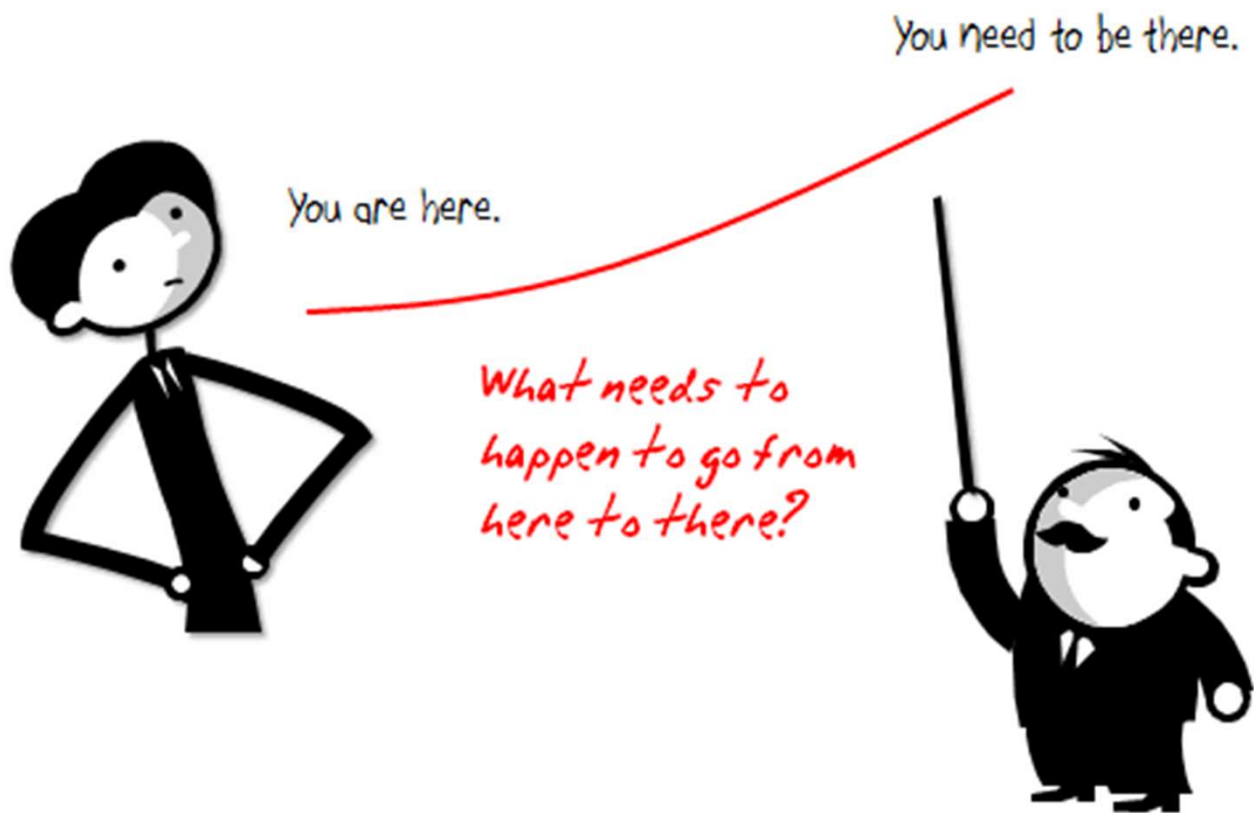




AUDIT INTERVIEWING

Presented By: Flora Miller

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.





If you see
this, you
might
want to
take extra
notes!

Definition of Interviewing

What is an interview in the context of your work?

- It is a means of gathering facts (testimonial evidence), information, or opinions relevant to your audit.
- It is 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?

