

1: The Reid Technique of Interrogation

CHAPTER Interviewing Financially Sophisticated Witnesses. Introduction. During the course of practically every case, it will become necessary for the investigator to sit down and interview a living, breathing person.

Location and presentation[edit] A Kingdom Hall in Biddulph, United Kingdom Kingdom Halls are typically modest, functional structures with practicality in mind. Where there is more than one auditorium, each auditorium or the entire structure may be referred to as "a Kingdom Hall". Meetings held in the Kingdom Hall include Bible readings and public talks on matters such as the Bible, family life, Christian qualities and prophecy. Classes[edit] Kingdom Halls may also be used to teach sign language or other foreign language classes. Kingdom Halls are not used for wedding receptions or other social events. Major disaster relief efforts include: In July , relief workers set up a bed relief hospital at the Kingdom Hall, as well as a water treatment system. Following the Great Hanshin earthquake in , six Kingdom Halls in Kobe , Japan were used as relief centers and supply depots. In the ten months following Tropical Storm Allison in , seven Kingdom Halls were used as relief centers to dispatch volunteer crews and to store tools and materials while they organized 11, volunteers to repair or rebuild homes. On January 18, , the day after the eruption of Mount Nyiragongo , six Kingdom Halls in the vicinity received three tons of basic necessities and housed 1, refugees. One week later, these relief centers were providing daily rations to people. In many countries, a number of standard designs for construction are used that can be built in just a few days. For various reasons, not all Kingdom Halls are constructed as quick-builds or using the standard designs. There is however, a noticeably dominant architectural style of the Kingdom Hall which is often used based on standardized design concepts and models, depending on needs. A Kingdom Hall or Assembly Hall may be created by renovating an existing structure, such as a theater or non-Witness house of worship. The objective of such committees, which usually consist of five to seven persons, often with experience in the construction trades, is to coordinate the efforts of those involved so as to provide attractive and functional facilities that are financially viable. Committees help in assessing the suitability of a possible construction site, purchasing the land and materials and coordinating the efforts of volunteers from the wider area. In addition to contribution boxes for local congregation expenses and "the worldwide work", each congregation had a contribution box specifically for voluntary donations toward Kingdom Hall construction. Interest was charged on the loans until September Instead, all congregations contribute an ongoing pre-determined amount to the branch office each month, in addition to donations for other purposes, into a single World Wide Work fund, and new Kingdom Halls are financed by the branch office. The stated purpose was so that areas without the resources for a new hall may be supplemented by funding from more affluent areas.

2: Forensic Accounting and Fraud Investigation for Non-Experts, 3rd Edition [Book]

Overall, a framework is presented that the financial crime investigator can use to successfully build an effective interview process. The author also offers some valuable tips for approaching interviews with the financially sophisticated witnesses that an investigator is likely to encounter in a financial crime investigation.

This sentiment certainly rings true in the financial world. As the end of approaches, a familiar conversation keeps popping up in Congress involving the popular tax breaks that millions of Americans enjoy and the possibility that they could disappear. It is not often that the tax code works to our advantage, but when it does, we must all take advantage of those opportunities. Let me give you some examples. Currently, we can take a deduction for any contributions to charitable organizations made directly from an Individual Retirement Account IRA. This allows for a tax-free required minimum distribution. The same is true for college tuition and related fees giving us a needed break on college costs. We are also given an energy-efficient home improvement tax credit, as well as about 55 other ones. Each of these business and individual tax breaks expired at the end of , and their future is still somewhat up in the air. Back in April, the House passed several bills to do just that, but the White House took out the proverbial red pen and put a halt on those permanent extensions. You see, President Obama believes that the tax revenue is needed in Washington. Disagreement between different branches of our government stalling progress for the betterment of the people? With the November elections behind us, many are expecting legislators to snap into gear and extend these tax breaks through and beyond. In my opinion, that remains to be seen. I do believe we will see an extension soon. But will it be soon enough? The problem with not knowing the future of these tax breaks until the 11th hour is that many of them cannot be taken advantage of with such short notice. They involve strategies we need to work into our investment and tax planning ahead of time, and often cannot be accomplished overnight. Yes, we understand that Congress likes to procrastinate and delay their decisions as long as possible usually after several vacations , but that is forcing people to do the same with their tax planning decisions. The clock is ticking to take any required minimum distributions, but with the extension of that deduction in limbo, no one can be sure what decisions are most tax advantageous. Nevertheless, tax planning is becoming a more and more critical step in your retirement planning future. Retirees today must be more financially sophisticated than in any previous generation. This is happening while our economy continues to struggle and our government is grasping at straws to pull themselves from a staggering national debt and unfunded liabilities like Social Security, Medicare, and the Affordable Care Act. This transfer of wealth, those savings that we have spent so much time building, look like pretty attractive straws, and future tax ramifications will likely grasp at them. If these tax breaks are extended, for one year, for a few years, or indefinitely, make sure you have them built into your retirement plan. Taxes may be one of the few guarantees in life, but we can affect the impact they have on our finances. And remember, it is not what you make, but what you keep. Be vigilant and stay alert, because you deserve more.

