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ENHANCING AUDIT INTERVIEWS WITH FAINT: THE FORENSIC ASSESSMENT INTERVIEW TECHNIQUE

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Auditors routinely rely on oral inquiry, particularly face-to-face interviews, as an important source of audit evidence. Interviews with persons responsible for day-to-day operations, management and governance often contribute valuable information for the assessment of risk and detection of material misstatements.

However, do current audit interview practices produce relevant and reliable oral evidence? Do auditors receive adequate training in interview skills? To what extent should internal audit shops and external audit firms actually depend on this type of evidence? These are important questions considering the billions of dollars in losses and restatements attributed to occupational fraud and accounting errors (ACFE 2018; Alali and Wang 2017).

The value proposition of face-to-face interviews increases as an interviewer becomes more proficient designing questions, assessing verbal cues and evaluating non-verbal behaviors. This requires special training, which may not be supported or readily available. To provide auditors with assistance, this article recommends the use of the Forensic Assessment Interview Technique (FAINT), a validated and highly effective criminal investigation tool. The article also provides a step-by-step implementation guide and a sample internal control questionnaire that incorporates the use of FAINT.

Interview or Interrogation?

The distinction between an interview and an interrogation is critical because the objectives are fundamentally different. For example, an interview's purpose is limited to gathering evidence, while the scope of an interrogation extends to obtaining an admission of guilt (Gordon and Fleisher 2011). When conducting interviews, auditors must take precautions to ensure their clients do not perceive they are the subject of an interrogation. Crossing this line creates enormous potential to disrupt the integrity of the interview and damage its value as a reliable source of audit evidence.

Interviews, by nature, should be less stressful than interrogations and last no longer than 20 to 30 minutes. This is quite different from an interrogation, which often becomes contentious, continues for much longer periods of time and may even lead to the violation of the interrogated individual's personal space. Proficient interviewers behave in a non-accusatory manner, guide the respondent's cooperation and documents findings in a relaxed manner.

During an interview, auditors should make every effort to keep their client in a familiar, comfortable and

distraction-free environment. They should promote good faith cooperation, build positive working relationships, and encourage their clients to speak often and freely. However, this does not mean that a person participating in an interview will never feel uncomfortable or become threatened. To the contrary, the value of an interview depends on properly interpreting the verbal cues and non-verbal behaviors when a person perceives a threat that produces “fight or flight” responses. Interviewers must possess the ability to understand a client’s reactions to either confront an issue head on (“fight”) or attempt to distance themselves (“flight”) from the source of stress (Gordon and Fleisher 2011). See Table 1 for a comparison of the characteristics of interviews and interrogations.

Assessing Verbal Cues and Non-Verbal Behaviors

To obtain maximum benefit from an interview, an auditor must be able to identify and interpret verbal cues and non-verbal behaviors that point to truth and deception. Common verbal cues of deceptive persons include evasive responses to questions, a hesitancy to speak when asked and a reluctance to offer any assistance to the interviewer. Deceptive individuals also exhibit slow rates of speech, frequent pitch changes, short responses and long delays before answering questions (Blair and Kooi 2004).

To the contrary, a truthful person normally expresses a strong desire to answer questions honestly, exhibits an emotionally cooperative attitude and is fully engaged in the interview.

Truthful interviewees also refrain from changing or redefining interview questions in a way that, by their own definition of the situation, shows they didn’t do anything wrong (i.e., personal coding). For example, a client may

have a policy that prohibits anyone from having custody of cash and making bank deposits. The auditor might ask: Do you ever collect cash and make daily bank deposits? After receiving a response to this yes or no question, the auditor should follow up with an additional question asking their responsibilities in the cash receipts process. A deceptive person will frame their answers to these questions in a manner that changes the question to one where they appear to not be violating internal controls.

For example, when asked to elaborate, the client might respond as follows: Well, some days I collect cash and some days I make bank deposits. The client redefining the question in this way is an example of personal coding and thus a sign of deception.

A change in “how and why” by the person undergoing questioning is also a sign of deception. In this case, the interviewee initially denies they have circumvented internal controls. But as the interview continues, the interviewee creates an alternative explanation as to why they are perceived to have not followed proper procedure. For example, a mailroom clerk might answer he/she had to collect and deposit cash receipts because the cashier who deposits the cash was often absent from work (Gordon and Fleisher 2011). See Table 2 for a summary of truthful and deceptive verbal cues.

