

**Eide Bailly**

## Truth & Lies, and the thin line between them

 Douglas "Doug" Cash, MBA, CFE, CFI, CFCI, CEEFE  
Sr. Manager Fraud & Forensic Advisory Services

March 5, 2026

1

---

---

---

---

---

---

---

---

# WHY ARE WE HERE?

2

---

---

---

---

---

---

---

---

**Eide Bailly**

## Disclaimer

This presentation is presented with the understanding that the information contained does not constitute legal, accounting or other professional advice. It is not intended to be responsive to any individual situation or concerns, as the contents of this presentation are intended for general information purposes only. Viewers are urged not to act upon the information contained in this presentation without first consulting competent legal, accounting or other professional advice regarding implications of a particular factual situation. Questions and additional information can be submitted to your Eide Bailly representative, or to the presenter of this session.

3

---

---

---

---

---

---

---

---

**Background:**

- Spent 28 years in law enforcement.
  - 22 in AZ, 6 in NM
- Served as a Patrol Officer, Detective, Special Agent for the State of Arizona and Financial Investigator for JP Morgan Chase Bank.
- Have 19+ years conducting fraud and investigative accounting investigations with Eide Bailly, LLP.
- Have earned MBA and MSAJS degrees.
- Hold Certified Fraud Examiner (CFE), Certified Financial Crimes Investigator (CFCI), Certified Forensic Interviewer (CFI) & Certified Economic Crime Forensic Examiner (CECFE) designations.
- Teach Advanced Fraud Investigations and Interview Training classes.
- Serve as an Adjunct Professor for Oklahoma City University ("OKCU")
- Provided testimony in Federal, State, Municipal & Civil courts.



Douglas "Doug" Cash,  
MBA, CFE, CFI, CFCI, CECFE  
Senior Manager  
Eide Bailly, LLP  
Fraud & Forensic Advisory  
Services



4

---

---

---

---

---

---

---

---

**WARNING:**  
**Viewer Discretion is Advised.**

**Video clips**

5

---

---

---

---

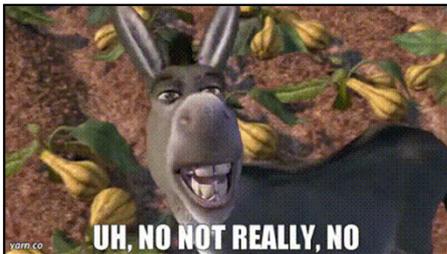
---

---

---

---

**Not formal interview training:**



6

---

---

---

---

---

---

---

---



# Why do we do fraud inquiry interviews?

7

---

---

---

---

---

---

---

---

## At a glance; Fraud is not always easy to see or locate:

- Fraud is not always material but it's not the *perpetrators* money.
- Many times, those doing the work, know more than those overseeing the work.
- Maybe the most important reason, to protect the company from going bankrupt and closing.
- In the case of governmental agencies, its taxpayer's money we are entrusted with.
- Hold individuals accountable for their improper actions.



8

---

---

---

---

---

---

---

---



# How Long Should Fraud Inquiry Interviews be?

9

---

---

---

---

---

---

---

---

Well, as a lawyer would say "it depends":

It depends on:

- The persons position.
- The persons job duties.
- Known concerns or tips relating around job performance or prior complaints.
- Known improper activity.
- Information uncovered during the interview.
- Information uncovered during audit work.



10

---

---

---

---

---

---

---

---

We don't always see what is around us:



11

---

---

---

---

---

---

---

---

# Interviewing Myths



12

---

---

---

---

---

---

---

---

### What myths have you heard?

How about:

- Everyone can be interviewed in the same way.
- Telling a person is lying is easy and anyone can do it.
- Being able to do multiple tasks during an interview is easy.
- Looking to up and to the left your telling the truth.
- Breaking eye contact is a sign of deception.
- A person crossing their arms is a defensive move.



13

---

---

---

---

---

---

---

---

### Everyone you interview is different:



14

---

---

---

---

---

---

---

---

### Eye Contact: General Principles:

- Normal eye contact occurs between **30 & 60** percent of the time between two people conversing.
- Deceptive subjects MAY avoid and/or increase eye contact when answering key questions. It depends on the individual.



15

---

---

---

---

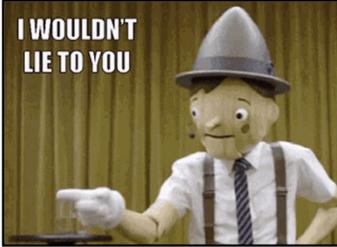
---

---

---

---

Will they or wont they, that is the question:



16

---

---

---

---

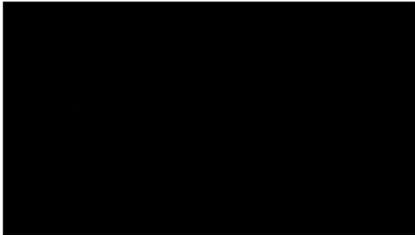
---

---

---

---

Eye Movement Myth:



17

---

---

---

---

---

---

---

---

The myth:



18

---

---

---

---

---

---

---

---



### Limbic system:

**Limbic System**

Consists of

- portions of frontal lobe
- portions of temporal lobe
- hypothalamus
- thalamus
- basal nuclei
- other deep nuclei
- associated with sense of smell (less significant)

**Functions**

- controls emotions
- produces feelings
- interprets sensory impulses
- facilitates memory storage and retrieval (learning!)

**The motivational system**

Figure from: Sadafin, *Anatomy & Physiology*, McGraw-Hill, 2007.



22

---

---

---

---

---

---

---

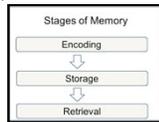
---

---

---

### Memory Labeling or Storage:

- A true impact on the interviewing process.
- Being “left” or “right” brain dominate can determine where information is stored.
- What “data” did the person attach to the memory?
  - ✓ Number.
  - ✓ Smell.
  - ✓ Taste.
  - ✓ Feel.
  - ✓ Sight.
- Need to look for difference in retrieval methods.



23

---

---

---

---

---

---

---

---

---

---

### Left v. Right:

**Brain Lateralization**

<ul style="list-style-type: none"> <li>• Analytical thought</li> <li>• Detail Oriented</li> <li>• Perception</li> <li>• Ordered</li> <li>• Sequencing</li> <li>• Rational</li> <li>• Thought</li> <li>• Verbal</li> <li>• Cautious</li> <li>• Planning</li> <li>• Math/Science</li> <li>• Logic</li> <li>• Right Field</li> <li>• Vision</li> <li>• Right Side</li> <li>• Motor skills</li> </ul>		<ul style="list-style-type: none"> <li>• Intuitive Thought</li> <li>• Holistic</li> <li>• Perception</li> <li>• Random</li> <li>• Sequencing</li> <li>• Emotional</li> <li>• Thought</li> <li>• Non-verbal</li> <li>• Adventurous</li> <li>• Impulsive</li> <li>• Creative</li> <li>• Writing/Art</li> <li>• Imagination</li> <li>• Left Field</li> <li>• Vision</li> <li>• Left Side</li> <li>• Motor Skills</li> </ul>
---	--	--



24

---

---

---

---

---

---

---

---

---

---

**Retrieving Information:**

- The more comfortable the person is, the better their recall is.
- Recalling some facts is very taxing on the person.
- The mind will protect itself from harm.
- Memory Failure is caused by three things:



25

---

---

---

---

---

---

---

---

**Memory Degradation:**

*Degradation*- Insignificant information.