3: Financially Sophisticated - Cutter Financial Group, LLC

Forensic Accounting Interview Techniques. Forensic accountants typically encounter two types of witnesses when investigating suspected fraud. While some witnesses will have little to no financial knowledge whatsoever, others will be far more financially sophisticated.

Seven months later in R. After reviewing these two cases, the authors agree with both decisions. In the first interrogation techniques were used that are not advocated by The Reid Technique and indeed, the "confession" ought to have been suppressed. In the second, the interrogation was proper and the confession should have been admitted as evidence. Formal instruction in The Reid Technique is fairly new to Canada. Those trained in the technique report great success and its use will undoubtedly escalate because it has proven to be a very effective approach to solve crimes. Unfortunately, the Alberta decision erroneously attributes improper interrogation tactics to The Reid Technique which may result in negative repercussions for both future court decisions and criminal investigations. Consequently, this article is intended to educate the legal community about our approach to interrogation to foster a better understanding of exactly what is The Reid Technique. The Reid Technique was developed by John E. Reid who established a private polygraph firm in Chicago, IL. It represents the accumulative experiences of dozens of associates who successfully utilized the technique to solve literally hundreds of thousands of crimes over the past 54 years. The training was first made available to the public in and more than , investigators in private industry, law enforcement and the Federal government have attended these seminars which range from three to five days. The Reid Technique describes a three-part process for solving a crime. The first step is referred to as factual analysis. This represents the collection and analysis of information relative to a crime scene, the victim and possible subjects. Factual analysis helps determine the direction an investigation should take and offers insight to the possible offender. The second stage of the process is the interview of possible subjects. This highly structured interview, referred to as a Behavior Analysis Interview, is a non-accusatory question and answer session intended to elicit information from the subject in a controlled environment. The clinical nature of the interview, including the asking of specific behavior provoking questions, is designed to provide the investigator with verbal, paralinguistic and nonverbal behavior symptoms which either support probable truthfulness or deception. If the investigator believes that the subject has not told the truth during the non-accusatory interview, the third part of the technique is employed, which is the accusatory interrogation. The purpose for interrogation is to elicit the truth from someone whom the investigator believes has lied during an interview. Television and movies often portray an interrogation as a session where the investigator presents his evidence and the suspect breaks down and confesses in a matter of minutes. This is pure fiction. This is precisely why an interrogation is conducted; it is an effort to obtain such evidence. Second, the consequences facing a criminal suspect are significant and often several hours of interrogation are required to persuade a guilty suspect to tell the truth. The persuasive efforts used during an interrogation must be balanced against the possibility that the suspect is innocent of the offense. On the one hand, the techniques must be effective enough to persuade a guilty suspect to tell the truth but not so powerful as to cause an innocent person to confess. Underlying Principles As a preface to the subsequent discussion, it will be beneficial to understand some fundamental concepts relating to deception and the criminal mind. The first is that all deception is motivated to avoid the consequences of telling the truth. These consequences may be real going to prison, losing a job, paying a fine or personal feelings of embarrassment, shame or humiliation. One goal of interrogation, therefore, is to reduce perceived consequences of telling the truth. Legally, an investigator cannot reduce real consequences offer a promise of leniency in exchange for a confession. However, there are many legal and proper procedures an investigator can use that would not risk a false confession from an innocent suspect and yet may allow the deceptive suspect to perceive lesser consequences associated with his crime. Consequently, one technique that should be avoided is to inform the suspect about the possible sentence facing him if he is convicted. For a similar reason the investigator should refer to the crime with "soft" language such as taking money rather than stealing money. In addition, the investigator should portray an understanding and compassionate demeanor toward the

