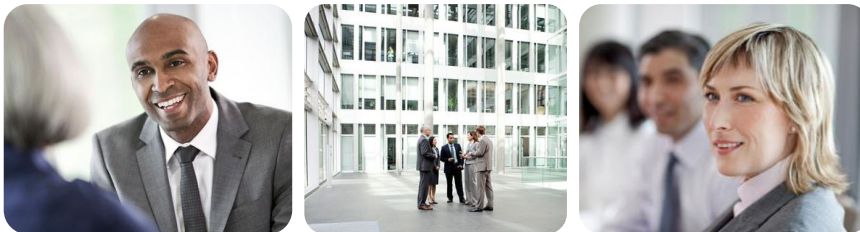


SCCE Internal Investigations Workshop
June 17-19, 2019
Orlando, FL



Preparing the Investigation Report – Part 1

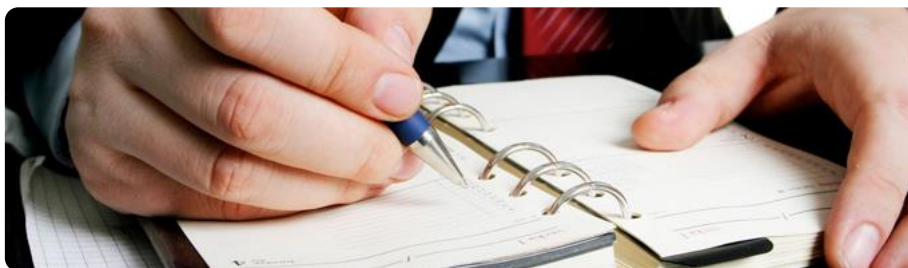
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Agenda



- Key elements of a good report
- Tailoring the report to the specific audience
- Practical tips for report writing

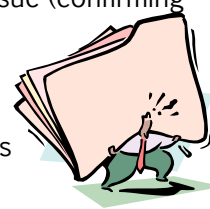
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Key Elements of a Good Report

• Good documentation is key to preparing a sound report

- A clear summary of the information provided by the reporter
- The specific issues or alleged misconduct investigated
- The reporter's motivations/expectations for reporting
- The scope of the investigation
- The person(s) assigned to investigate the issue (confirming the person(s) impartiality and fairness)
- Identification of relevant documents
 - List/catalog all pertinent documents
 - Policies, procedures, work instructions
 - Transactional documents
 - Employee records
 - Electronic media



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Key Elements of a Good Report

- Good documentation is key to preparing a sound report
 - Identify key meetings, interviews, phone conversations, e-mails
 - Connect documentation to interviews, when possible
 - Refer to investigation notes that:
 - Include only the relevant facts
 - Are succinct and objective
 - Consist of factual witness accounts
 - Include your observations of witness and subject behavior

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Key Elements of a Good Report

- Document the analysis in the report
 - Stick to the facts and avoid assumptions of intent
 - Describe how the facts collected were analyzed
 - Do consider relevant circumstances
 - Use timelines when appropriate
 - Reference applicable company documents, (e.g., Code of Conduct, Policies and Procedures, etc.)
 - Avoid referencing laws or regulations
- Provide a root cause analysis of any systemic weaknesses or internal control failures
- Identify specific corrective or disciplinary actions taken to date or actions to be taken in response to the investigation

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Sample Investigation Report Template

Draft or Final Report

Date: _____

Matter # _____

Category: _____

Business Unit/Location: _____

Investigator(s):

Attorney(s):

Was the allegation or concern Substantiated? Y/N

Significant: (If yes, have the following been notified?)

☐ Chief Legal Officer ☐ Chief Financial Officer ☐ CECO
☐ Audit Committee ☐ Board of Directors ☐ Others

Describe any disciplinary actions taken:

☐ None ☐ Verbal Warning
☐ Written Warning (1st, 2nd, 3rd) ☐ Demotion
☐ Suspension without pay ☐ Deduction of Bonus
☐ Termination ☐ Other (describe)

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Sample Investigation Report Template

Describe any corrective actions taken:

- ☐ None
- ☐ Policy/Procedure Revision
- ☐ Education /Training
- ☐ Other (Briefly Describe)

Other Actions Taken by Reporter or Complainant:

- ☐ Lawsuit
- ☐ Union Action (Briefly Explain)
- ☐ Other (Briefly Describe)
- ☐ Government Agency Notice (e.g. EEOC, Dept of Labor, State HR Commissions, Call to a Government Hot Line)

Investigation Summary:

(Briefly describe the actions taking in conducting the investigation.)

(Please list the name(s) of the individual(s) who were involved in the investigation.

If an outside source was involved, please note. List all the relevant documents acquired to support the investigation findings)

Conclusion:

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Tailoring the Report to a Specific Audience

- Final report for investigation file should include:
 - Detailed summary of the initial report
 - Copies of relevant documents obtained during the investigation
 - Investigator notes or summaries from all witness interviews
 - Timelines
 - Summary of corrective and disciplinary actions taken
 - Record retention requirements per company policy

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Tailoring the Report to a Specific Audience

- Reports to management and BOD
 - Summarize results from ongoing and completed investigations
 - Provide verbal reports that specifically address
 - The allegation or concerns of the reporter
 - Status of investigation
 - Ability to substantiate the reporter's allegations
 - Results of any root cause analysis
 - Corrective and disciplinary actions taken
 - Trends or risks identified during the investigation

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Tailoring the Report to a Specific Audience

- Reports to external regulators and law enforcement
 - Detailed summary of the initial report
 - Identification of relevant documents obtained during the investigation
 - Brief summaries from key witness interviews
 - Timelines
 - Summary of corrective and disciplinary actions taken
 - Identification of implicated persons who may be subjected to criminal prosecution or civil litigation

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Session Takeaways

- Clearly state the allegation, scope, identification of relevant facts, documentation and witness accounts.
- Summarize how the facts were analyzed
- Share results of root cause analyses
- Identify opportunities to strengthen internal controls and address legal and compliance risks

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Questions?

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