

Interviewing Techniques for Auditors

Enhance your audit effectiveness by mastering proven interviewing techniques through hands-on exercises and role-playing scenarios.

Group classes in Washington, DC and onsite training is available for this course.

For more information, email onsite@graduateschool.edu or visit: <https://www.graduateschool.edu/courses/interviewing-techniques-for-auditors>



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Course Outline

Module 1: Overview

- Understand the purpose and value of audit interviews in collecting evidence
- Differentiate between testimonial, documentary, and physical evidence
- Explore the strengths and limitations of testimonial evidence
- Learn how interviews can elicit both perspectives and facts
- Identify the role of tone, neutrality, and empathy in interview success

Module 2: Ingredients of Effective Interviews

- Practice different questioning styles: open, closed, probing, and leading
- Develop paraphrasing skills to reinforce understanding and gather more detail
- Strengthen active listening abilities using verbal and non-verbal cues
- Recognize how non-verbal communication shapes interview outcomes
- Learn note-taking techniques: narrative, graphics, and abbreviations

Module 3: How It Works

- Apply a structured, eight-step audit interview model
- Plan and schedule interviews, define objectives, and arrange logistics
- Follow a systematic questioning and response process
- Review and document interview findings effectively in post-interview steps

Module 4: Conducting the Interview

- Conduct interviews using real-world audit scenarios
- Build interview plans based on three key areas of inquiry
- Utilize audit interview worksheets for consistency
- Demonstrate questioning, paraphrasing, and summarizing techniques

Module 5: Team Interviews

- Understand the benefits and challenges of team-based audit interviews
- Use team roles effectively: questioner, recorder, and facilitator
- Practice team coordination and role division for optimal outcomes
- Plan and execute interviews collaboratively with audit partners