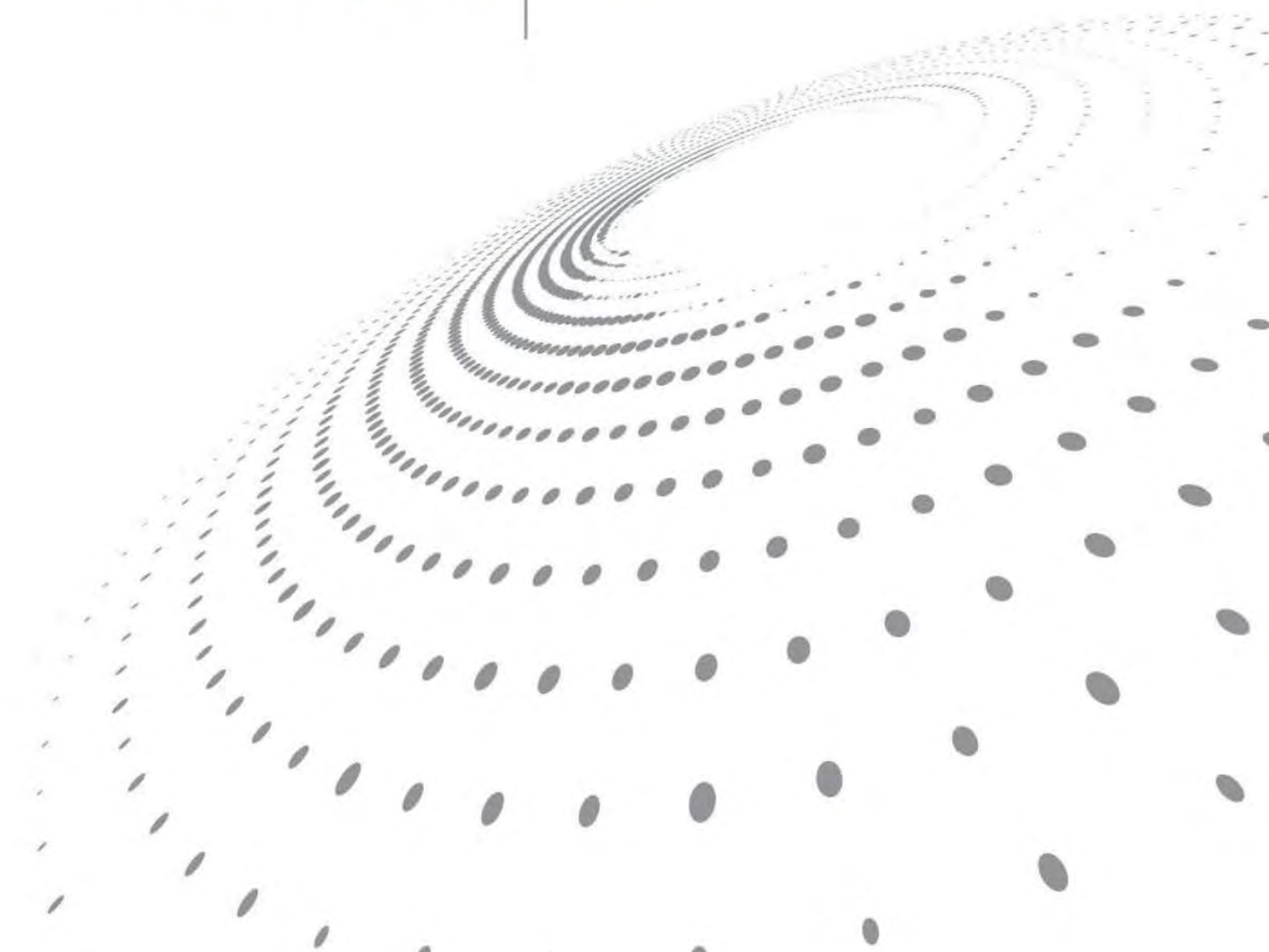# ΕΣΔΕΛ

**NATIONAL COORDINATING BODY
FOR AUDIT AND ACCOUNTABILITY**

HELLENIC REPUBLIC

INTERVIEW TECHNIQUES

**Version 1.0
June 2021**

INTERVIEW TECHNIQUES

The interview as a monitoring tool

NATIONAL COORDINATING BODY FOR AUDIT AND ACCOUNTABILITY (ESOEL)

June 2021

Foreword by the President of National Coordination Body for Audit and Accountability

The National Coordination Body for Audit and Accountability (ESOEL) is a collective body, within the framework of which joint actions are planned and implemented between the staff of the authorities, bodies and services participating in it and active in the control of the activities of public bodies and in the fight against corruption.

In order to standardise and modernise audit procedures and methodologies, we have created the Technical Interview Guide, drawing on the scientific training, professional experience and expertise of the staff of the audit services of ESOEL's member bodies.

The Guide to Interview Techniques seeks to provide useful interview techniques in order to be an important tool for auditors, taking into account international best practices. The contributors to this Guide capture and analyse all stages of the process of conducting an effective interview in order for public sector managers to adopt a unified and integrated approach to interviewing as an audit tool.

It would be an omission not to mention that for the preparation of this Guide, a team of public sector executives serving in audit bodies-members of ESOEL worked intensively, without additional compensation and in addition to the exercise of their official duties, in order to consistently and efficiently complete the drafting of this very useful manual.

The Technical Interview Guide is a dynamic and evolving tool with a variety of methodological approaches that will be enriched and updated to meet the needs of auditors for an effective and reliable collection of data and information in the context of the audit.

The President of ESOEL

Angelos Binis
Administrator of the National Transparency Authority

Contents

Members of the Working Group

- **Christos Kourtis, Head of the Technical Interview Working Group**
  Official (Head of Department) of the National Transparency Authority
  Directorate General for Integrity and Accountability / Directorate General for Integrity Policies and Standards / Integrity Policy and Standards Development Department
- **Abdel Rahman Nadia,** Lieutenant B of the Intelligence Management and Strategy Department of the Internal Affairs Service of the Security Corps
- **Christina Katsikerou**, Financial Inspector of the Independent Public Revenue Authority (AADE)
  Internal Audit Directorate/ Department B Internal Audit Implementation
- **Panagiotopoulou Vasiliki,** Financial Inspector (Deputy Head of Department) of the Independent Public Revenue Authority AADE) Internal Audit Directorate / Department A - Methodology and Planning
- **Papagiannis Athanasios,** Lieutenant, Head of the Legal Support Department of the Internal Affairs Service of the Ministry of Defence
- **Prevezanos Anastasios**, Police Officer B, Head of the Information Management and Strategy Department of the Internal Affairs Service of the Security Corps
- **Siaveli Antonia,** Inspector, (Head of Division) of National Organisation for Healthcare Services Provision (EOPYY)/ Division of Attica Region
- **Tzanta Dimitra**, Ministry of Finance official,
  General Secretariat for Fiscal Policy / General Accounting Office of the State / General Directorate of Financial Controls / Directorate for Planning and Coordination of Controls / Department C - Planning of Emergency Controls
- **Tsitros Georgios**, Lieutenant Colonel, Head of the Legal Support Department of the Internal Affairs Service of the Ministry of National Defence
- **Chatziionannidis Prodromos**, member of the National Transparency Authority Directorate General for Integrity and Accountability / Directorate General for Integrity Policies and Standards / Integrity Policy and Standards Development Unit

Working Group Coordinator: Rapti Nikolitsa, Inspector-Auditor, Head of the Social Security, Social Solidarity and Labour Relations Sector of the National Transparency Authority

Supervisor of the procedure: Dontsios Parthenios, Vice President of ESOEL and Director of the Internal Affairs Service of the Ministry of National Defence

Edited by Papaspirou Eleni and Adosidou Aikaterini, members of the National Transparency Authority

INTRODUCTION

Introduction

General

The interview is a data collection technique that is often used in both audits and investigations. It is one of the main data collection methods used by auditors and more generally by those conducting an investigation (hereafter referred to as auditors). It can be used to obtain information and/or opinions from individuals involved in or affected by an event, situation or process.

According to the international bibliography, an important parameter in conducting an interview, which will largely determine the successful outcome of the process, is the human behaviour of the interviewee in general and the ability of the auditor to direct and analyse it according to the needs of the research or audit being conducted.

> Conducting an interview as part of an audit or investigation is more like an art than a science, as it requires each auditor to use the unique skills and abilities in every interview he conducts.
>
> Black, I. S., & Fennelly, L. J. (2020).Investigations and the Art of the Interview.

However, human behaviour is influenced by many factors[1] . These factors can refer both to the personal characteristics of the respondent, such as age, ethnicity, educational level and general personality, and to the audit itself, such as its type, its purpose, the seriousness of the facts under scrutiny, the available evidence, etc.

The success of an interview also depends on other factors such as the experience, skills and characteristics of the auditor himself. Acquiring and cultivating the skills needed to conduct an interview is not an easy task. It takes time and experience. This Guide aims to help auditors - both beginners and more experienced - to develop these skills.
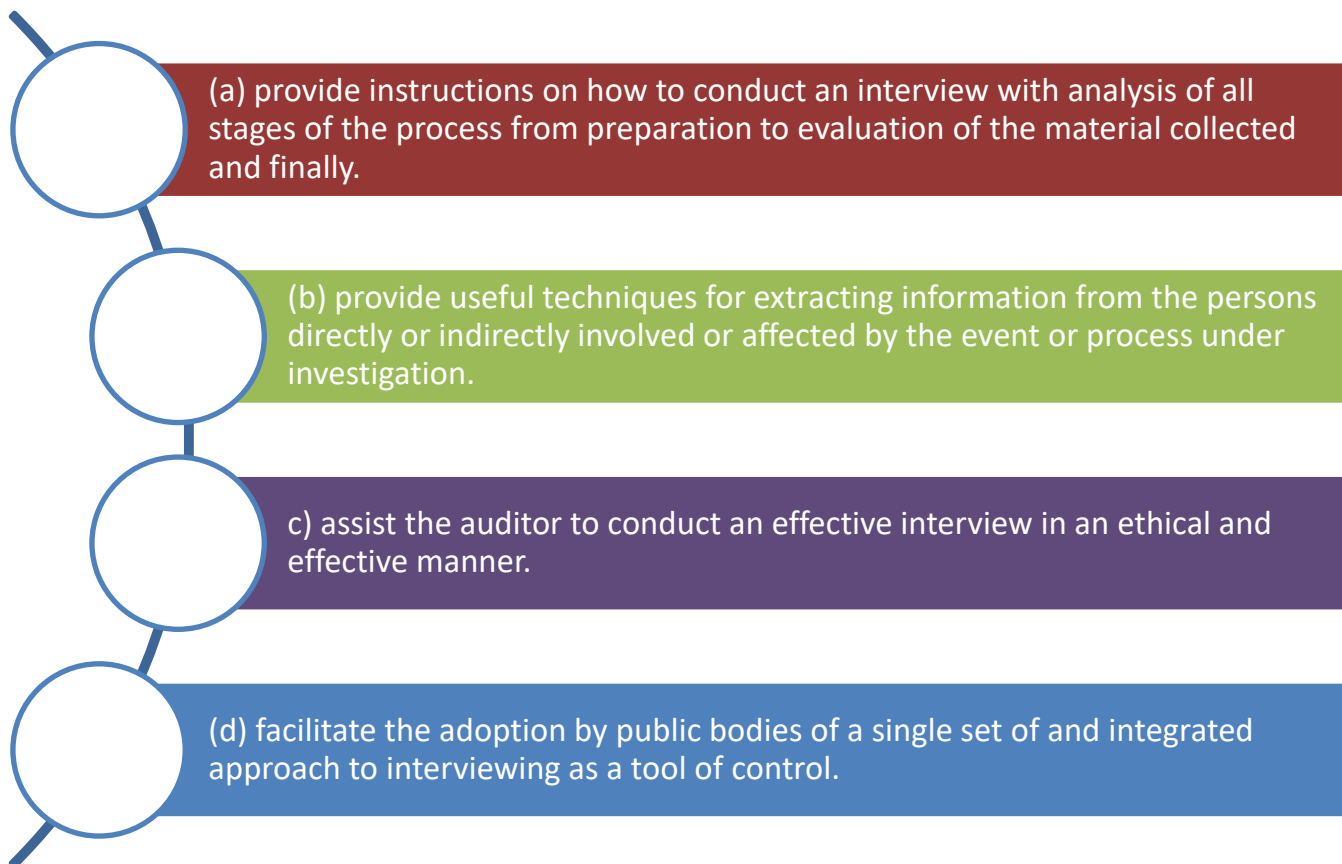
---

[1] Ray Bull, T. V. (2009). handbook of psychology of investigative interviewing: current developments and future directions. wiley - Blackwell.

