

Forensic Interviews: Plan to Succeed

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A hand with light-colored nail polish holds a magnifying glass with a gold rim and a dark wooden handle. The magnifying glass is held over a document with a grid of numbers and text. The background is a blurred office setting with a person in a white shirt and dark jacket. The overall image has a blue tint.

Numbers Don't Lie

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**CAQ Fraud Case Study:
Kendallville Bank – Dan
Davis**



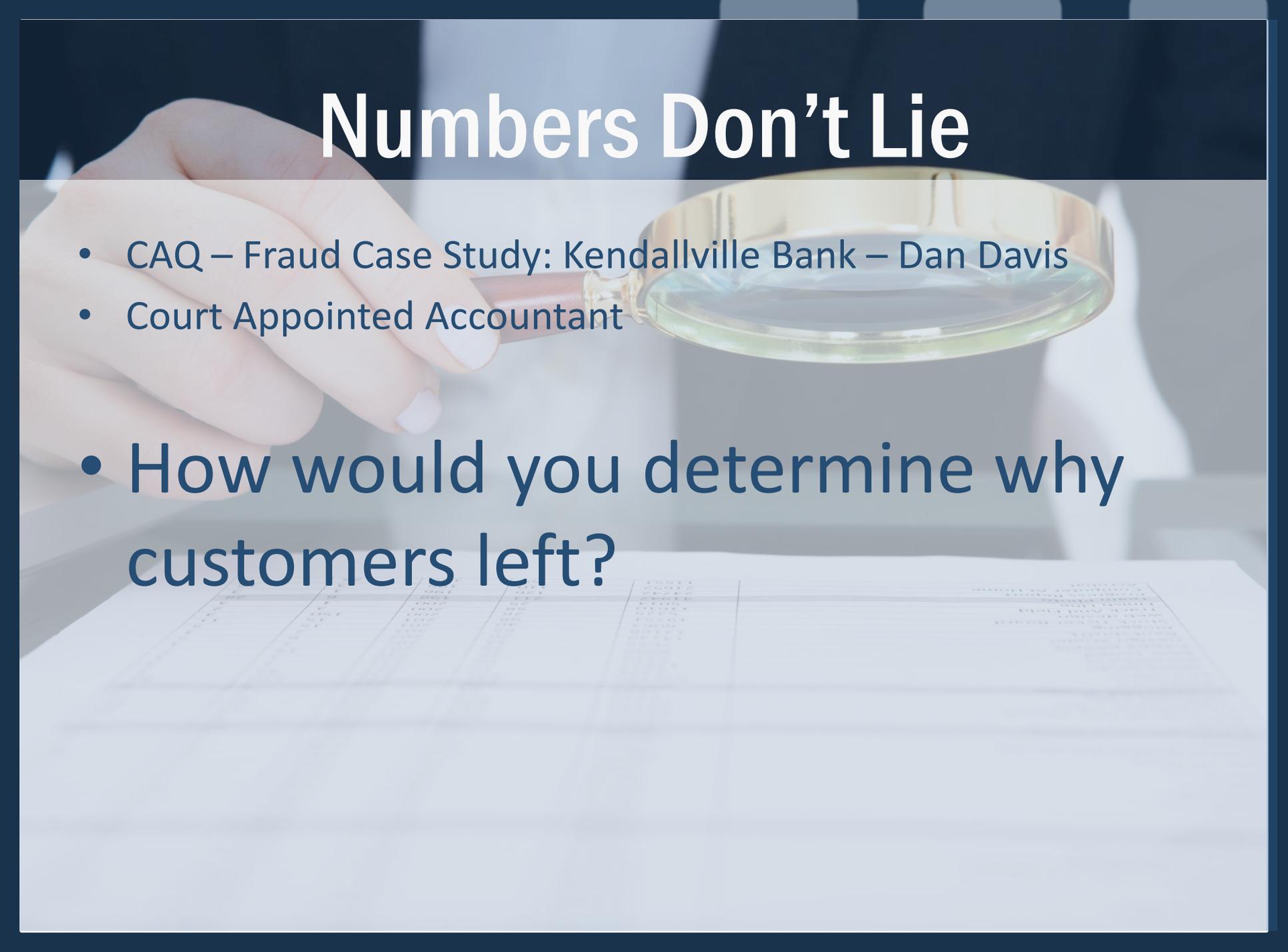
Numbers Don't Lie

A hand with white nail polish holds a magnifying glass with a wooden handle and a gold-colored rim. The magnifying glass is held over a document with a grid of numbers. The background is a blurred office setting with a person in a white shirt.

