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Preparing the Investigation Report – Part 1

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Agenda

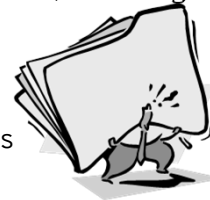


- Key elements of a good report
- Tailoring the report to the specific audience
- Practical tips for report writing

## 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     CEO  
 Audit Committee     Board of Directors     Others

**Describe any disciplinary actions taken:**

None     Verbal Warning  
 Written Warning (1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup>)     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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