

The Art of Investigating

sensitive cases

Establishing facts,
testing explanations
and deciding under uncertainty.

A sound conclusion makes clear
the reasons that support it
and the limitations that matter.

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The file is complete. The explanation is not.

A committee receives an investigation report. The interviews have been conducted, the documents are organised, the dates align. The conclusion fits into a single sentence: a decision was influenced by a criterion added at a late stage. Then a question interrupts the presentation: “What evidence allows us to say that this criterion determined the decision, rather than merely appearing in the final assessment grid?”

The answer points to an appendix. The appendix points to a summary. The summary repeats the account of a committee participant. There is indeed a piece of information behind the conclusion. But the step from that information to that conclusion has not been examined closely enough.

This fictional scene highlights a difficulty that adding documents will not resolve. The problem is not necessarily a lack of sources. It is the significance attributed to them. A change to an assessment grid, the existence of a business requirement, the influence of a criterion on a ranking and the propriety of a decision are different questions. One document may shed light on one of them and leave the others open.

Investigating means working through these distinctions. It requires establishing what happened, assessing what explains it, checking what can be attributed to a person and preparing a decision within the applicable framework. These operations are connected; they are not interchangeable. Precision in one does not compensate for a gap in another.

A sound case therefore promises neither to uncover everything nor to eliminate every possible challenge. It makes it possible to understand why a statement is accepted, which explanations have been examined, what could still weaken it and what consequences can reasonably be drawn from it. Traceability is necessary for that scrutiny. It is not enough to make the reasoning it preserves correct.

The challenge is practical, both for the investigator and for the person receiving the findings: not to confuse a persuasive account with a substantiated conclusion, but not to use uncertainty to postpone every action indefinitely either. Between a premature conclusion and endless doubt lies a discipline: examining precisely what the evidence warrants saying.

The strength of a conclusion depends less on the confidence with which it is expressed than on the quality of the reasons supporting it.

This white paper argues for that discipline in sensitive investigations, whether they arise from a report, a control deficiency or an incident. It focuses on the reasoning these situations share, without conflating their distinct procedures, powers or rules of evidence.

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CHAPTER 01

A documented case is not yet a substantiated case

A piece of information can be accurate while the conclusion drawn from it goes too far. Much of the quality of an investigation is determined in that gap between what is collected and what is asserted.

The invisible step from information to certainty

Consider a seemingly simple sentence: “The manager had the assessment changed to favour a candidate.” It contains several propositions. An assessment was changed. The manager requested or caused that change. The change benefited a candidate. That benefit was intended. Each proposition requires evidence that is not necessarily the same.

A document history may show a change. A message may establish a request. Recalculating an assessment grid may show an effect on the ranking. None of these items automatically resolves the question of intent. Conversely, a lack of evidence of intent does not erase an improper change established by other evidence.

The difficulty arises when these steps are compressed into a single formulation. The strength of the first proposition then passes, unexamined, to the others. An indisputable date gives an appearance of precision to an explanation that remains fragile. The problem lies not in the document itself, but in the weight the reasoning asks it to bear.

A first discipline is therefore to make the important transitions explicit. Not to turn every case into a treatise on logic, but to identify where a conclusion adds something to the observations. Verbs deserve particular attention: “appears”, “was used”, “caused” and “intended” do not describe the same relationship to the sources.

Five questions that cannot substitute for one another

In an investigation, the question of what happened often precedes attribution, but this progression is neither mechanical nor irreversible. New information may require reconsidering the very description of what occurred. It remains useful to distinguish five levels of analysis.

Five levels of analysis: one answer does not resolve all the others

Level of analysis	Question examined	What the answer does not resolve on its own
Event	What happened, where and when?	The identity or intent of the person who caused it.
Attribution	Who acted, requested, approved or failed to act?	The reasons for the act and its classification.
Explanation	What mechanism or causes account for the event?	Whether that mechanism complied with the rules, or every responsibility involved.
Classification	How are the facts assessed against the applicable rules?	The choice among all possible responses.
Decision	Who chooses what response, on what grounds and with which safeguards?	The truth of a fact that was not sufficiently established.

Separation does not rule out interaction. A rule can help determine which facts to seek; information about an actor can change the interpretation of an event. It rules out only shortcuts. A control weakness does not establish fraud. Established fraud is not enough to identify all its participants. Individual responsibility does not remove the need to examine the conditions that made the event possible.

This distinction also protects the decision. An organisation may have sufficient evidence to correct a process without having the evidence needed to sanction a person. It must then explain the different grounds for those two responses, rather than presenting the first as implicit proof of the second.

The right unit of work is a precise question

“Understanding the case” is too broad an objective to guide an investigation on its own.

“Investigating discrimination” expresses a legitimate concern, but does not yet identify the factual propositions to examine. Conversely, “finding the email of 12 March” is a precise task that may be of no use if the question it is meant to illuminate is unclear.

A working question connects these two levels: “Was this criterion communicated before the interviews?”, “Did the person who added it have authority to change the grid?”, “Did the committee actually use this version?” It defines an object, a period and a relationship to establish. It can receive an answer different from the one the commissioning party expects.

The scope must preserve that possibility. A mandate asking for a demonstration of how a person circumvented a rule already treats the circumvention and its attribution as established. A mandate that prohibits examining the rule itself may, in turn, conceal an organisational explanation. Neutral framing does not mean avoiding sensitive words; it means not building their substantiation into the question.

A justified exclusion must also be distinguished from an overlooked question. A period excluded because it is unrelated to the event, inaccessible data and a line of enquiry abandoned for lack of relevance do not create the same limitation. The final reader must be able to understand what was not examined and what difference that absence actually makes.

Completeness is not sufficiency

A case may be complete against its collection plan and still insufficient to answer its question. All the planned documents have been obtained, yet none determines who knew the information when the decision was made. The plan has been carried out; the need for knowledge remains.

The reverse is possible: a narrow question may have been sufficiently investigated without collecting every conceivable document. Retaining a signed version, an applicable rule and a record of an operation may suffice to establish a precisely bounded deviation, without supporting a conclusion about practices across the organisation. Sufficiency relates to a conclusion and its use, not to the absolute volume of the case file.

Within their own field, the IIA's Global Internal Audit Standards link analysis to relevant, reliable and sufficient information. This requirement concerns audit engagements; it offers a useful comparison, not a universal threshold applicable to every investigation. ^[1]

What matters is being able to account for the link between the work performed and the answer given. "We interviewed everyone on the plan" describes progress. "Those who may have observed this decision were interviewed, and their contribution was tested against contemporaneous documents" begins to explain why the investigation answers a question.

