



## **Association of Certified Fraud Examiners – Kenya Chapter #134**

### **ICPAK SEMINAR**

#### **Role of Interviewing in Forensic Audit**

**Kwatukha K. Nasumba,**  
C.P.A, C.I.A, C.F.E, C.I.S.A, C.I.S.S.P, C.R.M.A.  
***WIA – East Africa***  
***TEL: 0728 771 497***  
***EMAIL: nasumbak@yahoo.com***



# Association of Certified Fraud Examiners . Kenya

## Chapter #134

### About ACFE

- ACFE is the global umbrella body of antifraud professionals
- ACFE is the premier provider of anti-fraud training and education globally

The mission of ACFE is to reduce the incidences of fraud and white collar crime

### Values

- Integrity.
- Professionalism
- Sharing information



# Association of Certified Fraud Examiners . Kenya Chapter #134

- Partnering with stakeholders

## Objectives

- Build capacity of anti fraud professionals
- Create fraud awareness/education in the country
- Promote fraud risk management initiatives



# The Role of Interviewing in Forensic Audit

## Professional Interviewing

- An interview is a question answer session
- Structured conversation
- For purposes of eliciting information
- Interviewing is a powerful fraud detection and investigation tool



## Types of Interview Approaches

- Good Guy Bad Guy Approach-Legal issues thus making the statement inadmissible
- Factual Approach-Inability to counter alibis in the case of a suspect
- Emotional Approach-Ability to get an admission and physical, real evidence



## Characteristics of a Good Interview

Essence of an interview is to obtain information and evidence.

- Sufficient length and depth
- Relevant information-relates to what the interviewer sets out to achieve in the process. Probative value
- Informal
- Closely to the time of the event
- Objective in scope
- Fair and impartial



## Characteristics of a Good Interviewer

- A people's person
- A good listener
- Displays interest
- Informal
- Firm
- Displays right attitude
- Avoid titles
- Avoid strong words such as investigate, embezzle, steal



## Elements of a Conversation

- Expression
- Persuasion
- Therapy
- Information Exchange
- Ritualistic



## Mechanics of an Interview

- Note-taking
- Privacy
- Maintain eye contact
- Do not telegraph emotions
- Interview one person at a time
- Do not write down questions
- Avoid forming opinions
- Document interview immediately



## Inhibitors of Communication

- Competing demand for time
- Ego threat and seriousness of an offense.
- Forgetting
- Chronological confusion
- Inferential confusion
- Unconscious behavior



## **FACILITATORS OF COMMUNICATION**

- Fulfilling expectation
- Recognition
- Altruistic appeals
- Sympathetic understanding
- New experiences
- Catharsis
- Need for meaning
- Extrinsic rewards



## INTERPERSONAL COMMUNICATION TO CONVEY MEANING

- Kinetic
- Proxemic
- Chronemic-coming late for the interview ;silent probe
- Paralinguistic



## MECHANICS OF AN INTERVIEW

- Note taking
- Maintain eye contact
- Do not telegraph emotions
- Interview one person at a time
- Do not write down questions
- Avoid forming opinions
- Document interview immediately



## Dealing with Resistance/ Difficult people

- If the respondent say they are too busy . interviewer can say
- Interview will not be long
- Interview is not difficult
- The interview is legitimate
- The interview is important

### Difficult people

- Disarm the witness by
- Listening
- Agreeing with the suspect where possible



## SIGNS OF DECEPTION

- Oaths
- Repeating questions
- Change of pitch
- Comments about the interview
- Over respect
- Character evidence



## Interviewing as opposed to interrogation

### Interrogation

- It is confrontational in nature
- In a very aggressive manner
- To obtain a confession

### Interview

- Structured conversation/ question answer session
- To elicit information/ or admission/confession
- In a friendly/professional manner
- **Current/best practice-** recommends interviewing



## FIRST PHASE OF AN INTERVIEW/ADMISSION SEEKING

### Introduction

- Provide introduction
- Establish Rapport
- Establish Theme/ purpose-you need
- Get commitment to assist



## ADMISSION/CONFESSION SEEKING INTERVIEW

- **Interview for a suspect is**
- Different from information gathering interview
- Interviewer **should not gather information** from the suspect until he/she obtain an admission/confession
- The choice of when to conduct an admission seeking interview is critical
- First establish reasonable probability that the respondent has committed the act
- All other investigative steps have been exhausted



## INFORMATION GATHERING – FROM WITNESSES

It is important to interview other witnesses before engaging in an admission seeking interview

- Neutral witness
- Corroborative
- Co . conspirators
- Types of questions
- Open, closed, lead, closing
- Suspects should be interviewed last
- This will enable interviewer have sufficient information to face the suspect with confidence



## **ADMISSION SEEKING INTERVIEW**

### **Objective of admission seeking interview**

- Clear an innocent person
- Obtain an admission/confession from a guilty persons
- Obtain written statement