- CAQ – Fraud Case Study: Kendallville Bank – Dan Davis

- Court Appointed Accountant

Numbers Don't Lie

A hand holding a magnifying glass over a document. The background is a blurred image of a person in a white lab coat, suggesting a forensic or investigative setting. The magnifying glass is held over a document with a grid or table structure.

- CAQ – Fraud Case Study: Kendallville Bank – Dan Davis
- Court Appointed Accountant
- How would you determine why customers left?

Fraud Investigations

A photograph of a male mechanic with a beard, wearing a grey sweater and blue overalls, leaning over the open hood of a car. He is focused on working on the engine. The background is a blurred workshop setting. The text 'What do they tell me?' is overlaid on the left side of the image.

What do they
tell me?

WINDHAM BRANNON
offering more

People or Paper

or

Who lied?

Who
knows the
source of
the lies?

People or Paper



Completeness Assertion

Can paper get me home?



The background features a complex, abstract pattern of teal-colored wireframe geometric shapes, resembling a network or a series of interconnected triangles and polygons. The shapes are rendered in varying opacities, creating a sense of depth and movement. The overall aesthetic is modern and technological.

Benefits of Interview Strategy

Benefits of Interview Strategy



Decrease Time

Benefits of Interview Strategy



Reduce Breadth



Decrease Time

Benefits of Interview Strategy



Decrease Time



Reduce Breadth

Gain Information

Benefits of Interview Strategy



Gain Information



Reduce Breadth



Decrease Time

**Success Over
Failure**



Elements of Forensic Investigation Plan

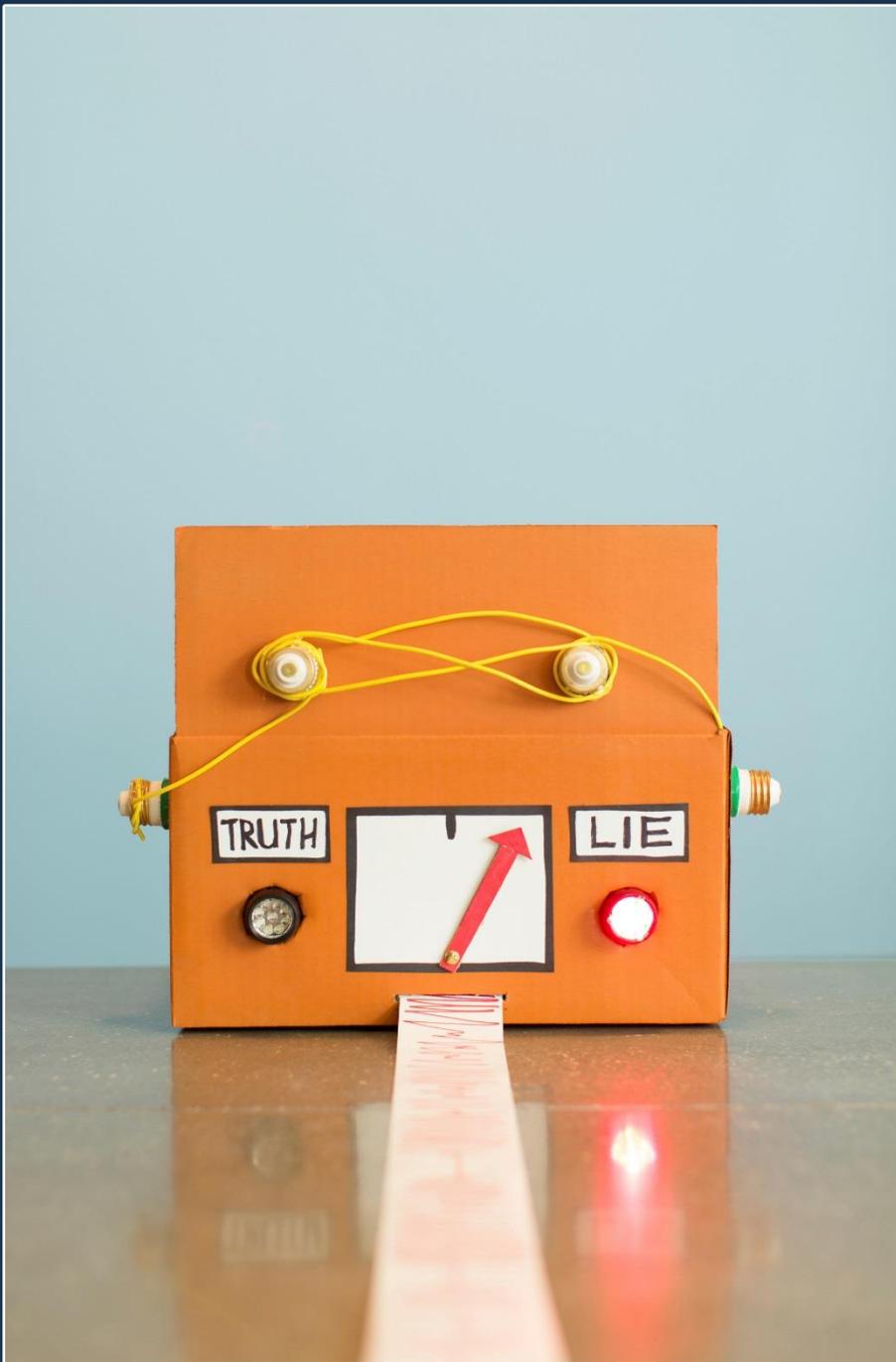


Elements of Forensic Investigation Plan

Planning

Flexibility

Regular team communication



State Purpose of Interview

A man in a dark suit jacket and light-colored shirt is seen from behind, looking out over a landscape where a single road splits into two. The landscape features rolling green hills under a dramatic, cloudy sky with a mix of golden and dark tones. The overall mood is contemplative and suggests a choice or a path forward.

Different Approaches to Interviewing

Inside-out

Outside-in

Key to non-key

Non-key to key
Sequence!

