INTRODUCTION
Wouldn’t it be great if we could become human lie detectors? Being able to tell if someone is lying to you is an important skill to have during an investigation. Groucho Marx, known as a master of quick wit, was quoted as saying, “There’s one way to find out if a man is honest—ask him. If he says ‘yes,’ you know he is a crook.”

However, individual personalities are complicated, and, when investigating an individual, the responses that are received may not be forthright and credible. Some people are skilled in deception; remember what our parents taught us—practice makes perfect!

People are deceptive for a variety of reasons, with each person motivated by a specific objective of their own. Individuals who are truthful will respond differently than those who intend on being deceptive. Some individuals just outright lie, while others provide variations of the truth, and thus may tell a half-truth, distort the truth, exaggerate the truth, or omit the truth. Consequently, the words people choose when communicating are significant for an investigator to interpret, as illustrated in the following example:

A businessman is giving a speech to accept an award and has his mother and wife sitting on stage at exactly the same distance from him. During his speech, he states “there are two important people in my life that are here with me tonight.” The businessman introduces them by pointing to each one separately and stating “this is my mother” and “that is my wife.”

The businessman had unknowingly shown closeness to his mother and a more detached relationship with his wife. A few months after the event, it was discovered that the businessman’s marriage had soured, and the couple got divorced shortly thereafter. Notably, the words selected by the businessman were more revealing than it may have appeared at the time, once his choice of words was carefully assessed.

WHAT IS FORENSIC STATEMENT ANALYSIS?
One way to advance your investigative skills is to adopt a technique known as forensic statement analysis, a method of analyzing words that individuals use, not influenced by the interviewer, in order to evaluate precisely what is actually being said. Forensic statement analysis is a two-step process: first determining the norm, and then analyzing deviations from the norm. A truthful statement will contrast from a statement that is fabricated.

By applying this technique, the investigator uses the individual’s written or verbal responses to search for cues in an effort to detect concealed or missing information and whether the information provided is true or false. Instead of simply concentrating on the facts that are stated, the evaluation entails critically examining the individual’s statement for word choice, structure, and substance in an effort to ascertain whether it is honest or misleading. The premise is that individuals who deliberately attempt to be dishonest use different words, phrases, patterns, and content in their statements.

Distinct from other investigative communication techniques, forensic statement analysis does not require the individual being interviewed to be physically present as a condition for determining if the answers are truthful or deceptive; it can be as effective when speaking to someone on the telephone, or examining the individual’s written statement.

PRACTICAL USE
A thorough financial examination requires an investigator to develop a proficiency in a myriad of fact-finding skills. One such skill is conducting interviews, which forensic accountants and business valuators regularly perform during financial engagements. An effective interviewing skill that employs specific questioning methods to unmask the truth may be considered one of the more important disciplines to be mastered by an investigator. Consequently, interviewing procedures that do not simply promote fact-finding questions are required in many

Continued on next page

MARK S. WARSHA VSKY, CPA/ABV/CFF, CVA, CBA, ASA, CFE, MAFF, DABFA, MBA
Gettry Marcus CPA, P.C.
Woodbury, NY
mwarshavsky@gettrymarcus.com

metadata

By applying components of forensic statement analysis, an interviewer can gain valuable insight, improve the evaluation of statements made during an investigation, and ultimately uncover information that was not intended to be disclosed.

expert TIP
cases. Thus, instead of conducting an interview limited to a question-and-answer format, the investigator can utilize forensic statement analysis and have the interviewee describe in a statement the responses to the investigator’s questions.

Furthermore, forensic statement analysis can be applied as a hands-on approach for follow-up inquiries by the investigator. Based upon the explanation provided by the interviewee, the investigator is better positioned to determine appropriate areas that should be probed in greater detail. In many cases, the individual’s answers become clues to further advance the investigation, as words in response to probing questions will often betray the individual. It may be only a few words during the interview that will indicate deception. Forensic statement analysis is popular with the law enforcement community and is employed in interview and interrogation scenarios. If the interviewer has a choice, a written statement is preferred, as it permits the investigator to reread and analyze the words adopted by the individual being interviewed.

The following highlights an actual incident where forensic statement analysis was deployed, and how this technique contributed in solving the case:

**Susan Smith Case**

On October 25, 1994, Susan Smith drove onto a boat ramp at South Carolina’s John D. Long Lake with her two young sons strapped into their car seats. She got out of the car, placed the car in drive, released the parking brake, and watched the car roll into the lake, drowning her sons. To cover up her crime, she told the police that she had been carjacked by a man with a gun who then abducted her two boys. With Mrs. Smith’s passionate appeal to the media for the safe recovery of her children, the story aroused sympathy around the world.

