The date was February 7, 2010. It was an early Sunday afternoon. Colonel Russell Williams entered the interrogation room, a man normally above all reproach. After an intense few hours, Detective Jim Smyth elicited one of the most compelling murder confessions in Canadian history. How did Smyth do it?
Introduction

- Detective Jim Smyth—masterful interviewing
- Colonel Russell Williams—Canadian Air Force
Introduction

Police Investigators vs. Forensic Accountants
Introduction

Police investigators are perceived to be the best interviewers
Introduction

Police Officer Interview Training

- Standardized interview model approach (minimum 2 weeks)
  - REID Model (North America)
  - PEACE Model (Britain)

- Benefits of an interview model
  - Brings consistency to the profession
  - Provides the investigator with the psychological tools to conduct interviews within the parameters of the law
Introduction

The best interviewers learn to think like a crook to catch a crook
Introduction

IFA Interview Training

- On the job
- Conferences
- DIFA Program – 1.5 days
Introduction

Questions to Consider

- Is there room to improve IFA interview training?
- Have we become too complacent in our relationship with the police?
- Is it not the IFA that has the requisite skills to solve the FINANCIAL crime?
Introduction

Questions to Consider

- Should it not be the IFA that LEADS all investigative accounting interviews?
- Would it not make sense to standardize IFA interview training?
Overview

1. Legal environment
2. Interview models (PEACE, REID, Motivational Interviewing)
3. The Williams investigation
Legal Environment

Canadian Confession Laws and the Impact on statement admissibility to the IFA
Legal Environment

Criminal Law

(R. v. Oickle, 2000)—SCC landmark case which defined the Canadian Confession Rule

- Statements made to persons in authority must be made voluntarily
Legal Environment

Voluntary Statements
- Threats or Promises
- Atmosphere of Oppression
- Operating Mind

Persons in Authority
- Generally persons of the state engaged in the arrest, detention, or prosecution of the accused
- Non-traditional persons rarely fall into this category; it must be objectively established that such persons had control over the proceedings
Can an IFA be deemed to be a Person in Authority?

R. v. Reid, 210 (Newfoundland Supreme Court of Canada 2000)

Judge ruled that statements made to two IFAs employed by KPMG were inadmissible because they were persons in authority and the confession was not obtained voluntarily.
Case Facts (R. v. Reid, 2000)

- Employee accused of defrauding employer;
- Employer had (to the suspect’s knowledge) gone to the police about the matter;
- Police had policy where they would not charge without a forensic report at employer’s expense;
- KPMG retained; and
- Suspect’s manager made a comment in front of her about need to cooperate with KPMG.
Legal Environment

Judge ruled that statements were inadmissible

- Accused reasonably believed that IFAs were persons in authority and statements were not obtained voluntarily;
- Accused felt information given to KPMG would be relayed to police; and
- IFAs did not inform the accused that she was not obliged to answer their questions.

IFA lesson → Know your legal environment
Interview Models

1. REID (North America)
2. PEACE (United Kingdom)
3. Motivational Interviewing (Psychologists)
REID Technique

**Background**

- Most taught method in North America
  - Courses offered
  - 600+ page manual

- Historical roots
  - A welcome change by the American public—replaced physically coerced confessions (1936)
  - Similar underpinnings to the lie-detector test
REID Technique—Overview

Three Phases to REID

- Phase 1—Fact-finding
- Phase 2—Behavioral analysis phase
- Phase 3—Interrogation
REID Technique (Phase 1)

Fact-Finding

- Non-accusatory interview to develop rapport;
- Fact-finding investigative questions; and
- Base-line behavior assessed
REID Technique (Phase 2)

Behavior Analysis Interview (BAI)

1. Verbal and nonverbal indicators;
2. Behavior-provoking questions; and
3. Specialized questioning
1. BAI Verbal Indicators

- **Truthful subjects respond to questions directly**

- **Deceptive subjects:**
  - Evasive denials
  - Bolster their statements: “I swear”
1. BAI Nonverbal Indicators

- Lack of eye contact
- Deceptive posture—slouching, barriers
- Touching—nose, ears, lips
- Shuffling or hiding feet
- Placing hands over mouth or eyes
REID Technique (Phase 2)

2. BAI Behavior-Provoking Questions

- 15 behavior questions

Example: Knowledge & Suspicion

- Guilty subjects are less helpful and have a negative attitude in an interview
- Truthful subjects tend to be more helpful

Evaluate responses in global manner
3. BAI Specialized Questioning

Bait question: example Williams

- Non-accusatory: goal to trap subject in deceit
- Allows investigator to confirm suspect’s position
- Does the guilty subject change his or her story when presented evidence?
Interrogation

- Conducted to persuade suspect to tell the truth
- Conducted when investigator is reasonably certain of suspect’s guilt
- Interviewer does majority of the talking
- Goal is to increase suspect’s anxiety level while simultaneously decreasing the perceived consequences of the confession
Reid Technique (Phase 3)

Nine Steps of Interrogation

1. Direct Positive Confrontation;
2. Theme Development (moral not legal);
3. Handling Denials;
4. Overcoming Objections;
5. Procurement and Retention of a Suspect’s Attention
Reid Technique (Phase 3)

6. Handling the Suspect’s Passive Mood;

7. Presenting an Alternative Question;

8. Developing the Details of the Offence;

9. The Written Confession
Reid Technique (Disadvantages)

Disadvantages of BAI

- The effectiveness of BAI (50/50)
Reid Technique (Disadvantages)

- **False confessions**
  - REID model—can be guilt presumptive
  - Dubious tactics—overcoming objections, resisting denials
  - In the United States, 25% of individuals subsequently exonerated by DNA evidence had provided a false confession.
PEACE Model of Investigative Interviewing
What does PEACE stand for?

