



# Auditor Interview Techniques

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# Course Objectives



- Understand the differences between audit and investigative interviews.
- Identify key ingredients to a good audit interview.
- Identify types of interview questions and how to use them.

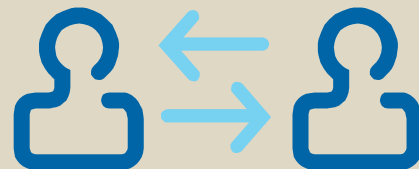
# Definition of Interviewing

## What is an interview in the context of your work?

Means of gathering facts  
(testimonial evidence), information,  
or opinions relevant to your audit.

But also, a means of providing  
information about you and your  
organization to the auditee.

It is a matter of joint concern, not a debate or an  
interrogation.



# Audit vs. Investigative Interviews

How is the purpose of investigative interviews different from audit interviews?

- Audit interviews are not forensic evidence—not to be used in cases with potential findings of wrongdoing by individuals that may result in discipline.

*Tip: it is critical to convey this difference to your interviewees!*

- Interview ≠ interrogation!

# Legal Considerations

Law enforcement agencies must relay certain warnings prior to any custodial interrogation (*Miranda v. Arizona* (1966))

- protection against self-incrimination
- right to the presence and advice of an attorney

# Legal Considerations

U.S. Supreme Court ruling in *Garrity v. New Jersey* (1967) enables public employers to compel their employees to make statements during investigative interviews of workplace misconduct.

- Employers can require statements from employees but only use them for employment purposes.
- Information obtained as a result of *Garrity* interviews cannot then be used in criminal prosecutions.
- There is no right to representation during an interview under *Garrity*; but state laws or union contracts may require one.

**Keep audit and investigative interviews separate!**

# When do you interview?

*When do you conduct interviews and for what purpose?*

## Organizational Risk Assessment (annual plan)

- Gather information, assess risk, solicit audit requests

## Pre-Survey

- Gather baseline knowledge, assess risk

## Entrance Conference

- Introductions, expectations, process, contact person



# When do you interview? contd.

## Survey

- Gather more knowledge, test your understanding, assess risk, refine objectives, determine data available for potential methodology

## Fieldwork

- More detail on how things work, confirm your understanding
- Communicate testing results, determine causes

## Exit Conference

- Communicate findings and recommendations, resolve any disagreements on facts, set expectations for written response



# Purpose and Process

How does the purpose of the interview affect the interview process?

*Purpose determines process!*

Make sure you know the purpose of the interview before you begin planning it.

- Is the purpose to gather information, provide information, or both?
- Is tone/rapport critical to build?
- What supporting materials do I need?

*Do not treat all interviews alike.*

# What You Convey

**What do you communicate about yourself in an interview?**

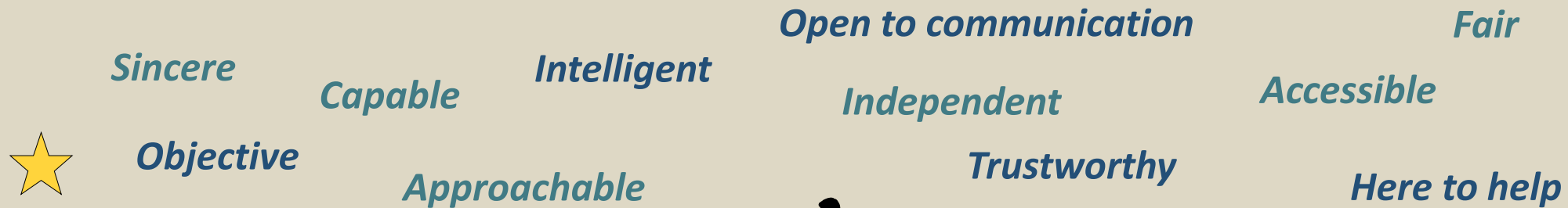
- You provide the auditee with information even while you are asking the questions.
- You are an ambassador for your OIG.

