Remote Viewing Can Enhance The Auditing Process

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ABSTRACT

Remote viewing is a branch of parapsychology involving mental telepathy to view targeted objects. Significant studies and applications are cited that have legitimized remote viewing as a credible and valuable technique. This paper explores the application of remote viewing to some aspects of the auditing process. The author's premise is that remote viewing can be used to detect anomalies in accounting systems. Its most relevant use may be for assessment questioning in a fraud investigation.

Keywords: Remote viewing, fraud investigation, auditing techniques

INTRODUCTION

Remote viewing is defined as the ability to experience and describe events beyond normal perception. It could also be called enhanced intuition, unconventional internal perception, or sixth sense. The term was coined by Laser Physicists Hal Puthoff and Russell Targ, in 1972, while working at the Stanford Research Institute¹.

Starting in the mid 1970s, The United States' Department of Defense contributed over \$23 million dollars to the Stanford Research Institute for the development of remote viewing techniques and applications, over a 20 year period. Some of those applications included the 1988 location of the shipwrecked Brig, *Leander*, in the Bahamas; the location of the kidnapped Patricia Hearst in 1974; and the location of a nuclear Soviet Bomber during the Carter Administration.²

U.S. research found that physics and psychology merge in the study of remote viewing abilities, because the human mind is linked to other connections by way of natural phenomena. There are three scientific bases cited for remote viewing, each founded on the previous. They all prove the existence of psychic signals in mind and matter relationships. The first is Albert Einstein's Theory of Relativity, which defines the relationships between mind, matter, light, space and time. Second is the study of quantum physics, which further explains these relationships at the sub-atomic level. Third, Psychic Neurologist Henry Stapp describes the physiology of mind to mind relationships, at the neurological level.³ Stapp scientifically verifies, through measurement, the existence of mind to mind telepathic transfer of psychic signals at the nerve synapse (1999).⁴ Psychic Physicist, Dean Radin, further proved the existence of psychic signals by measuring their influence on random number generators.⁵

Joseph McMoneagle is currently recognized as a leading operational remote viewer. He has worked with the U.S. Army's Special Project, *Stargate*, a program conducted by the CIA, to evaluate controlled remote viewing as an intelligence tool.⁶ He has developed the primary Handbook for remote viewing applications. His 274 page Handbook details the structure, applications, methodologies, timelines, ethics, recordkeeping, validation of results, training and limitations to remote viewing. He likens remote viewing to the rigorous stages in martial arts. Both require extensive training and practice in addition to inherent natural abilities.⁷

U.S. Navy SEAL and Commander Bremseth,⁸ reported that scientific studies funded by the US Army, US Air Force, CIA and the Defense Intelligence Agency were a success and that remote viewing can be used beyond national intelligence, defense, and warfare.

Remote viewing makes use of practiced meditation and opening the mind beyond tendencies to analyze or have preconceived notions. A mental environment must be created, where the remote viewer filters out mental noise from psychic signals. Mental noise may be preconceptions, memory or imagination. It takes a person who has both a natural ability to tune out environmental as well as inner noise, and who is also able to develop detailed detection skills. Therefore, a successful remote viewer must possess both natural ability and extensive training.

There are books, seminars, and classes available for training in remote viewing. Since its original development and use in the military as a legitimate technique, remote viewing has become more widely recognized and used. There are many trained remote viewers available as consultants, since the military declassified many of its established remote viewers, in the mid 1990s. It is important, in an application to auditing, to use a trained remote viewer. Positive results in the application of remote viewing rely on using a remote viewer who has extensive training and experience.

APPLICATIONS TO AUDITING

In accounting, the area of auditing is where remote viewing could be useful. Information gained through remote viewing can supplement traditional auditing procedures. Applications to auditing could be inventory and asset management, systems analysis, or the interview for fraud detection.

Inventory and Asset Management

For inventory and asset management, a remote viewer could assist the auditor in the description, verification or measurement of a particular asset. In auditing fixed assets at a distant location, remote viewing could be used to verify the type and amount of a listed asset.