Purpose of the Guide

The Guide seeks to provide useful interview techniques and to be an important tool for auditors, taking into account the good practices reported in the bibliography. Whether the interview concerns an administrative audit or an investigation into disciplinary misconduct, it is important that it is conducted in a systematic and professional manner. Otherwise, the findings and conclusions of the investigation may be considered less reliable.

This Guide can be used by most public bodies in various audits and investigations. Besides, the fact that the drafting of this Guide is being carried out by an ESOEL Working Group, whose members come from a wide range of public administration audit bodies, demonstrates the need for a uniform application of technical interviews across all public bodies. However, it should be noted that, as a first attempt to capture these techniques, the Guide is open to further enrichment and updating, due to the volatile external environment and the subsequent changes it brings to the operations of public services.

In particular, ESOEL has drawn up this Guide in order to:

(a) provide instructions on how to conduct an interview with analysis of all stages of the process from preparation to evaluation of the material collected and finally.

(b) provide useful techniques for extracting information from the persons directly or indirectly involved or affected by the event or process under investigation.

c) assist the auditor to conduct an effective interview in an ethical and effective manner.

(d) facilitate the adoption by public bodies of a single set of and integrated approach to interviewing as a tool of control.

ΕΣΔΕΛ
NATIONAL COORDINATING BODY
FOR AUDIT AND ACCOUNTABILITY

Structure and content of the Guide

This Guide provides useful tips and good practices to conduct a successful interview.

In particular, the Guide begins by describing the purpose of an interview, listing the main types of interviews.

The second section sets out the basic principles and values that should be observed when conducting an interview in order to ensure that information is collected in a fair and impartial manner.

The third section describes useful tips for preparing for an interview.

The fourth section presents tips and methods for creating and maintaining a sense of trust (rapport) with the interviewee, in order to facilitate the extraction of the information necessary for the success of the interview.

The fifth section suggests good practices regarding the phrasing and order of questions to the respondent.

The sixth section presents ways of recognising deception and deceit during an interview.

Finally, the Annex presents the techniques of an effective police interrogation.

THE INTERVIEW
AS A TOOL OF AUDIT

1

1. The Interview as a tool of audit

1.1. Purpose of the interview

An interview, whether conducted as part of an administrative audit or as part of an investigation to establish an act or omission, has the common objective of seeking the truth. According to the European Court of Auditors[2], this objective is further specified in three main purposes: a) orientation, b) examination and c) corroboration.

Orientation

Orientation is usually part of the audit team's knowledge acquisition process during the audit planning stage. Its purpose is to identify potential issues or available sources or information on an auditee or incident. In particular, it aims to investigate and review a specific area or operation of an entity, requesting, for example, presentations of activities, electronic networks, explanations of formal or informal documents (reports, guidelines, budgets, etc.).

Examination

The examination is aimed at more specific issues and is intended to obtain new information, which is used as audit documentation. This information can be obtained either through personal experiences, specific reports and opinions of the interviewee, or by providing clarifications on the internal documents, reports or records of the auditee.

Confirmation

Confirmation is defined as the verification of the conclusions drawn from the information already gathered during the audit. The documentary material obtained from interviews must be corroborated, i.e. supported by evidence obtained from other data collection methods. In this context, information may be gathered and corroborated simultaneously. At all stages of the audit, there may be a further need to confirm facts and findings. If data are not confirmed in an appropriate manner, the credibility of the entire audit may be compromised.

---

[2] ECA. (2013) Guidelines of Audit Interview. the European Court of Auditors.

1.2. Types of interviews

Interviews can be categorised taking into account various criteria such as, but not limited to, the degree of standardisation of the interview process, the type of audit or investigation, as well as the way in which they are conducted.

Based on the degree of standardisation of the interview process, interviews are divided into three types: a) structured interviews, b) unstructured interviews and c) semi-structured interviews.

A **structured interview** is based on specific questions with a predetermined wording and usually a predetermined layout and is asked in the same way to all respondents. Moreover, the answers, from which the interviewer collects some information, are also stereotyped. The wording of the questions and the order in which they are answered are fixed throughout the conduct of this type of interview. In addition, there is no, or limited, flexibility in exploring issues that have not been included in the scope of the audit in advance. This approach is considered particularly suitable for obtaining simple fact-based data covering a range of issues, identifying or confirming specific points of the audit and testing a number of hypotheses. The results of such an interview are offered for comparability purposes and can be coded and analysed.

The **unstructured interview is** distinguished by the absence of predetermined questions. The interviewer develops the conversation in free discussion, aiming to collect specific information. The interviewer, with constant feedback and maximum flexibility, can explore issues of concern by asking additional questions according to the information received during the interview. This approach is considered appropriate for obtaining solid data related to complex or sensitive issues.

The **semi-structured interview** is a mixture of the above two types of interviews. It is based on predetermined questions whose order can be modified during the interview, in relation to what is deemed most appropriate. At the same time, open-ended questions are also asked to provide a more precise understanding and explanation of the issues discussed. It should be noted that, in practice, most interviews are semi-structured.

Based on the type of audit, interviews are divided into administrative and investigative.

In the context of an administrative interview, interviews are extremely important because they provide information beyond the recorded procedures of an organisation, which are derived from the legal framework in which it operates. Through the interviews, auditors are able to examine how well employees understand their organisation's objectives and procedures and the extent to which they comply with them.

On the other hand, **an** investigative interview is a conversation designed to collect information from suspects, accused persons, victims, complainants, informants and witnesses in order to gather accurate, relevant and complete documentation.

? **What is the difference between an interview in the context of an administrative audit and in the context of an investigation?**

In the international bibliography[3] administrative interview is defined as a question and answer process, which aims to obtain information rather than to assign blame or accusations. An investigative interview, on the other hand, aims to seek potential responsibility for the commission of an act or omission. However, the techniques used to obtain evidence are similar. Moreover, if it is found during an administrative interview that a potential illegal or irregular act has been committed or that the interviewee is trying to hide information, an experienced auditor should be able to perceive this and investigate it in greater depth in order, if necessary, to refer it to the competent bodies for further investigation.

It should be noted that the techniques for conducting an investigation referred to in this guide are different from interrogation techniques as defined in paragraph 1 of Article 239 of the Code of Criminal Procedure. The basic techniques for the interrogation process are listed in Annex I as separate techniques to be followed by the police.

---

[3] Eugene F. Ferraro, CPP, SPHR (2015) Investigative Interviewing Psychology, Method, and Practice.

Finally, based on the way they are conducted, interviews are divided into face-to-face, using a questionnaire, by telephone or using video and audio (teleconferences), as well as group or face-to-face, etc.

1.3. Characteristics of a successful interview

A successful interview is one that has managed to gather accurate and useful information[4]. To do this, the "right" questions must be asked in the right way, so that the "correct" answers are obtained in turn.

An interview is a conversation in which the interviewer and interviewee work together to "give voice" to knowledge that would otherwise not exist. Through the interview process, interviewees are given the opportunity to express their unique thoughts and experiences. Later, during the analysis, these expressions are transformed into 'data', which the researcher interprets and synthesises in order to draw useful conclusions.

By establishing a relationship of trust, asking questions in a skilful manner and listening actively, the auditor creates the right conditions for the interviewee's free expression. Although an unobstructed flow of speech is a prerequisite for a good interview, long answers do not necessarily equate to accurate and detailed data. The quality of the response is equally important[5].

The quality of the response is good when the answers are:

- are descriptive, so that they are drawn as much information as possible

- are detailed and specific and not vague and abstract

- are based on personal experiences and not in generalities and rumours

- are based on the respondent's feeling and not typical and "official" versions

---

[4] Black, I. S., & Fennelly, L. J. (2020). investigations and the art of the interview.Butterworth- Heinemann.
[5] https://www.utsc.utoronto.ca/~pchsiung/LAL/interviewing

NATIONAL COORDINATING BODY FOR AUDIT AND ACCOUNTABILITY

MORAL PRINCIPLES AND ETHICS

2

2. Moral Principles and Ethics

Maintaining a culture of ethics within an organisation is achieved by communicating accepted standards of behaviour to its staff.

According to the Certified Government Auditing Professional (CGAP), there are four levels of ethics, each of which includes specific rules.

Social ethics	Rules of conduct laid down by society and include laws and social conscience
Organizational ethics	The environment or culture of an organization and the formal and informal rules behaviour, in the form of specific laws and regulations.
Professional ethics	Professional rules and regulations governing a profession. Some professions have specialized professional codes of conduct.
Personal morality	The basic sense of right and wrong, which depends on the social mores, parental influence, the religious background and personal experiences.

Figure 1: The four (4) levels of ethics6

2.1. The importance of the Code of Ethics

The code of ethics guides both the management of an organisation and its staff in making good decisions. The common components of a code of ethics identify the ethical principles and operating standards that govern the organisation, the obligations of each employee, and how employees should deal with situations within the scope of their formal duties. In particular, conducting interviews in an ethical manner will ensure both the successful outcome of the audit or investigation by obtaining the information necessary to make the right decisions, and the protection of the interviewee and the reputation of the organisation. By way of example, a Code of Ethics for the professional who conducting interviews should set out specific obligations, such as:

---

[6]Schematic illustration of the ethics levels as stated in the Certified Government Auditing Professional (CGAP).

- work in accordance with laws and regulations
- respect scientific ethics
- be honest and impartial
- be neutral and accurately record the respondent's answers
- remain objective towards the respondent
- not to guide the interviewee, taking him/her away from his/her real positions, thus leading to so-called "biased research"
- maintain a high level of ethics
- adopt and maintain integrity
- provide true and accurate reports
- treat the respondent with due respect
- be diligent
- never disclose confidential information and guarantee the anonymity, absolute confidentiality and privacy of each respondent's personal data
- not knowingly cause any harm to the respondent or third parties
- not to accept any illegal or unethical remuneration for services provided
- refrain from representing competing or conflicting interests
- support the aims and objectives of his/her profession
- avoid negative comments about colleagues

2.2. Ethical and unethical interview

As mentioned above, the purpose of an interview in the context of an audit is to seek truth. However, it is commonly accepted that many interviewees, in the context of an interview, may lie without hesitation in order to serve their own interests

Interviewers should not only know what is legal and illegal, but also what is ethical and unethical.

Purposes. For this reason, the search for truth is not an automatic or simple process. On the contrary, it requires and implies systematic work of collecting and analyzing evidence.

The use of exclusively ethical means in order to collect the necessary data to draw the right conclusions is a prerequisite. Respect for human dignity does not justify any kind of physical or psychological violence. Besides, the exertion of any form of pressure on the respondent, apart from being unethical, is also considered ineffective. For example, recounting facts and details of a case that only a person involved could know is as strong an indication of responsibility or (co-)guilt as the confession itself.

Behaviors that are considered unethical:

✖ Use of force or threat of force

✖ Use of threats

✖ Use of illegal promises

✖ Use of coercion or pressure

✖ Lack of respect for the interviewee

✖ Insult to the dignity of the respondent

2.3. Conflict of interest

As a professional, an auditor should not engage in activities that may give rise to or create a suspicion of a conflict of interest. A conflict of interest can be defined as a situation in which outside interests undermine or appear to undermine the ability of auditors to perform their statutory duties,

their moral or professional duties. A conflict of interest may adversely affect the auditors' judgment or create the impression that it does. Therefore, persons conducting an interview should always remain free from any interest or relationship with the interviewees.

Below are some questions to ask interviewers in order to avoid or disclose conflicts of interest:
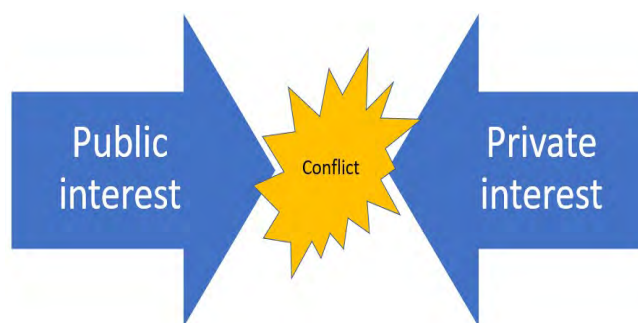
- Do you have a personal relationship with the person being interviewed or with another person interested in the same case?
- Do you have a financial relationship with the person being interviewed?
- Is the case for which the interview will be conducted related to another body with which you are currently working?
- Do you have a professional or personal relationship with another person or organisation that is in any way related to the case you are working on?
- Do you have a personal or professional bias that would make others question your ability to handle this case in a fair and ethical way?
- Are you going to benefit personally, in any way, from being interviewed in this case?
- Are you aware of any policies or practices that would affect the interviews you are about to conduct?
- Have you already formed an opinion on this case?