## ADMISSION/CONFESSION SEEKING INTERVIEW

### Assessment of culpability

- Based on verbal and non verbal responses to interview questions
- Type of question . non critical questions- hypothetical
- Example . Would anybody have a reason to think that you commit such any action
- What do you think if you were implicated
- Referred to as calibration or norming
- Documents
- Other interviews



## TRANSITIONAL THEME

- In part, the theme should make the subject believe he/she has been caught

### Tactic

- Interviewer leave the room for a few minutes
- Come in with a file with documents
- Ask the suspect if there is any thing he would like to tell him
- Should not let the suspect perceive that he has some doubts about his culpability



## ADMISSION/CONFESSION SEEKING INTERVIEW

### Legal consideration

- Improperly conducted interviews may expose the interviewer / organization to legal liability
- False imprisonment
- Defamation
- Intentional infliction of emotional distress
- Illegal recording of interviews



## ADMISSION SEEKING INTERVIEW

- Admission/confession seeking interview - initial stage
- Accusatory statement
- Accusatory question
- Example - You took the money without permission
  - Why did you do that?
- The interviewer must maximize sympathy and minimize moral seriousness, to get positive results



## ADMISSION SEEKING/CONFESSION INTERVIEWING

### To clear an innocent person

- Observe reaction after making accusatory statement and question
- Innocent persons make strong denials
- Interviewer should not try to make an innocent person make an admission/confession
- Guilty persons make weak denials, or they are silent
- Example
- Answering a question with a question
- Giving excuses why they cannot do such a thing



## ADMISSION SEEKING/CONFESSION INTERVIEWING

### INTERRUPTING DENIALS

- Once the interview establish the suspect
  - Interrupt denials
  - Repeated accusation
  - Delay tactics
  - Reasoning with the suspect
  - By diffusing alibis
    - Showing the suspect incriminating evidence
    - Discuss other witnesses
    - Previous deception
- Never try to reason with the suspect



## ADMISSION SEEKING INTERVIEW

- After the interviewer has succeeded in interrupting denials,
- Proceed to ask
- **Alternative Question** . to obtain benchmark admission
- **Example** . why did you take the money, is it because you had an **emergency**- reduce the moral seriousness
- Suspect is likely to answer the first question . I had an emergency
- Therefore obtaining a benchmark admission  
**or you just wanted extra money** . sounds immoral
- Suspect will unlikely accept that theory, because it looks immoral



## ADMISSION SEEKING INTERVIEW

- Avoid double negative questions
- Answer is usually opposite of the correct one
- **Example**
- Didn't you know what you were doing is wrong . wrong question
- **Answer** is usually . No
- This will not benefit obtaining admission/confession
- The correct way is to make an accusatory statement
- **I am sure you knew what you were doing was wrong**
- **I believe you had a good reason**



## ADMISSION SEEKING INTERVIEW

### Other techniques

- Help the suspect-Rationalize their actions- to depersonalize the suspect
- **Example .**
- unfair treatment
- lack of recognition
- inadequate compensation
- **Altruistic Appeals .** higher need than self
- You had to help somebody- with an emergency



## **ADMISSION SEEKING INTERVIEW**

- Establish motive/incentive  
underlying reason for the action
- Obtain physical evidence from the suspect  
To support the confession evidence



## ADMISSION SEEKING INTERVIEW

- Interrupt denials by
- Diffusing alibis
- Accuse the suspect directly
- Show incriminating evidence
- Discuss other witnesses . without mentioning them
- Discuss previous deception
- Do not try to reason with the suspect



## ADMISSION SEEKING INTERVIEW

- If the suspect is silent

Repeat the question

- If they get withdrawn/cry  
Ask an alternative question
- Alternative question reduces the moral seriousness
- To obtain a benchmark admission



## ADMISSION SEEKING INTERVIEW

- Once an admission is obtained
- Proceed to verbal confession
- Get general details then specifics

### Obtaining - verbal confession information

- Knew the conduct was wrong
- To demonstrate intent
- Fact know only to the confessor( once the intent question is resolved
- Motive
- When the offence commenced
- When terminated



## ADMISSION SEEKING INTERVIEW

- Determine if others were involved
  - Who else knows about this issue?
  - Obtain physical evidence  
( Real and direct evidence )
  - Disposition of proceeds
  - Location of assets  
residual assets to reduce losses
- Example of question
- What is left?



## **ADMISSION SEEKING INTERVIEW**

### **CONFESSION - WRITTEN STATEMENT - CONTENTS**

- Acknowledge that the statement was
- voluntary
- Read the statement
- That it is true
- Intent
- Moral Excuse
- A Separate statement for each offence



# **ADMISSION SEEKING INTERVIEW**

**END OF PRESENTATION**

**THANK YOU**

**QUESTIONS ?**