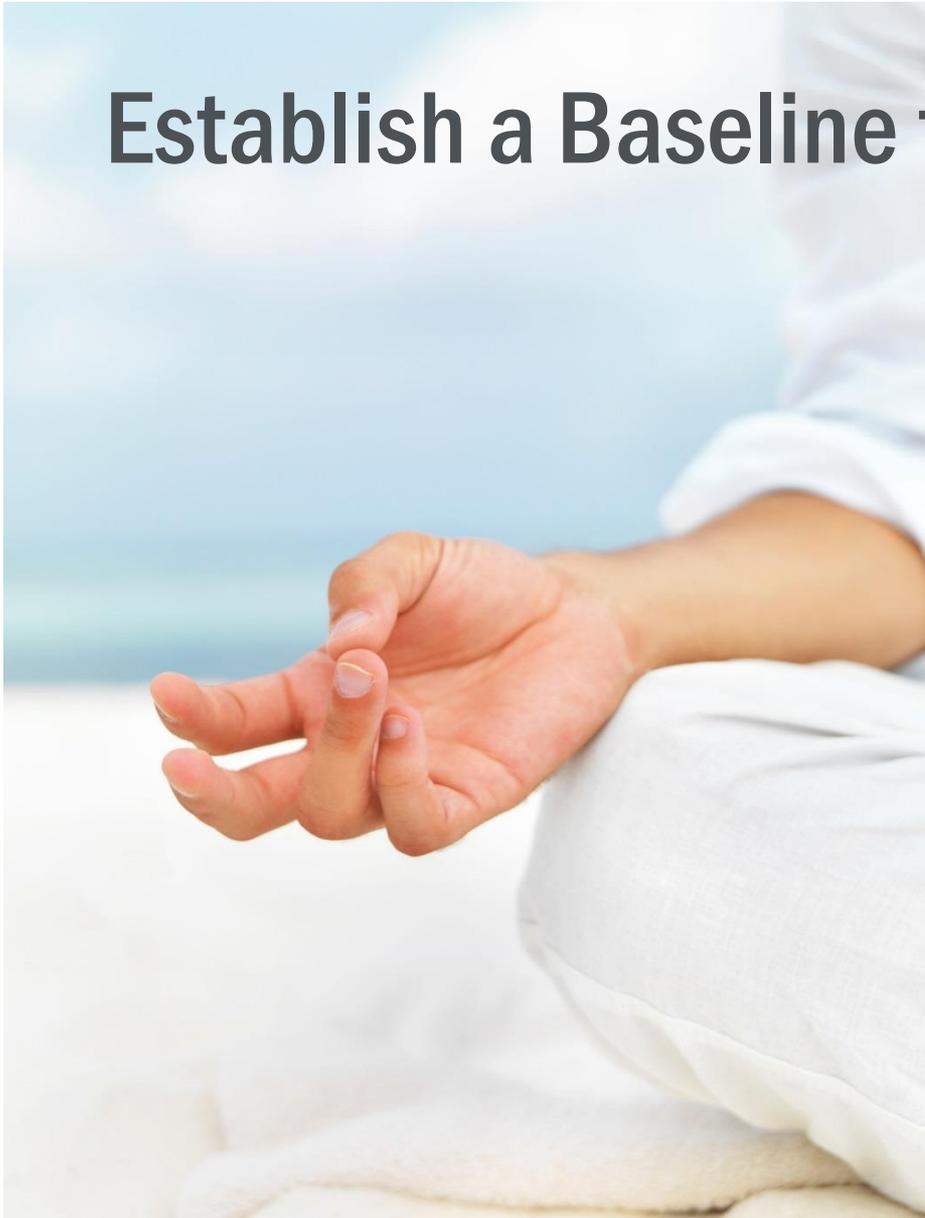
Different Approaches to Interviewing

Set Interview's Tone Early

- Introductions
- Casual tone
- Listening > Talking



Establish a Baseline to Gauge Interviewee





Establish a Baseline to Gauge Interviewee



**Pay Attention
to Verbal and
Nonverbal
Clues**

Other Tactics to Consider

Concurrent interviews