When several records provide only one confirmation

Suppose the same statement appears in an email, a screenshot of it, minutes quoting it and a summary drawing on those minutes. Four records exist. For verifying the original statement, they do not constitute four independent origins. An error introduced at the outset can travel along the entire chain without encountering any contradiction.

That circulation is not without interest, however. The screenshot may preserve how a message appeared on a particular date. The minutes may show that the information was brought to a team's attention. The summary may explain what a later decision relied on. Their contribution is real, but it does not always concern the truth of the original event.

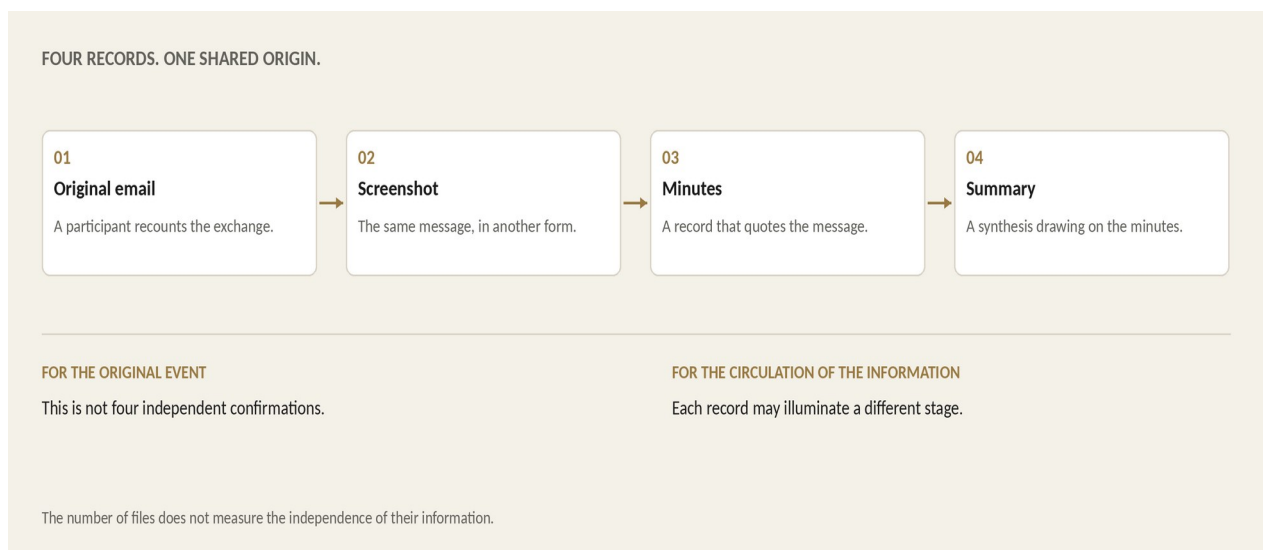


Figure 1. Multiplying records does not make the information independent.

The number of files is therefore no substitute for the number of confirmations. The lines of information must be examined and each contribution specified. The question is not merely "do

these documents agree?” but “through what paths did they acquire the information on which they agree?”

A selected abundance can conceal what is missing

A collection of documents is not a neutral view of the world. It results from access, a period, search terms, choices of people and retention decisions. What is not collected influences the explanation that can be produced.

For example, three exceptions found in twenty transactions selected because they already appeared unusual do not, on their own, establish the exception rate across the whole activity. They may justify a targeted investigation and illuminate a mechanism. They do not automatically describe its overall frequency. The reach of the finding must remain proportionate to the scope examined.

Likewise, searching only for messages containing a person’s name does not establish that every decision concerning them has been found. Information may be expressed by role, project or case reference. Documenting the search method is not a technical detail: it explains what part of reality the investigation was capable of seeing.

A substantiated case is not one that has collected everything. It is one that controls the step from the scope of its observations to the reach of its assertions. That control begins with reading each item of evidence more precisely.

CHAPTER 02

What an item of evidence actually allows us to say

The decisive question is not “is this strong evidence?” but “for which assertion is it useful, and how far does it take us?” The value of an item depends on what it is being asked to establish.

Authenticity guarantees neither accuracy nor relevance

An email may be authentic and report inaccurate information. An invoice may be formally compliant without establishing that the invoiced service was delivered. Minutes may faithfully record a statement that itself contains an approximation. The authenticity of the item does not automatically establish the truth of everything it contains.

The origin of the item, the stability of its content, the accuracy of the information and its relevance to the question must be distinguished. These examinations may yield different assessments. One may be certain that a note came from a manager without knowing whether that manager personally observed the facts it describes. One may know precisely when a document was created without knowing when the events mentioned took place.

A cryptographic hash illustrates this limitation. Comparing hashes can verify that the bytes remain unchanged between two retained states, subject to the reliability of the control chain. It certifies neither the author’s sincerity, nor the truth of the content, nor the absence of a change before the

first hash was calculated. Preserving an item correctly and establishing its historical authenticity are connected but distinct questions.

NIST's work on digital forensics distinguishes collection, examination, analysis and reporting. Developed for computer incidents, this separation is a useful reminder that obtaining data and interpreting its meaning are not the same operation. ^[2]

An account, an operation, a person: three different things

A log indicates that an account modified a file at 17:52. The observation may be precise: the system, identifier, operation, object and recording time. Stating that the account holder deliberately changed the content adds two propositions: human attribution and the intentional nature of the action.

Delegated access, a session left open, an administrative operation or synchronisation may warrant further checks. Their mere possibility does not nullify the record. But the record's existence does not justify ignoring them when the context makes them plausible. Attribution must take account of what the system actually records and what it cannot distinguish.

The same reasoning applies beyond digital evidence. A signature may identify who approved a document without establishing the depth of the check they performed. Being a message recipient does not necessarily prove it was read before a decision. Attending a meeting does not mean hearing every exchange or endorsing every conclusion.

The CNIL recommends logging useful operations, protecting records and checking that they can be used effectively. It also warns against repurposing and unlimited retention. A log must therefore be understood as a governed source, not a general licence for surveillance. ^[3]

The precision of a record must not be confused with the precision of the attribution inferred from it.

Reliability is assessed at the level of the information

It is tempting to classify sources into two categories: reliable or unreliable. This blanket distinction erases what the investigation should clarify. A person may be well placed to describe the criteria discussed at a meeting and poorly placed to know the reasons for a decision made after they left. A document may be accurate about amounts and incomplete about authorisations.

The assessment must therefore address how the information was known. Did the source observe the event directly? When did they report it? What did they know at that point? Did they subsequently receive information that might have become mixed with their recollection? Do we have their original account or a reformulation? These questions are not about assigning reputations for credibility. They delimit the contribution of each piece of information.