suspect which allows the suspect to feel better about himself and the crime he committed. It is interesting that courts both in the U. During a suppression hearing in a Michigan homicide case, the court found that, "The objective of the [interrogator] was to ingratiate himself with the defendant. He used a monotone, non-accusational, almost hypnotic tone of voice. This does not render a confession inadmissible. In this instance, the suspect is told that his crime could have been much worse and that it is fortunate that the suspect did not engage in the more serious activity. In *Oickle*, the Court of Appeals concluded that the police improperly offered leniency to the suspect by minimizing the seriousness of his offense. The Supreme Court again disagreed stating, "Insofar as the police simply downplayed the moral culpability of the offence, their actions were not problematic. A crime against a person is often justified by blaming the victim the rape victim encouraged the sexual encounter; the robbery victim was showing off his wealth; or the murder victim got the suspect angry. Crimes against property may be justified in a variety of ways. The employee who steals may justify the theft because he is underpaid and overworked; the businessman who burns down his warehouse to collect the insurance money may justify his arson by blaming the insurance company for charging him high premiums over the past years. This failure to accept personal accountability for a crime, and the concomitant attitudes displayed toward the crime are so pervasive within the guilty suspect that they form the basis for the previously mentioned Behavior Analysis Interview. If a suspect incriminates himself as a result of a false statement made to him by the police he immediately cries foul. While he may accept that what he did was wrong, the criminal believes that he deserves special consideration because of his unique situation. A most interesting part of the victim mentality is the urge to protect this victim image, even at the cost of making an incriminating statement. These insights to the criminal mind play an important role in understanding interrogation utilizing The Reid Technique. The Reid Nine Steps of Interrogation John Reid divided interrogation into different steps not only to help learn the process, but because he observed that suspects often go through identifiable stages during a successful interrogation. All suspects start off denying involvement in the offense. At some point the guilty suspect starts to mentally debate whether or not to confess. It is at this stage that the investigator seeks the first admission of guilt. Once this admission is offered, the suspect is generally willing to disclose the details of his crime through standard questioning procedures. Step One of the interrogation is called the direct positive confrontation. This is a procedure to advise the suspect that the investigation clearly indicates that he is responsible for the commission of a crime. This, of course, may not be a true statement. In the previously mentioned *Oickle* case the Court of Appeals found fault in that the police failed to inform the suspect that polygraph test results are not admissible as evidence. Indeed, the investigator falsely exaggerated the accuracy of polygraph results. The Supreme Court rejected this argument citing, in part, the following logic: All of this, of course, assumes that the suspect knows whether or not he is guilty of the crime. With most crimes, the suspect definitely knows whether or not he committed the offense and the direct positive confrontation is straightforward. However, there are unusual circumstances where a person may not have definite knowledge if he is guilty of a crime. Consider a forest fire where the fire was started by a cigarette being thrown from a window. While a suspect would know if he threw a lit cigarette from his window he would not necessarily know if it was his cigarette that started the fire. An analogous situation may well have existed in the case of *R*. A confrontation statement should not be based on the premise of what a person must have done even though he may not know for sure he is responsible for doing it but rather on what a suspect knows he has done. The confrontation in this interrogation should have been, "Our investigation indicates that you did shake the child. Following the direct positive confrontation, the investigator makes a transition statement. An example of a transition statement is, "While there is no doubt that you did this, what I need to establish are the circumstances that led up to this happening. First, it offers a pretense for the interrogation other than to elicit a confession. If a suspect senses that an investigator needs a confession to prove his case, he is certainly not likely to help the government convict him by providing further evidence of his guilt. The goal of an interrogation is to elicit the truth, not to argue with the suspect whether or not the evidence against him is sufficient to obtain a conviction an argument almost every guilty suspect would win. Third, the concept of understanding why the crime was committed is attractive to the guilty suspect who believes that outside circumstances were responsible for his committing the crime. On the other hand, the