26

---

---

---

---

---

---

---

---

**Memory repression:**

*Repression*- Ego Defense.

REPRESSION	
<p><b>DEFINITION</b></p> <p>Repression in psychology refers to the unconscious mechanism by which the mind prevents certain thoughts, memories, or feelings from entering conscious awareness. It is a defense mechanism proposed by Sigmund Freud to protect the individual from potentially distressing or threatening information.</p>	<p><b>EXAMPLES</b></p> <ul style="list-style-type: none"> <li>• <b>Car Accidents:</b> After a car accident, a person might not remember the details despite being behind the wheel.</li> <li>• <b>Childhood Abuse:</b> A child who faced abuse might grow up with no recollection of the incidents, even though they had a profound impact on their life.</li> </ul>



27

---

---

---

---

---

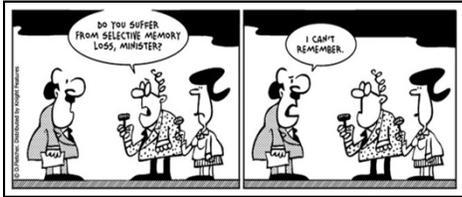
---

---

---

Selective memory:

- **Selective**- By choice or on purpose.



28

---

---

---

---

---

---

---

---

# Open-ended v. Closed-ended questions

29

---

---

---

---

---

---

---

---

Opened v. Closed:

What is an open-ended question?

Open-ended questions begin with "why," "how," or "what" and require the respondent to provide more than a single-word answer. Unlike close-ended questions that only need a simple "yes" or "no" to answer the question, open-ended questions prompt the respondent to detail their response in a free response format.



30

---

---

---

---

---

---

---

---

### Open v. Closed:

	
<p><b>Open-ended questions</b></p> <ul style="list-style-type: none"> <li>• Often begin with "Why", "How", and "What"</li> <li>• Are used to collect non-numerical or qualitative data</li> <li>• Have no predetermined answers and require respondents to explain their answers in their own words</li> </ul>	<p><b>Close-ended questions</b></p> <ul style="list-style-type: none"> <li>• Require respondents to choose from predetermined answers, like "Yes," "No," or "Not sure"</li> <li>• Are used to collect numerical or quantitative data</li> <li>• Examples include multiple choice or Likert scale survey questions</li> </ul>



31

---

---

---

---

---

---

---

---

---

---

### Open v. Closed:

Closed-ended questions	Open-ended questions
Would you recommend our product/service?	What were the main reasons you chose our product/service?
Did you experience good customer service?	How did you feel about our customer service?
Would you consider using our product/service again?	What would make you use our product/service again?
Did you like our product/service?	What is the most important feature of our product/service for you?
Are you interested in buying product/service today?	Why are you looking for product/service today?
Are you happy with your experience with us?	How would you describe your experience with us?
Did you find what you were looking for today?	How can we help you find what you are looking for today?



32

---

---

---

---

---

---

---

---

---

---

### Benefits of Open v. Closed:

- Benefits of asking open-ended questions**
1. **Deeper understanding:** They dig deeper, unveiling more than just surface-level information.
  2. **Enhanced communication:** Open-ended questions foster a two-way dialogue, making conversations more engaging.
  3. **Building trust:** When people feel heard, it builds trust and a strong rapport.
  4. **Encourages critical thinking:** These questions nudge towards reflection, enhancing critical thinking skills.
  5. **Uncovering insights:** They can bring out hidden insights that might stay buried otherwise.
  6. **Problem-solving:** By identifying core issues, they pave the way for effective problem-solving.
  7. **Personal growth:** Promoting self-reflection, open-ended questions contribute to personal growth and awareness.



33

---

---

---

---

---

---

---

---

---

---

### What makes a good open-ended question:

#### Characteristics of good open-ended questions:

- **Interest:** Be genuinely interested in the responses.
- **Clarity:** Keep your question clear and straightforward.
- **Neutral tone:** Avoid leading or biased words.
- **Emotive verbs:** Use verbs that evoke thoughts or emotions, like 'think', 'feel', or 'believe'.
- **Non-accusatory:** Frame your question to avoid sounding accusatory, which can hinder honest responses.

For instance, instead of asking "Why did you choose this method?", try "What led you to choose this method?". It feels less accusatory and more open to insightful responses.



34

---

---

---

---

---

---

---

---

## Inquiry form, are they good or bad?



35

---

---

---

---

---

---

---

---

## HAVE YOU READ THE INSTRUCTIONS?



36

---

---

---

---

---

---

---

---

### What is tailoring?

#### INQUIRIES OF MANAGEMENT AND OTHERS WITHIN THE ENTITY ABOUT THE RISKS OF FRAUD, ILLEGAL ACTS, AND NONCOMPLIANCE WITH LAWS AND REGULATIONS

[Purpose and Instructions](#)

##### TAILORING QUESTION SUMMARY

The below tailoring question(s) affect this worksheet. To complete this worksheet, these tailoring questions should be answered. Please note that only applicable questions will show here. Drill down in the response cell to *AICPA 118 Engagement Level Tailoring Questions* to provide an answer or change an existing answer.

Does the entity have an internal audit function?  Yes  No



37

---

---

---

---

---

---

---

---

---

---

### Instructions-1:

To gather evidence about the risks of fraud, illegal acts, and noncompliance with laws and regulations at the entity, the auditor should make certain inquiries of management, the audit committee (or its equivalent), appropriate personnel in the internal audit function (if such function exists), and others within the entity.



38

---

---

---

---

---

---

---

---

---

---

### Instructions-2:

The auditor should direct most of the inquiries listed to all parties interviewed and other inquiries to only certain parties with specific roles in the organization. This form identifies which questions might be appropriate only for certain parties. Additional information from other fraud-related inquiries should be documented in this form.



39

---

---

---

---

---

---

---

---

---

---

Instructions-3:

The auditor should consider whether the information gained from these inquiries indicates a risk of material misstatement due to fraud, illegal acts, and noncompliance with laws and regulations. The auditor should also consider whether the information is consistent among respondents and information obtained from inquiries of predecessor auditor when applicable.



40

Horizontal lines for notes

Instructions-4:

The auditor may wish to incorporate fraud inquiries with other inquiries performed to gain an understanding of the entity and its environment, the applicable financial reporting framework, and the entity's system of internal control. For example, the auditor may consider combining these fraud-related inquiries with other inquiries for obtaining and updating the understanding of the entity, such as those at *KBA-382 Understanding the Entity and Its Environment* and *KBA-400 Scoping and Mapping of Significant Account Balances, Classes of Transactions, and Disclosures* through *KBA-411 Activity-Level Controls Reporting and Closing Cycle*. The auditor should refer to *Chapter 6, "Assessing the Risks of Material Misstatement,"* for further guidance.



41

Horizontal lines for notes

DO WE JUST READ THE QUESTIONS?

42

Horizontal lines for notes

### Inquiries of Management Form:

**Inquiries of Management**

Interviewee's name(s): \_\_\_\_\_  
 Title(s): \_\_\_\_\_  
 Date: \_\_\_\_\_

	Yes, No, N/A	Comments (If "Yes," document the circumstances. If determined to be a finding, document in the table below.)
1. Are you aware of actual or suspected fraud or illegal acts affecting the entity?		
2. Are you aware of any allegations of fraud or illegal acts (e.g., received in communications from employees, former employees, analysts, regulators, short sellers, or others)?		
3. Do you identify and assess the risk that the financial statements (including the individual statements and the disclosures) may be materially misstated due to fraud, and how and how often do you make that identification and assessment?		