A hesitant formulation may honestly reflect a limitation. A confident sentence may conceal an inference. Neither confidence, hierarchical status nor fluency of expression replaces an examination of how the knowledge was acquired. The case file must make clear precisely what the stated certainty concerns.

An automatic preference for written evidence should also be avoided. A contemporaneous note may be an important reference point, but its silence may reflect its purpose: a record of decisions is not intended to reproduce every objection raised. Testimony sometimes supplies something the document was never meant to retain. Comparison must respect the nature of each source.

Independence is relative to the proposition being examined

Two witnesses read the same message and describe the same accusation. They may independently confirm receiving the message, but not necessarily the reality of the alleged conduct. For that second question, there may still be only one origin.

Conversely, two people in the same team may have separately observed different aspects of an event. Organisational proximity does not automatically make their information dependent. The actual circulation of the account, opportunities for discussion and what each person perceived directly must be examined.

This approach avoids two symmetrical errors: counting repeated accounts as multiple confirmations, or dismissing genuine convergence because the sources are not socially distant. Independence is not a label attached once and for all to a person or file; it is assessed for the specific information one seeks to corroborate.

Nor should a universal “two pieces of evidence” rule be inferred. A single source may be very strong on a narrow question; several sources may remain weak on another. Numbers do not replace quality or the applicable evidential framework. Seeking corroboration improves scrutiny, but must not become an automatic excuse for disregarding information because it stands alone.

The absence of a record is informative only if its presence was expected

A team finds no approval message in an export. Can it infer that approval was never given? The answer depends first on what the export allowed it to observe.

If approval necessarily had to pass through a single channel, if that channel recorded every approval, if all data for the period were retained and if the search was appropriate, the absence may carry weight. If oral approval was possible, a secondary messaging system was not examined or the archives are partial, the same absence has a different significance.

The chain of visibility must be reconstructed: would the event have produced a record, and would that record have been captured, retained, extracted and found? A break at any stage limits the negative inference. It must not be replaced by a general impression that “we searched extensively”.

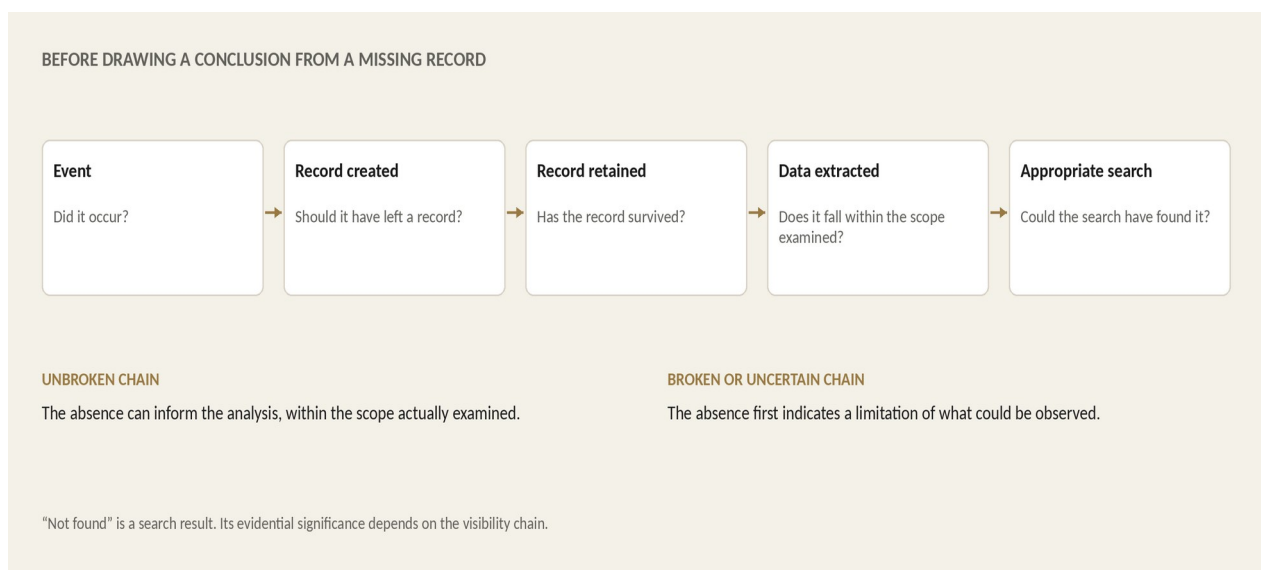


Figure 2. An absence has different significance depending on what the search could observe.

This distinction also applies to testimony. “I did not hear that sentence” does not refute its being spoken if the person had left the room. By contrast, someone present throughout the exchange, whose listening conditions are established, provides different information. Even then, memory and the precision of the question asked must still be assessed.

A documented absence can therefore be important evidence; an unqualified absence risks becoming a void to which meaning is attributed. The result must preserve that distinction: “no approval found in the archives examined” is not equivalent to “no approval took place”.

The three times of a fact

A useful chronology distinguishes at least the time of the event, the time of its record and the time when an actor became aware of the information. Confusing them creates errors of causation and attribution.

In a fictional situation, a decision is made on Monday, the minutes are written on Wednesday and, on Friday, a manager discovers a message that could have changed the risk assessment. Wednesday’s minutes may record Monday’s decision. The message discovered on Friday does not establish that its recipient had that information when deciding. Its availability must be established and, where relevant, how it came to their attention.

An old document discovered late may nevertheless change the current analysis. It does not retrospectively change what each actor knew. This distinction allows the original quality of a decision, subsequent conduct after an alert and the present understanding of the event to be considered separately.

Chronologies must also allow for intervals. “Between the end of the meeting and the circulation of the minutes” is sometimes more accurate than a time inferred without a sufficient basis. A neat timeline is no licence to fill in its uncertainties to obtain a more convenient sequence.

A summary is not an additional confirmation

A summary of an interview or a collection of documents can make reading easier. It remains a transformation of sources, not a new observation of the event. Its contribution depends on its fidelity, the passages retained, its omissions and the connections it draws.

This limitation also applies to AI-generated summaries. NIST describes the risk of confidently presented erroneous content and recommends checking the sources and citations of generated responses. ^[4] But citations do not resolve everything: a passage may exist without supporting the proposition to which it is attached.

Take “the decision was discussed in committee”. A source confirming that the committee met is not enough to support that sentence. The citation is real; the link between citation and assertion still needs to be established. Checking a summary therefore also means checking its transitions, not merely opening its references.

A careful reading of evidence specifies what it contributes, what it does not warrant asserting and which questions it leaves open. It prepares the next step: comparing explanations without turning the first plausible story into a conclusion.

CHAPTER 03

Putting explanations to the test

An explanation is not sufficiently supported merely because it makes the facts into a coherent story. One must examine what it explains better than the alternatives, what it leaves unanswered and what might require it to change.