PREPARATION AND DESIGN 3

3. Preparation and planning

Preparation and planning is one of the most important stages of an effective interview. The success of the interview and, consequently, the effective outcome of an investigation or

audit is directly dependent on it.

In order to prepare and plan an interview, it is necessary to hold a planning meeting to schedule the work to be done, through which all available information will be taken into account and the key issues and objectives of the interview will be identified.

In summary, at the stage of planning and preparing an interview, auditors should take into account:

- the creation and recording of an interview plan
- the characteristics of the respondent
- the practical arrangements for the needs of carrying out a interview.

3.1. Plan of the interview

In order to conduct the interview more efficiently, the auditor should first prepare a plan, specifying the objectives of the interview, i.e. what exactly he or she wants to achieve through the interview.

A plan provides the controller with the opportunity to:

- review the investigation - audit
- determine which material is already available
- decide what the aims and objectives of the interview are.

What needs to be taken account for the preparing an interview

- What is the purpose of conducting an interview?
- What interview techniques will you use?
- Have the interview participants been identified?
- Have the necessary data for the interview been collected?
- Are there any special circumstances that need to be addressed in the interview?
- What kind of questions will you use in the interview?
- Have you reviewed the laws, regulations and other supporting documents relevant to the case?
- Where will your interview take place? Have you prepared accordingly, taking into account the configuration of the place?

Each interview should be prepared taking into account the needs of the particular audit-investigation project. The way in which material is obtained during the interview helps to confirm the accuracy of the subject under investigation and should therefore be carefully considered.

Thorough preparation will help in drafting the interview questions and in particular in identifying necessary or unnecessary questions.

Each controller follows its own method of preparation. A good practice is to prepare a schedule setting out the material events of a case/audit, based on the availability of information, which the auditor can refer to during the interview. In addition, a plan for reviewing the case/audit on the basis of a thematic, temporal or other logical structure is recommended, which may be useful in preparing the relevant final report.

However, preparing a long and exhaustive series of questions in advance can impede the flow of the interview and be ineffective.

The following questions may be useful at this stage:

Who should be interviewed and in what order?

Why is the opinion of a particular respondent considered important?

What information should be obtained in the current time frame?

Should the interviewee be subjected to the interview process immediately or would it be more useful to delay the call for an interview until more information is obtained from other sources about the circumstances of the case?

3.2. The respondent

Under normal circumstances, before drafting the questions, a decision should first be taken on whom to interview. In some cases this is obvious, as is the case, for example, with employees of the auditee who are responsible for carrying out specific functions. In other cases, it may be considered good practice to interview a large number of individuals until they are finally selected for a more detailed examination. The selection should be based on the knowledge gained from the area being audited and should specifically include criteria in order to ensure adequate coverage of the relevant areas. The number of interviews will depend on the scope of the audit/submission and the resources available.

The auditor, having selected the interviewee, it is important to collect information, if possible, about the individual and the organisation/programme with which he/she is employed. Through this practice, communication during the interview will be greatly facilitated.

In general, it is proposed that the person who lodged the complaint or persons lower down in the hierarchy of the investigated service should be examined before the heads of service or heads of department who are likely to bear some responsibility. This contributes to a deeper understanding of the whole case by the auditor, in the sense that he will have a better picture and will therefore be able to examine the latter interviewees more effectively. The list of questions should not be long, and the auditor should have gathered all the necessary documents that may be needed on the matter under investigation before the interview begins.

It is recommended that only one person be interviewed at a time. Interviews should usually start with neutral persons and end with persons who can confirm an incident to a greater extent. Interviews with persons who may be most involved in the case (either because they have a responsibility or because they have more information in their position) should be conducted at the end of the process. However, other options may be considered depending on the nature of the case. For example, in some cases involving serious offences, interviews with suspects may be carried out at an early stage during an investigation or an audit, where there is a significant likelihood:

- to destroy evidence
- the suspect to leave the organisation
- witnesses being threatened.

3.3. Settlement of practical issues

The auditor should settle any preliminary practical issues and ensure an environment suitable to achieving a smooth interview on the appointed day and time. It should be noted that a secure interview environment is the best way to ensure that case-relevant information necessary for sound decision-making is obtained.

Organising the team conducting the interview

Good teamwork and communication within the audit team is fundamental in order to maintain control of the process and achieve the maximum possible outcome. Both before and during the interview it is important that the members of the audit team are clearly aware of their roles and responsibilities (proper and fair division of labour). They should also have an understanding of who asks what, who takes the minutes and who checks that all questions have been asked.

The team and interview moderator should have ensured that any comments or additional questions from other team members have been listened to and answered (for example, when recording the responses received at each stage completed during the interview). The person nominated to record the responses and keep the minutes of the interview should inform the members and the moderator if additional time is needed for this purpose. Also, the moderator conducting the interview may need additional assistance to ensure that all questions were asked and all checklists were covered.

It is also necessary to discuss from the outset the interaction between the people conducting the interview and to specify the division of tasks. As a rule of thumb, it could be set that one person in the team will focus his/her attention on the interviewee, asking the questions, while the other person in the team will concentrate on taking notes while checking the plan, thus ensuring that all important issues are covered and, where necessary, intervening with additional questions. Finally, taking notes by a different person from the person asking the interviewee questions is an important and critical part of the interview. Correct and accurate recording and subsequent verification of the questions and answers given requires at least two people on the working group side.

Keeping of minutes

The minutes of interviews and other types of meetings should include information on the purpose, time and place of the meeting, the names, positions, and sources of the persons involved (in the case of interviews, the contact details of the latter should be included). The minutes are the only tangible evidence that can be extracted from an interview. It is therefore considered very important to keep a detailed record of what happens during the interview. To achieve this of the purpose requires taking time, without pressure, to carefully note down key words and important events.

It is suggested that the necessary pauses be made during an interview to clearly note in detail the answers received, while ensuring the interviewee's understanding of the technique.

Furthermore, it is considered important to keep a separate list in which all documents and other documentary material relied upon by the interviewee during the interview are included, in order to be produced after the interview. Immediately after the interview, it is recommended that the auditor/investigator who took the notes and the minutes should make a detailed electronic record of the notes and transcripts, categorising the responses into sections/categories. Then, the auditor who asked the interviewee the questions reviews the transcript and completes the information or explanations that, in his/her opinion, was not recorded or was incompletely captured by his/her colleague.

In order to avoid any objections from the interviewee at a future time, it is recommended that the interviewee reads and confirms the content of the minutes taken during the interview. In addition, informing the interviewee in advance of the possibility of correcting and confirming the content of what was said after the interview makes him/her less reticent during the interview.

Interview using electronic tools (videoconferencing)

The disruption of activities worldwide due to the pandemic is causing significant changes in the working conditions of employees in both the public and private sectors. For auditors and investigators in particular, one of the most significant changes is the impossibility of conducting face-to-face interviews in the context of their work, given that a large proportion of officials are working remotely for the first time.

For auditors or investigators, remote interviewing skills are the key to a successful audit. The utilization of the online meeting using a video camera is considered of great importance, as non-verbal communication and in particular, facial expression is considered critical to understanding the respondent's emotion. It is usually recommended that the remote interview be completed within a reasonable time frame of 30 to 60 minutes.

However, it is underlined that where it is not possible or not considered appropriate to conduct remote interviews, they should be shall be carried out at the location of the respondents.

For example, in the case of an investigation where the witness works in the same place as the suspect and two interviews are required, with the second interview starting immediately after the first one has ended (first the witness and then the suspect), it is appropriate to communicate with the interviewees in person in order to avoid giving them the opportunity to talk to each other.

The table below shows the positive and negative elements that characterise the remote interviewing process.

PRO	CON
✓ Ensure the smooth operation of audit or investigation work	✘ Lack of control in the respondent's environment
✓ The use of a video camera in the context of the video conference helps to identify the feelings, hesitations and reactions of respondents	✘ Bad lighting in the respondent's environment
✓ With the remote interview time and money are saved	✘ No direct contact with the respondent, as in the case where the respondent sits opposite the auditor and looks at him face to face
✓ It is superior to conducting an audit or investigation through the use of e-mail or telephone	✘ Loss of part of the controller's ability to imitate the behaviour (mirroring) and body language
✓ The interview can easily be recorded electronically	✘ respondent can easily avoid questions, claiming a technical problem, e.g. the connection is suddenly lost just when the conversation is getting interesting
✓ The acceptance of audiovisual recording by the respondent is more easy compared to recording in a natural environment	✘ Inability to exploit the use of electronic media in special circumstances

DEVELOPING A CLIMATE OF TRUST

4

4. Developing a climate of trust (rapport)

For the success of the interview it is important to make an effort to create and maintain a good communication atmosphere between the interviewer and the interviewee. The cooperation and positive attitude of the auditor greatly increases the prospect of extracting the required information through the interview.

Every interview and every interviewee is different, so there is no common and easy formula for building sense of trust.
However, some techniques can help in most cases.

Building a good communication climate is not a sign of weakness. It does not mean false encouragement or comments that create the impression that the interviewer supports the interviewee. And it certainly doesn't mean avoiding difficult questions.

To build a relationship of trust, an interviewer must show competence, understanding, interest and a willingness to listen. It requires both verbal and non-verbal techniques. Simple things such as human communication, smiling, leaning the body forward, looking the interviewee in the eye and a warm voice all contribute to creating a good atmosphere.

Basic tips for good communication

✓ The questioner should listen more, talk less and not to express personal opinions.

✓ Use of simple, everyday and understandable by language the average person.

✓ Ask questions that will lead to mutual exchange of information on the creation of a climate trust between the parties.

✗ Behaviour avoidance sensationalism and display of the examiner.

✗ Avoid long questions.

✗ Avoiding ambiguous and delaying questions.

✗ Avoiding difficult, rare and purely professional words.

✗ Avoiding leading language ("why do you think that this malpractice occurs in your department?")

ΕΣΔΕΛ
NATIONAL COORDINATING BODY
FOR AUDIT AND ACCOUNTABILITY

[7]Basic techniques for building trust

The mirroring of behaviour

Mirroring can be defined as behaviour in which a person unconsciously imitates the gesture, speech pattern or posture of another person[8]. It should be noted, however, that mirroring in an interview does not refer to copying one person from another, but to adapting the behaviour of the interviewer to the characteristics of the interviewee's behaviour in order to make the interviewee feel more familiar. Mirroring happens very naturally as two people converse, with sounds, smiles, gestures from one to the other. If one person uses a metaphor, for example, the other will probably respond in a similar way. It has been observed that matching physical or linguistic expression makes interlocutors more friendly towards each other.

While mirroring is a natural feature of communication, research has found that its use as a strategy in interviews has positive consequences in terms of creating a connection between the interviewer and the interviewee. Active listening through the repetition of the interviewee's words, combined with an understanding of the emotional state one may be in during the interview, leads to the interviewee's relaxation and an unobstructed flow of information.

Non-verbal mirroring:	Verbal mirroring
An auditor can develop a connection with the respondent by mirroring the respondent's posture and gestures. This makes respondents subconsciously follow the behaviour defined by the respondent. Once the respondent begins to mirror the researcher, the connection is established. The researcher is then able to influence the respondent's body language towards the desired outcome. For example, by adopting a confessional position, with the head and body tilted, the researcher may be able to influence the respondent to adopt the same posture, cultivating the ground for being able to ask a question that asks for an admission liability or guilt.	By adopting the respondent's manner of speaking, use of language, rhythm, etc., the researcher can make the necessary connection. The use of words and language patterns that indicate understanding and agreement can give the respondent a sense of shared experiences and goals and create a positive relationship between the respondent and the researcher.
Source: Lomer, D. (2020). Investigation Interviewing Techniques: learn how to get the right answers to build your case. i-Sight	

---

[8]https://en.wikipedia.org/wiki/Mirroring#cite_note-Iacoboni-3

Shared experiences or interests

Discussing a topic that is common to the interlocutors allows for a free and mutual exchange of dialogue, helps to "break the ice" and ultimately leads to a more open communication.

