



Florida Inspectors General

Melinda M. Miguel
Chief Inspector General

Audit Interviewing

Sponsored by:

*The Chief Inspector General and the Florida Chapter of
the Association of Inspectors General*

Enhancing Public Trust in Government



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Communication

Listening



Barriers to effective listening:

- Discounting the speaker
 - Being rushed
 - Waiting for your turn to talk
 - Losing emotional control
 - Listening for facts, but not concepts
 - Speeding ahead
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Suggestions for more effective listening:

- Be genuinely interested
 - Show your interest
 - Maintain good eye contact
 - Look for and evaluate nonverbal clues
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Suggestions for more effective listening: (cont.)

- Seek clarification of unclear points
 - Give encouragement through verbal and nonverbal feedback
 - Mentally recap and review
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The Role of Listening



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Your ability to listen depends on your desire to listen. Discuss how your attitude or desire to listen might impact how you would listen to:

- Someone you don't like?
 - Someone you don't agree with?
 - Someone you think is boring?
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- Does a poor listener have any impact on the self-image of the person speaking? What influence does a good listener have on your feelings of worth?
 - Some say we influence people more by the way we listen than by the way we talk. How do you feel about this?
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- How does poor listening affect the auditor? The interviewee?
 - What judgments are made based upon the way a person listens?
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Introduction to Interviewing



What kind of interviews do auditors conduct:

- Information gathering?
- Statistical gathering?
- Accusatory or confrontational?

Do auditors conduct win-win interviews?



Primary purposes of audit interviews include:

- To gain an understanding of the systems and procedures.
 - To understand relationships.
 - To identify internal control weaknesses.
 - To identify mitigating controls.
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Primary purposes of audit interviews include: (cont.)

- To determine areas for testing.
 - To identify problems.
 - To assess the interviewee's attitude and outlook.
 - To lay the behavioral foundation for an effective audit.
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Audit interviews may involve interviewees who are:

- Open and candid
 - Reluctant
 - Defensive and hostile
 - Crooks with something to hide
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Effective Interviews



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Have you participated (either as interviewee or as interviewer) in effective interviews?

- What characteristics of these interviews made them effective?
 - What factors do you believe contributed to success?
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Internal auditors interview people with different education and experience, from different cultures and countries, with varying understanding of the industry and technology.

- What obstacles do you believe differences present?
 - How can interviewers overcome these obstacles?
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***What have been your most difficult,
challenging or least effective interviews?***

➤ Why?



What has been your most effective interview experience?

- What did the interviewee do to contribute to the success of the interview?

 - What did the interviewer do?
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Non-verbal Communication



Types of Non-verbal Communication:

- Facial expression
 - Tone of voice
 - Gesture
 - Noises
 - Silence
 - Laughing
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Types of Non-verbal Communication: (cont.)

- Speed of speech
 - Eye contact
 - Behavior
 - Posture
 - Dress and hair style
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Some Suggestions for Non-verbal Communication



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- Always look for and evaluate non-verbal messages sent by others. Avoid jumping to conclusions about the meaning of these messages!
 - Be aware of the non-verbal messages you are sending. Are they the messages you intend to send?
 - Always send the messages you want to send.
 - Use mirroring.
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Common Interview Obstacles



Denial of access to records:

- My boss told me not to allow anybody to see this.
 - Privacy laws won't allow access.
 - Overhead costs are trade secrets.
 - It's been sealed by the grand jury.
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Delay:

- Distracting the auditor
 - Ingratiating behavior and flattery
 - Gifts and entertainment
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Mistakes to be Avoided



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- Not being prepared for the topic or the person.
 - Discounting the value of the person interviewed.
 - Prejudging the system.
 - Rushing to judgment.
 - Argumentative or confrontational questioning.
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- Not responding to evasiveness as soon as it is recognized.
 - Contaminating the response:
 - *“You do timely bank reconciliations, don’t you?”*
 - Misreading non-responsiveness
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Questions?

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