Compatible does not mean discriminating

A file export precedes an information leak. This sequence is compatible with the hypothesis that the export enabled the leak. It may also be compatible with normal business use, while the information travelled by another route.

The relevant question is therefore not only: “Would we have observed this export if the leak had occurred through this channel?” We must also ask whether the same observation could arise under the competing explanations. If exporting was routine, its presence does little to distinguish the scenarios. If it involved a highly specific version whose distinctive errors recur in the leaked document, it merits a different assessment.

This does not mean ignoring contextual evidence. An item may help reconstruct the sequence without being sufficient to favour an explanation. The task is to specify its function: locating, connecting, confirming, weakening or distinguishing.

Within its field, ENFSI distinguishes evaluating findings in the light of competing propositions from evaluating the probability of those propositions themselves. This framework concerns forensic expertise; it does not offer a scoring system transferable to corporate cases. It provides a useful logical caution: the compatibility of a finding with an explanation does not, on its own, show that the explanation is true. ^[5]

No improvised percentage is needed to apply this caution. The explanations under consideration can be made explicit and changes in their support described, without pretending to calculate a probability of wrongdoing from heterogeneous documents.

Hypotheses are not always mutually exclusive

Return to the recruitment grid. A requirement for international mobility existed before the interviews. The weighting of that criterion was added after the first discussions. Someone states that this addition reinforced a choice already favoured. These propositions can coexist.

Presenting “a genuine requirement” and “late rationalisation” as mutually exclusive explanations forces the case into an artificial choice. Instead, the dimensions must be distinguished: the existence of the requirement, its translation into a criterion, when that happened, its application to candidates and its influence on the decision.

An earlier message mentioning travel reduces uncertainty about the existence of the requirement. It does not establish that the requirement was communicated to everyone in the same way, that a 20% weighting was planned or that the committee actually relied on that weighting. The new information makes a specific contribution; it is not a comprehensive answer to the challenge.

The same care is needed when contrasting system failure with individual conduct. A poorly designed procedure can facilitate a deliberate act. Human error can cause harm without intentional circumvention. Explanations operating at different levels must not be turned into obligatory rivals.

Comparison becomes more useful when each hypothesis identifies what it is actually trying to explain. Several complementary mechanisms can then be retained, one particular branch rejected or a question left open without declaring the entire case undecidable.

Defining what would cause a hypothesis to lose support

A hypothesis that absorbs every piece of information is no longer genuinely being tested. If a late document proves concealment and an old document proves preparation for concealment, the reasoning has closed in on itself: no observation could change it.

To avoid that closure, the expectations associated with an explanation must be specified. If a criterion is assumed to have been defined before the interviews, what evidence could reasonably be expected: an earlier version, an instruction to recruiters, a communication to candidates, independent notes? A possible response must also be anticipated if those items are not found.

This approach does not turn every hypothesis into an experimentally falsifiable scientific theory. In an investigation, records are sometimes incomplete and events cannot be replayed. It nevertheless requires distinguishing an explanation supported by evidence from one merely insulated against objections.

A finding that contradicts the way the question was framed must also be accommodated. If the versions show that two criteria changed rather than one, the scope of the analysis needs revision. Continuing to test only the original criterion might answer the first question, but not necessarily the one the case now raises.

A contradiction requires two genuinely incompatible propositions

Two items are contradictory only if, properly understood, they cannot both be true on the point under examination. A difference in date, vocabulary or precision can justify a check without yet constituting an incompatibility.

The statement “the criterion was defined before the interviews” and the creation of a grid after the interviews do not necessarily conflict: formal documentation can come later. By contrast, “this grid was sent to all recruiters on 6 March” is in tension with a reliable log showing that it did not exist in that form on that date, subject to a version or channel not yet identified.

Likewise, “the meeting started at around 9 o'clock” and “when I arrived at 9:20, it had already started” are compatible. Treating them as contradictory because the times differ would mean comparing numbers without comparing the assertions.

Before interpreting a discrepancy, the object, period, meaning of the terms and scope of each source must therefore be clarified. A divergence about an instruction received is not the same as a divergence about when it was put in writing. An omission in a record of decisions does not have the same meaning as an explicit denial during an interview.

The materiality of the discrepancy comes next. A peripheral difference may leave the conclusion unchanged; a difference of a few minutes may instead determine whether a person had the information before acting. Importance lies not in the apparent size of the difference, but in the proposition it affects.

An objection is not always contrary evidence

A person invokes a routine procedure to explain a disputed operation. That explanation deserves examination. Its mere existence does not refute a record of circumvention in the operation at issue. It must be established that the conditions of the routine procedure were actually present.

Similarly, information favourable to a person does not cancel out every fact concerning them. Strong commercial results may explain a recruitment preference without ruling out the late addition of a criterion. The reasoning must preserve both contributions rather than treating them as arguments that cancel each other out globally.

Contrary evidence must bear on a precise proposition. It may make it impossible, reduce its support, limit its scope or require another explanation. Stating which of those functions it performs makes the analysis verifiable. It avoids filling an “against” column with information that is merely reassuring or unfavourable to a different hypothesis.

A subject’s disagreement is not proof that an allegation is false; conversely, their inability to explain an item immediately is not proof of intent. The investigation must seek accessible information and apply the relevant framework, not replace its work with a general demand that the person justify themselves.

What recalculation demonstrates — and what it does not

Here, counterfactual analysis means examining what would change in a calculation if a particular rule had not been applied. It can illuminate the sensitivity of a ranking. It does not automatically reconstruct the human decision-making process.

In the illustration below, the original scores are out of 100. A mobility criterion, scored on the same scale, is then given a 20% weighting, with the original criteria accounting for the remaining 80%. The numbers serve solely to illustrate the reasoning.

The effect of a weighting on a ranking

Calculation component	Candidate A	Candidate B
Original criteria, out of 100	86	82
Mobility, out of 100	30	90
Weighted score: 80% original + 20% mobility	74.8	83.6
Ranking without the mobility criterion	1st	2nd
Ranking with the mobility criterion	2nd	1st

Fictional numerical illustration. The calculation measures an arithmetic effect, not the influence actually exerted on a committee.

This formula reverses the ranking. Recalculation demonstrates the criterion’s arithmetic effect within this model. It does not establish, on its own, that the committee actually used that model, that the original scores were comparable or that the decision would necessarily have been different without it.

The grid’s actual role must therefore be examined: did it dictate the choice, guide the discussion or justify a decision already made? Would the decision have been based on other evidence, and was

that evidence contemporaneous or reconstructed after the event? The calculation frames these questions more precisely; it does not replace them.