For example, the interviewer might talk about the traffic congestion on the way to work that morning or some other experience he or she shares with the interviewee. This gives the interviewee a chance to relax, while allowing the interviewer to assess whether the interviewee is receptive and cooperative throughout the interview process[9].

This technique gives the respondent the impression that he or she has some common characteristics with the auditor, such as, for example, a similar field of study, similar tasks, the same responsibilities, dealing with the same problems, etc.

4.1. Developing the climate of trust step by step

Before the interview

It is easier to create a good atmosphere with someone with whom you have something in common. Finding this common characteristic between the interviewer and the interviewee before the interview takes place is a cornerstone and a key factor for the success of the interview.

Starting the interview

Although the immediate establishment of a climate of trust, starting an interview, is considered important in an overly familiar manner may be seen as inappropriate behaviour. Open-ended questions encourage conversation.

In addition, it is useful, from the beginning of the whole discussion, for the interviewer to set the general context of the subsequent interview, so that the interviewee is not taken surprised. It is well known that establishing a good atmosphere between the parties from a very early stage of the process very often leads to the psychological readiness of the interviewee, who is more conciliatory and open in his answers. For example:

"During the interview I will ask you about... (indicative - not too detailed - list of some items)".

---

[9] https://i-sight.com/resources/how-to-build-rapport-in-investigation-interviews/

The explanation follows:

"I will also ask you about any issue that may be relevant to the case under consideration, in order to specify the individual items."

For a good start:

Always **thank** the interviewees/respondents at the beginning of the interview for their attendance and make all necessary introductions of the audit team members. Further, disclose their responsibilities and inform them of the purposes of the interview. Proper knowledge and use of the names of the persons involved will facilitate communication, so you can also take the opportunity to exchange business cards (and background information, such as field of study, positions held, etc.).

Make sure that the auditee clearly understands who the body carrying out the audit is, its role and responsibilities. This is considered crucial as it will clarify the whole process, who has the control and responsibility for it, and the type of information that is expected to be collected through it. An understanding of the purpose and content of the interview (through a prior brief analysis of the subject matter to be audited e.g. which management period it will focus on, why the audit is being carried out, whether it is regular or ad hoc and what it is intended for) should also facilitate the auditee in providing more reliable and more relevant information to the audit.

During the interview

Where possible, the use of the mirroring technique can help. It should not be obvious that the interviewer is trying to imitate the interviewee, but people generally respond to those who seem to have things in common with them.

If the respondent is considered to be the "key person" in the research, he or she should be encouraged to provide the necessary information needed, even if he or she does not realise the crucial role he or she may play. Visible encouragement of the respondent through positive exchange of verbal and non-verbal signals can motivate the respondent to be cooperative and honest.

When a respondent, through questions or statements, indicates a dissatisfaction, the respondent's compassion and understanding can encourage the interviewee to provide any necessary information.

It is important that the respondent feels free to decide whether to cooperate or not. If respondents feel that they can withdraw from the process if they choose to, they often begin to trust the auditor. This freedom of will tends to release fear that may be hindering their reticence and the establishment of a cooperative relationship.

Although most interviewees feel an obligation to respond and answer honestly, this feeling is diminished when the interviewer seems inexperienced in the wording of the questions themselves. If the interviewee's expectations are at odds with the style of questions being asked, he or she may become annoyed or frustrated. In any case, a good interviewer-interviewee relationship must be built to encourage cooperation.

Reluctance or aggression on the part of the respondent may indicate that he or she is avoiding answering about the case under investigation, perhaps because of fear or personal involvement or responsibility regarding the facts of the case. The aim is to persuade through the cultivation of a spirit of cooperation.

4.2. How is the respondent's caution handled?

Sometimes, it is possible that the controller's efforts to foster a spirit of cooperation may not succeed. Respondents may refuse to cooperate for fear of being subjected to underhanded tricks or unequal treatment by the authorities, or may feel threatened by those responsible for omissions, irregularities or confusion about the legal framework and procedures involved. Whatever the reason for the respondent's non-cooperation, it is the duty of the auditor to create a climate of trust and cooperation in order to obtain all answers from the respondent, even if the respondent does not intend to cooperate.

There are many reasons why a respondent may not answer a question or may respond incompletely or irrationally. They may be busy, distracted or even emotionally involved. Also, if the question was not worded correctly, the content may not have been understood. It is important to allow sufficient time for the respondent to process the question asked without feeling challenged and then, if necessary, the question may be repeated in different words. It is not recommended to continue the process unless an answer to the question asked is first given.

In addition, there is a high probability that a respondent will ignore a question because there is something he or she wants to hide. It is therefore important to recognise these intentions, and to repeat the question using relevant tricks. Even the absence of a response, to seemingly 'innocent' questions, may conceal an attempt to avoid questions on more serious, crucial and 'dangerous' issues. It is advisable to try to reduce any tension by repeating or rephrasing the question and to encourage the use of more neutral language in this regard, as some words are weighty or emotionally charged.

Sometimes a modest, slightly modified question is needed before the main question of the auditor is formulated. This alerts the respondent and helps him to prepare himself accordingly. In other cases, it is necessary to formulate emotionally charged questions to reveal any hidden tension in the respondent.

Under no circumstances, however, should a response be requested in an urgent manner and any failure of the respondent to answer a question should be pointed out. Some interviewees, possibly deliberately, may cause tension so that they leave the interview with good reason. Even victims or witnesses of a crime may feel insulted and provoked because they sense that their statements are being challenged. In these cases, it is recommended that questions are calmly repeated and the importance of cooperation is stressed in a patient and considerate manner.

Examples of excuses :

1. *"I'm very busy."*

   Indicative Answer

   "The interview will be short and concise."

   "The issue is serious and critical."

   "The interview will not be difficult and time-consuming."

   "The interview is not being conducted under a prosecutor's order."

2. *"I don't know anything about it."*

   Indicative Answer

   "It's okay. However, can you tell me what your duties are?"

"Yes, very likely, but do you know anything about the internal audit that is carried out in your organisation?"

3. *"I don't remember anything about it."*

    Indicative Answer

    "Mr Papadopoulos, I understand that you may not remember all the facts, but do you remember if the amount controlled is more than 10,000 euros?"

    "It's okay that you don't remember all the events. But do you remember how you reacted when you found out?"

4. *"I don't wish to get involved in all this."*

    Indicative Answer

    The interviewer in this case should make it clear to the interviewee that the whole project has a reason for taking place and that his cooperation will help him, as the issue will be resolved at this early stage, without taking on further dimensions.

5. *"Why should I talk to you?"*

    Indicative Answer

    The respondent should reply that he or she is trying to clarify an issue and that his or her cooperation will be valuable.

6. *"You can't prove anything."*

    Here, the questioner is advised to state that he or she is not trying to prove anything. He is simply collecting information at this stage.

7. *"You can't make me talk."*

    Indicative Answer

    The respondent should reply that he is not trying to impose on him in any way, he is simply trying to solve a problem and would appreciate his assistance in doing so.

4.3. The importance of teamwork

The observance of collegial solidarity between the members of the audit team and the correct allocation of tasks consolidates and strengthens the feeling of trust also towards the respondent, who senses that this is a serious case with a specific object and purpose.

There is very often a considerable variation in the interviewees, in terms of how much they talk or how much they stay on topic.

It is the duty of the interviewer to maintain control and guide the discussion in order to obtain the required information. It is customary for one of the members of the screening team to act as the interview moderator. During the interview, this person may be replaced by another member of the control group, but it is preferable that such changes are anticipated during the initial presentation, otherwise, when such a change takes place, it should be clearly communicated.

A good communication climate is achieved when:

✓ A friendly and not aggressive or arrogant tone is used in the conversation.

✓ The questioner is friendly, but at the same time remains neutral, without being emotionally involved in the case.

✓ The interviewer creates the impression in the interviewee that his/her opinion is important and necessary.

✓ Avoid questions that tend to be one-word answers with a simple "yes" or "no".

✓ Ironic comments are avoided and feelings of resentment, arrogance, anger or disgust are not aroused.

44

TYPES AND ORDER OF QUESTIONS

5

5. Types and order of questions

The success of an interview consists of the interviewer being able to convince the interviewee to provide truthful information. In practice, this is not so much a matter of grammatical wording as of persuasion. Well-designed questions are able to persuade the interviewee to respond honestly.

The question is a direct or indirect request to the respondent to think about a specific issue. In addition, comments made based on common assumptions can be considered as questions addressed to the respondent, encouraging him/her to respond and answer. So instead of based on a multitude of questions, it is beneficial to allow the interviewee to speak effortlessly. Often interviewees respond more readily when asked a few questions and once they decide to speak, all that is needed is to guide the conversation with early encouragement of cooperation. The assumptions, conclusions, attitude and method of the interviewer often determine the outcome of the interview and the respondent's willingness to cooperate. Even the very wording and terminology used is capable of causing embarrassment or fear.

Respondents who cannot understand the content of the questions are not able to respond because they feel vulnerable, offended, annoyed and exposed, resulting in

"Think like wise men, but speak as ordinary people do."

Aristotle

distrustful and hesitant (Berne, 1974). Often, this resentment can cause them not to think clearly, to refuse to cooperate or even to lie. On the other hand, some respondents can become extremely cooperative in their efforts to answer all questions, even when the questions asked are based on crude or biased assumptions or are poorly worded. The unproductive question-answering pattern suggests to the respondent that only the respondent is in a position to know the right, important and relevant, as an authority, and this can be perceived as a delaying tactic, capable of making him feel humiliated. Therefore, a lot of care is needed to recognise the signs and understand at what point it is good to stop asking questions. Maintaining an impartial attitude, however difficult it may be, is considered crucial. It is advisable to avoid any surprise, regardless of the interviewee's position, and also to treat the interview as a discussion rather than a prosecutorial investigation. In this way, the interview it becomes a give-and-take situation, with the aim of learning, without guidance, the right answers by asking the right questions.

It is also important to avoid asking questions in an aggressive, humiliating, pressuring or sarcastic tone. Otherwise, respondents risk feeling threatened and/or forced to defend themselves in order to defend their positions and/or themselves. Similarly, asking questions in an accusatory and suspicious tone and with a harsh tone will cause fear, defensiveness, uncomfortable or tense atmosphere and will not promote the establishment of a cooperative atmosphere.

When conducting the interview, it is beneficial for the interviewer to fully and thoroughly summarise and explore all points of particular interest, lack or uncertainty. In this way, the auditor's sincere interest in knowing the truth is demonstrated and emphasised.

5.1. Types of questions

Depending on the degree of freedom in answering, the questions asked in an interview can be divided into two main types: a) open or open-ended questions and b) closed or closed-ended questions. Depending on the content, these questions can be divided into:

- Reflective questions (reflective questions)
- Direct questions
- Targeted questions
- Indirect questions
- Self-assessment questions
- Distraction questions
- Directed questions
- Clarifying questions
- Other questions

Open questions

The aim of open questions is to allow the respondent to speak openly and develop his/her views freely. Questions of this type allow respondents to express themselves in their own words and are considered suitable for obtaining qualitative information. Key words or phrases of open questions are the following:

- Why?
- how?
- what do you think about …?

For example: "How does the internal audit system work?"

Open-ended questions cannot be answered with a "yes" or "no". Instead, they require the respondent to think clearly and, although they may cause difficulty, they can provide a great amount of information. Moreover, they are the most productive questions since they very often answer questions related to how and why and help the flow of the interview. To explore the cause, reasons or purposes of an issue, the question "Why?" is asked.

This question seeks to highlight aspects that may not be investigated by more specific questions. However, there are times when this type of question may cause embarrassment or threat to the respondent. Confronted with the question "Why?", the respondent may feel rejected, misunderstood, or that they are trying to impose themselves on them, resulting in them becoming unapproachable, aggressive, or silent, which may confuse or frustrate the respondent. Questions that begin with "Why?" can cause excessive anxiety because they create a lot of challenges. The answer to such a question is sometimes difficult to answer precisely because it relates to subconscious thoughts or behaviors.

Open questions can help to achieve specific goals:

- Discovering priorities, attitudes, needs, values, goals and ambitions of the respondent
- Identification of the reference framework
- Establishing a relationship of understanding and trust
- Active listening with a positive attitude
- Expressing the interviewee's feelings and presenting information and facts without the interviewee feeling threatened

There are many different types of open-ended questions that can be used effectively during an interview. Assessing the impact a question may have will help the auditor to find the right way to phrase it.

