



# Audit

## Interviewing Techniques for Effective Audits

Website: [www.btsconsultant.com](http://www.btsconsultant.com)

Email: [info@btsconsultant.com](mailto:info@btsconsultant.com)

Telephone: 00971-2-645263



# Interviewing Techniques for Effective Audits

## Introduction:

The interview is a tool at the center of each audit, yet interviewing can be one of the more challenging aspects of the internal audit process. It is a method for gathering facts, gaining understanding of systems and processes, clarifying information and insights and uncovering fraud and deception. But good interviews do not just happen. They are the result of careful planning, thorough preparation, and deliberate use of certain communication skills and techniques. In this course, you will explore how to encourage people to open up and share information, manage conversational flow, pay attention and respond to behavioral clues, capture details and insights provided by the interviewee, and incorporate interview results into your overall audit approach. And, through proven interview techniques, you will learn how to obtain the truth and detect lies and deception.

## Who Should Attend?

Internal Auditors, Financial & Operational Auditors, Finance Personnel, External Auditors, Audit Managers and Supervisors, IT Auditors, Senior and In-Charge Auditors, Team Leaders and Directors

## Course Objectives:

**By the end of this course delegates will be able to:**

- Carry out interviewing and hiring responsibilities in compliance with fair employment laws

- Identify success factors for a job
- Prepare interview questions to identify if a candidate possesses the job success factors
- Demonstrate behavioral interviewing techniques and ask probing questions to gain a depth of information from a candidate to make a good hiring decision

## **Course Outline:**

### **Overview of Interviewing in the Context of Internal Auditing**

- Interviewing as an essential skill
- Types of audit evidence
- An interview is not an interrogation

### **Planning and Preparation**

- Establishing your objectives
- To script or not to script?
- Roles and responsibilities
- Conversational styles
- Verbal and non-verbal dimensions
- Types of questions
- Listening skills

- Questioning skills
- Ways of documenting answers

### **Preparing and Managing the Interviewee**

- Introductions and establishing rapport
- Laying a foundation for understanding and trust
- Establishing a professional conversation
- Managing interviewee expectations

### **Executing the Interview Itself**

- Asking your planned questions
- Improvising follow-up questions
- Listening to what is said
- Observing behavioural clues
- Taking notes, making recordings
- Special considerations: translators, escorts, group interviews

### **Documenting the Interview**

- Making time to document

- Independent versus collaborative records
- Sharing notes with the interviewee

### **Follow-up to Interviews**

- Round two interviewing
- Interviewing other parties
- Designing audit testing to corroborate information