43 

43

---

---

---

---

---

---

---

---

---

---

### Inquiries of the Audit Committee or Its Equivalent:

**Inquiries of the Audit Committee or Its Equivalent, or Its Chair**

Interviewee's name(s): \_\_\_\_\_  
 Title(s): \_\_\_\_\_  
 Date: \_\_\_\_\_

	Yes, No, N/A	Comments (If "Yes," document the circumstances. If determined to be a finding, document in the table below.)
1. Are you aware of actual or suspected fraud or illegal acts affecting the entity?		
2. Are you aware of any allegations of fraud or illegal acts (e.g., received in communications from employees, former employees, analysts, regulators, short sellers, or others)?		
3. Have you received any tips or complaints regarding the entity's financial reporting process used to prepare the entity's financial statements (including those received through internal whistleblower programs, if such programs exist) and, if so, how have you responded to such tips and complaints?		

44 

44

---

---

---

---

---

---

---

---

---

---

### Employees Involved in the Financial Reporting Process:

**Inquiries of Employees Involved in the Financial Reporting Process**

Interviewee's name(s): \_\_\_\_\_  
 Title(s): \_\_\_\_\_  
 Date: \_\_\_\_\_

	Yes, No, N/A	Comments (If "Yes," document the circumstances. If determined to be a finding, document in the table below.)
1. Are you aware of actual or suspected fraud or illegal acts affecting the entity?		
2. Are you aware of any allegations of fraud or illegal acts (e.g., received in communications from employees, former employees, analysts, regulators, short sellers, or others)?		
3. Are you aware of any cybersecurity incidents, either from unintentional events or deliberate actions by insiders or third parties, affecting the entity?		
4. Are you aware of any noncompliance with laws and regulations?		
5. Are you aware of any inappropriate or unusual activities relating to the processing of journal entries and other adjustments?		

45 

45

---

---

---

---

---

---

---

---

---

---

**Inquiries of Others:**

**Inquiries of Others** ⓘ

Interviewer's name(s): \_\_\_\_\_  
 Title(s): \_\_\_\_\_  
 Date: \_\_\_\_\_

	Yes, No, N/A	Comments (If "Yes," document the circumstances. If determined to be a finding, document in the table below.)
1. Are you aware of actual or suspected fraud or illegal acts affecting the entity?		
2. Are you aware of any allegations of fraud or illegal acts (e.g., received in communications from employees, former employees, analysts, regulators, short sellers, or others)?		
3. Are you aware of any cybersecurity incidents, either from unintentional events or deliberate actions by insiders or third parties, affecting the entity?		
4. Are you aware of any noncompliance with laws and regulations?		
5. Are you aware of any instances of management override of controls and what was the nature and circumstances of such overrides?		

46 

46

---

---

---

---

---

---

---

---

---

---



47

---

---

---

---

---

---

---

---

---

---



48

---

---

---

---

---

---

---

---

---

---

**How do you tell when there is an issue?**

- Not everyone we interview will tell us the truth, the whole truth and, nothing but the truth.
- Telling the truth is easier than telling a lie.
- There is a fine line between deception and lies, but both are caused by stress.
- The trick is to learn to identify stress and peel it away to locate if it is being caused by deception or lies.
- Let's look at how an interview progresses through its stages.



49

---

---

---

---

---

---

---

---

50

---

---

---

---

---

---

---

---

**Interview Goals:**

- ✓ To understand WHAT is taking place in the business and/or household.
- ✓ To locate the people that TRULY understand the business, organization or person.
- ✓ To understand the PERSONS and/or ORGANIZATIONS finances.
- ✓ To determine if the person is being "UP FRONT" with their answers.
- ✓ To identify "RED FLAGS" of deception.
- ✓ To identify if SPECIALISTS are needed.



51

---

---

---

---

---

---

---

---

**Orientation:**

- Rapport building: (overlooked by many)
  - No need to jump right into fraud related questions.
  - Find something to discuss.
  - Work to make the individual as comfortable as possible prior to discussing potentially stressful areas.



52

---

---

---

---

---

---

---

---

**How can we start building rapport?**

- The first answer is, "it depends".
- Depends on if this is your first conversation with this person.
- Depends on where the conversation is taking place.
  - Private office.
  - Conference room.
  - Warehouse floor.
- Depends on the comfort of the person being spoken to.
- Depends on your comfort level.
- Remember, interviews can take place just about everywhere, how you handle it, is the key.



53

---

---

---

---

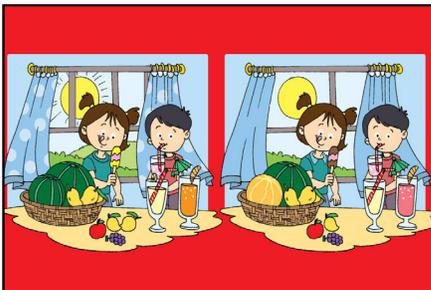
---

---

---

---

**What do you see here?**



54

---

---

---

---

---

---

---

---

How about here?



55

---

---

---

---

---

---

---

---

Or here?



56

---

---

---

---

---

---

---

---

Here are suggested 4 ways to build rapport:



57

---

---

---

---

---

---

---

---

**Narration:**

- Narrative based questions.
  - Open ended questions.
- Interviewee does most of the talking.
  - Limit interruptions as much as possible.
    - Who likes to be interrupted?
  - The more they talk, the more information and potential issues will leak out.
  - We can control what we say but not what our body does.



58

---

---

---

---

---

---

---

---

**Cross examination:**

- Interviewer clarifies information:
  - Get as much detailed information as possible.
  - Use "TMMAT" questions to assist with clarification.
    - A cognitive interviewing concept.
  - If misconduct is identified, interview while become more focused and potentially more demanding.



59

---

---

---

---

---

---

---

---

**"TMMAT" questions:**

- Is known as a "soft demand" and can be used at any point in an interview.
- ✓ T- Tell
- ✓ M-Me
- ✓ M-More
- ✓ A-About
- ✓ T- That
- **Example:** "a little earlier you mentioned (insert topic), tell me more about that."



60

---

---

---

---

---

---

---

---

**Resolution:**

- Story is set and ready for either confirmation or destruction.
- Case facts are agreed upon.
  - One at a time.
  - If needed, a written statement should be obtained at this time.
- Close the interview.
  - Yes, a proper closing does need to happen.



61

---

---

---

---

---

---

---

---

**Human  
Communication**

62

---

---

---

---

---

---

---

---

**Communication:**

Depending on the study or the expert,  
between **50%** and over **90%** of all communication is:  
**NON-VERBAL**



63

---

---

---

---

---

---

---

---

**Forms of Communication:**

- ✓ *Non-verbal cues* account for about **65%** of communication.
- ✓ *Verbal cues* account for about **7%** of communication.
- ✓ Voice Quality accounts for about **12%** of communication.
- ✓ Micro-signals account for about **16%** of communication.