Nor would the absence of a reversal settle every challenge. A criterion may have affected how a candidate was assessed or treated without changing the final result of a calculation. Numerical impact, procedural propriety and legal classification remain distinct.

An analysis can demonstrate the effect of a rule within a model without demonstrating the role of that rule in the actual decision.

Revising a conclusion without resetting everything

When new evidence arrives, two poor responses are possible: downplaying it to preserve the original analysis, or indiscriminately reopening every question as though nothing had been established. Useful reassessment identifies exactly what changes.

In the recruitment example, the earlier message about mobility strengthens the evidence that the requirement existed. It may weaken the view that the requirement was invented entirely after the interviews. It does not resolve when the weighting was set, whether candidates received equal information or the criterion's actual influence. Conclusions on those points should be reconsidered only to the extent that they depended on the assertion now revised.

A conclusion is thus a set of supporting relationships, not an indivisible block. Identifying the affected premise allows its consequences to be traced to the assertions and decisions that depend on it. The correction remains intelligible: what is retained, what is weakened and what needs further verification are distinguished.

Professionalism does not mean never changing one's mind. It means being able to explain why the analysis changed, without giving readers the impression that the current conclusion was already the conclusion of the original case.

CHAPTER 04

Choosing the check that can change the analysis

An investigative step is not useful because it adds a document. It is useful because it helps answer a question, preserves a possibility of verification or fulfils an obligation applicable to the case.

A task is not yet a strategy for gaining knowledge

"Obtain the emails", "interview the manager" or "analyse the versions" describe actions. Their usefulness depends on the question to which they are linked. Before undertaking them, the information sought and what it could change must be specified.

To establish when a requirement was formulated, searching earlier exchanges may be relevant. To establish why it received a particular weighting, those same exchanges may not suffice. If the

question concerns what candidates were told, the instructions and messages addressed to them become essential.

This precision changes how the case is conducted. It allows several possible steps to be compared and avoids broad collection that produces much information without addressing the decisive point. It also makes negative results interpretable: one knows what was sought, where, and with what reasonable ability to find it.

One step can serve several purposes. Preserving an archive before its deletion safeguards the possibility of future knowledge, even if its precise contribution is not yet established. Interviewing someone promptly may address a need for protection as well as a factual question. Analytical usefulness is therefore not the sole criterion; it must be distinguished from other reasons to act.

Anticipating three outcomes, not just the hoped-for answer

A check may yield evidence supporting a proposition, evidence weakening it or a result that does not distinguish between explanations. Anticipating only the first outcome risks treating every absence as a search failure to be pursued until the expected answer appears.

Consider a search for instructions predating an interview. A dated message addressed to the recruiters may support the existence of the instruction at that time. An explicit instruction not to apply the criterion may weaken a contrary account. An incomplete archive settles nothing: it describes a limit on access to information.

The same search can produce three different kinds of result

Search result	Contribution to the analysis	Limitation to retain
Dated instruction sent before the interviews	Supports the existence of that instruction at that time.	Establishes neither uniform application nor its actual weight in the decision.
Complete archives of a channel that necessarily recorded the instruction; no record found	May weaken the assertion that it was formally documented through that channel during that period.	The conclusion depends on the channel's reliability and whether the search was genuinely exhaustive.
Partial archives or a channel not covered	Establishes a limitation of the search performed.	Does not establish that no instruction existed.

Sometimes the investigative step itself needs revisiting. A person cannot answer a question beyond their position of observation; a system cannot produce a record it never captured. Greater insistence does not necessarily create better information. The case must then seek another source or characterise the remaining uncertainty.

Prioritising without turning cost into an excuse

Two checks can both be relevant without being equally urgent. A log at risk of being overwritten requires different attention from a document retained long-term. A protective measure may not be able to wait until every explanation has been distinguished. The order of steps must take these irreversibilities into account.

Among steps consistent with the rights, obligations and mandate, preference can then be given to those most directly illuminating a decisive question. An earlier document version may distinguish several explanations at once; ten additional interviews may merely repeat well-established information. This choice must be reasoned, not presented simply as a time saving.

Economy of effort does not justify silently abandoning a necessary check. When an important step is not performed, lack of relevance, impossibility, disproportionate risk, time constraints and refusal of access must be distinguished. They do not all warrant the same conclusion. An imposed limitation does not, for convenience, become sufficient substantiation.

Good prioritisation remains open to revision. Discovering a shared account, delegated authority or a new version may make a planned check secondary and another indispensable. The plan must follow the case's questions, not defend tasks already scheduled.

Interviewing to learn, not to have a table confirmed

Choosing whom to interview must rest on what they may know. The person who designed a grid, the person who completed it, the recipient and the decision-maker do not necessarily have access to the same information. Arbitrarily distributing the case's hypotheses among them produces an orderly plan, but not a justified one.

An interview may first clarify how a process works. That understanding then helps frame more precise questions about a particular event. It avoids treating conduct as abnormal before its context is understood, while revealing general explanations that do not match the records of the case.

Documents need not serve only to confront an account. They may help a person locate a sequence, distinguish two versions or clarify what information they had. Presenting them may, however, change recollections and answers. It is therefore important to preserve the distinction between what was recounted spontaneously and what was clarified after seeing a document.

A useful interview may also produce a new question rather than a confirmation. "I did not change the grid; I used the file the consultancy sent" shifts the information trail. That file, its date and content should be sought rather than reducing the answer to a simple denial of responsibility.

Seeking meaningful comparisons

Comparing a decision with others can help explain a practice. But the situations must be comparable on the dimensions that matter. A criterion used in another recruitment process does not establish that it was applied in the same way in the disputed one.

The comparison must specify the period, role, rule, actors and operational conditions. A difference may reflect a distinct context; a similarity may reveal a recurring practice. Neither has meaning independently of those characteristics.

The choice of comparison group must also be visible. Selecting only decisions favourable to the current explanation biases the examination; choosing overly heterogeneous situations may instead conceal a real pattern. The case must explain why the comparisons illuminate the question and what limitations remain.

This requirement does not call for unlimited expansion. A comparison must meet a precise need and remain consistent with applicable access rights and purposes. Its relevance does not, on its own, confer a right to access another case.

Knowing what an investigative step actually contributed

Once a check is complete, marking the task as finished is not enough. Its outcome must be linked to the original question: resolved, better documented, reframed or still open. An unsuccessful search may have been conducted properly; a lengthy interview may have contributed nothing on the point sought.

Unexpected information must also be assessed. It may justify a formally authorised extension, referral to another process or exclusion of data unrelated to the assignment. It should not automatically expand the case merely because it is available or interesting.

