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**16-17 Nov 2020
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“Reliability of Non Verbal Communication During Fraud Investigation Interviews”

When forensic accountants conduct interviews to investigate fraudulent activity, can they use nonverbal cues as a reliable way of detecting when interview subjects are lying? To answer this question, I will be examining law enforcement interviewing techniques, an area where nonverbal communication has been studied extensively. I will be providing excerpts from the primary textbook used by many law enforcement ... [more at acfi.ca](http://more.at.acfi.ca)



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“Reliability of Non-Verbal Communication During Fraud Investigation Interviews”

Abstract:

When forensic accountants conduct interviews to investigate fraudulent activity, can they use nonverbal cues as a reliable way of detecting when interview subjects are lying?

To answer this question, I will be examining law enforcement interviewing techniques, an area where nonverbal communication has been studied extensively. I will be providing excerpts from the primary textbook used by many law enforcement agencies, as well as explain my research findings from case studies. I will also offer my analysis of this material, as well as that of five experts in the field, gained through personal communication. The interviewing techniques are used primarily by law enforcement dealing with murder, arson, theft and rape. However, these interviewing techniques can be applied by forensic accountants dealing with different high-stakes crimes, such as financial statement fraud, money laundering, tax evasion and employee theft.

I conclude in my presentation that forensic accountants should not rely upon nonverbal cues of deception in an interview to extract information during a fraud investigation for the following reasons:

1. There is no scientific proof that identifying them is reliable or valid, based on my research of case studies.
2. Teaching nonverbal cues of deception based on someone's experiences can be misleading. His/her experience needs to be properly documented to show what cues were given when and that the behaviors were properly coded by at least two independent observers. I have not seen this process followed, based on my research.
3. A subject's nonverbal cues may be impacted by interviewing style and the personality of the interviewer. This makes determining what a subject's behavioral cue means very difficult.

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Murad Tirmizey, CPA, CGA, MFAcc, DIFA, CFE, is a Senior Consultant in the Ottawa office of KPMG Forensic. Murad obtained his Chartered Professional Accountant, Certified General Accountant (CPA, CGA) in 2015 and followed his passion of Forensic Accounting by completing the Diploma in Investigative and Forensic Accounting (DIFA) in 2018 and Master of Forensic Accounting (MFAcc) in 2019 from the University of Toronto. He also received the Certified Fraud Examiner (CFE) in 2019.

Murad has over 10 years of industry and public practice experience where he developed skills in the areas of financial accounting, accounting systems, internal controls and financial procedures relating to a variety of engagements. His background has given him a solid understanding of forensic accounting, compliance, financial controls and methodologies, financial statement preparation, review and presentation.

Murad has conducted numerous interviews over the years and is particularly interested in the nonverbal communication aspect of interviewing. He has written a thesis paper, spoken with industry leaders and performed extensive research on the subject matter and is excited to share his findings with everyone.