64

---

---

---

---

---

---

---

---

**Baseline:**

- ✓ We establish a baseline for the subject's verbal and non-verbal cues when we know she/he is responding truthfully to non-sensitive questions.
- ✓ Later in the interview--when the questions move toward more sensitive issues--we compare the subject's verbal and non-verbal cues to those observed during the early part of the interview.
- ✓ This process, called setting a baseline or calibration.



65

---

---

---

---

---

---

---

---

**Non-verbal vs. Verbal Communication:**

- A person can control what they say but not what they do.
- Verbal clues should "jump" out at you.
- Interviewer **CANNOT** react to the verbal clues.
- Subject being interviewed is hoping that verbal mistake(s) up was missed.
- Mistake(s) can be used later to increase stress in the subject being interviewed.



66

---

---

---

---

---

---

---

---

**Forms of Deception:**

- **Omission**-Deception by withholding the truth.  
(HARDEST to detect)
- **Embellishment**-Deception by altering or changing the truth  
(EASIEST to detect)



67

---

---

---

---

---

---

---

---

**Reasons People are Deceptive:**

- ✓ TO **AVOID** PUNISHMENT.
- ✓ TO BE **REWARDED** IN SOME MANNER.
- ✓ OUT OF THE **FEAR** OF THE UNKNOWN.



68

---

---

---

---

---

---

---

---

**Why Deceptive Symptoms Appear:**

- ✓ THE **FEAR** OF BEING DISCOVERED LYING.
- ✓ THE **GUILT** FELT ABOUT LYING.
- ✓ THE **JOY** OF LYING.



69

---

---

---

---

---

---

---

---

Assessing Truth v. Deception:



- Q How can we determine whether someone is lying to us?
- A By evaluating their *verbal* and *non-verbal* responses to our questions.



70

---

---

---

---

---

---

---

---

The Need to Listen, NOT just Hear:

- To show your interviewee YOU care.
- To HEAR what the person has to say.
- To KNOW the person said something.
- Not to ASSUME the person said something.
- To identify AREAS for follow-up questioning.
- To KNOW when your in over your head.
- To KNOW when to ask for help.



71

---

---

---

---

---

---

---

---

Interview Principle:

The subject being interviewed will be reading the interviewers behavior while the interviewer is reading the subject's behavior.



72

---

---

---

---

---

---

---

---



## Is it; Comfort or Discomfort?

73

---

---

---

---

---

---

---

---

**Should be noted:**

- **STRESS** is just an indication of someone being under stress, *IT IS NOT* a guaranteed response that someone is being deceptive.
- It is an indication someone is under stress and you; the interviewer **MUST** work to determine what is causing that stress. It could be the person is being deceptive, or they may just be nervous.
- **NEVER** jump to a conclusion at the sign of stress in an interview.



74

---

---

---

---

---

---

---

---

### What does your body language say?




75

---

---

---

---

---

---

---

---

### What can we observe non-verbally?

- Status
- Quality
- Compliance
- Personality
- Pathologies
- Performance
- Accessibility
- Responsiveness
- Respect
- Empathy



- Danger
- Emotions
- Thoughts
- Desires
- Insecurities
- Intentions
- Manners
- Skill
- Competence
- Trust



76

---

---

---

---

---

---

---

---

---

---

### Self Comforting; we all do it:



77

---

---

---

---

---

---

---

---

---

---

### Pursing the lips:



78

---

---

---

---

---

---

---

---

---

---



79

---

---

---

---

---

---

---

---



80

---

---

---

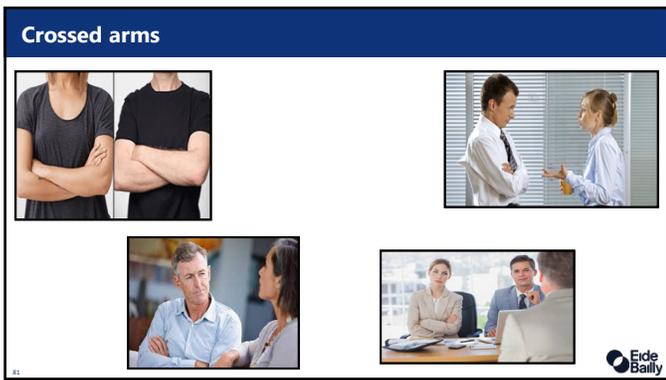
---

---

---

---

---



81

---

---

---

---

---

---

---

---



82

---

---

---

---

---

---

---

---



83

---

---

---

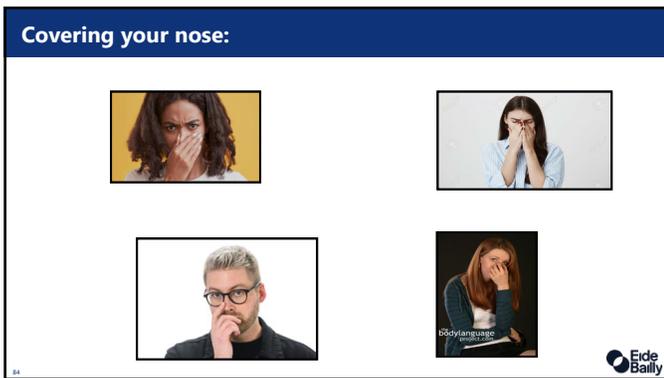
---

---

---

---

---



84

---

---

---

---

---

---

---

---

**Steepling:**



85

---

---

---

---

---

---

---

---

**Power stance:**



86

---

---

---

---

---

---

---

---

**Stress Relief:**



87

---

---

---

---

---

---

---

---

Eye closing during discussion:



88

---

---

---

---

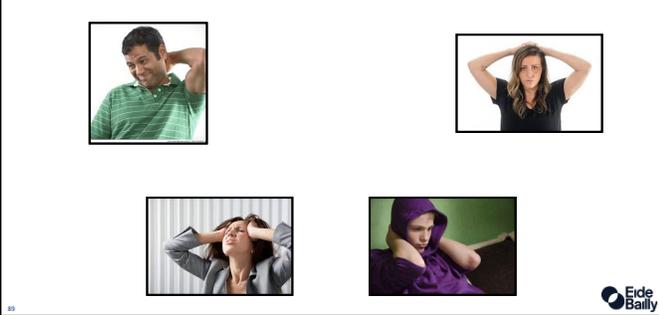
---

---

---

---

Hands on head:



89

---

---

---

---

---

---

---

---

Sometimes we make ourselves look small:

- At times, the people we speak with will work to make themselves look smaller.
- This action is an indication the individual is feeling nervous.
- On the other hand, we make ourselves look bigger when we are feeling more confident.



90

---

---

---

---

---

---

---

---

**Other Power gestures:**

- The A-OK Two Fingered Steeple.
- The Basketball Steeple.
- The Aggressive Handgun Steeple.
- Palm Down Gesture.
- This can be counter this gesture by placing your other hand on top of the persons dominate hand.
- Middle Finger Display.



