

Interview Assessment

Name of Professional: Bryan Finley

Profession/Title: Certified Forensic Accountant

Business/Company name: Janik Forensic PC

Date of Interview: 10/27/2023

Assessment:

My first scheduled interview for ISM was on October 27th with Bryan Finley, a director and certified forensic accountant at Janik Forensics PC. From this interview, I was hoping to gain knowledge about forensic accounting itself, and what types of cases there are to deal with. Another topic I hoped to gain knowledge on is accounting ethics, since that is very important to know, especially in forensic accounting.

My first question to Mr. Finley was "Can you go over some accounting ethics?". Mr. Finley said that CPAs have a rule of conduct that is issued by the public state of the board. The first ethic he touched upon was confidence. To have confidence, one should have proper training and qualifications, and be independent of the client, especially in forensic accounting. Meaning, that if I am issued a case, my client should be a stranger to me, and give an honest opinion. Going along with confidence, one should have professional care, meaning they should do their work properly before coming up with a solution. Under this, plan and supervise what the staff is doing, make sure no one is taking sides (which is why the client should be a stranger), and there shouldn't be any unreliable information.

The next question I asked was, and the most exciting question I asked was, "What is forensic accounting?". Forensic accountants use accounting skills to

investigate fraud. There are two types of witnesses that Mr. Finley explains well, facts and expert witness. Facts witnesses are those who saw the fraud occur and they testify the who what, when, where, and why. Expert witnesses are those who gather information about the fraud that occurred, do intense research, and provide a professional opinion. They also remain independent and are not part of the company, or have any personal relationships with the client. Forensic experts calculate the damages in lawsuits where money is being claimed. He also gave different types of scenarios for each type of fraud and I think it helped me understand what types of frauds are happening.

The third main question I asked was what the investigation process is, and Mr. Finlet explained this well with an example of someone stealing money from the store. When someone is stealing from the store, forensic investigators look at the point of sale system record, which is also known as a check register. In the check register, they look at how many people bought what, with which type of credit card, or if they bought it with cash. Some sales can be voided out which is an indication someone is taking money. To confirm this, they look at the banking record and interview the staff there. It is important to have good interview skills and ask the appropriate questions. They also work with other forensics professionals to gather all the data. He also included that normally cases don't require testimony, but when they do, forensic investigators write a report and file it to the courtroom, and then forensic accountants are taken to a room where they explain the case, and they have to say the same information in the court.

Mr. Finley answered all my other questions in the other questions I asked, and so I did not have to ask anything else except a few follow-up questions. Out of this

research interview, I was able to know what forensic accounting is, and what the investigation process is, which will be extremely helpful for my Original Work.