**Everything you do communicates to them something about your IG.**



# What You Convey, contd.

What do you want to convey about your OIG and yourself?



How do you convey it?

- Word choice
- Non-verbal (handshake, eye contact, posture, smile)
- Clothing
- Timing



Thank you very much.



While we are talking let me offer  
you some free advice.

Talk less, smile more.

Don't let them know what you're  
against or what you're for.



HAMILTON

# Ingredients of a successful interview

*What do you need for an interview to be successful?*

## 1. Preparation

- Are you going to interview the right people for your purpose?  
If unsure, ask the auditee agency head.
- Do you know enough to write relevant interview questions?  
(show you've done your homework and attempted to learn about the topic before the interview)
- Do you have all the relevant documents?
- Do you have a partner/notetaker and have you discussed your roles in advance?
- Directions, phone number
- Agenda, if appropriate

# Ingredients, contd.

## 2. Attitude

- Openminded, unbiased, positive

## 3. Skill

- Communication skill
  - Convey that auditee is the expert and you want to learn from them, not find cracks in the armor or criticize what they do.
  - Tact and professionalism
  - Appear engaged, interested
  - Eye contact
- Notetaking skill
- Audit skill to know what you need to know for your audit
  - Includes objectivity, reasonableness

# Listening



*You cannot be an effective interviewer if you are not an excellent listener.*



**Listen for content: don't miss the information.**

- Pay attention. Don't ask a question he just answered.

**Listen for comfort: keep interviewee relaxed.**

- Watch for cues that they are distracted or need to end the interview.
- Be aware of the effect of your tone and non-verbals.

**Listen for reliability: is the interviewee credible?**

- Are there contradictions in information, or non-verbal cues that suggest the information is not reliable?

# Terminating Interviews Early

**Be prepared to terminate an interview prematurely if:**

- The interviewee is called away to a work or personal emergency.
- The interviewee is physically or mentally unable to continue.
- There is a communication breakdown and the interview becomes hostile.
- The interviewee provides incriminating information that needs to be turned over to Investigations.

**In any of these cases, terminate quickly and state that you will be in touch to reschedule.**



# Major Steps in Interviewing

## Scheduling

- 10am, not Mon/Fri, electronic invitation?, no more than 10 minutes early, never late

## Introductions

*What does lateness convey?*

- Handshakes, cards, icebreaker, put at ease, purpose of meeting

## Questions

- Maintain appropriate eye contact, use notetaker, ask questions in order but be willing to go off-script

## Conclusion

- Ensure accomplished purpose, ask for any clarification, confirm next steps, farewell

## Debrief

- With partner, write up ASAP, debrief supervisor, evaluate interview, review next steps

# Major Types of Interview Questions

What are the major types of questions and the answers they solicit?

- ★ • **Direct/closed:** for specific information or to confirm
- **Indirect/open:** to encourage interviewee to provide new information
- **Probing:** clarification, elaboration, encouragement
- **Silence:** to prompt interviewee to speak

# Closed Question Examples

Use when the desired answer is yes/no or a specific piece of information.



- Who reports to the foreman?
- Did the system upgrade take effect in January?
- How many supervisors are in this section?
- Are there any written policies and procedures for you to follow?
- Have there been any prior audits related to this topic?
- Do you have any questions for me?

# Closed Question Pro/Con

## Pro

- Short
- Precise

## Con

- Can sound threatening or accusatory
- Can convey bias
- Show your specific knowledge gaps

## Strategy

- Use positive tone
- Use unbiased language
- Follow with open questions for more information

# Open Question Examples

Use when you need to understand a broad topic or process and do not know enough to ask closed questions; or when you want interviewee's opinions.

- What are your biggest concerns about the billing process?
- How does management measure results?
- Please describe the procurement process.
- What else do you think we should know about this topic?