As part of their inquiry, the police deployed forensic statement analysis to assess the truthfulness of the statements provided by both Mr. and Mrs. Smith. The analysis by law enforcement investigators indicated a contrast in the statements made by the Smiths, specifically the verb tense of their communications. Mr. Smith referred to his children in the present tense, as he believed that they were still alive. In contrast, the use of the past tense in Mrs. Smith’s statements to the public, such as “my children wanted me” and “they needed me,” were indications that she already knew her children were dead.

After nine days of intense interviews, Mrs. Smith confessed to causing her car to roll into the lake and was subsequently convicted on two counts of murder. In July 1995, she was sentenced to life in prison.

**APPLICATION OF FORENSIC STATEMENT ANALYSIS**

The following components of forensic statement analysis are analytical concepts that can be immediately applied by an investigator.

1) Parts of Speech Analysis

Forensic statement analysis relies on parts of speech as a basis to evaluate what a person is actually saying; thus, a close study of pronouns, nouns, and verbs is essential. When people are being deceptive, it is revealed in the parts of speech that are used, which differ from the norm, and should raise a red flag to the investigator. Therefore, any variation from the established norm should require further investigation and follow-up questioning by the interviewer.

**Pronoun Analysis**

Pronouns take the place of nouns, and special attention should be given to personal pronouns such as “I” and “we,” along with possessive pronouns, such as my, your, his, and her. As an example, when relating a past event, the pronoun “I” is often used by truthful individuals, as most individuals use the first person (singular) and past tense. Deceptive individuals will usually eliminate the word “I” from parts of their statement in an effort to divert attention away from them. Therefore, any departures from the initial use of pronouns could reveal that the statement offered by the individual is not completely true and accurate.

The following account by a salesman, detailing his actions to the local police regarding a specific Monday morning being investigated, is an example of a person that was committed to the narrative at the beginning, but then distances himself from an event:

I left my house at 8 a.m. and headed to my office. I stopped to pick up a cup of coffee at the diner by my office. Met two men at the diner. Had a short conversation with them. I then went to my office and was there by 9 a.m.

In the statement above, the first two sentences that describe what the salesman did during this particular Monday morning being investigated contained the first person singular word “I.” However, within the statements that describe the salesman’s encounter with the two men, the pronoun “I” is dropped and then subsequently used again in the last sentence.

The investigator should examine why the salesman stopped speaking in the first person by omitting the pronoun “I,” as changes in the use of pronouns is significant. This could indicate that the salesman is distancing himself from the two men, there is conflict between them, or that the salesman is trying to make it appear as if he does not have some personal involvement with the two men. Consequently, this variation should alert the interviewer to pursue additional questions concerning the specifics of what transpired between the salesman and the two men he met. Follow-up questions should focus on whether the narrative of the event was complete as described and truthful, or if the salesman omitted relevant information.

Continued on next page
**Noun Analysis**

Nouns denote persons, places, and things. The investigator should be alerted when an individual, after constantly using one word to reference something, changes from the original usage to another word when referencing the same person, place, or thing.

The statement below was taken from an individual, whose wife was reported missing sometime Tuesday evening, describing what he did that night:

Last Tuesday night my wife and I were invited to a client’s holiday party. We arrived together at about 7 p.m. and helped ourselves to the buffet dinner. We enjoyed the music and talking to the other guests. Mary and I both left the party together sometime after the music stopped.

In the statement above, the individual refers to his wife who attended the party with him. Until the last sentence, the words used by the individual, “my wife” and “we” would indicate the norm when one discusses a spouse and represents a relationship of closeness. Furthermore, using the words “my” and “we” would be the easiest and clearest way to speak, but this is avoided by the individual in the last sentence. At a critical period in the event, the individual now introduces the name Mary, presumably referring to his wife. Thus, the husband has detached the family relationship from his description. The investigator should be alerted to follow up with questions concerning the relationship between the couple.

**Verb Analysis**

Verbs are action words and are used for either past, present, or future conditions. The tense of the verb utilized is an important aspect to consider when applying forensic statement analysis. As an example, in a truthful statement it would be consistent that the past tense would be used by an individual who is relating an event that already happened. In this scenario, the use of an inappropriate verb tense could indicate dishonesty, because a deceptive individual has no actual past event to describe. Therefore, the individual must invent an incident and use present-tense verbs to describe what happened. The following is an example of a truthful statement about a past event:

Yesterday evening, about 11 p.m., I walked up to the front door of my house. I took the key out of my pocket. Two men approached me, placed a knife on my chest, and stole my wallet.