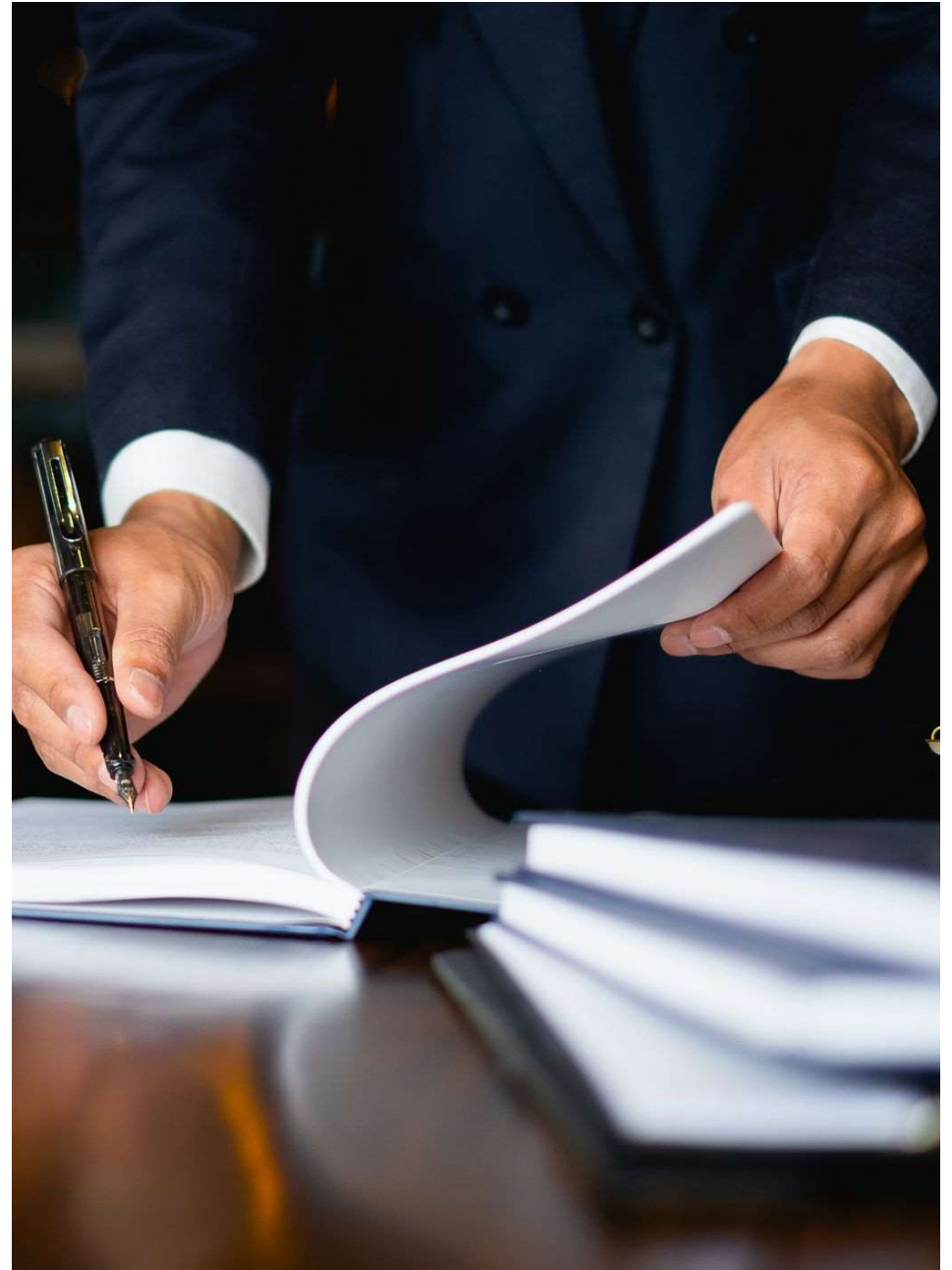
- **Audit interviews are not forensic evidence.**
- **It is not to be used in cases with potential findings of wrongdoing by individuals that may result in discipline.**

It is critical to convey this difference to your interviewees!

INTERVIEW ~~≠~~ INTERROGATION

Legal Considerations

**Keep Audit and
Investigative
Interviews Separate!**



MIRANDA RIGHTS

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

MIRANDA WARNING

- 1 You have the right to remain silent. 
- 2 Anything you say can and will be used against you in a court of law. 
- 3 You have the right to an attorney. 
- 4 If you cannot afford an attorney, one will be provided for you. 
- 5 Do you understand the rights I have just read to you?
With these rights in mind, do you wish to speak to me? 

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GARITY RIGHTS

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.

When Do You Interview?

Organizational Risk Assessment

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? (Cont'd)