innocent suspect rejects such a premise and proclaims, "There were no circumstances that led up to this because I did not do it! Finally, the transition statement allows the investigator to move from an accusatory demeanor to one which is more understanding and compassionate. It is much easier for a guilty suspect to tell the truth if the investigator appears to be sympathetic toward his situation. Step Two of the interrogation process is theme development. The following is a theme that might be appropriate for a suspect being interrogated concerning a robbery: I think you tried hard to keep up with your utility bills, rent and car payments but kept falling further and further behind. Because you are conscientious and want to pay your bills on time you saw this as your only chance to catch up financially. In a moment of desperation you saw that man, who was obviously well dressed and who had plenty of money, and decided on the spur of the moment to do this. He is likely to state, "What difference does it make that I am behind on my bills! I did not rob anyone! In the previous example, if the robbery was an initiation to join a gang and the money was spent to buy drugs, the guilty robber, like the innocent suspect, would continue to deny involvement in the offense. Under this circumstance, the investigator would try a new theme, perhaps one centered around peer pressure causing the suspect to act out of character. An important principle is that regardless of the theme presented, an innocent suspect will reject the theme concepts because he has not justified the crime. The court in *R.* Consider a rapist who is interrogated using a theme based on truthful statements: A person who would pick on a helpless woman has no conscience. You really are a disgusting example of the human race and I hope they put you away for a long time. It referenced to the often cited decision of Justice Lamer who wrote, "The investigation of crime and the detection of criminals is not a game to be governed by the marquis of Queensbury rules. The authorities, in dealing with shrewd and often sophisticated criminals, must sometimes of necessity resort to tricks or other forms of deceit and should not through the rule be hampered in their work. What should be repressed vigorously is conduct on their part that shocks the community. This guideline may have been violated in *R.* At some point it appears the investigator offered a theme centered around accidentally or inadvertently injuring the child. Steps Three and Four both address statements the suspect makes during theme development.

4: Investigation Interview Tips: Questions for Subjects and Witnesses | i-Sight

Forensic Accounting and Fraud Investigation CPE Edition Stephen Pedneault Frank Rudewicz Michael Sheetz Howard Silverstone.

Welfare issues For additional advice when interviewing vulnerable witnesses with communication needs see Advocates Gateway toolkits. Investigators tasked with interviewing a witness should consider the welfare needs of the witness throughout. Third-party support may be beneficial to some witnesses, provided that the support is unconnected with the investigation. Intermediaries can provide advice to investigators to help achieve more productive interviews, including: The scheme provides access to registered intermediaries. Early identification of actual or potential intimidation means that witnesses can be offered a service tailored to their requirements, making it more likely that they will give evidence in court. The table below lists a number of situations and potential actions to consider. Witness protection Where there are fears that a witness may be intimidated, investigators, working in conjunction with the CPS, can develop a witness care strategy designed to protect the witness from intimidation or harassment. This can include protecting the identity of the witness during the investigation, the early stages of the prosecution process and, in certain exceptional circumstances, through the trial itself. Local measures There are a number of local measures which investigators can employ to improve security and provide protection. Investigators can obtain assistance with these interim measures from local crime reduction advisers and neighbourhood policing teams. Some local authorities also provide access to resources to deal with witness protection issues. Reluctant witnesses These are people who are believed to have witnessed an offence, part of an offence or events closely connected with it, but are reluctant to become involved in the investigative process. Reluctant witnesses should be given an outline of the offence being investigated. The specific details of the allegation, or particulars about what the witness may have seen, should not be discussed. In addition, no pressure should be applied to encourage the witness to talk to the police or to give evidence. The function of the investigator in these circumstances is simply to provide enough information to allow the potential witness to decide whether to assist or not. Records should be kept of any contact and anything said. The investigator should liaise with the CPS once they are aware that the witness is reluctant to attend court to give evidence, as the prosecutor may be able to apply for a witness summons to secure their attendance. The reasons for their opposition might include their lifestyle or they may have a close relationship with the alleged perpetrator and intend to appear in court as a defence witness. Records must be kept of all interactions with hostile witnesses, regardless of the reason for their hostility and the extent of their cooperation. Where hostile witnesses consent to an interview, it should be video-recorded, unless they object to this. Witness refusal to make a statement Investigators should bring to the attention of the CPS details of any witnesses who have been interviewed but have refused to make a statement. The investigator should outline the details of the material the witness has provided and copies of any notes made or statements compiled which the witness has refused to sign. The investigator should also provide the CPS with all the information provided by the witness which may account for their refusal to provide a statement. This may become crucial if the witness is later called as a defence witness. When a suspect is identified or arrested, the witness should be informed and kept up to date about court appearances, and whether the suspect has been remanded in custody or is out on bail. If the suspect is out on bail, the witness should be made aware of any conditions that are imposed on the suspect. Victim and witness support Further information Getting support as a victim of crime Investigators must recognise the impact that being a witness to a crime or event can have on an individual. They may feel shocked, traumatised, vulnerable or intimidated by the experience. This is run by volunteers and offers: Police officers who are witnesses are not immune to similar fears and anxieties, especially when they have witnessed traumatic or unusual events. Force welfare departments can provide advice and guidance to officers in these circumstances.

