually eliciting a yes or no response**
- **Looking to affirm facts**
- **Ask here for voluntary comments**
- **Ask for advice on perhaps who else to interview**

Assume That Everything Said Might be Repeated Later in Court



- **Remain professional**
- **Be Courteous, friendly, but not overly familiar**
- **At beginning and end, thank the individual for their time and cooperation**
- **Don't talk down to the individual**

Interview Techniques



- **Press for details by asking follow-up questions**
- **May wish to take notes, but not too many**
- **Interrogation is an art; it may take watching and doing to perfect**

Interrogation Differences



- **Definitions and Purposes**
 - **Even if no confession, other admissions may be valuable**
- **Three (3) Issues**
 - **Timing and advance notice**
 - **Physical location**
 - **Room arrangement**

Timing and Advance Notice



- **First, gather as much information as possible**
- **Interrogate less-culpable suspects first**
 - **Sometimes, interrogation must occur before above, if investigator believes suspect is about to learn of investigation and could destroy evidence**
 - **Normally held on surprise basis, so there is very little time for suspect to prepare alibi**
 - **Held right after less-culpable suspects' interview**

Physical Location

- **Normally held in investigator's office or a neutral location**
 - **Seldom at the suspect's location**
- **Privacy and distraction-free is a must**
 - **Ask operator to hold all calls**
 - **Remove object that the suspect can toy with as worry beads**



Room Arrangements

- **Similar to interview, good eye contact is a must**
- **Generally, at right angles, not with a desk in-between**
- **Ideally, you want to see all of the suspect looking for non-verbal signs of deception**
- **Don't give the feeling of entrapment**
- **No excessive bright lights**



Issues Related to Suspect's Legal Rights



- **Fifth Amendment**
 - **Right against self-incrimination**
- **Sixth Amendment**
 - **Right to legal counsel**
- **Miranda Warning**
 - **Notification about questioning**
- **Slander or Defamation of Character**

Interrogation Techniques



- **Usually follow three (3) stages of an interview**
 - **However, what occurs in these stages is slightly different**
- **Specific techniques for:**
 - **Dealing with a hostile suspect or witness**
 - **Presenting the allegation and evidence**
 - **Observing body language and other visual clues to deception**

Dealing With Hostile Individuals

- **Suspects may be potentially volatile**
- **Strong emotions and reactions**
- **Try to calm them by letting them know you are just seeking information**
- **Continue to be courteous**
- **Pose questions hypothetically rather than directly**



Presenting the Evidence



- **Start the interrogation letting the interviewee know they are a primary suspect and clearly state the allegations against them**
- **Studies show that suspects confess more often if they believe the investigator is convinced that they did it**
- **Use “politically correct” terms to refer to the crime**

Body Language



- **Definition**
- **Forms of Body Language**
- **The general outward appearance of a *truthful person***
- **The general outward appearance of a *lying person***
- **The general appearance of how these two types look when sitting in a chair**

Reading Body Language



- **Signs of Lying**
- **Signs of Nervousness**
- **Signs of Aggressiveness and Hostility**
- **Precautions**
 - **Misusing Body Language**
 - **Cultural Factors**

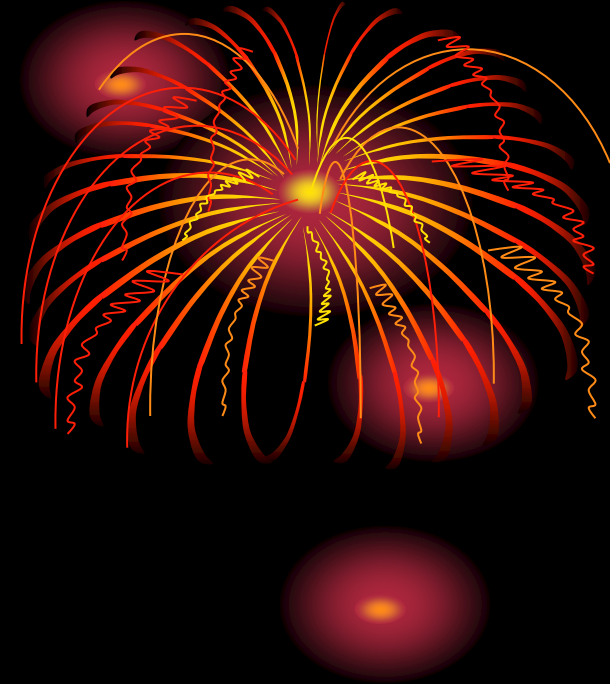
Common Verbal Clues of Deception



- **Repetition of questions**
- **Long awkward pauses**
- **Avoiding emotionally charged words**
- **Freudian slips of the tongue**
- **Oaths**
- **Too much information**

Non-Verbal Clues of Deception

- **Perspiration**
- **Throat clearing**
- **Changes in pitch of voice**
- **Sitting in a very stiff, closed or backward-inclining position**
- **Overly emotional reactions**
- **Reluctance to handle documents**



A Word of **Caution**



- **When observing body language and other visual clues to deception or guilt**
 - **No one clue alone is determinative of guilt**
- **Be careful, as some innocent people could display these traits**
- **Inadmissible confession**
 - **In order for an interrogation to be admissible, it must be obtained through “civilized” techniques**

Eliciting a Confession



- **Admission-seeking Questions**
- **Admission-seeking Techniques**
- **The Confession:**
 - **Written Confession**
 - **Contents of the Confession**
- **Tape-recorded Confession**

Treatment of Evidence



- **Chain of Custody**
- **Organizing Evidence**
- **Use of Original Evidence versus Copies**
- **Preservation of Originals**

General Principles of Interrogations



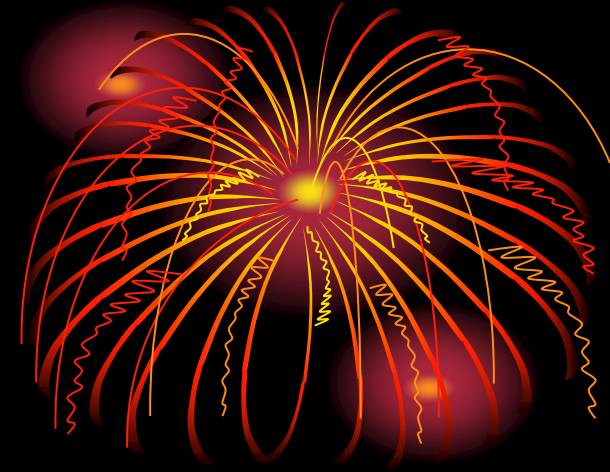
- **Introduction**
- **Planning**
- **Timing**
- **Privacy**
- **Building Rapport**
- **Controlling**
- **Listening**
- **Questioning**
- **Fairness**

Interrogation Methods



- **Questioning Techniques**
- **Silence in an Interrogation**
- **Closing the Interrogation**

Interrogation Approaches



- **The Egotistic Approach**
- **The Friendly Approach**
- **The Sympathetic Approach**
- **The Emotive Approach**
- **The Repetitive Approach**

Interrogation Approaches - Continued



- **The Cold and Logical and Systematic Approaches**
- **The Indignant Approach**
- **The Indifferent Approach**
- **The Direct Approach**

Asking the Right 6 Questions



- 1. What happened?**
- 2. Where did it occur?**
- 3. When did it happen?**
- 4. Who was involved?**
- 5. How did it happen?**
- 6. Why did it happen?**



QUESTIONS

charleshester@msn.com

(925) 395-7867