At this stage, investigation advances through reasoned revision: the question guides the step, the step produces information, the information changes the analysis and that change guides what comes next. This movement has value only if the people conducting it genuinely have the freedom and conditions needed to correct their understanding.

CHAPTER 05

Preserving the conditions for an impartial investigation

Impartiality is not merely a personal quality. It depends on how questions are framed, sources made accessible, disagreements handled and conclusions reviewed.

Framing can steer the investigation before collection begins

A commissioning party may sincerely request an investigation while already having settled on an explanation. The steering need not take the form of an explicit instruction. It may appear in a person-centred mandate, the exclusion of an inconvenient period or the selection of only those documents that explain a decision favourably.

That framing must be open to discussion without denying the legitimacy of the original concern. A suspicion must be addressed; it must not become an unquestionable premise. A mandate benefits from specifying the factual questions, competent authorities, options for extension and how to deal with evidence implicating the usual decision-making chain.

Independence of means matters as much as independence of judgement. A team free to write its report but able to obtain only documents selected by the people concerned does not fully control its scope of observation. It can work within that scope; it must explain the consequences.

The French Defender of Rights frames its recommendations on investigations into discrimination in employment around confidentiality, impartiality, objectivity and rigour. The AFA-PNF guide, for its part, addresses internal anti-corruption investigations with respect for rights and freedoms. These professional frameworks provide important reference points, but their scope must be retained: no single procedure covers every sensitive situation indiscriminately. ^{[6][7]}

Separating functions that may conflict

Defining questions, gathering information, assessing findings and deciding the response are different functions. In a small organisation they may be performed by closely connected people, but their tensions must remain visible.

Someone who must defend an earlier decision may be an essential source for understanding it. They should not be the sole arbiter of whether the checks concerning it are sufficient. Someone who knows a process thoroughly may bring useful expertise while also having been involved in its design. Involvement does not make their account unusable; it calls for assessment of their role and checks that do not depend solely on them.

The answer is not necessarily absolute separation of everyone involved. It may involve a different approver, independent review, recusal on certain points or targeted external expertise. The choice must account for the conflicts identified, the sensitivity of the question and the powers actually exercised.

An external provider is not independent simply because it is external. Its mandate, prior relationships, effective access to sources and freedom to reach conclusions must be examined. Conversely, an internal team may have meaningful safeguards. Independence must be made concrete, not inferred from a label.

Enabling a useful response without promising absolute secrecy

Confidentiality and the opportunity to respond to adverse evidence may create tension. Disclosing the whole file can expose a source or information unrelated to the question. Offering only vague accusations prevents a genuinely useful response.

Methodologically, the aim is to identify the level of information necessary for an explanation: a fact, period, decision or precise passage. What can be communicated also depends on the procedure and applicable rights. An internal investigation is not equivalent in every respect to judicial proceedings; that difference does not remove the need to consider the quality of the responses being sought.

For example, asking “why did you favour this candidate?” already embeds the conclusion. Asking when the criterion was set, by whom and in which documents it appears allows a verifiable answer. Presenting a precise discrepancy afterwards gives an opportunity to explain it, without requiring every account collected to be disclosed at the outset.

Confidentiality also depends on details. A very precise date, a unique role or a recognisable excerpt may identify a source even without naming them. That risk must be assessed before information is shared, not only when names are removed from the final report.

Protection must not, however, become a promise the organisation cannot keep. People must receive accurate information about how their account will be used and the limits on its circulation, within the applicable framework. A confidential document may be useful to the investigation without being distributable to every recipient of a summary.

Organising disagreement before final approval

Effective review is not merely a check of spelling, the presence of appendices and the apparent coherence of the account. It examines sensitive transitions: which proposition rests on which source, which explanation was rejected and why, and which contrary evidence received an inadequate response?

The reviewer must be able to articulate the strongest objection to the conclusion, not one that is easy to dismiss. If a decision is attributed to a person, the reviewer can separately examine the act, the authority to act, the knowledge available and the mechanism invoked. If recurrence is asserted, they can question the scope of the comparison and dependencies among sources.

Internal challenge is not intended to sustain doubt artificially. It distinguishes a conclusion that withstands scrutiny from one the team has stopped discussing. A resolved objection can strengthen the reasoning; an unresolved one must limit its reach or lead to further work.

It is useful to retain material disagreements and how they were handled. Not to multiply competing versions of the report, but to show that a reservation did not disappear through mere rewording. Approval must concern an identified analysis, including its limitations, not a file whose content can subsequently change without reassessment.

Access rights are part of the quality of the reasoning

Data minimisation, purpose and storage limitation, and security fall, notably, within the GDPR. The choice of a lawful basis and, where relevant, the particular conditions applying to sensitive data or data relating to offences must be assessed for the processing concerned. The mere usefulness of information to an investigation does not resolve these questions. ^[8]

This legal constraint has an intellectual consequence: what an investigator can see is not necessarily the whole case. A person authorised to read a summary may not be authorised to consult restricted evidence. This restriction must not be converted into an assertion of absence: “nothing supports this point” may go too far when what is meant is only “the scope entrusted to me does not allow me to assess it”.

The formulation nevertheless depends on what may be disclosed. The very existence of an item or another case may be confidential. A reporting limitation can be indicated without revealing the protected object; verification can be assigned to an authorised professional rather than extended to the entire team.

For whistleblowing systems, the CNIL’s reference framework addresses, in particular, purposes, recipients and retention. It concerns data protection within those systems and must not be presented as the complete framework for every investigation. ^[9]

Preserving reasoning does not mean retaining everything indefinitely. The case must distinguish useful data, information unrelated to the assignment, versions needed to understand a correction and the rules governing their retention. Traceability is not a general exception to individuals’ rights.

Not confusing impartiality with passivity

An investigation may be unfinished while a risk already requires a protective or preservation decision. Waiting for complete certainty may make further work impossible or allow a risk to continue. Conversely, urgency does not turn a suspicion into an established fact.

The organisation must therefore distinguish the justification for an interim measure from that for a conclusion on the merits. A temporary restriction may address a risk of data alteration; it does not establish that the person concerned has already altered data. Temporary reorganisation may protect people without prejudging the final classification.

The arrangements, competent authority, safeguards and deadlines depend on the applicable framework. They must be examined alongside the investigation, not discovered at closure. The

investigation's effects on those deadlines must be checked rather than assuming that they are suspended.

This separation keeps two requirements together: acting when necessary and preserving reasoning that remains open to further evidence. It prepares a conclusion that will not confuse what was done to protect the situation with what was established about the facts.

CHAPTER 06

Reaching conclusions without manufacturing certainty

Reaching a conclusion does not mean making open questions disappear. Those that can be answered must be answered, the reach of the others clarified, and the decision-maker given an analysis whose limitations remain usable.

