



**FICAC**

Fiji Independent Commission  
Against Corruption



# FINANCIAL INVESTIGATIONS TRAINING





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# MESSAGE FROM THE DEPUTY COMMISSIONER

Bula Vinaka and warm greetings from the Fiji Independent Commission Against Corruption.

It gives me great pleasure to announce the inaugural course of the **Financial Investigations Training (FIT)** by the Fiji Independent Commission Against Corruption (FICAC). The training provides a pragmatic insight into the intricacies of financial crime investigations.

The segments of the training are coherently aligned to cover the essentials of financial investigations such as detecting the crime, collating direct and circumstantial evidence through witnesses and documents, analysing evidence, understanding the nuances of criminal liabilities and deducing reasonable inferences, preparing of investigation reports with recommendations that include preventing and mitigating measures, and providing credible testimonies in the court of law.

The occurrence of financial crimes is a serious concern for any organisation both in public and private sectors, and could severely impact the profitability of the organisation. It breeds rapidly if the organisation is not perpetuating a robust, transparent and accountable working culture. It further erodes the public and investors' confidence. Protecting the reputation of an organisation is all about protecting its business and vice versa.

Since its establishment, FICAC has witnessed many financial frauds going undetected for a prolonged period in many organisations, and there is also an influx of requests received by FICAC from various organisations to conduct similar training to its employees. Being part of FICAC's mandate, we now offer this course to interested individuals and organisations in order to strengthen their battle against financial crimes.

The Financial Investigations Training will be facilitated by well experienced and qualified Senior Investigators and Legal Counsel of FICAC.

It is my sincere hope that the training will be a return of investment for the participating individuals and organisations to promote a transparent and accountable working culture and consequently, enhance the profitability through ethical business practices. I wish to encourage the interested participants to use this opportunity to the fullest.



**Rashmi Aslam**  
Deputy Commissioner

*A successful Investigator will be able to deduce what happened at the financial crime scene with a fair amount of accuracy and provide solid evidence that is admissible in Court*



## BACKGROUND INFORMATION

*As a Commission, we are committed to our vision in which we strive to ensure all citizens of Fiji live a life free of corruption. We approach our vision with our core functions which consist of Investigation, Prosecution and Corruption Prevention.*

For the past fifteen (15) years, FICAC has continuously strived to bring the people closer to the work we do. The intention is to make the people of Fiji understand the nature of our work and at the same time foster their support in the fight against corruption.

The legal framework for the establishment of FICAC is Section 115 of the Constitution of the Republic of Fiji 2013 and the Fiji Independent Commission Against Corruption Act No. 11 of 2007 which sets out the responsibilities and scope of its activities.

Through its experience, FICAC has observed various types of frauds and financial crimes in many public and private institutions resulting in severe financial crisis with corrosive effects on basic finance management. Overcoming such a challenge is daunting and a reactive approach through criminal investigations by a law enforcement agency per se is not adequate to mitigate the repercussions. The organisations facing such challenges must consider a robust and holistic approach to prevent financial crimes. Having a well experienced and skilled set of officers who are well trained in detecting and investigating financial crimes is a necessity in modern financial management.

In that regard, FICAC hopes that FIT will provide the necessary skills and training to those who are fighting financial crimes in the front line and in return, protect their organisations from all types of corruption.

# COURSE OVERVIEW

*Financial investigation is an applied science and knowledge that involves the study of facts used to identify, locate and prove the guilt of a perpetrator. A complete financial investigation includes obtaining testimony of victims and witnesses, interviews, interrogations, crime scene examinations, searches, evidence collection including preservation and working on information and intelligence.*

Welcome to the first FICAC Financial Investigations Training (FIT).

The aim of this course is to provide participants with the essential knowledge and skills to successfully perform financial investigations. The six-day training is comprehensive as it focuses on in-depth investigation processes and activities undertaken in order to investigate financial crimes successfully. FIT also emphasizes on the basic legal frame work relating to criminal offences linked to financial crimes.

The course is primarily structured for Financial and Forensic Investigators, Ethics and Compliance Officers, Accountants, Accounts Officers and Auditors who are actively involved in handling financial investigations at a tactical level.

