



Interviewing Techniques for Accountants

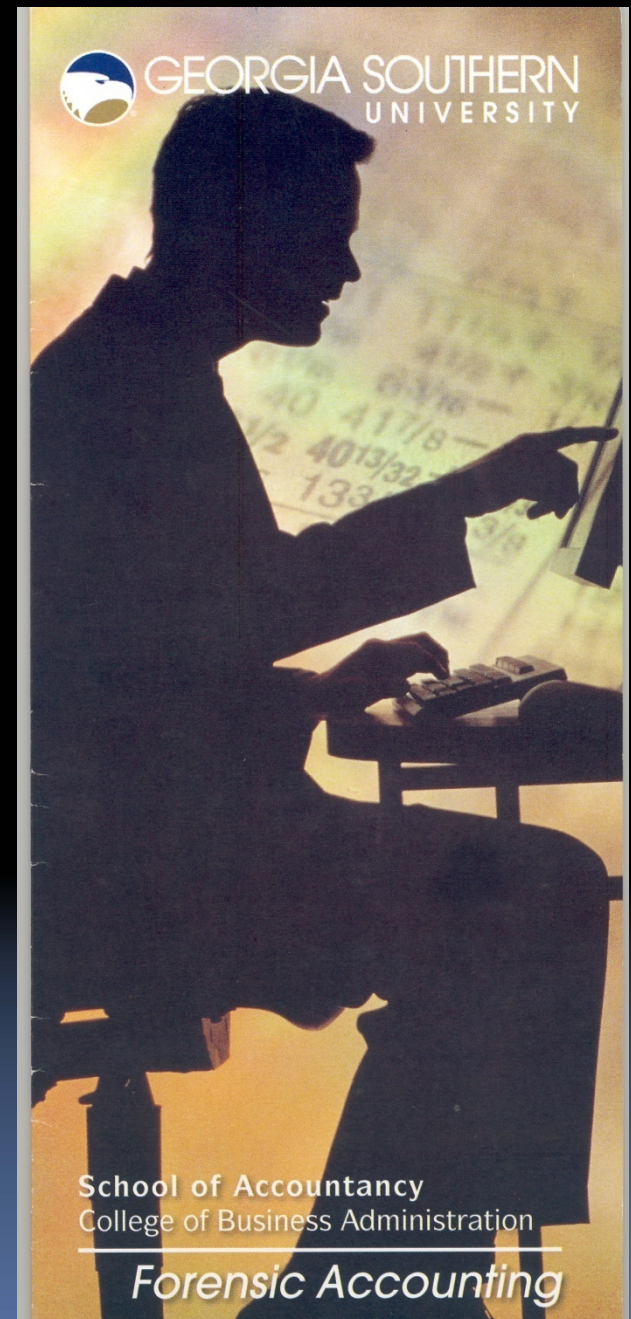
**2011 GSCPA ANNUAL CONVENTION
AMELIA ISLAND, FL
JUNE 26-29, 2011**

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

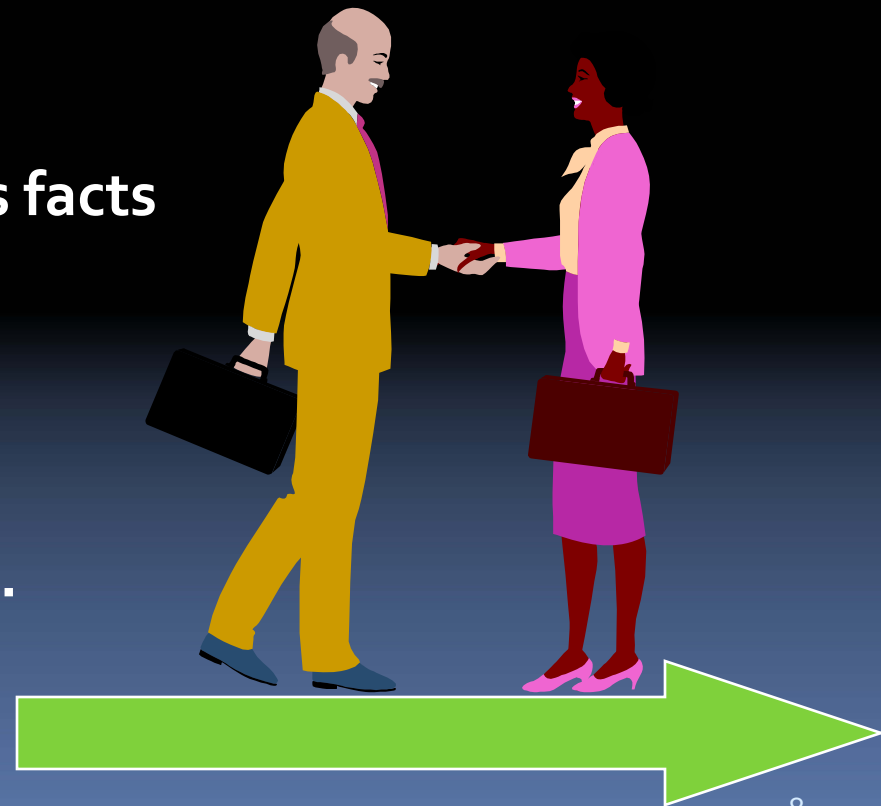


Interviews ...

- 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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