The assessment of non-verbal behavior is an equally important element of a FAINT interview. Those who are truthful project a relaxed and confident image when subjected to questioning. They also do not produce unnecessary repetitive body movements. To the contrary, deceptive individuals express tense, defensive and restless mannerisms throughout the interview session. They often slouch, cross their arms or legs, and produce evasive body alignment with the interviewer.

Table 1: Interview vs. Interrogation (Adapted from Gordon and Fleisher 2011, 34)

Variable	Interview	Interrogation
Purpose	Gather information	Get a confession
Demeanor of Interviewer	Non-accusatory	Accusatory
Session Framework	Free flowing	Rigid
Participation Levels	Interviewee speaks 95% of the time	Interrogated speaks 5% of the time
Environment	Comfortable for interviewee	Interrogator's “home field advantage”
Spatial Relationships	“Personal-Social Zone” honored	Starts “Personal,” ends “Intimate Zone”
Documentation	Consistent writing	No writing until receive a confession
Duration	Approximately 20-30 minutes	No time limit

Table 2: Truthful and Deceptive Verbal Cues (Adapted from Gordon and Fleisher 2011, 99)

Truthful	Deceptive
Strong desire to resolve issues	Hopes the interview gets nowhere
Talkative	Hesitant to speak
Tries to narrow or assist investigation	Has no information/tries to broaden investigation
Uses appropriate and strong terms	Uses mild/evasive terms
Fully engaged	Detached/distant
Normal speech patterns	Slow rates of speech with frequent pitch changes
No abnormal delays in responses	Long delays with short response times
No use of “personal coding”	Uses “personal coding”
Consistent “how and why”	Changes “how and why”

Illustrators and adaptors are also examples of non-verbal behaviors that are likely to surface in the course of an interview. Illustrators help the interviewer understand what the individual is trying to say. For example, touching one’s chest while responding to an interview question is an indicator of truthfulness. Adaptors inhibit an interviewer from understanding verbal responses. For example, an individual may cover his/her mouth when responding to an interview question. This is a sign of deception. See Table 3 for a comparison of truthful and deceptive non-verbal behaviors.

The Interview: A Step-by-Step Process

Step 1: Build a Relationship and Establish a Baseline

For an interview to be effective, the interviewer must set the client at ease and take control in a non-threatening way. The main goal at this point is to build rapport and establish a baseline of the interviewee’s behavior. To accomplish this, the auditor must restrict questions to those that are irrelevant to the audit objectives.

Questions related to the nature, timing and extent of audit procedures must be avoided. The use of closed-

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end demographic questions (name, current employment position, length of time employed, etc.) allows the auditor to take charge, solicit cooperation and begin the important process of relationship building.

To encourage a positive working relationship, the auditor should guide an honest and free-flowing discussion of a non-controversial topic that both individuals have in common. Perhaps it is a college or professional sports team the two support. Maybe it is a community service organization that brings them together.

Whatever the topic, nothing related to the actual purpose of the interview should be discussed at this stage. The

Table 3: Truthful and Deceptive Non-Verbal Behaviors (Adapted from Gordon and Fleisher 2011, 106)

Truthful	Deceptive
Relaxed and confident	Tense and defensive
Face-to-face body alignment	Evasive body alignment
Increased use of illustrators	Use of adaptors
Natural and settled foot and body positions	Tense, repetitive, restless foot and body movements

objective, at this point, is to create a baseline situation where the interviewer has the opportunity to observe normal truthful behavior when there is not a threatening emotional attachment to the topic.

Step 2: Evaluate Posture and Demeanor

After establishing a baseline, the auditor is now in a position to evaluate the general posture and demeanor of the person being interviewed. This is the initial metric in FAINT. Truthful individuals maintain an upright and forward-leaning posture that is settled and open. Deceptive individuals often slouch, lean back, exhibit restlessness and cross their arms and legs.

An auditor should record a score of +1 in the interview working papers if they perceive the interviewee to be a truthful person or a score of -1 if considered deceptive. A score of zero indicates that the general posture and demeanor signals are mixed and do not lean in either direction. At this point, the interview should be no longer than 5-10 minutes. See the Appendix for an example of an interview working paper that incorporates FAINT scoring.