## Learning Outcomes

At the end of this course, participants should be able to:

- Understand the role of a Financial Investigator, the knowledge and skills required
- Understand the basic principles of ethics and professional standards of a Financial Investigator
- Identify the likely financial offences under the relevant laws
- Understand the process and procedures of conducting a financial investigation
- Demonstrate appropriate techniques for presenting evidence in Court
- Understand the difference between the types of reports and demonstrate the ability to write a detailed investigative report and accurate field notes

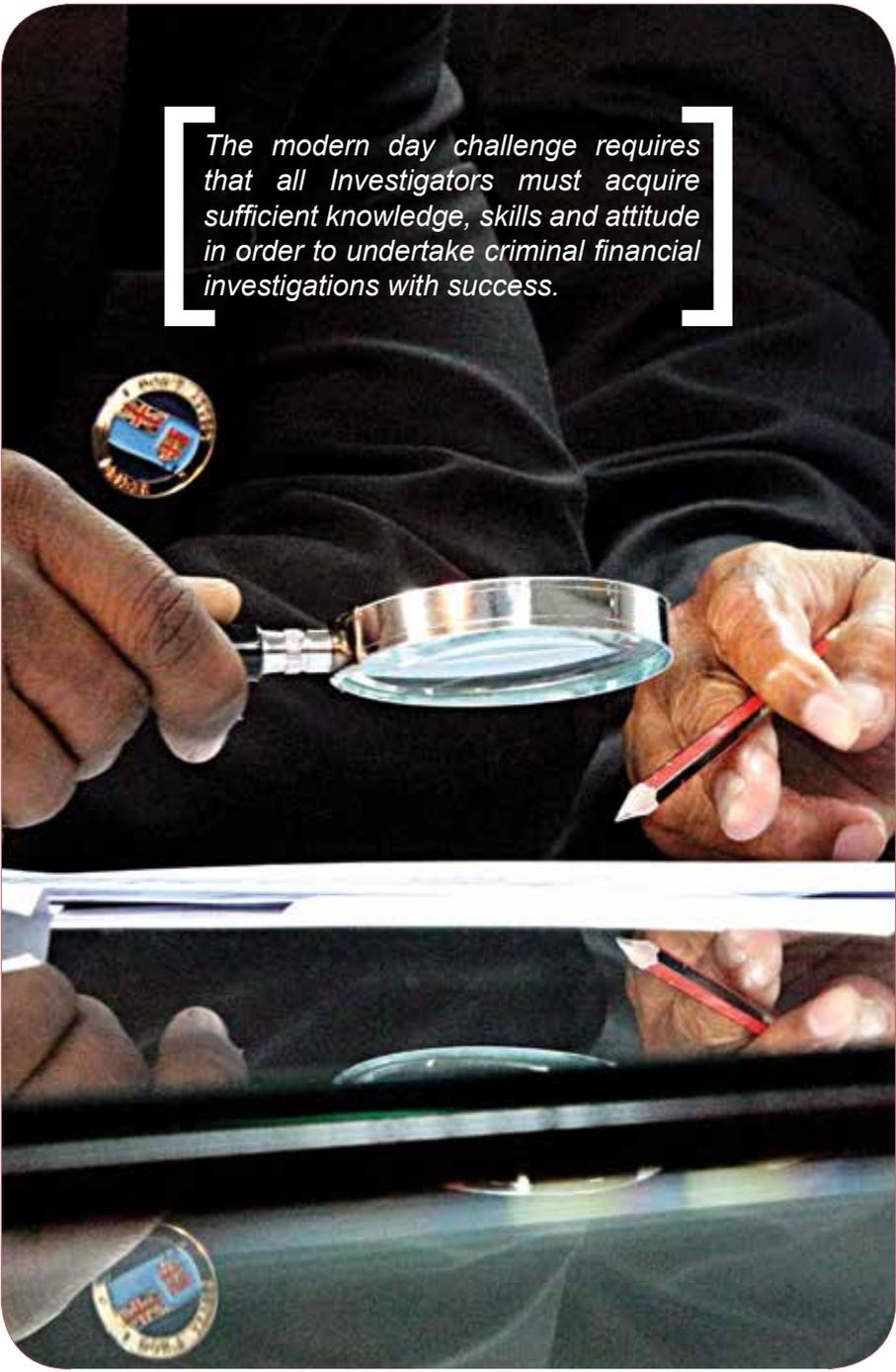
## Course Layout

The course is delivered in thirteen (13) modules and each module focuses on specific topic areas as follows:

