Interviewing Techniques for Auditors: Eliciting Information

Planning the Interview
Introduction

- Interviewing has a complex dynamic.
  - People communicating
  - Making something happen
  - Accomplishing a goal
  - Going from point A to point B
  - Through verbal, vocal, and nonverbal behavior
The Professional Interview

- Goal: Find the truth.
  - Establishing the goal of the interview
  - Specific skills in order to interview
  - Defined strategy that uses those skills to achieve the goal
The Professional Interview

- Goal:
  1. Evaluate
  2. Control
  3. Modify Behavior
Evaluate

- Is the interviewee truthful or deceptive?
- Within the interview, determine when the interviewee is truthful and when he is deceptive.
Control

- Within the interview process, power or control is the ability to elicit a response.
- Strive to cause behavior of the interviewee to reach a level where the interviewer can begin to make some evaluations about the interviewee.
Modify

- Change-first principle
- Before the interviewer can change the behavior of the interviewee from an unproductive level to a productive one, he must change his approach.
Skills Needed by the Interviewer

- Data collection
  - Must have the ability to gain quality information from the interviewee—to question the interviewee.

- Detecting deception
  - Must be able to discern deception from truthfulness in the interview.
Skills Needed by the Interviewer

- Admission seeking (persuasion)
  - Must have the ability to influence the behavior of the interviewee toward that predetermined, productive end—to know the truth.
Strategy

- **Initiate**
  - What facts he has regarding the investigation
  - What facts he has regarding the interviewee
  - The interviewer’s own strengths and weaknesses in times of stress
  - The goal of the interview
Strategy

- **Attend**
  - “Give heed to, look for, await.” The interviewer must pay close attention to the interviewee at *all times.*

- **Center**
  - The interviewer has to center on behavioral *change.*

- **Direct**
  - Ask follow-up questions about topics that caused changes in the interviewee’s behavior.
Mechanics

- Maintain acceptable physical contact.
- Establish the purpose of the interview.
- Don’t interview more than one person.
- Respect privacy.
- Get a commitment for assistance.
Mechanics

- Establish transitional statements.
- Seek continuous agreement.
- Do not invade body space.
- Practice note-taking.
Conclusion

- The foundational elements of the interview—goal setting, requisite skills, and strategy—must be combined to provide the professional interviewer with the means for success.