Step 3: Ask Relevant, Comparison and Projective Questions

The next step is to move toward the actual purpose of the interview. For example: Who is responsible for implementing the internal controls over financial reporting? Who might be involved in efforts to misappropriate assets? Are bank records and cash accounts regularly reconciled? Now is the time to begin probing with questions that might make the client uncomfortable and produce "fight or flight" verbal cues and non-verbal behaviors.

FAINT recommends a mix of relevant, comparison and projective questions dispersed throughout the interview. After each question, an auditor records the client's response and assigns a score of +1 if perceiving the interviewee to be truthful, a score of -1 if considered deceptive or a 0 if truthfulness cannot be determined.

To arrive at these scores, the interviewer assesses verbal cues and non-verbal behaviors independently for each question. Truthful responses receive a positive sign (+) and deception gets a negative sign (-). Indifferent or mixed signals result in a score of zero (0). The interviewer then combines the verbal and non-verbal marks for each question and records a score of either +1 (truthful), -1 (deceptive) or zero (mixed results). See Table 4 for a summary of all possible assessment scores.

Relevant questions, which are sharp and focused, strike

Table 4: Question Scoring
(Adapted from Gordon and Fleisher 2011, 142)

Verbal Cues	Non-Verbal	Assessment Score
+	+	+1
-	-	-1
+	0	+1
-	0	-1
+	-	0
0	+	+1
0	-	-1
0	0	0
-	+	0

directly at the heart of the interview topic. They should solicit a yes or no response and only threaten those who are untruthful.

Binary responses require these respondents to either lie or admit their deceptive behavior. They also help to prevent deceptive persons from shaping their answers to fit the questions they want to answer instead of the questions that have been asked. Internal control questionnaires and disclosure checklists are common examples of relevant audit interview questions requiring binary responses.

Assume an audit client forbids anyone in the accounting department from having access to daily cash deposits. An appropriate relevant question when assessing risk, testing controls or even investigating missing funds is: Do you ever have physical contact with the daily cash receipts? The person working in the accounting department who follows company policy is not threatened and will answer truthfully with a "no" response. The person in a position to perpetrate a fraud (custody of assets and record keeping) must either lie by answering "no" or answer "yes" and admit to not following company policy.

Persons who are threatened and choose to lie will exhibit verbal and non-verbal behaviors not observed during the baseline phase of the interview. The auditor must be able to properly assess the client's responses to determine truth or deception.

FAINT interviews should also include comparison questions, which are linked to specific relevant questions. For example: Have you ever broken or violated company procedures? Those who lie and deny having access to daily cash deposits when responding to a linked relevant question will answer "yes" to the comparison question.

This occurs because the comparison question is worded much broader than the relevant question and takes attention away from the real issue. Admitting to breaking a company procedure sometime during one's career is not an admission that he/she has not, during the period under audit, violated internal control procedures related to daily cash deposits.

Interestingly, research by Gordon and Fleisher (2011) also shows that individuals who respond truthfully to a relevant question will do the opposite with respect to the comparison question. This happens because, even though they probably have violated company policy at some point, they feel like they must state that they have never done so in order for the interviewer to believe their response to the relevant question.

Finally, projective questions seek to elicit involuntary verbal cues that indicate truth or deception. These questions are based on "what if" scenarios that remind the interviewee of past actions and experiences. For example: What would you, an employee in the accounting department, do if asked by a superior to deposit the daily cash receipts? What would you do if you found out that a co-worker in the cashier's office was skimming daily receipts?

These types of behavioral questions stimulate verbal cues and non-verbal behaviors that provide further evidence of truth or deception. See Table 5 and the Appendix for more examples of relevant, comparison and projective questions.

Step 4: Interpret the Interview Results

FAINT provides a framework to help determine the reliability of client responses to interview questions. Adding a truth/deception scoring metric to audit interviews enhances the ability to interpret the results of interview evidence.

After completing an interview, the auditor totals all truth/deception scores to reach a conclusion. An overall positive score increases the likelihood that the information gathered is trustworthy and reliable. An overall negative score reduces the veracity of the interview results, which will likely expand audit procedures. See Table 5 and the Appendix for a sample internal control questionnaire with FAINT scoring.

Final Remarks

Whether in a criminal case or an audit engagement, the use of personal interviews plays a significant role in the process of collecting evidence. However, truth and deception are often difficult to discern. This article explains how FAINT, a structured and highly effective approach to interviewing, addresses this problem.

How a client responds to an interview question is often just as important as what they say. This makes the assessment of verbal cues and non-verbal behavior, as required by FAINT, extremely important. A failure to distinguish truth from deception may lead to repeat interview sessions, incomplete findings and inaccurate conclusions.