91

---

---

---

---

---

---

---

---

**Basketball steeple:**



92

---

---

---

---

---

---

---

---

**Handgun steeple:**



93

---

---

---

---

---

---

---

---

**Middle finger gesture:**



94

---

---

---

---

---

---

---

---

**Head Tilt:**



95

---

---

---

---

---

---

---

---

**Feet do Tell a Story?**



96

---

---

---

---

---

---

---

---





100

---

---

---

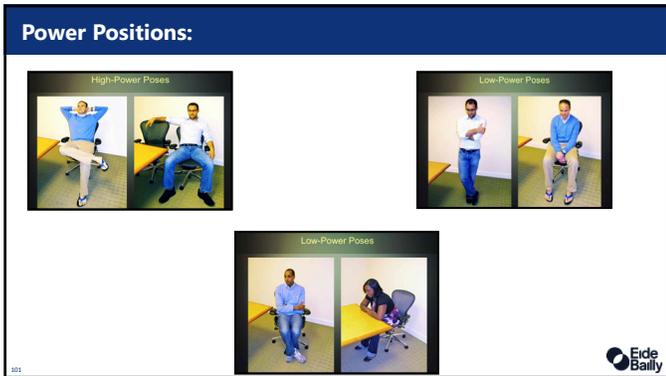
---

---

---

---

---



101

---

---

---

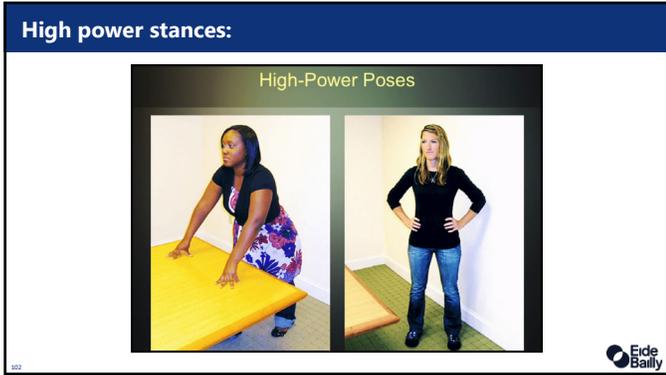
---

---

---

---

---



102

---

---

---

---

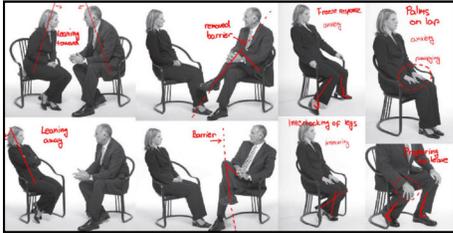
---

---

---

---

### Joe Navarro- "What Every Body is Saying":



103

---

---

---

---

---

---

---

---

## "Greetings", do they really matter?



104

---

---

---

---

---

---

---

---

### Good afternoon, Hello, How are you, What's up??

- How do you currently greet people?
- How do you prefer people greet you?
- Does a proper greeting matter?
  - Is it just something to do.
- How does the situation/location change your attitude?
- Make sure you *listen* to understand and not to just *reply*.
- How do these areas impact a greeting?
  - Culture.
  - Age.
  - Gender.



105

---

---

---

---

---

---

---

---

### What can the greeting show you?

- A person's stress level.
- A person's demeanor.
- A person's personality.
  - **Dominate.**
  - **Submissive.**
  - **Indifferent.**
- Your attitude about the interaction or individual.
- If you don't care to be there, why should they?
- Leave your bias at the door!



106

---

---

---

---

---

---

---

---

### Handshakes of Control:



107

---

---

---

---

---

---

---

---

### Who is in Control?



108

---

---

---

---

---

---

---

---

### The Upper Hand:



109

---

---

---

---

---

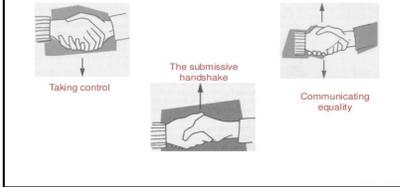
---

---

---

### Handshakes of Dominance:

#### How Dominance and Control Are Communicated?



110

---

---

---

---

---

---

---

---

### Types of Handshakes:



111

---

---

---

---

---

---

---

---



# Understanding Deception

112

---

---

---

---

---

---

---

---

### Understanding Deception:

Ancient Hindu Scriptures called **"Papyrus Vedas"**, written in 900 B.C., describes the verbal and non-verbal behaviors of a person who commits the crime of murder:

*"no quilt is incurred in giving false evidence in case the life of a man depends thereon"*




113

---

---

---

---

---

---

---

---

### Understanding Deception:

King Solomon in the Old Testament of the bible, in the book of Proverbs (6-12-13) describes the behaviors of the deceptive person:

*"A naughty person, the wicked man walketh with a froward mouth. He winketh with his eyes and speaketh with his feet and teaches with his fingertips."*




114

---

---

---

---

---

---

---

---

**Understanding Deception:**

King Solomon also described this phenomenon later in the

Book of Proverbs (28-1):

*"The wicked flee when no man pursueth but the righteous are bold as*



115

115

---

---

---

---

---

---

---

---

**Understanding Deception:**

Sigmund Freud said:

*"He that has eyes to see and ears to hear may convince himself that no mortal can keep a secret. If his lips are silent, he chatters with his fingertips; betrayal oozes out of him from every pore."*



116

116

---

---

---

---

---

---

---

---

**Understanding Deception:**

In 1872 Charles Darwin determined that:

*"repressed emotion almost always comes to the surface in some form of body motion."*



117

117

---

---

---

---

---

---

---

---

**Understanding Deception:**

Sir Francis Bacon advised those who would endeavor to detect the physical signs of deception:

*“Wait upon him with whom you speak with your eyes, for there be many wise men that have secret hearts and transparent countenances.”*



118

---

---

---

---

---

---

---

---

**Understanding Deception- Patience:**

Sun Tzu once said:

*“If you wait by the river long enough, the bodies of your enemies will float by.”*



119

---

---

---

---

---

---

---

---

**Quotes:**

- Galileo Galilei (1642): *“All truths are easy to understand once they are discovered; the point is to discover them.”*
- Abraham Lincoln (1865): *“No man has a good enough memory to make a successful liar.”*
- Mark Twain (1910): *“If you tell the truth you don’t have to remember anything.”*
- Franklin D. Roosevelt (1939): *“Repetition does not transform a lie into the truth.”*



120

---

---

---

---

---

---

---

---

**3 Simple Facts to remember:**

- ✓ A person can control what they say but not what they do.
- ✓ If a person said it, they thought it.
- ✓ Telling the truth is easier than lying.



121

---

---

---

---

---

---

---

---

**Larry King said:**

*"I remind myself every morning: Nothing I say this day will teach me anything. So, if I'm going to learn, I must do it by listening."*



122

---

---

---

---

---

---

---

---

**What jumps out at you?**



123

---

---

---

---

---

---

---

---

**Lying is Hard Work:**

- For **most** people, telling a significant lie is tough.
- Good interviewers can recognize a person’s struggling, evading, and laboring over a question.




124

---

---

---

---

---

---

---

---



## Interviewing Styles & Disciplines



125

---

---

---

---

---

---

---

---

**Before starting an interview:**

❓ Before you walk in the room, ask yourself:

*“What is the real cost of not knowing the truth and/or leaving information uncovered?”*

✓ You may get only **1** chance at this, what do you mind leaving on the table?




126

---

---

---

---

---

---

---

---

### Interview/Information Gathering Methods:

- **Accusatory**- Used **66%** of the time. Least overall productive style.
  - **Inquisitory**- Used **33%** of the time. Most overall productive style.
- Home Office, England 1979.
  - University of Kent, England 1990.



127

127

---

---

---

---

---

---

---

---

### Common Interviewing Names:

- Information Gathering:
  - Designed to gain as much information as possible.
  - Normally has a friendly atmosphere surrounding it,
  - Most interviews start here and may not progress any further,
- Admission Seeking:
  - Designed to gain admissions of responsibility.
  - Looking to identify intent.
- Interrogation:
  - Normally used by Law Enforcement.