5: Watchtower Society Hedge Fund - The Watchman's Post

Concerns in interviewing financially sophisticated witnesses 11) Proving cases through documentary evidence The learning objectives for this lesson are to gain an understanding of.

This is a revision and an update from a previous blog entry. Unfortunately, the website page listing the Watchtower is no longer online. But what is wrong with the Watchtower investing in hedge funds? For one thing, the Society is a tax-exempt organization based upon the supposition that it is a non-profit institution. Not to be confused with its non-profit status But is it even ethical for a non-profit organization to operate as a hedge fund or to invest in hedge funds seeking maximum profits? At the very least it is questionable and may even violate the rules governing tax-exempt organizations. Ultimately, their avarice may well be their undoing, as it is not out of the question that they may at some point lose their tax-exempt status for this very reason. But it is not just that. Everything the Watchtower does now is either done to save money or to make money. Apparently, that means that in their view it is a waste of money to provide programs for those who attend their conventions and that the money might be more wisely allocated by placing million dollar bets with the high rollers in the global financial casino. In recent years the Watchtower has devised all kinds of schemes to keep the money flowing into their kingdom coffers. Your riches have rotted, and your outer garments have become moth-eaten. Your gold and silver are rusted away, and their rust will be as a witness against you and will eat your fleshy parts. Something like fire is what you have stored up in the last days. The wages due the workers who harvested your fields but which are held up by you, keep crying out, and the calls for help on the part of the reapers have entered into the ears of Jehovah of armies. You have lived in luxury upon the earth and have gone in for sensual pleasure. You have fattened your hearts on the day of slaughter. You have condemned, you have murdered the righteous one. Is he not opposing you? And when the day of collapse comes all the multitudes who have funded and supported Bethel and who look to the Governing Body for spiritual guidance will go wanting "as if workers who have been denied their wage. I half jokingly responded to the topic then that the Watchtower has become a hedge fund. Well, as it turns out, that is pretty much what they have become. An organization called Hedge Fund Intelligence "Global Review hosts an annual pow-wow in London for all the big banks and hedge fund managers, and listed on the roster from the September, , meeting is none other than the Watch Tower Society. Of course, their merely attending a hedge fund meeting does not of itself prove that the Watchtower has become a hedge fund. But, coupled with their scheme to get more money from the congregations and selling off valuable property in Brooklyn, it certainly appears as if they are trying to acquire a massive pool of money to play the global markets. Apparently the Watchtower is no longer content to park their money in a bank or in boring money market accounts or certificates of deposit. The Bethel money managers are apparently going after the BigMoney. The financial system is all about leverage and leverage is acquired by borrowing money. Quite likely the Watchtower has also leveraged its positions too, whatever they may be. It may even be that the Watchtower has used their valuable Brooklyn real estate portfolio as collateral to borrow millions or even billions. I have no proof of that, but I have never heard of a hedge fund that does not borrow to leverage their positions. It is not at all uncommon for market bets to be leveraged 10 " 1. Meaning, if a market player bets a hundred million they may have borrowed ten times that to a billion. Some positions are leveraged nearly 1 to ! The hedge funds operate on the herd mentality. Hedge funds pile into tech stocks. They blow up a bubble and get rich, while the late comers and holders-on get burned. Hedge funds pile into mortgage backed securities. They may even turn around and short a market they had previously helped stampede the herd into, thus making money on the collapse phase of a bubble. Hedge funds bet billions on commodities, the latest big thing; thus driving up the cost of all the necessities of life, from oil to precious foodstuffs, basically forcing millions on the lower end of the economy into near starvation. While it is doubtful the Watchtower is actually registered as an independent hedge fund and they may not even directly place bets. It is more probable that they are putting money into real hedge funds and trying to learn the system. And as we have seen recently, when the big banks make bad bets, then they have the political clout to con the politicians to make the taxpayers cover their losses. The leadership