- Module 1 - Overview of Financial Investigation
- Module 2 - Ethics and Professional Standards
- Module 3 - Types and Understanding of Relevant Offences
- Module 4 - Conduct of Investigation
- Module 5 - Planning an Investigation
- Module 6 - Search and Seizure Process
- Module 7 - Evidence and Exhibit Management
- Module 8 - Analysis of Documents and Evidence
- Module 9 - Recording Witness Statements
- Module 10 - Arrest, Care and Custody of Suspects - Bill of Rights
- Module 11 - Interview and Interrogation Skills
- Module 12 - Court Attendance, Procedures and Presentation of Evidence in Court
- Module 13 - Investigation Report Writing

At the completion of the course, participants will be issued a certificate confirming their attendance. We encourage participants to attend the full course and actively contribute during the training.

*The modern day challenge requires that all Investigators must acquire sufficient knowledge, skills and attitude in order to undertake criminal financial investigations with success.*



# COURSE MODULE DESCRIPTION

*Presentations during the course are sequential. Learning modules focus on theoretical and practical aspects of the course and comprises of the topics listed hereunder.*

## **Overview of Financial Investigation**

Being an Investigator, an individual must have an eye for detail and ability to identify small but important evidence, make insightful leaps and to search out important pieces of evidence from an ocean of incidental details. An incompetent Investigator will overlook important details, ignore solid facts behind insignificant trivialities and even destroy important evidence through mishandling and mismanagement.

A successful Investigator will be able to deduce what happened at the financial crime scene with a fair amount of accuracy and provide solid evidence that is admissible in court.

This module focuses on the summary of this course, the process and activities involved whilst undertaking a financial investigation.

## **Ethics and Professional Standards**

This is a critical thinking module that focuses on the concepts of ethics, professional standards and integrity. It is important to understand the ethical boundaries, dilemmas and conflict of interest an Investigator may encounter whilst conducting an investigation.

The concept of integrity has been added to this module to broaden the focus from the traditional field of ethics to a more comprehensive view on relationships and behaviour.

## Types and Understanding of Relevant Offences

Participants will be exposed to the legal framework surrounding financial investigations and the likely offences under the Crimes Act and other relevant legislations.

## Conduct of Investigation

This module will provide participants with an understanding of the processes and procedures of conducting investigations and attributes of becoming a competent & effective Investigator.

Topics covered in this module are:

- What is an investigation?
- Attributes of a competent & effective Investigator.
- Elements of the investigation process.
- Combination of skills.
- Principles of investigation.
- Challenges & difficulties in investigation.
- Understanding the powers of investigation.

## Planning an Investigation

Investigation plan is the first document that is prepared when a case is approved for investigation. The investigation work plan must be comprehensive and thorough. It must contain a clear direction of the investigation process in a methodical but expeditious manner. This includes the formulating of hypothesis, scope and time perseverance.

An Investigator assigned to a case must open an investigation file and prepare an investigation plan upon receiving his/her instructions to investigate. The investigation will commence upon review and approval of the investigation plan by Supervisors.

This module aims to prepare participants with sufficient knowledge, skills and attitude to manage any financial crime investigation. The planning should include the types of enquiries, security, collect/analysis of evidence and examination before initiating actions during an investigation.

## Search and Seizure Process

Search and seizure are procedures used in many civil law and common law legal systems by which police or other authorities and their agents, who, upon

reasonable suspicion that a crime has been committed, execute a search of a person's property and confiscate any relevant evidence in connection to the crime.

This module focuses on the legal authority and guidelines warranted in the preparation of Search Warrants. Participants will be given the opportunity to undergo practical activities on how to complete a proper search list template when conducting searches.