Closed questions

On the other hand, the aim of closed questions is to obtain precised, defined or quantified answers that can be easily categorised. Answers in this type of question are more limited, such as a simple 'yes' or 'no', or can take the form of brief information or a choice of predefined alternatives. For example, the main words/phrases of closed questions are:

- When?
- Where?
- How many?
- What?

For example:

"Is the programme's internal audit system operating efficiently?"

Closed questions limit the respondent's expression and sometimes provoke the answer itself. They are very specific, with a limited number of possible answers, such as yes/no or multiple-choice questions, for example, which are this type of question. These types of questions, however, do not allow the respondent to communicate freely and are often counterproductive and do not encourage the establishment of a spirit of cooperation. Such types of questions are best used at the beginning of the interview for the convenience of the interviewee. The use of some closed-ended questions reduces the range of answers and options, but they can be useful in maintaining control of the interview and in saving time. In addition, they are equally 'convenient' when questions are directed at reluctant respondents who do not wish to give detailed descriptions. Certainly with closed questions one can elicit additional information, as open questions depend on the willingness and choice of the respondent to recall. However, the unnecessary use of closed questions that involve probing into detail before the respondent is ready to do so will have the opposite effect, because it makes it difficult to develop a spirit of cooperation. People are only willing to give information and details, especially about more sensitive issues, when they feel comfortable. Therefore, a commitment to exploring details before a spirit of cooperation has been established makes respondents feel that they are under some form of attack.

Reflective questions

This kind of questions reflect the respondent's own comments and are used to handle contradictions. Such questions can start with:

"Let me see if I have understood correctly ..." or

"So what you're saying is that ...".

Once the respondent's opposition has been overcome, it is appropriate to repeat the question that triggered the opposition. In this way, a spirit of cooperation is restored, making the respondent feel comfortable enough to answer subsequent questions.

Directive questions

Directive questions are used in areas where the respondent and the interviewer seem to agree. It is useful for respondents to recognise the advantages of working with the respondent. Therefore, the direct questions answer exactly this concern

"You really want us to get to the bottom of this, don't you?"

Pointed questions

These kinds of questions are commonly used in interrogation cases. They are complex and persuasive questions, designed to awaken the interviewee to actively participate. By precisely defining and presenting the point of interest being investigated, it is indicated to the respondents that they are perceived as willing, ready and able to respond and, in practice, this is most often achieved as a self-fulfilling prophecy. Because they usually cause anxiety and stress to respondents, questions of this kind should not be offensive or accusatory. On the contrary, they should be phrased carefully and discreetly so as not to create tension and stress in the respondent, so that he or she does not adopt a defensive attitude. It is simply necessary to stimulate the respondent's thinking with targeted and creative questions. For example, if you think the respondent has set the fire, you can ask:

"On the day of the fire, did you smoke at all in the place where you were?"

Indirect questions

Targeted questions, however, are not always appropriate. Indirect questions cause less anxiety, fear, tension and, therefore, defensiveness on the part of the respondent, prompting rational behaviour.

For example:

"I've talked to a lot of other employees and they think that... What do you think?"

This kind of indirect questions make the interviewee express more personal, hidden opinions, concerns and feelings and so on. For this reason, these questions are often used at the beginning of an interview or to change the course or topic during an interview. In addition, they can serve as a distraction.

Self-appraisal questions

These types of questions are designed to make the respondent present and judge himself or herself. They help the respondent to develop a hypothesis regarding the "who", "how" and "why" of an incident. Through these questions, a deeper understanding of the respondent's needs and opinion is gained, revealing any points that the respondent may be trying to avoid or causing anxiety. It is almost impossible for a respondent who is trying to mislead or evade to give answers to such questions, as in such a case, the respondent will first have to think about the answer, judge that it is not appropriate and then create a different one and express it convincingly.

Diversion questions

Questions of this type focus on issues or people close to the respondent and have two objectives: a) to distract the interviewee from issues that have created tension and b) to immediately or indirectly restore the friendly spirit and cooperation between the interviewees. Particularly in cases of interviewing emotionally charged interviewees, these questions are very useful. In this way, the controversial nature of the questions gives the interviewee the time and opportunity to calm down in case some tension arises during the interview flow.

Leading questions

Questions of this type include a hypothesis that the respondent has reached in the context of the audit being carried out. For example, the statement "From what you say, you must have had a difficult time in this job last summer." contains a hypothesis and invites the respondent to elaborate and explain it. These message-hiding questions can be used to maintain a moderately tense atmosphere during an interview, but they need not be particularly moderate, as if carefully worded they may well guide the interviewee to cooperate much more. They reflect a belief that the interviewee can provide critical information and enhance cooperation because they express acceptance. However, these questions, when not carefully worded, may not lead to valid and reliable answers. Inexperienced auditors who cannot control their tone of voice or non verbal signs may find it difficult to use this type of question correctly. Consequently, respondents may feel that they have been "condemned" when asked these kinds of questions. Therefore, these questions should be used with the motivation of promoting conversation and encouraging the interviewee to reveal the truth.

Facts or opinions?

Where it is not clear or obvious, it is necessary to clarify whether the information provided by the respondent is in fact fact factual or just opinions. If the latter is the case, it would be useful to further clarify whether these are the views of the respondent or whether they represent the position of the

Clarifying questions

Often, in order to clarify and elaborate on the answers received, additional questions need to be asked. If the answers received are unclear, then the moderator should ask questions to ensure that specific rather than unclear answers are received. If the answers are still complex or include complicated or no defined terminology that is difficult to understand, then further clarification should be sought.

ΕΣΔΕΛ
NATIONAL COORDINATING BODY
FOR AUDIT AND ACCOUNTABILITY

In any case, signs of any details or non-verbal signs or repetitions should not be ignored.

Below are some examples of useful approaches to obtain any clarifications:

Examples

Clarification of important or unclear points	- Is that different from...?
Follow inconsistent answers	- Didn't you say that...?
Confirm that the content has been understood	- So, you mean that ... ?
Identifying contrasts	- The law states that... - What would happen if...? - Would it be the same if...?
Deconstruction of opinions	- Why do you say that? Can you clarify?
Ask for examples	- On what occasion did this happen...? Can you give us an example?
Take advantage of complaints or objections	- In what way does the new system cause you difficulties?
Present any conclusions drawn from the answers	- What is the basis of the...?
Deconstructing unclear statements	- How do you prove the sequence of events that you expose?

Other questions

In addition, and given that different question formats cause different types of responses, it is considered important to identify the type of response to be collected early on before question development begins. For example, some tests are concerned with the identification and chronological ordering of events, and consequently, knowledge-based and time-frame-based questions are considered very useful. Similarly, other audits may focus on respondents' views in relation to the area under investigation. In this case, questions should be asked based on the opinion, feeling of the respondent. The table below is a good example of different types of questions:

Examples

Question based on knowledge	- When was the grant awarded?
Question based on timeframe	- How were these grants awarded last year?
Opinion-based question	- Do you think the grant scheme is fair?
Question based on emotion	- Are you comfortable with the administrative arrangements of the programme grants;
Question based on feeling	- What do you see when you visit the places where the grant money is used?
Question based on experience	- For how long do you award grants? - What is your background?
Question based on behaviour	- Do the grant recipients treat the attached conditions seriously?

ΕΣΔΕΛ
NATIONAL COORDINATING BODY
FOR AUDIT AND ACCOUNTABILITY

5.2. Series of questions

The order usually used is as follows:

1. The "introduction"

The interviewer introduces himself and the other members of the team (name, status), explains the purpose of the interview, assures confidentiality, seeks the good faith and cooperation of the interviewee and observes - discreetly - his whole attitude and behaviour. (see also "Developing a climate of trust")

2. The "warm-up"

This is achieved by asking introductory, easy and simple questions (e.g. to confirm information) to create an initial familiarity or by making clarifying suggestions.

At the beginning of the interview it is useful to ask simple, closed questions that will facilitate the respondent's response and encourage cooperation. More complex, specific open questions can then be asked. By honestly conveying the impression that more information is required, the respondent is encouraged to respond accordingly.

Example 1:

"I am currently handling a case that I would like your help with."

or

"I am conducting an investigation into your organisation regarding its general management and would like your assistance on some issues."

The aim of these positions is to achieve a commitment to future cooperation in the whole project. If there is no relevant response from the respondent, it is suggested to ask the same question again in a different and softer way.

Example 2:

Auditor: *"Mr. Papadopoulos, my name is X and I am conducting an audit-an investigation into the management of your organisation. Do you have a few minutes?"*

Respondent: *"Yes."*

or

Auditor: *"I am gathering information on some specific issues related to the financial management of your organisation. Could you help me?"*

Questioner: No answer.

Auditor: *"Could I rely on your help?"*

Questioner: *"Yes. What is it about?"*

Example 3:

In the following question the wording is incorrect:

Auditor: *"Mr. Papadopoulos, my name is X and I work as a financial inspector in Organisation P. I am investigating a case that has to do with alleged irregularities in the financial management of your department and you may know something about it. How long have you been working in this service?"*

The correct wording should be:

Auditor: *"Mr. Papadopoulos, my name is X. Have we met before?"*

Respondent: *'I don't think so'*

Auditor: *"I am working on an issue and I need your help. Do you have a few minutes?"*

Example 4:

In the following question the wording is incorrect:

Auditor: *"Where did he come from, what did he look like and where did he go?"*

These questions may cause ambiguous conclusions or confusion as to the result because, on the one hand, the respondent does not understand which question to answer first and, on the other hand, the respondent does not know which question the answer he/she got corresponds to.

3. The "main part"

Provocative words should not be used in the wording of questions, as they create insecurity in the respondent, who adopts a defensive and reluctant attitude.

✘Phrases / Words to avoid	✔Alternative phrases / words
Research	Data collection
Financial audit	Evaluation
Interview	Submit questions
Corruption/embezzlement/theft	Shortage / Lack of money

In general, at the initial stage of asking critical questions, the most general (identifying and informative) questions should be asked first, and later the more specific, dangerous and sensitive questions should be asked. No question should imply any accusation about the interviewee and, if a tense and awkward atmosphere is created, the interviewer should immediately change the subject, shifting the focus of the interview to other issues and then revisit the awkward part of the interview at the end.

It is also important that the interviewer does not hesitate to ask "sensitive" questions to the interviewee, provided that a sufficient period of time has elapsed since the beginning of the interview and the appropriate atmosphere has been established. If the interviewer asks the question confidently and in such a way that he expects an answer from the interviewee, then it is more likely that the latter will also express something. Conversely, if the questioner is shy or apologetic or lacks confidence, then the examinee is more likely to remain silent.

In addition, during the interview the interviewer is advised to seek the interviewee's agreement to continue the conversation, such as:

Example 5:

"Okay so far?"

"Can we continue?"

"This matter is over, right?"

In the **first** stage, the most **open** questions should be asked:

Example 6:

"Please tell me about your work."

"Please tell me about the responsibilities of your department."

"Please describe the relevant procedures."

"What exactly is your capacity?"

"What would you like to change about the way your service works?"

"How do you see your future in the department?"

"Do you like your job?"

In a **second** stage, the more **closed** questions are asked:

Example 7:

"How long have you been working here?"

"On what day did the event we are examining occur?"

At a **later** stage, some leading questions are asked**:**

Example 8:

"So, as you said, there have been no changes in financial management since last year?"

"You're still working on that contract, right?"

"You've been promoted, right?"

"I understand that you were present when the internal audit mechanisms were developed in your organisation. Can you describe how they were adopted and implemented?"

"Please tell me where you would like to see changes and improvements in the overall system of your service?"

"What internal mechanisms have been developed within the service to avoid errors and irregularities? Would you like to change any of them? And if so, which ones?"

A scenario of sequential questions to collect information[10]

"Was there a clear and reliable analysis of existing resources in the Delegations before decentralisation?"

The information needed to answer the above question:

- Assessments carried out by Directorate-General for External Relations and European Aid resources in delegations prior to decentralisation.
- Adequacy of resources in the delegations.
- Comparison of the current situation with the situation prior to decentralisation.

