Preparation of 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
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

- 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
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

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)
### 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:**

### 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
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

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
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

Questions?