Preparation & Planning → Engage & Explain → Account → Closure → Evaluation
PEACE Model

- Interrogation models no longer used in Britain
  - Too many false confessions
  - Extensive review by Home Office – 400 interviews

- Model developed in 1992:
  - Developed by police, lawyers, psychologists
  - The focus of the model is to obtain a complete account of what the suspect has to say as opposed to focusing on eliciting a confession
Planning and Preparation

Fail to plan ➔ Prepare to Fail

- Strategic considerations—one interviewer or two interviewers?
- Logistical considerations—have you told the interviewee how much time that you will need from them?
PEACE (Engage and Explain)

Engage and Explain

- Create an atmosphere where the interviewee will want to talk with you.

Personalize the interview

- How to address the interviewee & vice versa
- Explain purpose (set agenda)
- Rules and legal guidelines
PEACE (Account)

Account

- Purpose → obtain full account

Questioning style

- Open-ended (T.E.D) → Tell me, explain to me, describe to me.
- Probing (who, what, when, where, why)

Don’t challenge contradictions too early
Do not be satisfied with a “thin” account

- Explain the problem and explore the issue in detail
- Persistent questioning → Trigger another go
PEACE (Closure)

Closure

- End in courteous and professional manner
- Explain next steps and encourage future dialogue
PEACE (Evaluation)

Evaluation

Ask yourself the following question after each interview:

- What effect has this new information had on the investigation as a whole?
Motivational Interviewing

Scott Porter CA•IFA

September 9, 2013
Motivational Interviewing

What Is Motivational Interviewing (MI)?
- Motivational interviewing is a directive, client-centered counseling style for eliciting behavior change by helping clients to explore and resolve ambivalence.

What Is the Genesis of MI?
- People don’t respond well to advice
- Motivation to change comes from within
Motivational Interviewing

In 1989, Dr. Stephen Rollnick and Dr. William Miller formally documented MI to benefit entire profession

- Parallels to current state of IFA profession

Can MI benefit the forensic accountant?

- Los Angeles police force has been trained with MI.
- Results: 3x more effective than interrogation based approaches.
Motivational Interviewing

Four Principles

1. Express Empathy
2. Develop Discrepancy
3. Roll with Resistance
4. Support Self-efficacy
1. Express Empathy

- Empathy is a complex emotion—requires a lot of work and true understanding.
- Different than sympathy—simply feeling sorry for someone.
2. Develop Discrepancy

Change comes from cognitive dissonance

- Cognitive dissonance is conflicting thoughts that create tension
- Opens up emotional part of the brain (limbic system) versus pre-frontal cortex (logical)
- Humans don’t like to be in a dissonant state
- We rationalize to eliminate the dissonance
Motivational Interviewing

- The best therapists challenge the rationalization
  - Change occurs because tension/emotion is explored.

- The best interviewers challenge the fraudsters rationalization process (fraud triangle)
Motivational Interviewing

Impact to Investigator

Case example—Mr. Johnson pays $750,000 to his wife in unauthorized expenditures

- Contradictory evidence creates cognitive dissonance turmoil for the suspect
- Investigator uses empathy
- Provide the suspect with a moral safety net
- Result: confession
Motivational Interviewing

3. Roll with Resistance
   - Resistance → sign to move on
   - Not a chess match

4. Support Self-efficacy
   - Environment conducive to change
The Williams Investigation

- The Confession of Russell Williams—disgraced Colonel
The Williams Investigation

October 22, 2010

- Life Imprisonment
- Two First Degree Murders
- Two 10-year sexual assaults
- 82 one-year sentences for burglary
September 2009

Two women sexual assaulted near Williams’ cottage

October 29, 2009

Corporal Marie-France Comeau found dead at her home in Brighton, Ontario

January 28, 2010

Jessica Lloyd, a 27-year-old Tweed resident is last seen alive
Williams

February 4, 2010

- OPP set up 11-hour road block to find out information about Lloyd’s disappearance
- Williams comes to the police’s attention because of a distinctive tire tread

February 7, 2010

- Williams interviewed
Williams

Commencement of Williams interview

- Builds rapport
- Explains process
- Establishes legal rights
Listening

- Detective asks how he knew the Corporal Marie-France Comeau (his first victim)
- What would you do if Williams was sputtering?
- Williams does most of the talking
Questioning

The way we ask questions can drastically alter results.

How would you ask for Williams’ DNA, footwear, etc...?
Specialized Questioning

- Bait Question—Tire tracks
- Investigator confirms Williams’ position of denial
The Direct Confrontation/Challenge Account

- Interrogations can be gentle
- Cognitive dissonance—Williams stressed
- The power of silence
- Motivational interviewing:
  - Williams given choice to confess
Williams

Why did Williams confess?

- More than just evidence
- Strategic use of evidence
Interviewer conduct

The investigator was masterful in ensuring respectful human exchange:

If there is any one secret of success, it lies in the ability to get the other person’s point of view and see things from his angle as well as your own.

~ Henry Ford
Conclusion

Where does our profession go from here?

How do we provide future forensic accountants with the proper investigative skill set to make them the leading interview experts?

How do we allow the next generation of forensic accountants to be prepared for the ethical, legal, and psychological challenges of investigative interviewing?
Conclusion

In order to deliver a complete investigative skill set, the forensic accounting profession must deliver its own standardized interview model.

It is time for change.

The profession is ready and the time is now.
Thank You

An investment in knowledge pays the best interest.

~ Benjamin Franklin

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