Indicative questions that could be asked to obtain the above information:

- *"In your opinion, was the analysis of existing resources in the Delegations before decentralisation satisfactory?"*
- *"What difficulties or shortcomings were encountered in the analysis of resources?"*
- *"Compared to the previous situation, do you think the resource situation is satisfactory? If not, why not?"*

Moving on to more **sensitive** questions, the interviewer should be particularly careful with his or her tone and the way the question is asked.

Example 9:

"Part of my job is to prevent, investigate and suppress financial crimes such as fraud, embezzlement and corruption in the public sector in general. I think that's understandable, right?"

---

[10]ECA. (2013) Guidelines of Audit Interview. the European Court of Auditors.

"Please tell me, where do you think the department has spent more money than anticipated?"

"Where do you think your service is most vulnerable?"

> ### 4. The "relaxation"

Asking some simple, clarifying and confirming questions:

> **Example 10:**

"Mr Papadopoulos, I would like to confirm that what I have recorded is correct. Give me a moment to discuss it again soon."

At this stage, when everyone is more comfortable and open to discussion, the questioner could ask the following question:

> **Example 11:**

"What would you do to her if you were me? How would you handle it?"

In addition, at this stage, the following questions are proposed:

> **Example 12:**

"Mr. Papadopoulos, I would like to discuss one last thing with her. Are there any other issues that we haven't talked about? If I assure her that her conversation will remain confidential, can you suggest other persons with whom I could talk about the relevant issue?"

"If you were me, what would be her next step or where else could I look for clues?"

> ### 5. The "closure"

At this stage, the necessary acknowledgements are given and the interviewer leaves a space for the interviewee to call back if needed in the future. It is important that the interview does not end abruptly. In addition, the interviewer leading the interview should ensure that additional questions have been asked before closing the interview. She should accurately summarise what the respondent has said,

taking into account any additional clarification the respondent may provide at this stage and answering any questions or queries, if any. Depending on the nature of the verification, (e.g. if it is a testimonial) the process is concluded with the signing of the relevant minutes.

A good way to maintain control of the interview is to summarise at the end of each section the answers given and the confirmation that the information has been correctly recorded. In this way, any inconsistencies in the interview process can be identified and the need for further clarification at the end or even scheduling of the interview can be avoided.

For a more effective interview:

✓ Start with simple questions that will not provoke the respondent to either defend or attack.

✓ Develop the questions based on the chronological order in which the events occurred.

✓ Ask only one question at a time, which should be clearly defined and not general or vague.

✓ Give the examinee enough time to answer.

✓ Try to get the respondent to remember, but do not suggest the answers.

✓ Repeat or rephrase the question, if necessary, until you get an answer.

✓ Make sure you understand the answer and its connection to the other facts and figures.

✓ Separate facts from mere innuendo or opinions.

✓ Repeat the answer to the respondent to be sure of its exact content.

✓ Confirm all the data collected with the help of the respondent.

DECEPTION AND THE RECOGNITION OF FRAUD

6

6. Deception and the recognition of fraud

6.1. Verbal signs

One of the most important skills to acquire is to cultivate one's ability to listen and hear. This skill can be developed and improved and ensures that truth or deception can be more easily perceived. It is possible that a respondent may show non-verbal signs of anxiety and the interviewer needs to clarify whether the information he or she is getting is true or false. A misleading respondent may sometimes give a wealth of information and sometimes not.

Critical thinking and caution will help the auditor identify signs of deception or avoidance. When respondents express themselves in a calculated, disconnected or awkward manner, rather than through a smooth flow of words, this indicates that an error is hidden somewhere. Those who mislead usually claim not to remember, something that will not be said by a respondent who answers truthfully. A person who wants to withhold information will make a conscious effort to conceal it. This effort requires reflection, intention and planning through a supposed "blank memory" at the right time. The misleading answer is more avoidance than suggestion. The respondent may try to distract the interviewer with excessive friendliness, compliments or seductive behavior. He or she may quote a complicated or confusing answer or try to avoid answering altogether. Misleading responses usually tend to be generalized or vague statements. Their obvious desire is to say as little as possible in an attempt to conceal as much as they can. They may have the belief that as long as they remain silent or unresponsive, their attempt to conceal information will not be noticed. Their lack of spontaneity gives them comfort and they feel safe as they believe that they will not be noticed. At the same time, if they are forced to quote false information, they may spend much more time looking for the right phrase to confirm their claims.

The greater the risk of the imminent consequences, the more pressure the respondent is under, which can be seen from physical evidence. For most people, lying is stressful in itself. Therefore, pausing between questions may cause additional anxiety, or changing the topic or field of discussion may cause the respondent to recant or change posture and be betrayed by non-verbal cues.

When respondents answer with phrases such as "To be honest...", "To tell the truth...", "Honestly...", they probably do not intend to be honest. Also, respondents who express objections or negative answers are probably not completely honest. Respondents who were subsequently found not to have answered honestly said the following:

- *"I have a lot of money in the bank. I would have no reason to take that money."*
- *"I'm not the kind of person who would think of doing that."*
- *"I don't do things like that."*
- *"I couldn't do that."*

Some of the objections raised are partly true. The respondent, in the first objection, as described above, may indeed have money in the bank, but that answer alone is not a clear denial that he did not take the money. Honest answers are simple and straightforward: "No, I did not misappropriate the money.".

Another typical example is the wording of the question about the punishment of the person responsible.

The auditor could ask questions along the lines of:

"What do you think should be the punishment of the responsible person?"

To such a question, an innocent person will answer that the person responsible should be dealt with in the legal manner and punished severely. But the one who is responsible will answer in a different manner and style, such as:

"The person responsible may have financial and personal problems and needs help, not punishment."

or

" Do you believe that this malpractice in question actually took place in your department?"

An innocent person would answer "yes", while the person responsible would answer "no" directly and immediately.

> **When respondents ask about the consequences**
>
> Respondents sometimes ask hypothetical questions, for example, "Suppose I really did get the money - what would happen to me?" or "What usually happens to someone who steals equipment?".
>
> These hypothetical questions may indicate that the respondent is ready to report an important event or information. In cases the auditor should not regard these questions as an implicit admission of guilt. Instead, it should, discreetly, through further questions, encourage the interviewee to tell the truth. Hypothetical questions are used to do an initial "impact check", to consider whether it is a safe context in which to speak. They signal the start of a process that requires patience and perseverance, and in any case an aggressive attitude would be disastrous.

6.2. Non-verbal signs (Body Language)

Auditors can improve their ability to recognise non-verbal signs that indicate intent to deceive. Gestures, movements, facial expressions and other non-verbal signals are learned, recognized and reveal personal characteristics, subconscious behaviors, intentions and conflicts. The more familiar an interviewer becomes with these signs, the better he or she becomes because he or she is better able to distinguish truth from lies. Interviewees who are deceiving or lying give it away with their body movements and facial expressions, especially in an attempt to conceal that they are lying. It is a very small, unconscious and involuntary movement/expression that they cannot control or change.

These movements/expressions reflect the most basic emotions[11]. Namely:

happiness	surprise	contempt	grief

fear	gross	anger

---

[11] Black, I. S., & Fennelly, L. J. (2020). investigations and the art of the interview.Butterworth-Heinemann.

If the auditor carefully observes the signs, expressions and gestures at the moment when the respondent is answering truthfully, he or she can have a clear benchmark to understand when the respondent is lying and be able to notice any change in behaviour. The key here is to look for any differences in the respondent's behaviour that may indicate a different degree of truthfulness.

After giving an untruthful answer, respondents tend to look closely at the eyes or face of the interviewer to identify any signs of doubt. This subconscious reaction is instantaneous. Also, respondents who have quoted a misleading answer may also betray their desire to escape from the interview by their posture (non-verbal signs), such as crossing their arms or legs or covering their eyes. They also often avoid eye contact by looking around the room or the floor, looking for or catching some imaginary for example lint from their clothing. In addition, they may 'blink' frequently or intensely.

Some argue that averted gaze is a sure sign of lying and others that the main sign is nervousness in the hands or feet. Others believe that stress in the voice or posture are clear indicators of whether someone is lying. Research has reviewed all of these signs and concluded that they do not strongly confirm deception. Someone may appear calm, but only in appearance. They may smile and display a pleasant mood, but usually deceptive respondents are reserved. Their movements are often highly controlled and are not spontaneous and free. Rehearsed reactions and movements, controlled and convincing, usually indicate their intention to deceive. That is, they present a false image and hope it will be accepted without question.

Having the interviewer take control by changing the subject, for example by saying "Now I will ask you some questions about the day the money disappeared", often leads respondents to reveal their intention to deceive. They may move their chair, cross their arms or legs, or avert their eyes. Any such sign of concern should cause the auditor to question the truth of what is said in the answers that follow.

In any case, every effort should be made to ensure that these thoughts of the auditor are not perceived before or during the answer, because it implies that the auditor has already come to the conclusion in advance that the issue raised is pressing for the respondent or that false information was to be provided. Instead, signs of concern that have been observed should be noted for later consideration.

When the recognition of such patterns of expressions, reactions and/or behaviours that betray deception are now evident and clear, the respondent may be gradually induced to admit responsibility or guilt. In any case, however, isolated signs are not sufficient to trigger a relevant challenge to an admission of guilt or responsibility.

A degree of unintentional but induced stress and tension can be useful in an interview. Such anxiety is likely to arise from the interviewee's knowledge of someone's personal responsibility-involvement. The auditor is able to either reassure this anxiety or to reinforce it through questions or comments. However, sterile and unwarranted tension and confrontation about any controversial or conflicting information from the interviewee could cause undue tension, defensiveness and avoidance, making the interview unproductive.

6.3. Possible meanings of expressions or movements

The table below lists some possible meanings of the controlled[12] 's expressions or movements.

Possible meaning of body language

Body language	Possible interpretation
Gaze lowering	Concentration or anger
Eyebrow lift	Surprise or wait
Intense gaze (dilation of the eye pupil)	Intense interest or fear
Removing glasses	Indication of withdrawal/withdrawal from the interview
Closing the nose with the fingers	Contempt
Index of the hand next to the nose	Suspicion
Lowering the chin looking up	Indication of shame
Nail chewing	Uncertain negative feelings
Touching a shirt collar (collar)	Nervousness, desire to avoid

---

[12] The use of micro-expressions and body movements versus state of mind Black, I. S., & Fennelly, L. J. (2020). Investigations and the Art of the Interview. Butterworth-Heinemann. (p. 113).

Hand to the heart or chest	Honesty
Unconscious play with a ring	Possible internal conflict
Rubbing a finger under the nose	Aggression
Open mouth	Completion or uncertainty
Open nostrils	Aggressive, critical attitude
Lip biting	Lack of self-confidence
Hands behind the head	Confidence, sense of superiority
Passing the fingers through the hair (for men)	Uncertainty, insecurity
Hands between the legs	Defence against a rejection
Scratching, pinching or skin pressure	Aggression, hostility
Rubbing of objects	Reassurance, sensuality
Tight fist or blow	Aggression
Covering the face by hand	Protection, concealment
Covering eyes by hand	Fear or shame

SUMMARY

Summary

Conducting effective interviews is an essential part of an auditor/investigator's job. The more trained and experienced an auditor is, the more confidence and professionalism he or she projects during an interview.

However, acquiring the necessary skills to conduct an effective interview is a challenge. It requires good communication skills, discipline and composure, even in the most difficult circumstances. The interviewer must be able to understand and methodically manage complex behaviours and procedures.

As this guide shows, significant improvements in the way interviews are conducted can be achieved by taking a few simple but crucial steps and using some useful tips. However, this guide alone cannot turn interviewers into perfect and effective auditors/investigators. However, it does provide a solid foundation from which to allow auditors to bring proven methods into their professional practice. This will not only increase the effectiveness of investigations, but will also allow auditors to conduct the investigation with a focus on ethics and the protection of the dignity of the interviewee and human rights in general.

In summary, the table below summarises the "yes" and "no" points of an effective interview:

YES	NO
✓ Prepare a plan before the interview	✗ To conduct the interview without a plan
✓ Have the necessary relevant material collected before the interview	✗ purpose and plan of the interview has not been discussed and analysed within the interview of the audit team
✓ Conduct the interview with one respondent at a time, unless the the circumstances and the purpose of the audit dictate otherwise	✗ To create a climate of confrontation and argument with the interviewee
✓ Have collected the necessary information for the profile of the interviewee before the interview	✗ To create the impression that the auditor is not objective projecting personal opinions
✓ The auditor must demonstrate courtesy and professionalism in all circumstances	✗ The auditor to be critical with the respondent
✓ The interview should be conducted with the presence of at least one other controller	✗ The auditor promising any kind of rewards
✓ Make an effort for development a climate of trust from the first Moment	✗ The auditor threatening the respondent with penalties, disclosure of content of the interview or job insecurity
✓ The auditor to retain control of the interview	✗ Discuss the content of the interview with third parties
✓ Take notes	

ANNEX: INTERROGATION IN THE POLICE IN GENERAL

Appendix: Interrogation in the Police in general

An effective interrogation is one that combines elements of basic rules of persuasive psychology, sophisticated methods of analysis of non-verbal messages, but also the ability to actively listen and "crack" the psycholinguistic code of the interviewee.