A conclusion is a bounded answer, not an overall impression

"The case is concerning" or "the explanations are unconvincing" may express an assessment. They do not yet state what is established. A useful conclusion identifies the proposition accepted, the evidence supporting it, the explanation of the principal discrepancies and the material limitations of the examination.

An overall judgement about a person or situation must not replace this precision. An investigation can establish that a document was changed, be unable to attribute who initiated it and leave its influence on a decision open. These results are not inconsistent. They concern different questions with potentially different levels of support.

Nor does a limitation have the same effect wherever it arises. A missing peripheral document need not weaken the main conclusion. Uncertainty about the sole source of a central assertion may, by contrast, render it unusable. The report must show this hierarchy rather than placing every reservation in one undifferentiated final paragraph.

The language of certainty must describe reasoning

"Established", "plausible", "disputed" and "not substantiated" do not naturally form a single scale. A proposition may be strongly supported and disputed by a person. Another may be disputed by no one while resting on a fragile source. Disagreement and the quality of support are two distinct dimensions.

What has not been established must also be distinguished from what is contradicted by the evidence and what cannot be assessed within the scope. "Not substantiated" does not mean "false".

"Contradicted" requires the incompatible proposition to be specified. "Not assessed" indicates a limitation of the mandate or knowledge, which must not be presented as a conclusion on the merits.

The chosen terminology must be explained by reasons. A high-confidence label teaches the reader nothing if they do not know which independent items support the assertion and which explanations remain possible. A percentage can create an illusion of measurement when it rests neither on a justified method nor on appropriate data.

The aim is not to demand absolute certainty. It is to express an assessment proportionate to the supporting evidence and the relevant framework. A nuanced conclusion can be very firm on its specific point: “the version was changed after the meeting” can be strongly established even if the reasons for the change remain disputed.

The robustness test

Before concluding, one question is particularly useful: what remains of the analysis if its weakest supporting item is removed? This is not about arbitrarily excluding evidence, but identifying critical dependencies.

If an entire conclusion rests on a paraphrase whose original interview is no longer available, that problem must be visible. If several different kinds of source separately support the same event, losing peripheral support may have a different effect. The conclusion must make that difference in robustness clear.

A second test is to formulate the most serious competing explanation in its strongest form. Answering a caricature reassures the team without improving the analysis. Showing why another explanation remains less supported, where it retains value and what would be needed to reconsider it makes the conclusion more resilient to genuine review.

This test does not require refuting every imaginable possibility. An abstract possibility unrelated to the evidence and without verifiable consequences should not receive the same weight as a supported explanation. But the weakness of an alternative does not, on its own, supply the evidence missing from the preferred hypothesis.

Not confusing factual findings with legal classification

An assessment grid changed after interviews may reveal a procedural irregularity. It does not automatically establish discrimination. Conversely, the mere existence of a business requirement or the absence of established individual intent is not enough to rule out every question of discrimination.

Under French law, indirect discrimination covers, in particular, an apparently neutral criterion or practice liable to create a particular disadvantage linked to a protected ground, unless objectively justified by a legitimate aim and necessary and appropriate means. Investigating personal intent therefore does not exhaust this assessment. ^[10]

In disputes covered by Article L. 1134-1 of the French Labour Code, the candidate or employee presents facts suggesting discrimination; the defendant must then justify the decision through objective factors unrelated to any discrimination. This is a specific litigation framework, not a scale of certainty to be applied indiscriminately to every investigation. ^[11]

For the investigation, the consequence is not to merge the questions: what treatment occurred, which criterion is at issue, what effects and comparisons are documented, what justifications existed, and which legal framework must be applied? The factual work prepares that assessment. It must neither substitute an intuitive verdict for it nor stop at the formula “intent has not been proved”.

Writing the reasoning, not merely the conclusion

The difference appears in the writing. Consider a fictional example of payment authorisation.

A formulation that goes too far

“The finance director circumvented the approval rules to have the supplier paid before authorisation.”

The sentence attributes an act, knowledge of the rule and an intention to circumvent it. It states neither what the records establish nor how alternative explanations were examined.

A formulation that reflects what the case permits us to say

“Payment was executed at 14:41, while the approval recorded in the management application is dated 15:12. The comparability of the time references was checked. The applicable procedure requires prior approval, except where a documented emergency exception applies. No written exception was found in the archives examined for this transaction. The manager cites earlier oral approval; at this stage, the evidence collected neither confirms that approval nor determines its scope.”

This wording does not trivialise the discrepancy. It establishes the recorded sequence, identifies the rule, reports the explanation obtained and states the limitation. It then permits distinct questions to be addressed: a lack of formal documentation, the propriety of any exception, each participant’s role and whether the alleged circumvention was intentional.

The recommendation can then be separated: “Clarifying the emergency approval process and its traceability does not depend on conclusively attributing the initiative in this transaction. Individual measures require an assessment of attributable facts and the applicable framework.” The choice to correct the process is not presented as proof of wrongdoing already determined.

For anti-corruption investigations, the AFA-PNF guide recommends a report setting out the steps taken, the facts and evidence supporting or dispelling the suspicion, and the limitations encountered in access to information. This requirement provides professional support for reporting that conceals neither findings adverse to the original hypothesis nor obstacles to the examination. ^[7]

A decision is not an automatic extension of the conclusion

Rules, responsibilities, risks and safeguards intervene between conclusion and decision. A report may illuminate several options without turning them into obligatory consequences of its factual reasoning alone.

A preventive decision does not necessarily require every individual action to have been attributed. A sanction must be assessed against its own conditions. External communication, referral to an authority and a change to internal controls do not rest on the same mandate or produce the same effects. Conflating them risks using a conclusion beyond the purpose for which it is sufficiently supported.

The reversibility of a measure may matter when assessing action. It does not change the truth of the facts. It would be wrong to present a proposition as better established merely because the proposed action seems cautious or inexpensive. The analysis states what is known; the decision explains what is chosen in those circumstances.

The cost of inaction must also be considered, without using it to force the classification. An organisation may need to address a continuing risk while leaving some questions open. Its reasons must then describe that risk and the grounds for the measure, not disguise a precautionary decision as a finding of culpability.

Closing without pretending to anticipate every future piece of information

It is tempting to say an investigation can stop when no new information would change the decision, but that assumes knowledge of the unknown. More rigorous closure examines reasonably identifiable checks, their accessibility, their importance to the remaining open questions and the obligations of the case.

An important question may remain unresolved because a source has disappeared, access is legally impossible or the available evidence does not distinguish the accounts. This limitation must be stated. It calls for neither endless investigation nor a forced conclusion.