The following interpretation of the same event, when contrasted with the statement above, represents a deviation from what would be considered the norm:

Yesterday evening, about 11 p.m., I walked up to the front door of my house. I took the key out of my pocket. Two men approach me, place a knife on my chest, and steal my wallet.

In the second example, the change in tense to the present could be an indication that the event may have been made-up. Therefore, when interviewing this individual, particular attention should be directed to the details of what exactly transpired between the individual conveying the event and the exchange with the two men.

2) Extraneous and Chronological Information Analysis

When extraneous information is offered as part of a statement, it can be an indication of deception. In many instances, an explanation given by deceptive individuals will include irrelevant information with regard to the question asked or the event that occurred. Individuals may provide extraneous information to justify or explain their own actions, as well as to avoid the real issues or what actually happened. Oftentimes, individuals may provide extraneous detailed information, then briefly disclose the event in question with very little explanation, and suddenly end the statement.

When analyzing a statement for extraneous information, the timeline of the individual’s statement is also an

Continued on next page
important element in determining if a statement is truthful. Information presented out of order should raise a red flag. Generally, an honest person’s narrative of what occurred will be relevant, concise, organized, and in chronological order. In contrast, a deceptive individual will furnish information that is irrelevant and out of order from the time period of when the events actually occurred. Therefore, the more disorganized an account of events, coupled with extraneous information, the more the individual’s statement should be questioned.

3) Lack-of-Conviction Analysis
A lack of conviction by an individual describing an event could be considered suspicious and should raise a red flag to the investigator. Individuals providing a truthful statement of an event are generally very emotional; their selection of words to describe a situation would not appear to be rehearsed and, thus, would be much different from individuals who are deceptive. As an example, a man recounting a situation where his home was burglarized and his money was stolen would tend to use words such as “robbed” or “theft.” Conversely, the emotions of a deceptive individual would be more controlled, and in a similar situation may use words such as “missing” or “taken.”

Furthermore, when analyzing an individual’s statement, the investigator should focus on responses to questions that indicate the individual may be pretending to have a loss of memory and responding with answers such as “I don’t recall” or “I don’t remember.”

The investigator should also be observant for qualifiers that hedge the answers and thereby reduce the quality of the response before it is even delivered; replies such as “I think” or “I believe” are common answers. These types of answers allow the individual to avoid any commitment to the statement made.

4) Balance of Statement Analysis
A statement communicated by an individual should be inspected for its overall balance. Generally, a truthful written statement has three parts, and the closer the sections are in proportion, the better the probability that the statement is accurate.

The first part, the beginning, contains background information and describes what was going on before the event. The second part, the middle, outlines the circumstance itself—or explains what happened during the relevant event—and is the most important occurrence in the narrative. Finally, the last part, or the ending, relates what happened after the relevant event occurred.

When analyzing a statement, if one part of the explanation is conspicuously shorter than reasonable, relevant information may have been eliminated. If one part of the explanation is conspicuously longer than reasonable, it may be bolstered with fictitious information. Likewise, if any section of the statement is either incomplete or totally left out, there is a strong probability that the statement is misleading and deceptive.

As an example, the following is a summary of the statement provided by a man to the police regarding a robbery where his expensive watch was stolen. The breakdown of his statement, which contained 72 lines, was as follows: (i) beginning—what he was doing before the robbery contained 47 lines (65 percent); (ii) middle—what happened during the robbery contained 15 lines (21 percent); and (iii) ending—what he did after the robbery contained 10 lines (14 percent).

Based upon the man’s narrative of what happened, a red flag should be raised because the three parts of the event are noticeably out of balance. The victim’s explanation of what happened before the robbery was very long and what happened during and after the robbery was much shorter. Subsequently, when examining what was actually stated by the victim, the investigator may determine that the first section contained information that was irrelevant to the robbery and lacked detailed information concerning the event. Likewise, the man’s description of the developments during and after the event may have omitted what actually transpired.

CONCLUSION
The complete study of forensic statement analysis is an investigative technique that involves much more time and effort, and encompasses additional concepts, than what has been described in this article. However, the concepts outlined here provide an investigator with valuable tools to better determine whether an individual is being totally truthful.

To the untrained person, the statements given during an investigation may appear to be everyday responses. However, to a skilled investigator, the same statements may provide significant evidence for follow-up inquiries. By applying components of forensic statement analysis, an interviewer can gain valuable insight, improve the evaluation of statements made during an investigation, and ultimately uncover information that was not intended to be disclosed.