
BEYOND THE NUMBERS: PROFESSIONAL INTERVIEWING TECHNIQUES



Association of Certified Fraud Examiners

GLOBAL HEADQUARTERS • THE GREGOR BUILDING
716 WEST AVE • AUSTIN, TX 78701-2727 • USA

**BEYOND THE NUMBERS:
PROFESSIONAL INTERVIEWING TECHNIQUES**

TABLE OF CONTENTS

I. INTERVIEW THEORY AND APPLICATION

Preface	1
Introduction.....	1
Video.....	1
Will and Lincoln.....	2
Dominique	2
Developing a Fraud Theory.....	3
Preparation.....	3
Remote Interviews	4
Interviewing Methods and Techniques	5
The PEACE Method.....	6
Kinesic Interview and Interrogation Methodology.....	7
The Cognitive Interview Technique.....	8
Characteristics of a Good Interview	10
Characteristics of a Good Interviewer.....	10
Question Typology	11
Introductory Questions	11
Informational Questions.....	11
Closing Questions	12
Assessment Questions.....	12
Admission-Seeking Questions.....	12
Elements of Conversation	12
Expression.....	12
Persuasion	13
Therapy.....	13
Ritual.....	13
Information Exchange	13
Inhibitors of Communication	14
Competing Demands for Time.....	14
Ego Threat	14
Etiquette	15
Trauma.....	15
Forgetting.....	15
Chronological Confusion.....	16
Inferential Confusion	16
Unconscious Behavior.....	16
Facilitators of Communication	16
Fulfilling Expectations	17
Recognition	17
Altruistic Appeals	17
Sympathetic Understanding.....	17
New Experience	18
Catharsis	18
Need for Meaning.....	18
Extrinsic Rewards	18

**BEYOND THE NUMBERS:
PROFESSIONAL INTERVIEWING TECHNIQUES**

I. INTERVIEW THEORY AND APPLICATION (CONT.)

Review Questions	19
------------------------	----

II. INTRODUCTORY QUESTIONS

Beginning the Interview	21
Provide the Introduction	21
Establish Rapport.....	21
Establish the Interview Theme	21
Observe Reactions	21
Interview Theme Development.....	22
Methodology.....	23
Legal Considerations When Interviewing	27
Legal Authority to Conduct Interviews	27
False Imprisonment.....	27
Use of Deception in Interviews	27
<i>Frazier v. Cupp</i>	28
Review Questions	29

III. INFORMATIONAL QUESTIONS

Introduction.....	31
Informational Question Categories.....	31
Question Sequence	33
Informational Question Techniques	34
Note-Taking.....	35
Observing Interview Reactions.....	36
Gathering the Most Information.....	38
Methodology	38
Dealing with Resistance	40
Difficult People	42
Volatile Interviews	43
Review Questions	46

IV. ASSESSMENT QUESTIONS

Introduction.....	49
Establish a Baseline.....	49
Physiology of Deception.....	50
Video.....	51
Methodology of Assessment Questions.....	59
Review Questions	63

V. CLOSING QUESTIONS

Closing the Interview	67
Reconfirm Facts	67
Gather Additional Facts	67
Conclude the Interview	68
Review Questions	70

**BEYOND THE NUMBERS:
PROFESSIONAL INTERVIEWING TECHNIQUES**

VI. ADMISSION-SEEKING QUESTIONS

The Admission-Seeking Interview	73
Purpose of the Questions	74
Preparation	74
Video	75
Persuasive Confrontation	76
Steps in the Admission-Seeking Interview	78
Video	78
Make a Direct Accusation	78
Observe the Accused's Reaction	79
Repeat the Accusation	80
Interrupt Denials	81
Reasoning	82
Establish Rationalization	83
Defuse Alibis	88
Encourage Admission Using Evidence	88
Obtain a Verbal Confession	90
Obtain Physical Evidence	96
Signed Statements	97
Contents of a Signed Statement	98
Key Points in Signed Statements	100
Review Questions	102
VII. CONCLUSION	109

VIII. APPENDIX: VIDEO TRANSCRIPTS

Beyond the Numbers	111
Detecting Deception	130
Nonverbal Clues in Remote Interviews	131
Gaining Honest Admissions	131

IX. SOLUTIONS TO REVIEW QUESTIONS

I. Interview Theory and Application	133
II. Introductory Questions	137
III. Informational Questions	141
IV. Assessment Questions	145
V. Closing Questions	152
VI. Admission-Seeking Questions	155

X. BEYOND THE NUMBERS FINAL EXAMINATION

E-1

XI. INDEX

I-1