Closure must explain why the remaining checks are not being pursued or cannot be, and what effect that has on the conclusions. It must also specify what remains active: protection, process correction, legal steps, follow-up of a measure or the governed retention of certain evidence.

It is useful to identify what would justify reassessment: a previously inaccessible earlier version, independent testimony on the decisive point or evidence challenging the provenance of a central document. These conditions are not a promise of perpetual reopening; they make closure intelligible and proportionate to its limitations.

Handing over reasoning that can be revisited

A reader new to the case has not followed the discussions, changing hypotheses or the team's hesitations. The report must spare them two reconstructions: finding scattered evidence and guessing why some items received more weight than others.

Handover must therefore make identifiable the question, the answer given, the decisive sources, the competing explanations addressed, the material limitations and the decisions distinct from the analysis. Appendices enable verification; they must not become the place where the reader is forced to construct the substantiation for themselves.

When an analysis is corrected, what makes the correction understandable must be retained: the original point, the new information or error identified, the revised reasoning and the consequences for subsequent action. An outdated conclusion must not continue to circulate, while the rectification and retention rules applicable to the data concerned must be respected.

The useful memory of a case is not an accumulation of all its versions. It is the ability of authorised people to understand the current result and the reasons for the changes that made it possible.

CONCLUSION

Rigour shows in the reach of the assertions

An investigation can gather much information and learn little. It can also transform the understanding of a situation through a precise distinction: an authentic document does not necessarily make its contents true; repeated accounts do not create multiple origins; a compatible explanation is not necessarily the best-supported one.

These distinctions are not verbal precautions added at the end. They change the work. They change the question put to a witness, the document sought, how a negative result is read and the decision to continue or close. They prevent a case from gradually becoming the justification of its starting intuition.

Reasoning does not become stronger by eliminating every reservation. It becomes stronger when it puts reservations in their proper place. What is established must be stated. What still depends on an explanation must be examined as such. What could not be assessed must remain distinct from a negative conclusion.

This discipline also enables action. It avoids making every useful measure contingent on discovering individual intent, without permitting a poorly supported accusation. It gives the decision-maker a more precise understanding of risks, options and limitations, rather than a simplified story they must subsequently defend without being able to verify it.

The aim is not to make professional judgement disappear behind a procedure. No grid chooses the right question for the investigator, no accumulation of sources replaces their assessment, and no record of approval guarantees a conclusion's correctness. Tools serve rigour when they make these choices visible and open to discussion.

A sensitive case thereby reaches a form of maturity: another competent person can revisit its conclusions, identify their support, understand the serious objections and locate the remaining uncertainties. They are not required to adopt the team's view uncritically. They have the means to understand it and discuss it fairly.

The art of investigating is this capacity to produce an understanding that withstands renewed scrutiny. Not because it has an answer to everything, but because it does not confuse what is known, what is explained and what remains to be decided.

Investigating is not merely assembling the elements of a story. It is making clear what warrants a conclusion — and what still demands discussion.

FRAMEWORKS

References and scope of application

The legislation, institutional recommendations and professional frameworks cited have different statuses and scopes. References in the text identify their specific contributions. The reasoning and illustrations are editorial analysis; they do not constitute legal advice on a particular situation.

References consulted on 7 September 2026. The illustrations are fictional.

English translation of the French edition, September 2026. References to French law retain their original jurisdiction; this edition is not an adaptation to UK or other national law.

[1] The Institute of Internal Auditors (IIA) — Global Internal Audit Standards

Published on 9 January 2024; effective from 9 January 2025. Standard 14.1, “Gathering Information for Analyses and Evaluation”, pp. 111–112 of the French edition. Professional framework for internal audit.

[Read the French edition](#)

[2] National Institute of Standards and Technology (NIST) — Guide to Integrating Forensic Techniques into Incident Response

Special Publication 800-86, August 2006, Chapter 3. Methodological reference on the stages of digital forensics; not used here as a description of current technologies or as a rule of French law.

[Read the publication](#)

[3] Commission nationale de l’informatique et des libertés (CNIL) — Sécurité : tracer les opérations [Security: logging operations]

Guidance published on 14 March 2024. Recommendations on the usefulness, protection, use and retention of logs, and on uses to avoid.

[Read the guidance](#)

[4] National Institute of Standards and Technology (NIST) — Artificial Intelligence Risk Management Framework: Generative Artificial Intelligence Profile

NIST AI 600-1, July 2024. Section 2.2, “Confabulation”, and action MS-2.5-003: checking sources and citations. A risk management framework, not a guarantee that any particular response is reliable.

[Read the risk profile](#)

[5] European Network of Forensic Science Institutes (ENFSI) — Guideline for Evaluative Reporting in Forensic Science

2015, approved version 3.0, Sections 2 and 4 and the glossary “Principles for evaluation”. The framework concerns forensic evaluation: this white paper draws a logical distinction from it without transferring its scales or calculations to corporate investigations.

[Read the guideline](#)

[6] Défenseur des droits (French Defender of Rights) — Framework Decision No. 2025-019 of 5 February 2025

General recommendations to public and private employers on receiving reports and conducting internal investigations into discrimination and sexual harassment in employment. Public presentation published on 6 February 2025.

[Read the framework decision](#)

[7] Agence française anticorruption and Parquet national financier (AFA-PNF) — Les enquêtes internes anticorruption — Guide pratique [Internal anti-corruption investigations: practical guide]

Published on 14 March 2023. In particular, Section 2.3.4, pp. 29–31, on reporting and the limitations of the investigation. An anti-corruption good-practice guide; its scope does not extend to every sensitive procedure.

[Read the guide](#)

[8] European Union — Regulation (EU) 2016/679 — General Data Protection Regulation

In particular, Articles 5 and 6, Articles 9 and 10 where the data concerned fall within those categories, and Article 32. Legislation: principles, lawfulness, specific conditions and security of processing.

[Read the regulation](#)

[9] Commission nationale de l'informatique et des libertés (CNIL) — Référentiel relatif aux dispositifs d'alertes professionnelles [Reference framework for whistleblowing systems]

Deliberation No. 2023-064 of 6 July 2023, presented on 24 July 2023. Reference points on data protection in whistleblowing systems, notably purposes, recipients and retention.

[Read the framework and its presentation](#)

[10] French law — Law No. 2008-496 of 27 May 2008, Article 1

Definition of direct and indirect discrimination in the version consulted on 7 September 2026. The text specifies, in particular, the conditions for assessing an apparently neutral criterion.

[Read the article](#)

[11] French law — Labour Code, Article L. 1134-1

Allocation of the burden of proof in discrimination matters, in the version consulted on 7 September 2026. A litigation framework distinct from the classification conventions used within an investigation file.

[Read the article](#)

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