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

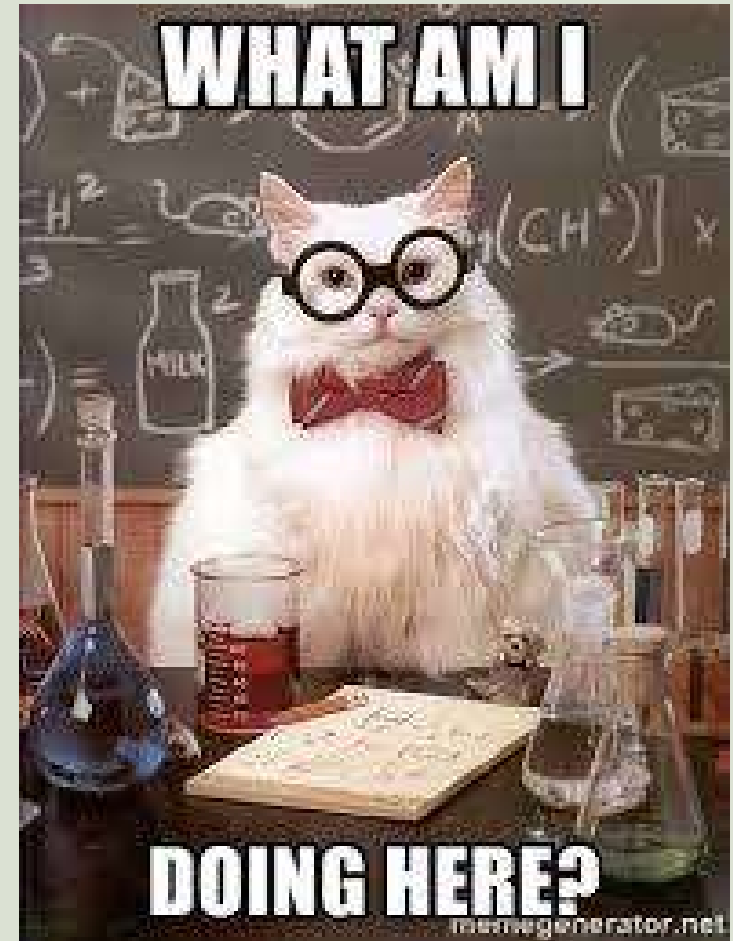


How does the purpose of the interview affect the interview process? **Purpose Determines Process!**

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!

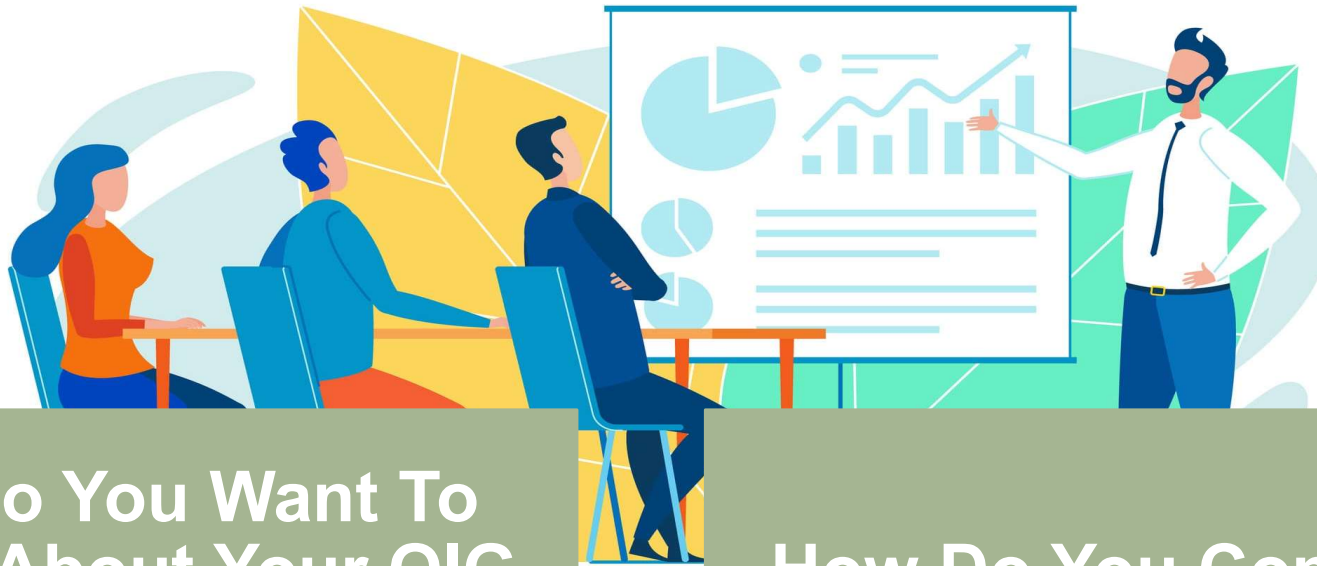


Purpose and Process



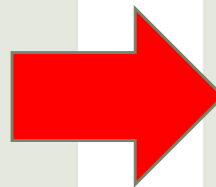
What do you communicate about yourself in an interview?

- 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 Do You Want To Convey About Your OIG and Yourself?

- Sincere
- Capable
- Intelligent
- Open to Communication
- Fair
- Independent
- Accessible
- Approachable
- Trustworthy
- Objective



How Do You Convey It?

