



Litigation Support

Clues to Consider During an Investigative Interview

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Interviews are often conducted during fraud investigations, audits, and other accounting and consulting engagements to solicit background and other relevant information. But how does the interviewer know whether an interviewee is being truthful? The AICPA's Practice Aid 07-1, *Forensic Accounting – Fraud Investigations*, provides insight for CPAs conducting interviews. It indicates that skepticism should be maintained, regardless of whether the witness is friendly, neutral, or adverse. Beyond the apparent answers given during the interview, unintended verbal and nonverbal behavioral traits can help an interviewer decide on how to proceed and what conclusions to derive.

The Association of Certified Fraud Examiners' (ACFE) *Fraud Examiners Manual*, which is updated annually, provides examples of verbal and nonverbal behaviors that may be exhibited by a deceitful individual. What follows is a brief overview of the many examples in the ACFE publication.

Verbal Behaviors

In most people, lying produces stress. The human body can attempt to relieve this stress through verbal behaviors.

Repeating the Question – Awkward moment? Repeat the question. In an attempt to gain more time, an interviewee may repeat a question or ask the interviewer to repeat a question.

Selective Memory – An individual may have a detailed memory of insignificant information, but little knowledge of important facts of the issue at hand. At this point, we are reminded of good parental advice: the truth is much easier to remember.

Feigned Indifference – Truthful individuals act seriously, and likewise take the interview seriously. A dishonest individual

may exhibit weak attempts at humor.

Oaths – “To tell you the truth” or “to be perfectly frank with you” are common oaths liars use to emphasize their credibility.

Attempts to Continue Interview – Liars are sometimes persistent in attempts to continue an interview in an effort to convince the interviewer of innocence. An honest person may have no reluctance to end an interview.

Tolerant Attitudes – Dishonest people have a more tolerant attitude toward bad conduct. In an internal theft case the interviewer may ask, “What should happen to this person if they are caught?” The honest person would say, “They should be fired/prosecuted.” A dishonest person may say, “I don't know,” or “Maybe they were having problems and should be given a second chance.”

Nonverbal Behaviors

Look for nonverbal behaviors during an interview, too. The examples here are skewed toward conducting a fraud interview, but they can be applied in any situation where a formal interview of a party is conducted.

Posture Watch – A common defensive reaction to an uncomfortable situation is to cross the arms over the body.

Feet Pointing toward the Door – A dishonest person may take on the appearance of “fleeing,” with their face looking at the interviewer and their feet toward the door.

Increase in Hand Illustrations – During threatening inquiries, hand gestures may be used more frequently to express points while speaking.

Busy Hands – Some guilty parties will play with various objects, such as pencils, to relieve stress and reduce nervousness. This may be combined with the hand illustrations example.

Increased Breathing or Perspiration – These behaviors may appear obvious here in print, but be sure to look for them when conducting an interview. They are worth noting.

There are, of course, limitations on all of these potential “cues.” The air conditioner may have been broken in the interrogation room, or the interviewee's train may have been delayed and they ran to the appointment. The environment of the interview and overall comfort of the situation can also invoke several of the mannerisms discussed.

A tremendous amount of work must be put into the interview before the first words are spoken, such as fact-finding, research, interviews of others, and the corroboration of contended issues. Ideally, two people should be used for each interview. One reason is to properly record what was said, and another would be to look at the verbal and nonverbal gestures. It is more efficient and insightful to have one person asking the questions and the other recording what was said, how it was said, and the interviewee's reactions in answering key questions. After the interview, both can compare notes and get a better picture of whether the interviewee was being truthful.

Remember that interviews are only one of the many components of performing an investigative inquiry. This article has only covered some aspects. 📄

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