128

128

---

---

---

---

---

---

---

---

### Common Interviewing Disciplines

- ✓ **Extemporaneous**, (where most people start):
  - Where most people start.
  - Seat of the pants.
  - Can feel like your being thrown under a bus or ran over by one.



129

129

---

---

---

---

---

---

---

---

**Common Interviewing Disciplines-continued:**

- ✓ **The Reid Method taught by the Reid Institute:**
  - Is taught by the John E. Reid & Associates.
  - Most widely known.
  - Teaches a 9-step process:
    - Starts with the positive confrontation.
    - Ends with elements of oral and written statements.
    - Provide 1-to-4-day training classes.
  - Can give the impression everyone can be interviewed the same way.



130

---

---

---

---

---

---

---

---

**Common Interviewing Disciplines-continued:**

- ✓ **Wicklander and Zulawski (WZ):**
  - Was founded in 1982 in Chicago. IL.
  - Provides more private sector training.
  - Has a broad landscape of course content.
  - Provides training in non-confrontational interviewing.
  - Awards the Certified Forensic Interviewer ("CFI") designation.



131

---

---

---

---

---

---

---

---

**Common Interviewing Disciplines-continued:**

- ✓ **Kinesics:**
  - Study of body language.
  - A person can control what they say, can't control what they do.
  - Not easy to master.



132

---

---

---

---

---

---

---

---

**Common Interviewing Disciplines-continued:**

✓ **Cognitive:**

- Person being interviewed is key.
- Requires intense concentration.
- Technique can be learned in a short period of time.
- Cognitive questions can be useful almost everywhere.



133

---

---

---

---

---

---

---

---

**Common Interviewing Disciplines-continued:**

✓ **Investigative Hypnosis:**

- Involves trance.
- Can tend to use leading questions.
- Not admissible in court.



134

---

---

---

---

---

---

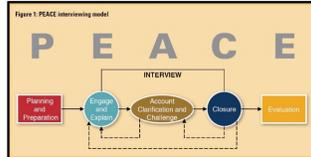
---

---

**Common Interviewing Disciplines-continued:**

✓ **P.E.A.C.E.**

- P-Preparation and Planning.
- E-Engage and Explain.
- A-Account, Clarify and Challenge.
- C-Closure.
- E-Evaluation.



135

---

---

---

---

---

---

---

---

### Preparation and Planning:

- This stage involves preparing for the upcoming interview, and includes:
  - ✓ Research the organization this matter revolves around.
  - ✓ Understand the reason for the interview.
  - ✓ Identify the objectives of the interview.
  - ✓ Identify the “topics” to be covered during the interview.
  - ✓ Work to understand any issues that might arise during the interview.



136

---

---

---

---

---

---

---

---

### Engage & Explain:

**Key points about "Engage and Explain":**

**Building rapport:**  
The primary focus is on making the interviewee feel at ease by using positive body language, showing genuine interest, and addressing them respectfully.

**Explaining the purpose:**  
Clearly state the reason for the interview, what information is needed, and what is expected from the interviewee.

**Active listening:**  
Pay close attention to the interviewee's verbal and nonverbal cues, and use open-ended questions to encourage them to share their perspective.

**Addressing concerns:**  
If the interviewee seems anxious or nervous, acknowledge their feelings and provide reassurance.



137

---

---

---

---

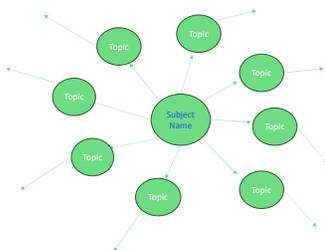
---

---

---

---

### Spider note taking:



138

---

---

---

---

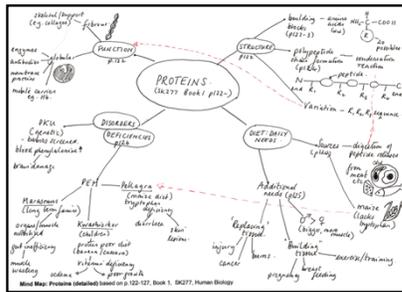
---

---

---

---

Note taking discussion:



139

---

---

---

---

---

---

---

---

---

---

Note taking discussion:



140

---

---

---

---

---

---

---

---

---

---

PLAT discussion:

PLAT is a note-taking method used in investigative interviewing that records information about people, locations, actions, and times. ☺

How PLAT works ☺

1. Draw a circle to represent a topic, such as a person, location, or action
2. Note the nature of the topic inside the circle
3. Record information about the topic in a clockwise direction on "spiders legs" drawn from the circle
4. Extend the "spiders legs" if the recorded information leads to more information

141

---

---

---

---

---

---

---

---

---

---

### Account, Clarify, and Challenge:

#### Account, Clarify, and Challenge:

This stage involves:

- **Eliciting a Detailed Account:** The interviewer encourages the interviewee to provide a comprehensive account of the events or situation in question.
- **Clarifying Ambiguities:** The interviewer actively seeks to clarify any unclear or contradictory statements made by the interviewee.
- **Engaging and Challenging:** The interviewer engages with the interviewee to encourage further information and challenge any inconsistencies or implausible claims.



142

142

---

---

---

---

---

---

---

---

### Closure:

Here's a more detailed breakdown of the "Closure" stage within the PEACE model:

- **Summarize the Interview:** The interviewer should briefly recap the key points discussed, ensuring that the interviewee has a chance to clarify any misunderstandings or add any missing details.
- **Address Questions:** Provide an opportunity for the interviewee to ask any questions they may have about the interview or the investigation.
- **Outline Next Steps:** Clearly explain what will happen next, whether it's further investigation, a follow-up interview, or other relevant actions.
- **Thank the Interviewee:** Express appreciation for their time and contribution to the investigation.
- **Exchange Contact Information:** If necessary, exchange contact information to facilitate future communication or follow-up.
- **Leave on a Positive Note:** End the interview on a respectful and professional note.



143

143

---

---

---

---

---

---

---

---

### Use of Evidence Discussion:

"SUE" stands for "Strategic Use of Evidence," which refers to a technique used in investigative interviewing where an interviewer strategically leverages information they already know about a case to question a subject, aiming to detect deception by observing inconsistencies or omissions in their response when confronted with known facts.

#### Key points about SUE:

**Focus on known facts:** The core principle of SUE is to carefully analyze the evidence already gathered and use specific details from that information to probe the suspect during an interview.

**Detecting deception through inconsistencies:** By strategically presenting known facts, the interviewer can identify discrepancies or areas where the suspect's story deviates from the established evidence, potentially indicating deception.

#### Used in investigative interviews:

SUE is primarily employed in situations where investigators are questioning individuals suspected of involvement in a crime, allowing them to carefully assess the subject's responses against the existing evidence.

#### How SUE works:

##### Gather information beforehand:

Before the interview, the investigator thoroughly reviews all available evidence to identify key facts and details that can be used to challenge the suspect's narrative.

##### Strategic questioning:

During the interview, the investigator carefully crafts questions that directly reference the known facts, observing how the suspect reacts and responds to these specific details.



