

# *Writing effective investigation reports*

---

*Towards effective Fraud  
investigations*



# Fraud investigations...



In investigations, each point you write, provide **evidence**



Very **adversarial** in nature

Are reactive other than proactive

**Outcome assumption: *the case will be determined in court***

It's all about facts seeking and no other.

# Investigation reports...

- a) State only facts
- b) Avoid opinions
- c) DO NOT INDICATE "Draft Report" anywhere
- d) No sampling – cover each and everything



# Before you write it...

- Everything is material. Need great care & accuracy.
- Establish facts with evidence.  
***Working documents*** must withstand detailed scrutiny.

Basic mistakes like **arithmetic errors** in reports, **straying outside expertise**, lack of objectivity, etc = no work done.

# Why write a good report?

Investigation reports must state the facts clearly and unambiguously to avoid misinterpretation. Allowing the reader room for interpretation can have devastating consequences.



# Investigation report...

As an *investigator*, you must be able to write clearly and correctly.

In the next slides, find the basics of writing investigation reports that are formatted properly, easy to understand and error-free.



# Investigation report format

- Issue,
- Findings,
- Investigation,
- Resolution,
- Appendices
- Annexures
- Exhibits
- Interview scripts
- Clear investigation file.



# What is the ISSUE?

*Two to three paragraphs, stating what happened? This should include:*

- The *event or issue* that needs investigating (what happened)
- Who is doing the investigating (which department or agency)



# What is the ISSUE?

**Example:** On Monday, November 4, 2016, two employees at the Kampala office, observed a colleague remove stock from the shop and put them in a bag. This employee put the bag in his car.

The witnesses advised the Manager who made further inquiries. Ultimately the stock was recovered and the employee was sent home pending the investigation. The office consulted Human Resources (HR) and Corporate Investigations (CI), under Risk management. A case was reported to Police; file #xxx

# What are the findings?

*Two to three concise paragraphs summarizing the results of the investigation. This section provides:*

- the information that the client or applicable business unit needs to make decisions. It says *who* did *what*, *when*, *how*, and sometimes *why*.



# What are the findings?

- The *Issue and Findings* sections combined become the executive summary of what the boss or client needs to know.
- If they only read this far, they understand what happened.

# What are the findings?

## ***Example:***

*The subject, his Position & office station. Risk Management and HR interviewed the suspect on 4<sup>th</sup> May 2016; two hours after the incident. He admitted taking the stock in question. RM had reviewed his access logs, CCTV camera and uncovered a number of other matters. The suspect also acknowledged he had done those by confessing.*

# What are the findings?

*They are:*

- *He accessed the property after hours on June 10, 2016.*
- *He removed the stock from the shop on two other occasions: June 3 and August 1, 2016.*
- *He changed the inventory register sheet to cover his thefts. RM found sufficient evidence to file criminal charges. The Office manager and HR determined that the suspect knowingly breached the company Code of Conduct. RM consulted the business, HR, and Legal, and has reported this matter to the police. HR terminated the suspect's employment effective October 15, 2016.*

# How did you investigate?

- This is the key section of the report, and should include.
- who, where, what, when and why
  - synopses of interviews
  - descriptions and assessments of evidence

# How did you investigate?

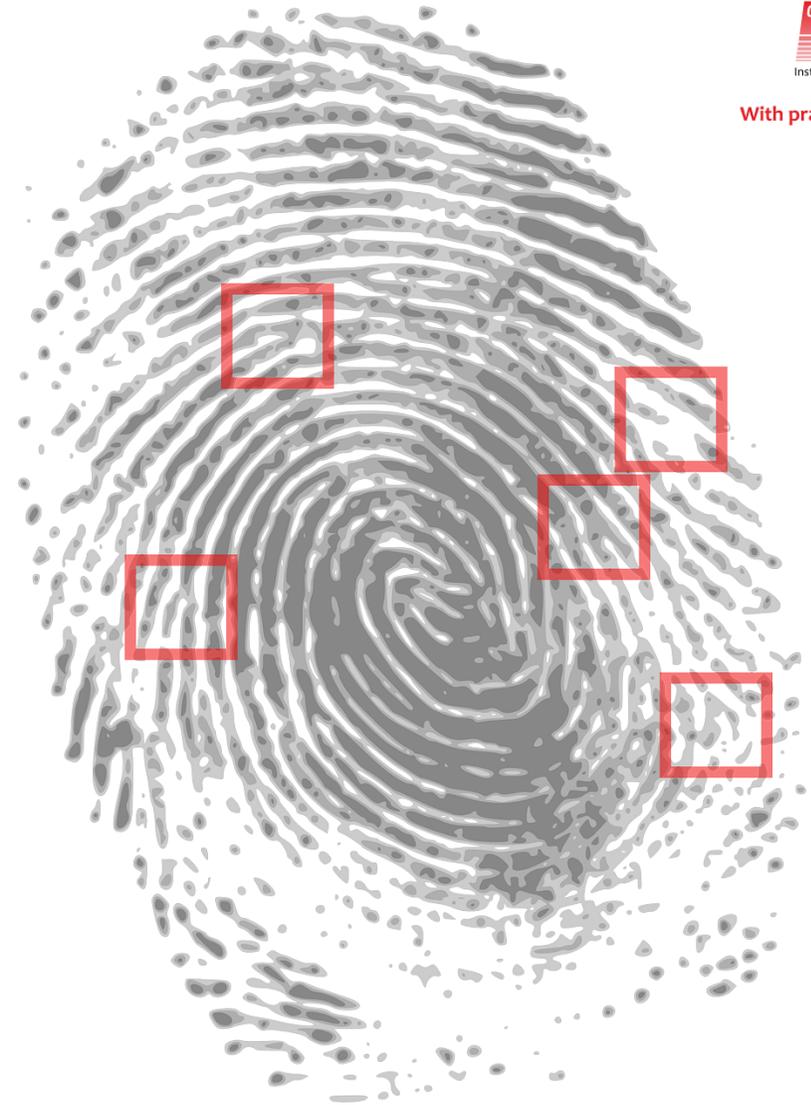
Opinions rarely have a place in an investigative report unless they are comments in an expert's report (which should be in the *appendix*).

## **Remember:**

A careful analysis of facts, pointing out a logical conclusion is not necessarily an opinion. The author of an investigative report, a CFE, for example, should be a professional and his or her analysis of facts is important.

# How did you investigate?

While this section might not be the focus for the CEO or the client, it is the part the lawyers and law enforcement will pay attention to. A subheading for “Supporting Information” should introduce any information necessary for the reader to get a full understanding of the investigation. **This section should not include unnecessary detail.**



# Any attachments?

*Appendices,  
Attachments, evidence, supporting  
documents & interview notes plus witness/  
suspect statements*

*Formatting*

*1. Follow your company's style guide.*

# Review of a sample report

*Practical demonstration **in the training room.***

*NB; your report may include a cover letter summarizing the key findings.*

# Our *values* for your success!

Thank you!



We take pride in doing the **right thing**, rather than what is right for **the profitability** of SCL.