



EFFECTIVE INTERVIEWS IN A FORENSIC INVESTIGATION

Presentation by:

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Presentation agenda



Objectives

- Investigation Planning
- Evidence collection
- Reporting the findings
- Recommendations

Investigation Planning



- Define the objective of the engagement
- agree on a scope (no of transactions, locations, period of coverage etc)
- Assess the resource availability (staff and budget)
- Identify the evidence required and how to get it
- Identify the legal requirements
- Develop a work plan for optimisation purposes;

Types of evidence required



Documents

- LPOs
- BQs
- Invoices
- Letters etc

Exhibit goods and services

- Products of irregular quality
- Incomplete works
- Non delivery of goods and services

Emails

- Correspondence within and outside the client

System logs and audit trails

- User accounts access
- System activity trail

How to obtain the evidence



Interviews

Enquiry and
confirmations

Search and seizure

Digital Data
Recovery

Surveillance

Intergovernmental
support

Data Analytics

Presenting the findings



- The report must be fact based
- Keep reference to the fact source and avoid opinions
- Must dos
 - Check against exhibits and annexures –factual accuracy
 - Read, read and read
 - Is it logical?
 - Understand your report
 - Understand your Annexures
 - Understand your Exhibits
 - Understand your weak and strong points
 - Does your index tell you a story?

As a group select a fraud case of your choice. Assume you were investigating and answer the following questions;

1. What was the context (give a brief background)
2. Develop a work plan (objective/resources/budget/tasks/timelines etc
3. What evidence are you looking for
4. What are the evidence gathering methods you intend to use
5. What is the conclusion (what fraud is confirmed as committed and by who)
6. What are some of the recommendations do you propose going forward

Summarise the 6 points above for a 5 minutes presentation