144

144

---

---

---

---

---

---

---

---

### Use of Evidence Discussion:

**Strategic questioning:**  
During the interview, the investigator carefully crafts questions that directly reference the known facts, observing how the suspect reacts and responds to these specific details. (a)

**Observe verbal and nonverbal cues:**  
In addition to the content of the response, the interviewer also pays close attention to the suspect's body language, hesitations, and other nonverbal cues that might indicate deception. (a)

**Benefits of using SUE:**  
**Increased accuracy in detecting deception:**  
Studies have shown that interviewers trained in SUE techniques are more likely to correctly identify when someone is lying compared to those without this training.

**Can elicit more truthful information:**  
By strategically presenting known facts, SUE can encourage suspects to provide more accurate information and potentially reveal inconsistencies in their story. (a)



145

---

---

---

---

---

---

---

---

---

---

### Evaluation:

Here's a more detailed breakdown of the "Evaluation" stage within the PEACE model:

**Assess the Information:**  
Review the interview notes and determine what the interviewee revealed, including any alibi, explanations, denials, or admissions. (a)

**Reconcile with the Investigation:**  
Compare the interviewee's account with the broader investigation, identifying any inconsistencies or contradictions. (a)

**Identify Further Lines of Inquiry:**  
Determine if the interview uncovered new leads, witnesses, or evidence that require further investigation. (a)

**Reflect on Performance:**  
Evaluate the interviewer's performance, noting strengths and areas for improvement in future interviews. (a)

**Consider Next Steps:**  
Based on the evaluation, decide on the next steps in the investigation, such as additional interviews, evidence collection, or legal action. (a)

**Continuous Development:**  
The evaluation stage is crucial for continuous improvement in investigative interviewing techniques. (a)

**Ethical Approach:**  
The PEACE model prioritizes obtaining an unbiased, fact-based account from the interviewee, pushing interviewers to be fair and open-minded. (a)



146

---

---

---

---

---

---

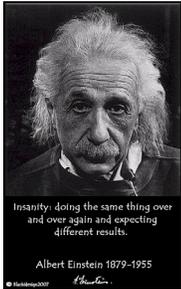
---

---

---

---

### Never Changing Styles is:



147

---

---

---

---

---

---

---

---

---

---



148

---

---

---

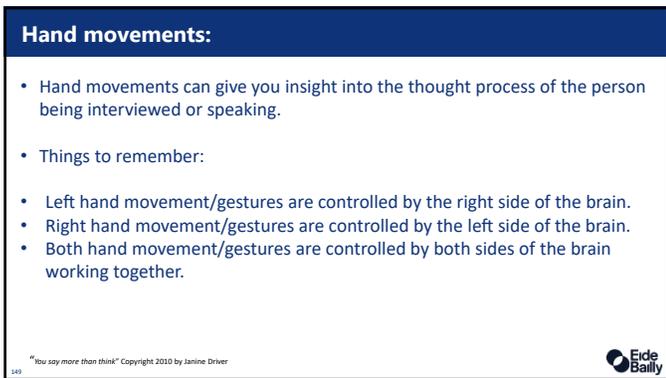
---

---

---

---

---



149

---

---

---

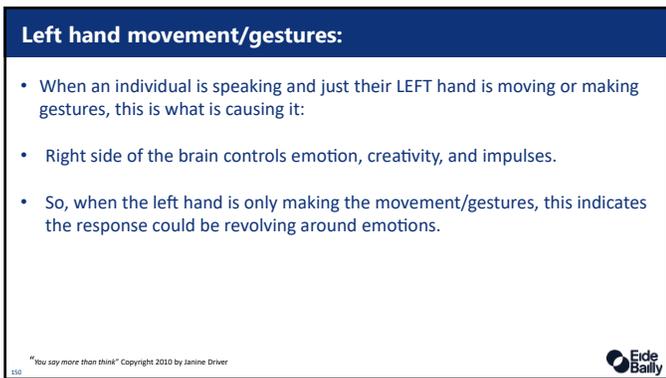
---

---

---

---

---



150

---

---

---

---

---

---

---

---

**Right hand movement/gestures:**

- When an individual is speaking and just their RIGHT hand is moving or making gestures, this is what is causing it:
- Left side of the brain controls logic, details, rational thought, and planning.
- So, when the right hand is only making the movement/gestures, this indicates the response could be revolving around emotions.

151 "You say more than think" Copyright 2010 by Janine Driver



151

---

---

---

---

---

---

---

---

**Both hand movement/gestures:**

- When an individual is speaking and BOTH of their hands are moving or making gestures, this is what is causing it:
- When both hands of a person are used during their response/statement, this indicates both sides of the brain are being used during the statement.
- This shows the individual is totally committed to their response.
- When the person also has open palms, is an indication this individual is being genuine.

152 "You say more than think" Copyright 2010 by Janine Driver



152

---

---

---

---

---

---

---

---

**Casualty Gap in a Conversation:**

- This occurs during a conversation when some makes a comment that makes it sound like something happened but doesn't give a reason for the action being taken.
- This is a comment that leads you to believe something is true without actually saying it.
- Such as a person claims they were sent a cease & desist letter after appearing on a podcast for not wearing the correct company apparel.
- You might "assume" the person got confronted for doing something wrong.
- But the person didn't say the "why" wearing the wrong T-shirt got them in trouble.
- My question, what was in this individual's contract states about wearing company apparel.

153 "You say more than think" Copyright 2010 by Janine Driver



153

---

---

---

---

---

---

---

---



154

---

---

---

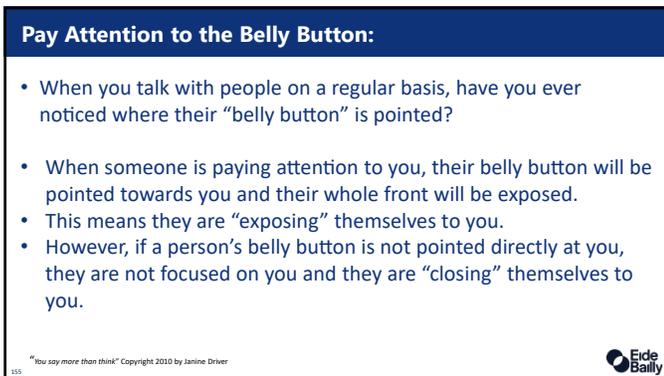
---

---

---

---

---



155

---

---

---

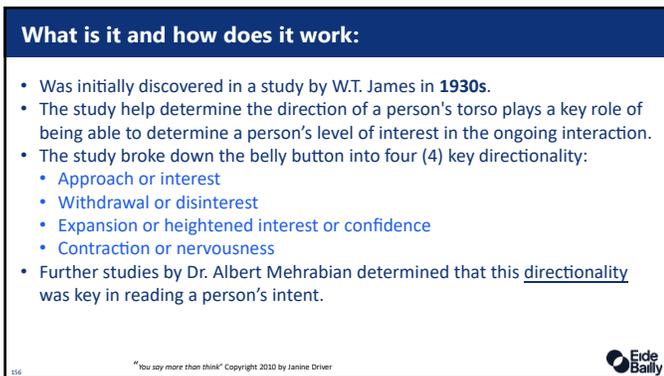
---

---

---

---

---



156

---

---

---

---

---

---

---

---

### Belly Button Rule

- Use what you see as a probing point.