# Open Question Pro/Con

## Pro

- Reveal new information
- Build rapport, help interviewee feel like the expert they are

## Con

- Can be time-consuming and lead to extraneous side-tracks
- Harder to take notes

## Strategy

- Gently redirect if sidetracked
- Take careful notes and use confirmation questions after

# Probing Question Examples

Use when you need to follow up on a specific issue or confirm your understanding.

- Please tell me more about your concerns with the billing process.
- So my understanding is [...]. Is that correct?
- After the supervisor approves the invoice, what happens next?
- You mentioned a software upgrade. Can you tell me how that has affected billing?

# Probing Question Pro/Con

## Pro

- Demonstrate your interest
- Build rapport, help interviewee feel like the expert they are

## Con

- Can sound threatening
- Can embarrass interviewee by showing their knowledge gap

## Strategy

- Use positive tone
- Save interviewee's face if they don't know more



# Silence Examples

**Use to prompt interviewee to continue speaking.**



# Silence Pro/Con

## Pro

- Reveal new information
- Demonstrate you are listening

## Con

- Can be threatening

## Strategy

- Use with positive non-verbal communication
- Break silence if interviewee appears threatened

# Interviewee's Perspective

How do you want the interviewee to feel?



*Valued*

*Important*

*Open to communication*

*Comfortable*

*Respected*

*Intelligent*

How do you help the interviewee feel that way?

- Treat them as the expert
- Explain the importance of their input
- Respect their time
- Use verbal and non-verbal cues to put them at ease
- Explain that this is not an investigation

# Interview Notes



*Tips on writing up interview notes:*

**Format: bullets, content groupings**

- Not like a theater script unless who/when is important

**Quality: write it well!**

- It is a workpaper, could be support for a finding, could be FOIAed?
- Be careful to use quotes for direct quotes only

**Use your OIG's audit interview template**

- If there isn't one, consider creating one

# Testimonial Evidence

## Chapter 8: Fieldwork Standards for Performance Audits

- “8.94 Auditors should evaluate the objectivity, credibility, and reliability of testimonial evidence.”

*Is testimonial evidence the strongest kind of audit evidence?*

**No!**

- “8.105 Testimonial evidence may be useful in interpreting or corroborating documentary or physical information. Documentary evidence may be used to help verify, support, or challenge testimonial evidence.”



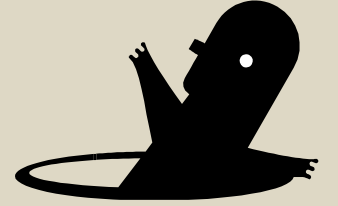
# Testimonial Evidence, contd.

## Plan for more reliable testimonial evidence...



- “8.104 d. Testimonial evidence obtained under conditions in which persons may speak freely is generally more reliable than evidence obtained under circumstances in which the persons may be intimidated.
- e. Testimonial evidence obtained from an individual who is not biased and has direct knowledge about the area is generally more reliable than testimonial evidence obtained from an individual who is biased or has indirect or partial knowledge about the area.
- f. Evidence obtained from a knowledgeable, credible, and unbiased third party is generally more reliable than evidence obtained from management of the audited entity or others who have a direct interest in the audited entity.”

# Testimonial Evidence Pitfalls



**Miscommunication:** what you heard may not be what they said or meant to say.

- Ask confirmation questions. Check with partner. Confirm later via e-mail.

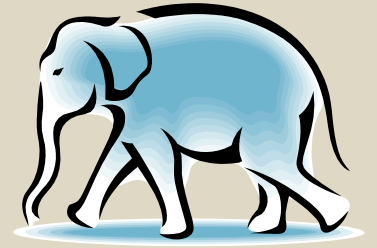
**Misleading:** interviewee may intentionally omit information or lead you to a faulty conclusion.

- Use a mix of closed, open, and probing questions to reveal disconnects. Ask multiple people about the issue.

**Mistaken:** interviewee may honestly believe they are right when they are wrong.

- Ask multiple people about the issue. Check against documentary or physical evidence.