Systems Analysis

For systems analysis, audit software, such as Audit Command Language (ACL), is used to analyze inventory systems. Remote viewing could be used to psychically examine the system and identify system anomalies. For example, in cash management systems, remote viewing could psychically scrutinize a system, looking for operating procedures that are not in compliance.

Interview for Fraud Detection

The primary focus of this paper is on the application of remote viewing to the interview for fraud detection. The success or failure of the fraud interview depends upon the interviewer's confidence, experience, and advanced preparation. A remote viewer's psychic vision could both add to the interviewer's confidence, and also intimidate the subject into giving truthful answers. The fraud audit interviewer also performs a number of analytical procedures in a thorough and penetrating interview. The use of a remote viewer could determine whether the subject is telling the truth, not unlike a lie detector. But unlike the lie detector, which uses physiological measures to detect an untruth or undisclosed information, the remote viewer uses psychic signals to uncover factual data.

In a fraud interview, the auditor has identified problems and is seeking to clarify their cause and quantify their impact. The purpose of the fraud interview is to determine whether an individual is withholding information, shading the truth or outright lying. "It presupposes that the subject has important information and may be misleading the questioner or lying."⁹ An experienced fraud interviewer understands the correct questions to ask, a skill which is enhanced by advanced study and knowledge of the topic or process in question. A remote viewer can help the fraud interviewer elicit truthful responses to key questions and recognize false or misleading statements.

Section III of the Fraud Manual details techniques to ascertain the truth. Included in these procedures are instructions for interpreting both verbal and nonverbal queues. Nonverbal queues in the fraud interview are used to "provide basic tools and techniques necessary to gather information and evidence when conducting a fraud examination and identify perpetrators"¹⁰ Remote viewing could be helpful in detecting nonverbal queues. Specifically, a remote viewer can use nonverbal psychic signals to detect lies or misleading information, leading to

further clarification. Defining and interpreting visual signals is detailed in the Fraud Manual.¹¹ In addition to the visual signals, procedures for dealing with psychic signals could also be included in the Fraud Manual.

A remote viewer could also be used in conjunction with the auditor, to uncover both fraudulent financial reporting and misappropriation of assets, as outlined in the Statement on Auditing Standards (SAS) No. 99, and aided by the identification of risk factors such as those listed in the appendix to SAS No. 99.

The value of adding remote viewing to the auditing process, then, is both real and perceived. The benefits of including remote viewing may extend beyond the fundamental applications. Besides uncovering factual information, the mere presence of a credible psychic auditor may lead the subject to self-imposed integrity, and honest declaration of truthful information.

CONCLUSION

Today's auditor relies on many established standards and procedures. In the future, nontraditional tools and techniques could enhance the auditing process. The inclusion of psychic methods could be part of the auditing profession, and perhaps lead to a new certification, the Certified Psychic Auditor (CPA).

AUTHOR INFORMATION

Stephen L. Woehrle has been teaching cost and management accounting at Minnesota State University, Mankato, for 34 years. He also teaches the MBA accounting course, and is Past President of the Minnesota chapter of the National Association of Accountancy. Dr. Woehrle has combined his undergraduate degree in Psychology with accounting to come up with this application of parapsychology.

ENDNOTES

¹ Targ and Puthoff, 2005.

² Schnabel, 1997.

³ See the *Journal of Scientific Exploration*, Volume 10, Number 1, 1996, for a thorough evaluation and application of psychic functioning, including remote viewing.

⁴ Stapp, 1999.

⁵ Radin, 1997.

⁶ McMoneagle, *Stargate Chronicles*, 2000.

⁷ McMoneagle, *Handbook*, 2000.

⁸ Bremseth, 2001.

⁹ Hall, 2005.

¹⁰ As defined by the Association of Certified Fraud Examiners' 2010 ACFE Fraud Examiners Manual, Section III.

¹¹ 2010 ACFE Fraud Examiners Manual, Section III, pp. 3050.

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