of the Watchtower Inc is now overtly throwing in their lot with the most notorious pirate gangs of the British imperial, monetary system, evidently hoping to share the plunder. No wonder Jehovah indicts the leaders for stripping the flesh off the bones of his people and grinding their faces into the very dust. One note on hedge funds: The reason being to set themselves out of reach from national governments. Hedge funds and banks are widely known as money laundering facilities for all kinds of dirty money operations, primarily dope and illegal arms sales. About one trillion dollars annually is laundered by the banks and hedge funds in behalf of Dope Incorporated. It may well be that if the Watchtower is putting millions into a big offshore hedge fund they are sharing a common pool with drug kingpins and arms dealers. Meanwhile, word is the Watchtower is intent on building a sprawling new headquarters complex in New York State. They really are riding the gravy train. The banksters ought to really envy the Watchtower. After all, the banks have to pay enormous salaries and commissions to their derivatives whiz kids. The Watchtower just sends some volunteers to London to learn how to play the game and they work commission free! They really have fattened their hearts for the day of slaughter. As I have written about extensively, the Watchtower is going to collapse in a big way, as a judgment from Jehovah. After all, numerous hedge funds, pension funds and municipalities that thought they were sophisticated enough to play with derivatives have lost billions. Look what happened to the investment bank, Bear Stearns. Swim with the sharks and you are likely to be eaten.

6: Study Guide - Forensic Accounting and Fraud Investigation - Best CPE

CHAPTER 10 Interviewing Financially Sophisticated Witnesses Introduction The Interview Interviewing Financially Sophisticated Witnesses

Questions for Subjects and Witnesses Aside from the basics outlined by the EEOC, more specific questions depend on the type of incident and allegations. This is an important interview and is usually the first, but investigators also need to interview the subject the person accused of misconduct and any witnesses. To get a handy list of investigation interview questions, download the free cheat sheet on the Top 20 Questions to Ask in Investigation Interviews. When interviewing the subject, an investigator should treat the person fairly and with respect. At the same time, the investigator should make it clear that the company takes the complaint seriously and intends to conduct a thorough, impartial investigation. What is your response to the allegations? If the harasser claims that the allegations are false, ask why the complainant might lie. Are there any persons who have relevant information? Are there any notes, physical evidence, or other documentation regarding the incident s? Do you know of any other relevant information? The truth often lies somewhere in between, and other witnesses are integral sources of information to balance the facts. Interviewing witnesses is similar to interviewing the complainant and accused. What did you see or hear? When did this occur? What did the complainant tell you? When did they tell you this? Are there other persons who have relevant information? Learn about the five steps of conducting ethical investigation interviews. Investigators can quickly add new contacts to the case file “ subjects, complainants and others. Joe Gerard CEO, i-Sight Spend my days showing off the i-Sight investigative case management software and finding ways to help clients improve their investigations.

7: Internal Investigations – How to Conduct Witness Interviews

Book Description. Fully revised, the proven primer on forensic accounting with all-new cases. A must-have reference for every business professional, Forensic Accounting and Fraud Investigation for Non-Experts, Third Edition is a necessary tool for those interested in understanding how financial fraud occurs and what to do when you find or suspect it within your organization.