157

157

---

---

---

---

---

---

---

---



## Finishing up

158

---

---

---

---

---

---

---

---

### Closing an Interview:

- Do you really need to close an interview, can't we just say thank you?
  - Simple answer, NO.
- The interviewee needs to be thanked for taking time to speak with you.
- The interviewee needs to be given information on how to reach you, even if you have interviewed them before.
- Remember, the interview you have just completed, is the most important interview of the day.
  - **NO matter how many interviews you do.**



159

159

---

---

---

---

---

---

---

---

**Closing question suggestions:**

- 🔍 "Is there anything else you think I need to know, or you wish to tell me?"
- 🔍 "Is there anything you expected me to ask you about that I didn't?"
- 🔍 "Do you have any questions for me/us?"



160

---

---

---

---

---

---

---

---

**After all we have discussed, what did you see here?**



161

---

---

---

---

---

---

---

---



**What will destroy the interview**

162

---

---

---

---

---

---

---

---

**Interview pitfalls:**

- Not preparing
  - ✓ No research, no practice.
- Personal issues such as;
  - ✓ Sickness.
  - ✓ Fights.
  - ✓ Financial issues.
  - ✓ Demeanor.




163

---

---

---

---

---

---

---

---

**Interview pitfalls:**

- Not paying attention to the interviewee.
  - Each interview is the most important interview you will do.
  - Theodore Roosevelt once said, *"Nobody cares how much you know, until the know how much you care."*
- Massive note taking.
- Frequent interruptions.




164

---

---

---

---

---

---

---

---



**Seven Deadly Sins.  
of Interviewing**

**By John A. Hoda  
FIS-International**



165

---

---

---

---

---

---

---

---

**The Sins:**

- 1) Be prepared or should we say, not being prepared.
- 2) Not establishing rapport.
- 3) Not listening.
- 4) Interrupting.
- 5) Cop style of Q-A.
- 6) Poisoning the well.
- 7) Not getting contact information (closing the interview).



166

---

---

---

---

---

---

---

---

**Transparency in Accounting:**

In a February 2025 Mark Cuban posted on X:

*“When it comes to accounting transparency; if you have nothing to hide, hide nothing.”*



✓ That should be a conversation starter for sure.



167

---

---

---

---

---

---

---

---

**Some Interviewing books:**

- “Telling Lies” by Paul Ekman
- “Principles of Kinesic Interview & Interrogation” by Stan B. Walters
- “The Truth About Lying; How to Spot a Lie and Protect Yourself from Deception” by Stan B. Walters
- “Investigative Discourse Analysis” by Don Rabon
- “Persuasive Interviewing; A forensic Case Analysis” by Don Rabon & Tanya Chapman
- “Blind spots; Why Good People Make Bad Choices” by Kevin McCarthy
- “The Dictionary of Body Language” by Joe Navarro
- “What Every-Body is Saying” by Joe Navarro
- “Investigative Interviewing; Adopting a Forensic Mindset” by John E. Grimes III
- “You Can’t Lie to Me” by Janine Driver
- “You Say More Than You Think” by Janine Driver
- “LieSpotting” by Pamela Meyer
- “Thinking Fast and Slow” by Daniel Kahneman



168

---

---

---

---

---

---

---

---



169

---

---

---

---

---

---

---

---



170

---

---

---

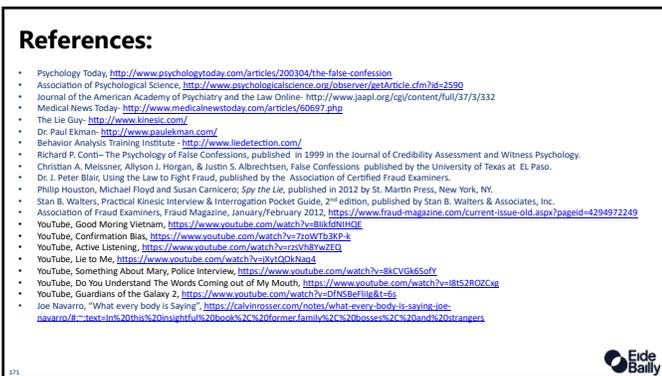
---

---

---

---

---



171

---

---

---

---

---

---

---

---

References:

- YouTube, 10 worst business handshakes, <https://www.youtube.com/watch?v=exUCiQaQDA>
- YouTube, What is Deception, <https://www.youtube.com/watch?v=05qzceR6A4>
- Improper British Police Interview, [www.osim.net](http://www.osim.net)
- YouTube, Jerry Sandusky, Rock Center, Jerry Sandusky Interview, <https://www.youtube.com/watch?v=1-clmUAC6SA>
- YouTube, How the minister spent his money, <https://www.youtube.com/watch?v=W4S79Q3EM&list=PL>
- YouTube, 101 Tips for interviewers & interrogators, Tip #5, Stan B. Walters, <https://www.youtube.com/watch?v=4WoOidossT0&t=1s>
- YouTube, Tupac's 1995 Deposition, <https://www.youtube.com/watch?v=Ny0GGSgZM>
- YouTube, How to handle a tough deposition question, <https://www.youtube.com/watch?v=6lntmY0H-U>
- YouTube, Texas Style Deposition, <https://www.youtube.com/watch?v=6rmv0K4e4>
- YouTube, Cop Husband of Missing Theresa Parker, <https://www.youtube.com/watch?v=6w9H1vQ08>
- YouTube, Sgt. Parker arrested for wife murder, <https://www.youtube.com/watch?v=3k36G7T72>
- YouTube, Chris Watts, husband of missing Frederick woman, <https://www.youtube.com/watch?v=sp0Ys04F2Q&t=37s>
- YouTube, Chris Watts reacts to neighbor's surveillance footage, <https://www.youtube.com/watch?v=U1A4FQIDM0&t=85s>
- YouTube, 101 Tips for interviewers & interrogators, Tip #80, Stan B. Walters, <https://www.youtube.com/watch?v=4K4U1-Boys8&t=216s>
- YouTube, 101 Tips for interviewers & interrogators, Tip #95, Stan B. Walters, <https://www.youtube.com/watch?v=255-76d181U&t=26s>
- YouTube, 101 Tips for interviewers & interrogators, Tip #96, Stan B. Walters, <https://www.youtube.com/watch?v=W6v81A818&t=2s>
- YouTube, 101 Tips for interviewers & interrogators, Tip #97, Stan B. Walters, <https://www.youtube.com/watch?v=78B3HG00C&t=6s>
- YouTube, 101 Tips for interviewers & interrogators, Tip #98, Stan B. Walters, <https://www.youtube.com/watch?v=FD9nno-IE7Q&t=5s>
- YouTube, Deposition Misconduct by Attorney Witness, <https://www.youtube.com/watch?v=G-6eymsaZ0U&t=5s>
- YouTube, Angry lawyer goes off the deep end, <https://www.youtube.com/watch?v=sp045-afnM&t=20s>
- YouTube, Greg Wheeler deposition, <https://www.youtube.com/watch?v=RoA2Zwajzo>
- YouTube, Payroll Fraud deposition, <https://www.youtube.com/watch?v=89SE-Gff-nE&t=4s>
- YouTube, Left Brain Right Brain, [https://www.youtube.com/watch?v=6-MuVGE\\_4](https://www.youtube.com/watch?v=6-MuVGE_4)
- Forensic Interview Solutions, 7 Deadly Sins of Interviewing, [www.fis-international.com](http://www.fis-international.com)



172

172

---



---



---



---



---



---



---



---