



# **Interviewing Techniques for Accountants**

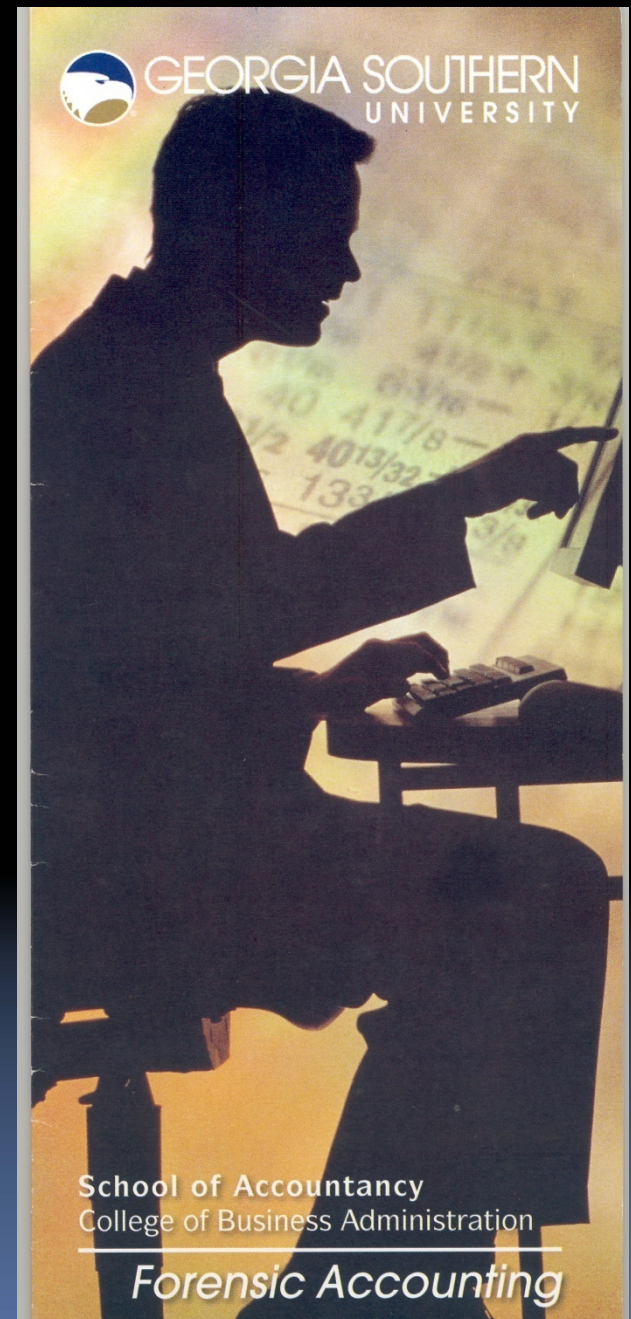
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# FRAUD EXAMINATION FORENSIC ACCOUNTING

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Obtain evidence by use of agents whose true role is undisclosed and unknown to the target


Please complete:

Applicant Questionnaire  
Confidential Non-Disclosure Agreement  
Place your name in each "Secret" box.

**COVERT OPERATION**



# Operational Briefing

- Operation "FII"
  - Investigative File No. 11-4633-S
  - Planned Operational Period  
June 27 – July 27, 2011
- 

# Unshared Secrets

- Secret # 1 **Most Important Thing To You**
  - Most important thing in life to you right now
- Secret # 2 **Unique Attribute**
  - Something about you that makes you different
- Secret # 3 **5 Questions**
  - Answer each question truthfully

# Interviews are ...

- Two way conversations
  - Obtain Information
  - Assess Behavior
  - Non-accusatory
  - Develop Lead Information
  - Present Behavior Provoking Questions