Normally, the investigator will have a witness present to take notes and corroborate evidence. He or she must be honest about the purpose of the interview without breaching confidentiality. For instance, opening remarks could be that the company is investigating certain complaints about unfair treatment of minorities. A savvy investigator must maintain an air of confidentiality without making a direct promise. If a lawsuit is filed, the promise of confidentiality will be broken if a court compels disclosure. However, an investigator must stress to the witness that the information provided will only be shared with management or others on a limited need to know basis. The investigator should never discuss opinions or conclusions with anyone while the investigation is pending. An investigator should always remain neutral and never appear to take sides. With that said, he or she must remain focused, keep the interview on track and moving forward in order to get as much information as possible. If the witness becomes emotional, take a break. Focus on the prepared interview outline when the interview goes off track. Remember, the investigator must instill trust while controlling the room. As noted, the complainant is usually the first to be interviewed. In incidents of harassment, discrimination and possible retaliation, the employer has a duty to protect the safety of the complainant. In all workplace complaints, the employer must focus on its legal obligations and assure compliance with corporate policies. To this end, a clear message should be conveyed to the complainant that a thorough investigation will occur and the appropriate action taken. The employer also has a duty to protect the complainant from any form of retaliation. The accused is likely to be one of the next people interviewed. It is natural for a person who has been accused of misconduct to behave in a defensive manner. The investigator must assure due process to the accused. At the same time, the investigator should make it clear that the company takes the complaint seriously and intends to conduct a thorough, impartial investigation. The accused should also be reminded that the company has a legal obligation to investigate. Put concerns about defamation into perspective. An investigator should assure the accused that the company is conducting its investigation in a manner that will prevent damage to reputations by handling the investigation as confidentially as possible, and gathering the facts before making any decisions. This is the perfect time to reiterate any corporate rules, zero tolerance mandates, and to advise that if found to have committed the offense at issue, the accused is subject to discipline up to and including immediate termination. Listen carefully and follow up on all matters that arise -- even unexpected ones. An investigator should avoid being hyper-focused on a list of questions to the extent that it prevents the witnesses from revealing other points that turn out to be relevant. Relevant issues can be explored with the aid of open-ended, non-leading questions. For example, an investigator may ask the accused to describe their working relationship with the complainant or to describe the office environment. An investigator may want to start in a non-confrontational way by asking the accused about background information. After extracting as much information as possible from a witness on a given point through the use of open-ended questions, the investigator should ask more pointed questions while making sure to ask the accused about each specific allegation made by the complainant. The truth often lies somewhere in between, and other witnesses are integral sources of information to balance the facts. Interviewing other witnesses is similar to interviewing the complainant and accused. Consider carefully what the purpose of the meeting with each witness is and tailor the meeting for that purpose, limiting the information revealed about the situation to the greatest extent possible. The investigator should make sure to review the preliminary investigation outline that was drafted and pull relevant topics for each key witness. Remind the witness of the importance of confidentiality.

8: Kingdom Hall - Wikipedia

INTERVIEWING FINANCIALLY SOPHISTICATED WITNESSES pdf

Covering basic accounting principles as they apply to forensic accounting and the most common types of fraud, this thoroughly examines the investigative process, with discussions on documentary evidence, the role of the expert witness, and interview techniques.

9: Working with victims and witnesses

Unit 8 - Interviewing Financially Sophisticated Witnesses Professional interview techniques form the core focus of Unit 8, which guides candidates through each important step of the interview process.

God Heals, AIDS Kill The miracles of the Bible : supernatural events really happen Groom service short story The real coke the real story Giant Encyclopedia of Preschool Activities for 4-Year Olds (Giant Encyclopedia) Aspergers disorder How do cybercriminals use online media to commit crimes? Popes poetical manuscripts. Elements of directing in management The donkey that sneezed Proserpina, Ariadne Florentina And The Opening Of The Crystal Palace Generating awareness on disaster management As to finish and get on with my professional life, or should I do Category II : Classical : adjacent fingers Conflict communication Why Go Lisa Tucker The kafir project pirat Engineering circuit analysis solution manual 8th edition Trio with four players Maha-bharata (The Epic of Ancient India Condensed into English Verse) The International Law of the Sea: Cases, Documents, and Readings Crawly Bug and the firehouse pie Yeshiva fundamentalism in the Haredi community in Israel FI studio 11 tutorial for beginners Idaho highway maintenance study. Annual Progress in Child Psychiatry and Child Development 1972 (Annual Progress in Child Psychiatry Child Uf0d8/tKeeping on Biogas lamp burning for 8 hours Management of subarachnoid hemorrhage The Pleasures of Loving God 101 commonsense rules for making things happen Defence of classical education Reel 2. Bulletins of the twelfth census of the United States, no. 1 (Apr. 17, 1899)-no. 106 (Nov. 1, 1901 Why the Jews Rejected Jesus Abstract painting and sculpture in America, 1927-1944 13 days to midnight book Refutation of excuses Cactus and Sagebrush The Lauchheimer trophy, 1921-1959. The night that christ was born sheet music Chopin nocturne op.9 no.2 sheet music