

FREE PRACTICAL TEMPLATE

INTERNAL AUDIT RESOURCE LIBRARY

INTERVIEWS

Audit Interview Notes Template

A reusable interview template for capturing facts, evidence, contradictions and follow-up actions.



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How to use this template

This template is designed as a practical starting point for audit interview notes. Complete only the fields that add value to your methodology, keep evidence references traceable, and adapt terminology to your organization. The goal is consistency without turning documentation into bureaucracy.

INTERVIEWEE	ROLE
PROCESS	DATE
AUDITORS PRESENT	CONFIDENTIALITY NOTE

GOOD TEMPLATE DISCIPLINE

- Write for the next reviewer, not only for yourself.
- Separate facts, management explanation and auditor judgment.
- Reference evidence rather than pasting everything into the form.
- Record changes to scope, ownership or conclusion as they occur.

Objectives & questions

INTERVIEW OBJECTIVE

KEY QUESTIONS

TOPICS REQUIRING EVIDENCE

What we learned

KEY FACTS

JUDGMENTS / ESTIMATES STATED

POTENTIAL CONTRADICTIONS

Follow-up

EVIDENCE PROMISED

OWNER / DUE DATE

ADDITIONAL INTERVIEW NEEDED

Working table

Item / topic	Owner	Due / date	Status	Notes / evidence

EXAMPLE SCENARIO

Interview objective: understand vendor creation and bank-change process; evidence promised: workflow screenshots, latest access list and 3 recent bank-change cases.

Objectives & questions - example

INTERVIEW OBJECTIVE

Example entry: Interview objective: understand vendor creation and bank-change process; evidence promised: workflow screenshots, latest access list and 3 recent bank-change cases.

KEY QUESTIONS

Document the specific evidence, rationale and owner relevant to this field.

TOPICS REQUIRING EVIDENCE

Document the specific evidence, rationale and owner relevant to this field.

EXAMPLE NOTE

Examples are intentionally simplified. In a real audit file, keep the wording specific enough that another auditor can understand what happened, why it matters and which evidence supports the conclusion.

Final quality check

- ☐ All mandatory fields are complete or clearly marked not applicable.
- ☐ Evidence references are traceable to the audit file.
- ☐ Important judgments and scope changes are documented.
- ☐ Open items have an owner and target date.
- ☐ The conclusion is consistent with the evidence recorded.
- ☐ Reviewer comments have been resolved or carried forward.

SIGN-OFF / FINAL NOTES

PREPARED BY / DATE

REVIEWED BY / DATE

FINAL CONCLUSION / DECISION

OUTSTANDING FOLLOW-UP