Allow silence

Increase intensity

Tell me all the details

Tell me in reverse

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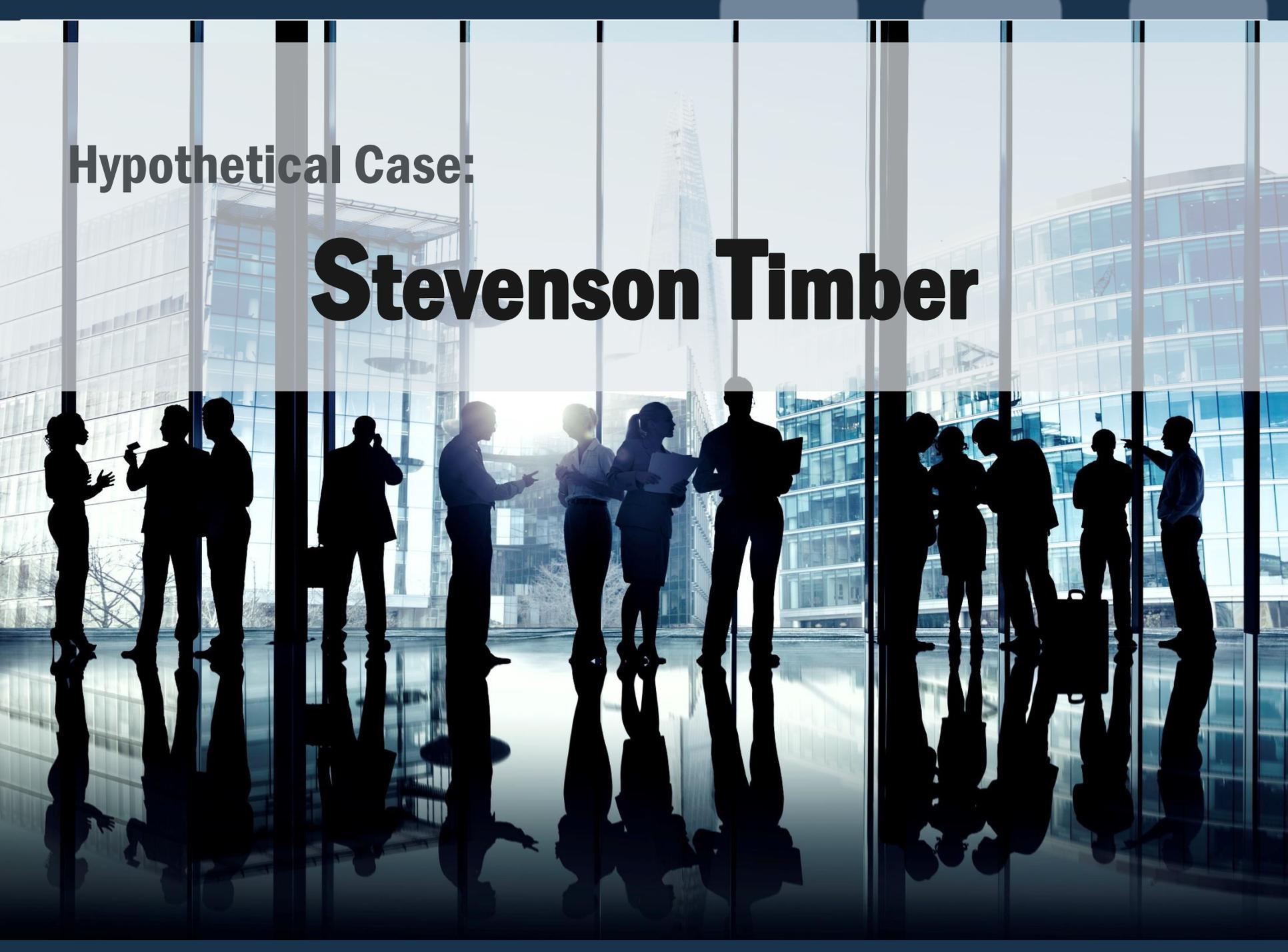
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Hypothetical Case:

Stevenson Timber



Biggest Threat to Internal Control Environment

- Collusion
- Addiction