## **Evidence and Exhibit Management**

Evidence in the form of Exhibits is important when corroborating facts that meet the elements of offences in cases. The management and handling of exhibits is the most crucial component in the successful prosecution of cases. This topic will outline the type of evidence, chain of evidence and correct procedures accepted by the Court.

In this module, participants should have tact knowledge of evidence in terms of investigating any case, the different types and classification of evidence. Participants will also realise the effects of tampering with evidence or missing critical evidence during an investigation.

## **Analysis of Documents and Evidence**

The analysis and identifying documents are an integral part of any investigation. In this module, participants will discuss and be provided with an understanding of the following:

- the importance of documents;
- the importance of knowing what document to collect;
- the basics of conducting document analysis and retrieving necessary evidence and making reasonable inferences;
- how to prove the elements of offences through documentary evidence; and,
- the importance of knowing the defenses against your document/evidence.

Additionally, participants will be given an overview of the flow chart method of financial activities involved in financial investigation with case examples.

## **Recording Witness Statements**

This is an essential part of an investigation process as it forms the foundation of a successful prosecution. This topic will enhance the skills of participants in terms of covering all elements of offences and corroborating the facts in the witness's statement.

In this session, participants will also learn ways of eliciting important facts from witnesses.

## **Arrest, Care and Custody of Suspects - Bill of Rights**

Rights of suspects as the persons subjected to an investigation is embedded in the Constitution. All suspects must be treated with respect and in a professional manner. It is important to uphold the principles of fairness and justice and should never be compromised in the course of an investigation.

This module will thoroughly address the importance of care and custody of suspects, the rights of arrested and detained persons including the avoidance of claims or civil litigation against relevant authorities dealing with investigation and prosecution.

## **Interview and Interrogation Skills**

The interview of suspects is the process of eliciting information from suspects under the lawful cautionary guidelines of Judges Rules. It is an area of concern whereby the content of the caution interview transcript, which is a part of the disclosures, can be produced as evidence. An accused person can be acquitted in a case due to improper and unfair interrogation methods following an unsuccessful hearing (voir dire).

Eliciting incriminating facts in caution interviews is an art which will be addressed in this module.

## **Court Attendance, Procedures and Presentation of Evidence in Court**

Diligent and careful investigation leads to a successful prosecution. An essential part of an Investigator's role is to be fully acquainted with Court procedures and presentation of evidence.

This module outlines the Court procedures and required standards of adducing verbal and documentary evidence in Court in order to attain a successful prosecution.

## Investigation Report Writing

Investigations are only complete once a formal investigation report is prepared. Investigation reports usually provide a quick view of the complete investigation.

Collating, compiling and reporting the investigation findings is crucial in assessing whether or not the allegations have been proven beyond reasonable doubt. The link between the Investigator, Prosecutor and the Courts in providing a clear and understandable picture about the case can only be enabled through a comprehensive investigation report.

The main purpose of the investigation report is: to provide the subject of investigation; methods used during investigation; findings during investigation including its analysis; and recommendation by the Investigating Officer. Participants should understand the purpose of the whole investigation and identify whether resources intended for the investigation were used accordingly.

Further, an Investigator will also note various loopholes and weaknesses in a given organisation subject to the investigation and they must be able to make accurate recommendations to rectify those procedural errors in order to prevent occurrences of similar crimes.

Participants will be provided an outline of how to prepare an investigation report that will account for the facts and appropriate actions taken during the investigation process. This can include charts, graphics and other visuals that can be of great assistance to the reader.

### TARGET GROUP

Target audience for FIT is: Financial and Forensic Investigators, Ethics and Compliance Officers, Accountants, Accounts Officers and Auditors.

### COURSE FEES

A non-refundable application fee of FJ\$50.00 and a course fee of FJ\$1,000.00 is required from participants for confirmation of registration.

### CONCLUSION

The Financial Investigations Training is designed to broaden participants knowledge in financial crimes investigations. The knowledge and experience gathered will enhance the quality of work, detection and prevention of financial crimes in their respective work place.



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