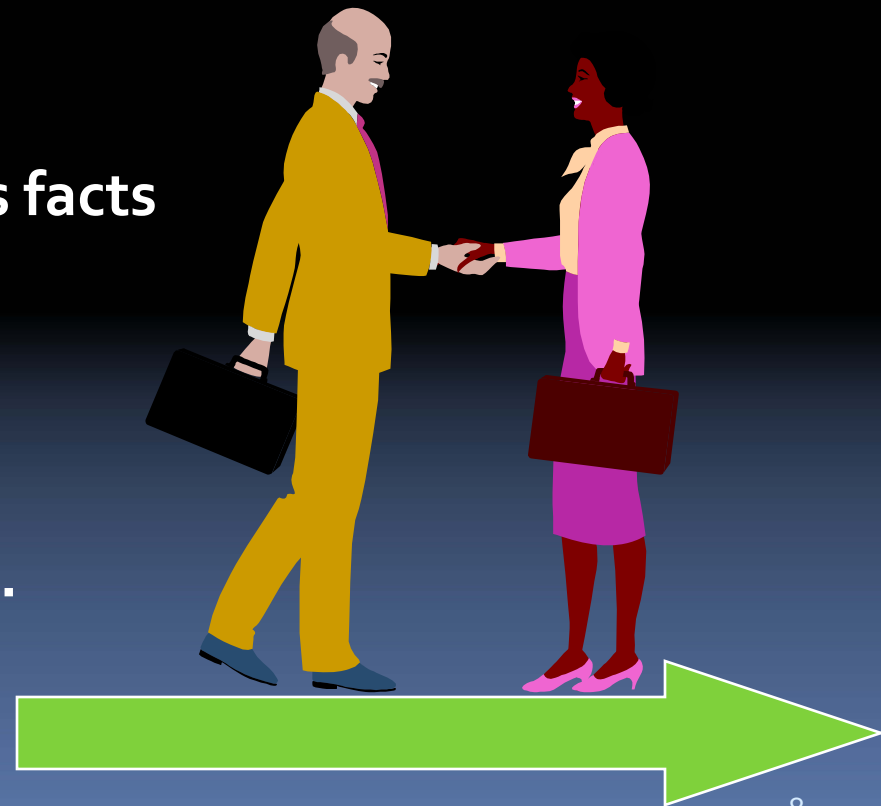


# Interviews ...

- Develop Rapport
- Calibrate Normal Behavior

# Characteristics of a Good Interview

- 1) Have a goal
- 2) Sufficient length and depth
- 3) Excludes irrelevant or useless facts
- 4) Objective and impartial
- 5) Information flow should be ...



# Characteristics of a Good Interviewer

- 1) Are you easy to talk to?
- 2) Do you displays interest ?
- 3) Do you listen to understand?
- 4) Do your questions appear non-accusatory?
- 5) Are you professional?
- 6) Can you document the interview accurately?





Welcome to the Family  
Feud

Debit  
Family

Credit  
Family



100 Accountants ...

... were recently surveyed and

their most frequent answers to  
the following statement were:



Gut feeling ...  
or is it the words, actions, and attitude?

# **INTERPRETATION OF BEHAVIOR**

# Deception

## Some Red Flags

Body shifts  
Extra offerings  
Qualifiers  
Structure  
Evaluate words  
Verb tense



# How We Communicate

- Verbally 7 %
  - Just the words
- Tonality 35 %
  - Speed, volume, pauses
- Non-Verbally 58 %
  - Body



“Yeah Don, you’re a great dancer”

# Verbal Behavioral Cues

## Deceptive

Answers evasively

Question not answered

Denies specifically

Avoids descriptive language

Bolster credibility of denials with oaths

Rehearsed responses

More formal denial

# Non-Verbal Behavior

- The Truthful Person
  - Cooperative and generally relaxed
  - “Never” change their stories

# Non-Verbal Behavior Clues

- The Liar and F3
  - Flight
  - Fight
  - Freeze

# Non-Verbal Behavior

- Posture
  - Slumping
  - Changes
  - Jerky

# Non-Verbal Behavior

- Trunk
  - Crossed arms
  - Steepled hands

# Non-Verbal Behavior

- Breathing
  - Shallow
  - Hyperventilating

# Non-Verbal Behavior

- Tension
  - Muscles
  - Face
  - Arms
  - Neck
  - Voice
  - Coordination

# Non-Verbal Behavior

- Head
  - Down
  - Leaning back, down the nose
  - Rolling
  - Covering mouth, eyes
  - Leaning on hand
  - Facial expressions

# Non-Verbal Behavior

- Skin
  - Scratching
  - Itching
  - Rubbing
  - Adjusting
  - Cleaning
  - Perspiration

# Non-Verbal Behavior

- Mouth
  - Tight
  - Smirks
  - Dry
  - Clicking
  - Throat clearing
  - Licking

# Non-Verbal Behavior

- Eyes
  - Bad eye contact
  - REM
  - Bug-eyed
  - Excessive blinking
  - Closing of eyes

# Non-Verbal Behavior

- Eye Movement

# Non-Verbal Behavior

- Cautions:
  - Clusters, patterns, trends
  - May not have anything to do with lying

# Telling a lie is tough

Good interviewers recognize  
when a person is:

struggling  
evading  
laboring





# The Truth is Right

Can you tell which person is telling the truth ?



# 5 Questions

Can you tell when the person is not truthful ?

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