It must be made clear that the testimony (whether it is a testimony of a witness, a suspect/accused or even the victim) is a "conversation" with a purpose. Although it is clearly structured, it is also individualized and for this reason it is never standardized. As such, there is no 'rule of thumb' by which to approach an 'interviewee', but it is always a function of many factors, such as temperament, mental state, level of education, age, willingness to disclose evidence, the type of offence committed, and the experience of the person taking the statement.

Some basic rules that the examiner should keep in mind are that what the examinee says should be accurately captured, without additional interpretations and additions. The recording concerns both the questions asked and the answers given. For the question itself directly influences the answer.

The basic pyramid of taking a testimony consists of the following: proper preparation, introduction to the topic to be discussed, building confidence, asking the appropriate questions, verifying the information, summary questions, closing, and drawing conclusions and critiquing what was said.

The questions that an experienced interviewer should ask, which play a decisive role in the development not only of the specific testimony but also of the case under investigation in general, and which relate to the proper preparation of a testimony, are the following:

1. What is the purpose of the deposit?
2. To prepare properly - to study the case.
3. Does he know the elements of the crime?
4. "Does he/she knows" the examinee?
5. Where will the meeting take place?
6. Who will be involved?
7. When will it happen?
8. What questions will it ask the examinee?

Particular attention should be paid to the following:

1. Do not ask questions to the examinee before the formal examination.
2. Avoid the witnesses meeting each other, so as not to influence each other and thus affect the credibility of the testimony.
3. The physical condition and health of the examinee.
4. The educational level of the examinee as it provides the language code to be followed. For example, it is not appropriate for a foreigner to use a complex and incomprehensible language, since he or she may not be able to understand it and it may even lead to incorrect answers. In this case, it should be ascertained whether the examinee is able to communicate in the language in which the examination is being conducted, otherwise an interpreter should be appointed.
5. The reasons that may lead a respondent to lie, such as the fear he or she may feel, the hostile environment, etc.

In the introductory stage of the testimony, the initial information is given and the examiner sets the pace of the discussion/testimony to be followed. Initially, the examiner discloses both his or her status and his or her credentials, showing his or her official credentials. Next, closed-ended questions are asked that are typical of each testimony:

1. What is the full name of the examinee?
2. Where is his permanent residence?
3. What is his job?
4. Where were you at the time of the incident/offence?
5. What's his connection to the case?
6. What's his relationship to the victim?
7. How did he learn what he's testifying to?
8. Is he an eyewitness, eye-witness or hearsay witness? etc.

The next step is to build a relationship of trust between the examiner and the examinee, i.e. to establish a climate of understanding between them, in which both the intentions and character, as well as the respondent's abilities/qualities should be made clear.

This is followed by the submission of questions, always in relation to the facts of each case. This stage includes both open and closed questions and so-called indicator questions.

Open-ended questions:

1. Tell me what happened...
2. Describe to me what you did...

3. Tell me anything you remember from that day...

Closed questions:

1. Did you notice anything unusual that night?
2. Do you think you could identify the person?
3. Do you remember exactly what you were wearing that day?
4. Did you commit the crime?

Questions - "Indicators":

1. Do you think the person who did this deserves a second chance?
2. If someone said they saw you at the bank, would there be an explanation for that?
3. What do you think is the cause of such crimes?

The information gathered from the questions asked is mentally placed in an "inductive funnel". Thus active listening is followed by a process leading to inference. On one side of the mental 'funnel', all the questions asked (open-closed type, indicators) are placed, which should at least answer the questions Who? Where? When? What? Why? How?. On the other side of the imaginary "funnel", a conclusion should follow as a logical consequence of the above.

There are clear types of questions that should be avoided. Such types of questions are the following:

1. Guided questions. These are questions that set the examinee a specific course of action within which he or she must answer, such as "Various testimonies show that the victim did not have a good relationship with X. You confirm this, don't you?"
    "The vehicle that allegedly injured the victim was a black BMW, right?"
2. Complex questions. "Did you notice anything unusual or look out your window that night or could you see from where you were who approached the victim?"
3. Vague questions. "Please describe for me, if you can, the moment you first realized you were going to make contact with the suspect and how you reacted to the attack."
4. Questions that leave "loopholes". "Is there anything else you'd like to tell us about?" Allows for a truthful but incomplete answer.

The next step is to verify what has been said. By summarising accurately what the respondent has said, it is ensured that all questions have been asked. At this point, the examiner reminds the examinee of the the possibility of a future meeting, if necessary. This step might start with the phrase: "Let's talk one more time to make sure I understand correctly...".

The following are the summary questions of the exam:

1. Is there anything I should be aware of?
2. Is there something I forgot to ask?
3. Is there anything else you'd like to tell me?
4. If you were an auditor, what would you want to know?

After the testimony is completed, the examiner should do some self-criticism, asking what went well, what might have gone wrong, what he or she could have done differently, etc.

The four basic interrogation techniques - interviewing

1. **Kinetic interviewing - interrogation technique.** Used on educated, psychologically healthy and not under the influence of drugs. It applies the above observations.

2. **Behavioural analysis interview and Reid technique.** The Reid interrogation technique is used worldwide by the police. The Reid technique is essentially an interview based on an analysis of the suspect's behaviour, where certain non-incriminating questions are asked and verbal and non-verbal signs of deception - so-called body language - such as averted gaze, rigid posture and nervous shaking back and forth are observed. For those who 'fail' the interview, a particularly aggressive interrogation follows, the main purpose of which is to extract a confession.

   During this interrogation, the suspect is isolated in a small, empty, soundproof and dark room where he is confronted with the interrogator's expression of his certainty of guilt (step 1º). The investigator then attempts to reduce the seriousness of the offence and to offer moral justification, for example by blaming the victim or the circumstances (step 2º). The investigator then stops all attempts at denial (step 3º) and dismisses all the suspect's moral, emotional and practical objections to his inability to commit the offence (step 4).

   Then, if the suspect responds with a passive withdrawal, the investigator must regain his attention (step 5º), show sympathy and understanding to cooperate with him (step 6º) and present two alternative versions of the crime, one of which is more accepted by the other (step 7).

If the suspect accepts the "lighter" version, then the investigator seeks a full and detailed account of the admission of the crime (step 8º) and then converts the oral testimony into a full written confession with details as to "where", "how", "why", so that it can be used in court (step 9).º

The Reid Technique experts promise, through the provision of training, 85% accuracy in distinguishing between truth and deception. However, this technique is not practiced in Greece because it is believed that it can lead to false confessions through the psychological pressure exerted on the interviewee.

A truthful confession is not often found in the investigative process, since the suspect's primary concern is to defend himself, so he usually denies all or part of the charges against him. It is not uncommon for the accused to confess in order to secure an alibi or for publicity purposes or to cover up for someone close to him or another more serious crime that he himself committed. These are so-called **voluntary false confessions**, which are given by individuals without external police pressure. Another category of false confessions could be said to be **coerced - internalised false confessions**, which occur when the persons being questioned believe at the time that they have committed the crime they are accused of, disbelieving their memory.

3. **Viklander – Zulawski technique.** It is the same technique as the Reid technique, but the investigator needs to know a lot of information about the case from the outset in order to be properly prepared to expedite the approach steps.

4. **Thematic Perception Assessment.** Based on viewing five (5) unrelated photographs and observing the interviewee's description of them. The technique is used with low-educated individuals and primarily in sex or passion crimes.

Prerequisites for the successful outcome of the interrogation

1. The interrogation room should ensure that the interviewee's attention is undistracted and the sensory isolation of the interviewee is ensured, there should be no signs or images (e.g. police) that refer to the imposition of sanctions, there should be no bulky objects in the room (they create anxiety), the door leading to the room should be simple, the lighting and temperature should be normal but with the possibility of rapid fluctuation, the chairs should not be have wheels, or better yet, don't move at all and the interrogator's seat faces the exit.

2. The appearance-dress of the interrogator to be appropriate with the type of person being interrogated

3. Question wording technique (funnel type: general/open type - leave space in the description [20%], then closed type - answered with "yes" and "no" [50%] and finally follow-up questions [30%] - clarifying questions in the closed questions).

4. Interpreting answers (answers with a preface, questions not relevant to the hypothesis under consideration, avoidance words, self-incrimination, change in word usage, depersonalisation, word substitutions, emphasis on "yes" and "no", appeal to morality, excessive politeness).

5. Smoking should be allowed depending on the circumstances (if the interrogator does not smoke, the investigator does not smoke and vice versa). If the interrogator smokes, one cigarette at the beginning and one at the end is recommended. The ashtray should be requested by the interrogator.

6. Record detailed notes

7. Interrogator's language (the investigator should know the interrogant's communication codes, e.g. juvenile expressions, political vocabulary).

8. No apparent electronic recording.

Verbal content analysis techniques

1. **Scientific content analysis**: This method was developed mainly in Israel and does not require the presence of an investigator. The suspect is asked to write down on a piece of paper in detail what happened and what he saw, and from certain characteristics of the document (denial, insertion of a third person, spontaneous corrections, memory gaps, structure of speech, emotion, subjective tense, out-of-order or missing information, first person, use of pronouns, change of style) the interrogator can tell if he is lying.

2. **Assessment of the reliability of the declaration**: Mainly followed in Germany and Sweden but also in all developed countries. It involves four stages where a description of a completely fictional story is asked first, followed by a description of the crime.

Various other interrogation practices

Other interrogation practices not used in Greece are mentioned in the international bibliography [13]: lie detection devices, pharmacology and truth serum, brain scan and hypnotism.

At this point it should be clarified that the confession of the accused, as well as the testimony of eyewitnesses and witnesses, as well as of the victims in general, must be the product of uninfluenced will, spontaneous and in no case the result of the use of prohibited means of evidence, otherwise it is not taken into account. As such, torture, persuasive questions, insult to sexual dignity and generally the use of violence or threats are mentioned. On top of that, the evidentiary use of a statement becomes absolutely invalid not only when psychological or physical violence is used, in violation of the law, but also when it is elicited because of a lack of conscience of the person who either already existed or emerged during the examination. Moreover, it would be advisable to clarify that the accused has the right to remain silent, without this meaning that his refusal to answer should be understood as a silent confession.

Persuasion: the six fundamental rules

Interrogation techniques include as basic principles all six basic ways to persuade someone:

1. Reciprocity: I do you a favor, you do me a favor.
2. Commitment - consistency: to break the commitment to the suspect's purpose so that he does not appear inconsistent to his associates.
3. Social influence: Others have spoken, only you remained.
4. Mirroring: The good interrogator to resemble the suspect and show that they have common interests.
5. Authenticity: In hierarchically structured organizations, start with the leader (usually easier to break), officially acknowledging his or her primacy.
6. Rarity: If all of the above doesn't work, politely preempt lack of time and interest on the part of the investigator, making the conversation desirable after all.

Despite the specific training that police investigators receive on how to conduct effective interviews, there are studies that prove that they are not superior to other people in their ability to distinguish between lying and telling the truth.

---

[13] "Body language and interrogation techniques" by H. Christodoulou

They are often called upon to diagnose lying and deception based on the statements of suspects repeatedly submitted to the investigative process, which is actually much more difficult than examining and evaluating the truthfulness of the statements of a single suspect. Errors in the judgment of investigators are also observed by the fact of the excess of confidence and well-structured logic with which they carry out their investigative work.

Investigators must treat the suspect with respect, and it is important that any act or action they take is governed by the principle of protection of the suspect's personality and the presumption of innocence until proven guilty.

