

The Art of Interviewing

New York Certified Fraud Examiners

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Presented by: Ernesto “Pete” Castillo, CFE

Chairman of the Board, NYCFE

Preparing for an Interview

1. Come to the interview armed with knowledge and project composure. That is not to say; you, one, should have no interest in the outcome; but be prepared to follow wherever developments lead you.

Preparing for an Interview

2. Look for the lie. Is there something known by the investigator, yet not being disclosed by the interviewee. Something so overwhelming that should have been done. – seek out the indecision or choice not to resolve the issue straight forward.

Preparing for an Interview

3. Before the interview do your due-diligence. Given the interviewer is versed in the subject matter and has done an examination; collect documentation, performed an analysis while seeking technical and independent support for preliminary findings; the absence of one to interview can still provide leads, knowledge, data from which an investigative foundation or scope can be developed. However, if conducting an interview use of a recorder should be considered. Absent use of a recording device; notes should always be taken.

Preparing for an Interview

4. Personal, medical or questions protected by privilege or sexual orientation should be avoided.

5. A second interviewer who can record or write responses to question asked or information sought should be incorporated into the interview process. This individual (the recorder) can also serve as a witness or buffer where circumstances warrant.

Preparing for an Interview

6. Selecting a venue where to conduct the interview is paramount. Circumstances may warrant choosing a private place, non-custodial, possibly the interviewee's residence, an office or other off-site location. If in a workplace environment; privacy and the discreet selection of a comfortable and accessible space should be chosen. HR should always be consulted before, during and after conducting an interview when the person of interest is an employee or business partner.

Preparing for an Interview

7.*** Timed breaks for water or beverage consumption should be adhered to. Bathroom use or other personal needs of all involved in the interview should be accommodated and recorded.

Preparing for an Interview

8. In advance of an interview both general and specific questions can be outlined in a cogent order with emphasis directed at the matter under review. Determine the need for a translator or other required participant. Do not over schedule or exceed the total number of participants in an interview beyond three individuals-this can be easily construed as imposing and coercive.

Preparing for an Interview

9. Prior to commencing the interview consider restriction and guidelines annunciated by procedures of the entity; union or contractual agreements.

Preparing for an Interview

10. Take a witness or POI statement when possible. Ask the interviewee or witness if they are willing to provide a statement and if they agree to include a declaration of said willingness in their statement. Allow the interviewee to write a statement in their own handwriting, use their own words, and write their own illustrations. Ask for their signature and endorsement on the statement-providing for a signature, date and time on each page and margin of the document. All present during the interview should sign the statement as being present when given.

Preparing for an Interview

11. Overall, contact or unethical behavior directed at the interviewee should NEVER take place. The use of ploys, trickery or sub-rosa scenarios is not prohibited but should be recognized as not useful in all circumstances. NEVER force a witness or person of interest to provide a response.

Fraud conduct prerequisites

1. Deception
2. Concealment
3. Culpability, and
4. Something of value has been misappropriated:

I move on to the interview. That is not to say each interview is conducted due to a behavior driven by fraud; but regardless of the subject matter; remain mindful with each professional interaction of the reliability and corroborative value of the information

http://jratcliffe.net/research/ilp.htm Intelligence-Led Policing (Radcliffe, JH (2008) William Publishing:

“The Fraud Triangle”. *

(a) Pressure,

(b) Opportunity and

(c) Rationalization are established; a similar assessment and application should be used to measure the cadence of the Fraud Interview.

**** Donald R. Cressey, Other People’s Money (Montclair: Patterson Smith, 1973) p. 30***

DENIAL, OMISSION, AVOIDANCE: DOA

1. **Denial**-you're the interviewer- the question has been asked and involvement in the occurrence you know to have taken place-is denied. To deny-reject-contradict-rebuff.

2. **Omission**-a fact or mention of an event has been omitted- Come back around-ask again but this time in a different manner. Perhaps offering examples of how things are forgotten or overlooked. Omit-leave out-neglects or fails to mention.

DENIAL, OMISSION, AVOIDANCE: DOA

3. **Avoidance**-the individual being interviewed does not want to talk about the event. Resistance is an emotion. Why is there an emotional response? Or, for that matter, why avoid anything to do with the occurrence. Avoid-evade-shun-circumvent-elude.

(A)Where one element is present, it alone does not support sustainable findings.

(B) Where two elements are presents, it gives rise to incredulity.

(C) Where all three elements have been invoked, exercised or utilized-you likely have a misrepresentation and sustainable independent investigative contrivance which can be artfully applied for an admission or a contravention.

QUESTIONS?

Thank you!

Connect with me on LinkedIn:

https://www.linkedin.com/in/ernestocastillonycfempa