

**AGA-Austin Chapter
Program & Luncheon Meeting Minutes
Meeting Date: December 8, 2011**



The meeting was called to order at 11:45 a.m.

Regular Business

Paul Morris, President-Elect, greeted the attendees.

Paul's announcements:

- The Chapter sincerely appreciates all the wonderful gifts donated to the family sponsored by the Centers for Child Protection (CCP). With everyone's help, the family will surely have a joyous Christmas.

Lynda Baker, Community Services Chair, thanked all of the Play Bingo volunteers. Please don't forget to report your volunteer hours. Lynda requested that those who donated gifts or cash to complete the IRS form for which they will receive a receipt for their charitable contribution to the CCP.

Program Speaker

Debi Weyer introduced the event's speaker, Dr. Carolyn Conn, Associate Professor of Accounting at St. Edward's University.

Carolyn earned her BBA in Accounting from Stephen F. Austin State University and her MBA and Ph.D. (Accounting) from the University of Arkansas in Fayetteville. She has held several administrative positions at higher education institutions including Lamar University in Beaumont, Lamar-Orange, and Texas State University in San Marcos.

Carolyn's presentations and publications focus on the areas of fraud/forensic accounting and ethics. She is a CPA and a Certified Fraud Examiner.

Accompanying Dr. Conn was Rick Schumacher, Senior Investigator in the Fraud Prosecutions Unit of the Texas Workforce Commission. Rick has conducted hundreds of data collecting and/or admission seeking interviews. Rick is a U.S. Army veteran and a Pat Tillman Scholar.

Interviewing vs. Interrogating

(Resources: www.acfe.com; Rabon & Chapman, *Interviewing & Interrogation*, 2nd ed.)

Interviewing is the process of gathering information. Interviews include data gathering or admission seeking.

The opposite of interviewing is interrogation for which the ultimate goal is a (written) confession.

Ask the right questions and just let them talk.

Skills for Successful Interviews

It is important that an interviewer avoid "honesty bias", which is the subconscious act of assuming that someone is honest before hearing any facts. You must be on alert during the interview that maybe the person might not be so honest in order to pick up cues and clues.

Desirable skills and attributes of a great interviewer are:

- Good listener – the most important quality of all.
- Ability to elicit responses
- Ability to detect deception
- Ability to gain compliance.

Physical Room Set-Up

Rick Schumacher provided some insight into just how important the physical setup of the interview room is.

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The Distance:

- Psychologist Robert Summer defined “personal space” in his 1969 book as 2 feet to 3 ½ feet. During an interview, maintaining a distance of about this much has been determined to be optimal.
- There should be nothing between you and the interviewee. Barriers create discomfort. The interviewee should be comfortable, but not too comfortable.
- The absence of barriers gives you the ability to “lean in” during the interview and allows you to read body language.

The Door:

- The door must be unlocked by law unless a custodial interrogation is being conducted (i.e. person will be taken into custody). This type of interview is normally conducted by law enforcement.
- The door should not be in the view of the interviewee. If the interviewee starts to lean toward the door during the interview, that is probably a point that needs to be revisited in greater depth.
- The pathway should be unobstructed between you and the door and between the interviewee and the door.

Surroundings:

- Interview on your turf if possible, such as in your office or your building. This establishes “home court advantage”.
- Eliminate distractions such as telephones, email, music, etc., which detract from communication.
- A “scribe” should be present who does nothing other than take notes during the entire interview. The scribe:
 - should not talk or interject in any way.
 - should be in the view of the interviewee but outside of the “personal space”.
 - should write constantly at all times, not just on certain points or parts of answers.
- Drinks of any kind should not be provided to avoid interrupting the interview to visit the restroom. An interruption requires that the entire interview process be re-created, such as building rapport with the interviewee, which is very difficult to do.

The Interview Process

- Always start with the person furthest from the suspect. For example, you may think that the Procurement Manager has committed an act of fraud, but one of the first steps in the process would be interviewing the shipping and receiving clerk to gather information in building your case for fraud.
- The suspected perpetrator is interviewed last and never should more than one person be interviewed at a time.
- Introduce yourself but be informal. Establish rapport by engaging in “small talk” and creating “shared experiences”. For example, a statement such as “Oh, you work at the Hwy 71 location. I hate that location. Every time I go there I . . .”
- Avoid using the word “fraud” or “investigation”. Instead substitute “accounting error”.
- Provide a purpose for the interview, such as “We are reviewing the procedures for receiving shipments.”

- Get a commitment for assistance.
- Observe reactions – both verbal and non-verbal.

Interpreting Interview Cues

Look for cues or signs that the interviewee is being deceptive, such as:

- Repeating your questions
- Exhibiting selective memory
- Giving excuses for behaviors
- Cursing
- Answering your questions with a question
- Overly respectful
- Voicing denials that are too specific
- Putting his hands to his face, lips, eyes

Conclusion and Adjournment

Number attending: 36 (including the speakers)

Future CPE events:	January 12, 2012	4 CPE	Audio Conference (2) 8:30 a.m. – 12:30 p.m. Location: ERS Board Room, 200 E. 18 th Street, Austin
	February 9, 2012	1 CPE	Luncheon 11:50 a.m. – 12:50 p.m. Location: Corazon at Castle Hill, Austin

The meeting was adjourned at 1:00 p.m.

Lynne Pfeffer
Secretary

Date: January 8, 2012