The Forensic Interview Protocol for Minor Victims of Abuse

In our country, juvenile victims of sexual abuse are often asked to describe the suffering they have endured to mental health professionals and the criminal justice system. Pre-trial investigation, main interrogation, hearing, expert examination, forensic examination, etc. make up a terrifying scene with the unsuspecting minor as the protagonist. A child may be called to testify countless times at the police station, may have to talk to dozens of professionals, may have to wait up to eight years before his or her case is finalised. It is an extremely difficult yet painful process, during which children are encouraged to talk about the most traumatic experience of their lives to people they do not know at all (Themeli, 2014).

The existence of specialised knowledge, capable of providing answers to a number of questions, is considered a necessary condition for an **interview**, rather than a preliminary inquiry, aimed at finding the essential truth while respecting minors. As has rightly been said, "the child victim is not just another witness." (Brennan, 1995).

In our own legal order, unlike the majority of other European and non-European countries, a Code of Conduct and a **Protocol for the Compulsory Interview of** Abused Children have not yet been drawn up. At the same time, a specialised structure was lacking, so that the minor victim could only make a single statement there, without the need for his/her constant presence in many different institutions and authorities (police, prosecution, judiciary) and multiple statements to a large number of professionals. It should be noted that minors in these specialised structures are examined by specially trained

professionals in an appropriately designed room that allows for video recording of the deposition.

The Central Scientific Council for the Prevention and Treatment of Victimization and Crime of Juvenils, taking into account what has been mentioned, has drawn up the first in our legal order protocol for the forensic interview of minor victims of abuse and, in cooperation with the General Secretariat for Anticriminal Policy and the General Secretariat for Human Rights of the Ministry of Justice, Transparency and Human Rights, established the structure "Independent Offices for the Protection of Child Victims - Children's Home".

The protocol of forensic examination - interview of a juvenile victim, which is already in force after its issuance (M.D. *7320/2019 - Government Gazette 2238/B*'/10.06.2019) in our country, is based on the following best practices, according to international research, and is strictly structured, as it consists of three specific stages with individual sub-stages, compliance with which is mandatory:

1) **Preparation / Building the relationship**
   - Getting to know the professional
   - Establishing a supportive climate
   - The rules of the interview
   - Practising free narrative
   - The family
2) **Conducting the substantive part of the interview**
   - Moving on to the substantive issue
   - Free narration of events
   - Targeted questions to enrich the information
3) **The closing of the interview**
   - Summary of what was reported by the minor
   - Moral Reward - Thanks
   - Information on what is to come
   - Search for trusted persons
   - Encouragement and encouragement for another communication or meeting
   - Desensitization - discharge.

The contribution of Psychology in interviewing child victims of abuse

1) **The counselling skills**

   The legislator has chosen that the examination of the juvenile be carried out "by the pre-trial officers and the judicial officers through the child psychologist or child psychiatrist present" (Law 4478/2017 article 69(3)). Therefore, it entrusts the mental health specialists with the procedure, taking responsibility for investigating the child's allegations.

It is however necessary that all professionals involved in the case have acquired, after training, the necessary counselling skills that will enable them to build a relationship of trust with the child. The interviewer needs, among other things, to be skilled in counselling psychology in order to support the first stage of the protocol from the beginning, so that he/she can enter the child's world and build a relationship of trust, warmth and security with him/her (Themeli, 2014-Ivey, Gluckstern, Ivey, 1999 Themeli & Panagiotaki, 2014).

The omission of the step of creating a supportive climate has so far led to unreliable, information-poor and limited validity testimonies.

Only with the skills of empathy and reflection of emotion is it possible to create a climate of safety where the victim will feel that someone really cares about what happened to him/her, so that he/she can confide his/her experience of abuse (Themeli, 2014).

The term "empathy" refers to the ability to understand another person's world as they perceive it. It means "to perceive another person's internal frame of reference accurately, with the emotional elements and meanings inherent in it, as if the other person were the other person, but without ever forgetting the term 'as'" (Malikiosi - Loizou 2008). "Emotion Reflection" is the skill by which the interviewer observes and reflects back to the interviewee the emotional states experienced by the latter. To accurately intuit the emotional world of another is considered one of the most important skills of attentive listening in the development of empathy (Ivey, Gluckstern, Ivey, 1999). As has also been said, "emotion reflection probably represents the key skill of active listening." (Nelson - Jones, 2009).

Active listening and non-verbal communication with the minor are important channels of interaction. A good listener listens carefully rather than selectively, does not interrupt and is focused on the person he or she is talking to. Attentive listening skills, namely eye contact, body language, facial expressions, vocal tone and verbal sequence (Malikiosi - Loizou, 1998), are instrumental in establishing a supportive climate that reinforces and encourages the interviewee.

As most of the time non-verbal communication conveys concepts and reflects the psychological state of the person, knowledge of these skills is important and necessary. But also in the second stage, that of moving to the essential part of the interview, based on the open invitation to a free narrative of the facts, the interviewer should also know how to encourage and facilitate the evolution of the conversation. Initially, he or she will reinforce and support the child in the free narration of events. He or she will then choose appropriate questions, phrasing them in an appropriate way and adapting them to the needs of the minor. When posed in the right way, they open up new areas for discussion, help to identify different themes and can be used for self-detection of the respondent (Ivey, Gluckstern, Ivey, 1999). The clarifying skills of elementary encouragement (cues that show the other person that the interviewer is listening attentively) and paraphrasing (accurate rendering of the interviewer's words in a helpful way) positively enhance the interview and encourage the minor, especially when he or she is struggling to respond or cannot bear the emotional strain of recalling traumatic events and recounting them (Themeli, 2014). Undoubtedly, therefore, counselling skills are the backbone of the forensic interview.

2) **The importance of understanding the functions of memory**

Cognitive psychology helps to understand the functioning of the cognitive mechanisms of attention, perception and memory, a knowledge that is particularly important as it allows professionals to know what a juvenile witness can and cannot remember depending on his or her age and the time since the incident of the violation, as well as the deficits and limitations of these functions.

The cognitive functions of perception, attention and memory have important subjective factors (Ceci & Bruck, 1993). The same is true for the individual mechanisms of information storage and retrieval (Williams & Hollan, 1981). Memory therefore does not function, as Criminal Justice System practitioners erroneously claim, as an image recorder of unlimited capacity from which information can be retained and retrieved at any time.

BIBLIOGRAPHY

Bibliography

- Black, I. S., & Fennelly, L. J. (2020). investigations and the art of the interview.Butterworth-Heinemann.
- Borchard, E., (1932), Convicting the Innocent: Errors of Criminal Justice.
- Boyle Michael, Vullierme Jean-Claude (2018). a brief introduction to investigative interviewing: a practitioner's guide. council of Europe.
- Ceci, S. J., & Bruck, M. (1993). suggestibility and the child witness: a historical review and synthesis.*Psychological Bulletin*.
- Certified Government Auditing Professional. (CGAP).
- Clifford, B. R. (1993) Witnessing: a comparison of adults and children *Issues in Criminological and Legal Psychology*.
- Cole, M., & Cole, S.R. (2002). *Child development.* Volumes B and C. Athens: Printing Press.
- Davies, G. M., Westcott, L. H., (1999), *Interviewing Child Witnesses under the Memorandum of Good Practice: a research review*, Policing and Reducing Crime Unit: Police Research Series, Paper 115, London.
- DeRoche Toby (2020) A Practical Guide to Auditing Remotely. wolters Kluwer.
- Dettlaf, A.J. & Fino-Velasquez, M. (2013). child maltreatment and immigration enforcement: considerations for child welfare and legal systems working with Immigrant Families. *children's Legal Rights Journal*, 33: 37-63.
- ECA. (2013) Guidelines of Audit Interview. the European Court of Auditors.
- Eugene F. Ferraro, C. S. (2015). investigative interviewing psychology, method, and practice.CRC Press.
- Fontes, L. A. (2008b) The interpreted interview. In *Interviewing clients across cultures: A practitioner's guide* (pp. 140-166). New York: Guilford.
- Fraud examiners manual, ACFE, Association of certified examiners, 2020.
- Ivey, A. E., Gluckstern, N. B. & Ivey, M. B. (1996) *Counselling Method of Practical Approach* (ed. M. Malikiosi-Loizou) Athens: Hellenic Bibliography .
- Lomer, D. (2020). investigative interviewing techniques: learn how to get the right answers to build your case. i-Sight.
- Nelson-Jones, R. (2009) *Basic counselling skills*: *A handbook for helpers.* A handbook for counselors. Athens, Greece.
- Quas, J. A., & Klemfuss, J. Z. (2014). *Physiological stress reactivity and episodic memory in children.* In R. Fivush & P. J. Bauer (Eds.), Handbook of memory. Oxford: Oxford University Press.
- Ray Bull, T. V. (2009). handbook of psychology of investigative interviewing: current developments and future directions. wiley - Blackwell.

- Roberts, K. P. & Powell, M. B. (2001). *Describing individual incidents of sexual abuse: A review on the effects of multiple sources of information on children's reports. Child Abuse and Neglect.*
- Robson Colin (2007). Researching the real world, Library of Social Science and Social Policy, Athens: Gutenberg Publications - George & Gutenberg - Gutenberg University of Technology; Gutenberg Publishing - Gutenberg - George and Kostas Dardanos; Gutenberg University of Technology; Gutenberg University of Technology; Gutenberg - George and Kostas Dardanos.
- Saywitz, K. J., Wells, C. R., Larson, R. P., & Hobbs, S. D. (2016). *Effects of interviewer support on children's memory and suggestibility: Systematic review and meta-analyses of experimental research.Trauma, Violence & Abuse.*
- Saywitz, K. J., & Camparo, L. (1998). *interviewing child witnesses: A developmental perspective.Child Abuse and Neglect.*
- Schacter D. L., Gilbert, D. T., & Wegner, D. M. (2012). *Psychology.* Athens: Publications. Gutenberg.
- Shaffer, D. R. (2004) *Evolutionary psychology: Childhood and adolescence.* Early Childhood and Adolescence: Ion Publications.
- Shields, G. S., Sazma, M. A., McCullough, A. M., & Yonelinas, A. P. (2017). *The effects of acute stress on episodic memory: A meta-analysis and integrative review.Psychological Bulletin.*
- Tedesco, J. F., & Schnell, S. T. (1987). *children's reaction to sex abuse investigation and litigation. Child Abuse and Neglect.*
- Themeli, O. & Panagiotaki, M. (2014) Forensic interviews with children victims of sexual abuse: the role of the counselling psychologist, *The European Journal of Counselling Psychology*.
- Wikipedia (2020). Mirroring (https://en.wikipedia.org/wiki/Mirroring#cite_note-Iacoboni-3). Wikipedia, the free encyclopedia.
- Williams, M. D. & Hollan, J. D. (1981). the process of retrieval from very long-term memory. *cognitive science*.
- Wilson, C. & Powell, M. (2001) *A Guide to Interviewing Children: essential skills for counsellors, police, lawyers and social workers.* London: Routledge.
- Wood, K. & Garven, S. (2000) How sexual abuse interviews go astray: Implications for prosecutors, police, and child protection services. *Child Maltreatment*.

- Themeli, O. (2014). *The children testify. The forensic examination of child witnesses, victims of sexual abuse.* Athens: Topos Publications.
- Themeli, O. (2010). When children testify: The forensic examination of the claims of juvenile victim witnesses. In A. Pitsela (ed.), *Criminological Searches. Honorary Volume for Professor St. P. P. Pisciela. Alexiadis*, Thessaloniki: Ant. Thessaloniki, Athens.

- Themeli, O. (2008). The protection of minors: Fundamentals of interviewing abused children. In O. Yiotakos and M. Tsiliakou (Eds.). *The cycle of abuse*. Αθήνα: Archipelagos Publications.
- Kapardis, A. (2004). *Psychology and Law*. Athens: Mesogeios Publications.
- Malikiosi-Louizou, M. (1998). *Counselling Psychology*. Athens: Hellenic Bibliography .
- Papadatos, I. (2003). *Judicial Psychology - Psychiatry.* Athens: Smyrniotakis Publications.
- Pichela, A. (2003). *International Texts Correctional Policy*. Athens-Thessaloniki: Sakkula Publications.

- Interpretation according to the article of the Code of Criminal Procedure, P. Kaisaris / A. Alapantas, Version: 2[η] , 2018.
- https://www.lawspot.gr/nomika-nea/pseydeis-omologies-ohi-toso-spanies-oso-nomizoymehttps://easte.panteion.gr/images/other_files/b_kyklos_kin/soukara.pdf

ΕΣΔΕΛ

**NATIONAL COORDINATING BODY
FOR AUDIT AND ACCOUNTABILITY**