# Strengthening Testimonial Evidence



*Tips for strengthening testimonial evidence:*

## Ask multiple people about the same issue

- To see the whole elephant, ask front-line staff, middle managers, and agency head about the same issue.

## Always have a partner

- Confirm that you heard the same things and have the same understanding.
- Document the interview. Have your partner review the write-up for accuracy.

## Get it in writing

- On critical testimonial evidence or cause, confirm key information in writing (e-mail).



# Improving your Interviewing

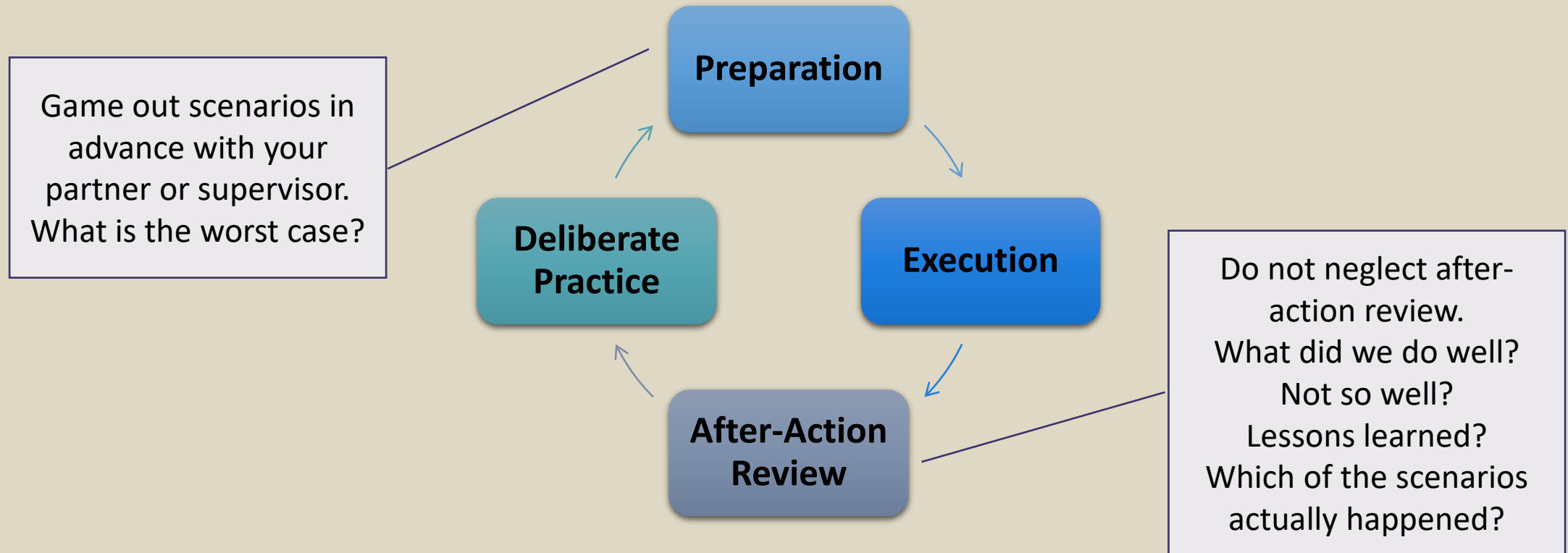
Like any human interaction, interviewing is complex.

- It requires multi-tasking, appropriate social reactions, and split-second decision-making.
- It can be unpredictable.
- It is critical that it be done well, because it sets tone, establishes/maintains credibility, and represents whole OIG.

*You can always get better at interviewing!*

# Improving, contd.

Interviewing is a skill. Like any skill, improvement requires a reinforcing cycle:



# Summary

Prepare

Listen

Recognize that you are sharing information as well as gathering it.

- You represent your OIG
- Your rapport and professionalism can make or break this audit and future audits

*The success of an interview depends on the preparation, attitude, and skill of the auditor.*





# Questions? Comments?

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