- Non-Verbal (posture, smile, eye contact, handshake)
- Clothing
- Timeliness
- Word Choice
- Listening Skills
- Prompt Responses
- No Pre-Conceived Ideas

Ingredients of a Successful Interview

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 and the organization 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 of a Successful Interview

2. Attitude



- Open-minded
- Unbiased
- Positive

3. Skill



- Communication Skills
- Notetaking Skills
- Audit Skills to know what you need to know for your audit

Listen for content: Don't miss the information.

- **Pay attention. Don't ask a question that was 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-verbal actions.**

Listen for reliability: Is the interviewee credible?

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

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



When To Terminate an Interview

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.



**BE
PREPARED**

In any of these cases, terminate the interview quickly and state that you will be in touch to re-schedule.

Interview



SCHEDULING

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

INTRODUCTIONS

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

Types of Questions

- Indirect / Open
- Direct / Closed
- Probing
- Silence



Answers They Solicit

- Provide Information
- Confirming, Specific
- Clarification, Elaboration
- Prompt



OPEN ENDED QUESTIONS

Best for when you need to understand a broad topic or process; you do not know enough about a certain topic; or you want an interviewee's opinion.

- **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?**



PROS

- **Reveal new info**
- **Build Rapport**



CONS

- **Time**
- **Notes**

STRATEGY:

- **Gently re-direct if sidetracked**
- **Take careful notes and use confirmation questions after**



CLOSED ENDED QUESTIONS

Best for when the desired answer is a “Yes” or “No” or a specific piece of information.

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



PROS

- Short
- Precise



CONS

- Threatening
- Accusatory
- Convey Bias
- Knowledge Gaps

STRATEGY:

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



PROBING QUESTIONS

Best for 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?**



PROS

- Demonstrate your interest
- Build rapport



CONS

- Can sound threatening
- Can embarrass interviewee if there is a knowledge gap

STRATEGY:

- Use positive tones
- Save face for the interviewee if they don't know more

The **AWKWARD** SILENCES



Prompt Interviewee to Continue Speaking

- Don't break the silence
- Take your time
- Ask for clarification
- Identify the cause
- Begin a related thought



PROS

- **Reveal new information**
- **Demonstrate you are listening**



CONS

- **Can be threatening**

STRATEGY:

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

How Do You Want the Interviewee to Feel?



Valued, Important, Open to Communicate, Comfortable, Respected, Intelligent

How Do You Make Them Feel That Way?

- Treat them as an 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





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 FOIA'ed?

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

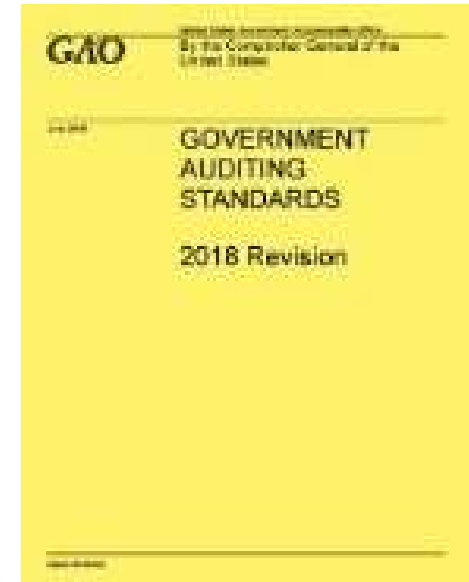
Chapter 8: Fieldwork Standards for Performance Audits

“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 (Cont'd)

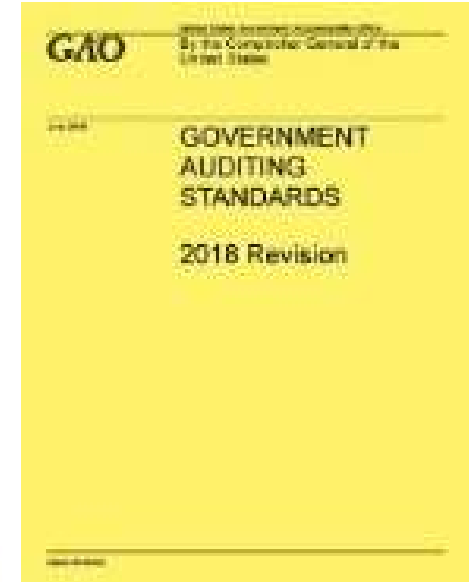
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d. Testimonial evidence obtained under conditions in which persons may speak freely is generally more reliable than evidence obtained under circumstances in which the persons may be intimidated.

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



**You Can
Always Get
Better At
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.

Practice scenarios in advance.

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

Preparation

Execution

**Deliberate
Practice**

**After Action
Review**

**What did we do well, not so well?
Are there any lessons learned?**

**HELPFUL
TIPS**

Let's Summarize:

- **PREPARE**
- **LISTEN**
- **RECOGNIZE**

- 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.





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