Table 5: Sample Interview Questionnaire Excerpt

	Question	Answer	Verbal Score	Non-Verbal Score	Overall Question Score
1.	Do you always open and count the daily mail receipts with another mailroom employee? (R)	Y	+	-	0
2.	Do you and another employee always prepare daily control sheets of cash and checks received? (R)	Y	-	-	-1
3.	What would you do if the person with whom you count cash insisted that receipts should not be locked up when taking a lunch break? (P)		+	+	+1
	Answer: I would tell them that we must follow policy. R = Relevant Question, P = Projective Question				

The need for auditors to properly design and deliver questions, interpret interview results and formulate appropriate conclusions should not be underestimated. Effective oral inquiry, which often contributes and corroborates valuable information to auditors, requires training and development. To capitalize on this, internal and external audit departments should assess their training opportunities and consider the use of FAINT when planning professional development activities that are directed toward operational, compliance, financial statement and forensic audits.

Finally, future research should investigate the extent to which academic and professional education programs adequately address interviewing skills. An assessment of perceived importance and actual financial commitments to oral inquiry could potentially lead to better prepared college graduates and more effective working professionals.

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APPENDIX

Internal Control Questionnaire

Audit Area: Cash Mailroom Cash and Check Receipts

Client _____ Balance Sheet Date _____

Step 1: Build Rapport and Establish Baseline Behavior

Interviewee _____ Title/Position _____

Length of Time Employed by Client _____ Length of Time Employed in Current Position _____

Name/Title of Immediate Supervisor _____

Search for common interests: hobbies, sports teams, civic/charitable organizations, etc. _____

Step 2: Evaluate Posture and Demeanor (Circle one)

Truthful +1 Not Sure 0 Deceptive -1

Step 3: Relevant (R), Comparison (C) and Projective Questions (P)

Cash and Check Receipts – Mail Room Procedures

	Question	Answer	Verbal Score	Non-Verbal Score	Overall Question Score
1.	Do you always open and count the daily mail receipts with another mailroom employee? (R)	Y / N			
2.	Do you and another employee always prepare daily control sheets of cash and checks received? (R)	Y / N			
3.	What would you do if the person with whom you count cash insisted that receipts should not be locked up when taking a lunch break? (P)				
	<i>Detailed Answer:</i>				
	Question	Answer	Verbal Score	Non-Verbal Score	Overall Question Score
4.	Do you immediately stamp a restrictive endorsement on each check received? (R)	Y / N			
5.	Are receipts and control sheets forwarded to the cashier daily in a tamper-proof bag? (R)	Y / N			
6.	Have you ever not followed a required procedure because it seemed unnecessary? (C)	Y / N			
7.	Does the mailroom forward a copy of all daily control sheets to the accounting department? (R)	Y / N			
8.	What would you do if asked by the accounting department to assist with the recording of cash receipts in the books? (P)				

	<i>Detailed Answer:</i>				
9.	Does the mailroom retain a copy of all daily control sheets? (R)	Y / N			
10.	Does the mailroom have a safe or locking cash drawer? (R)	Y / N			
11.	Is access to a safe or locking cash drawer restricted to a small number of individuals? (R)	Y / N			
12.	Do you store daily receipts and control sheets in a secure location when unattended? (R)	Y / N			
13.	What would you do if you discovered that a mailroom co-worker was working with the cashier to use receipts for personal use? (P)				
	<i>Detailed Answer:</i>				
14.	Do you have access to the accounting department records? (R)	Y / N			
15.	Do you prepare or have access to bank reconciliations? (R)	Y / N			
16.	Do you accompany the cashier when making daily bank deposits? (R)	Y / N			
17.	Have you ever knowingly broken a company policy? (C)	Y / N			
18.	Do you have access to the original or duplicate bank deposit slips? (R)	Y / N			
19.	Do you compare bank deposit slips with daily control sheets and reductions to the accounts receivable ledger? (R)	Y / N			
20.	What would you do if the cashier asked you to assist with preparing bank deposit slips? (P)				
	<i>Detailed Answer:</i>				
			Verbal Score	Non-Verbal Score	Overall Question Score
21.	Are you routinely made aware of policies and procedures regarding daily receipts? (R)	Y / N			
	Total Score				

Conclusions:

Internal Control –

Truthfulness of Interviewee –