

FREE PRACTICAL GUIDE

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AUDIT INTERVIEWS

How to Interview Process Owners During an Audit

A practical guide to getting reliable process insight without turning the meeting into an interrogation

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Why this guide matters

How to Interview Process Owners During an Audit

This guide is designed for internal auditors who need a concise, practical way to apply interview process owners during an audit in real engagements. It focuses on decisions, evidence and common failure points rather than theory.

THE OUTCOME YOU WANT

A practical guide to getting reliable process insight without turning the meeting into an interrogation.

The six-step approach

- 1 Define what you need to learn before the meeting.
- 2 Start with open questions about objectives, risks and normal workflow.
- 3 Ask the person to demonstrate key steps and evidence.
- 4 Probe exceptions, overrides, pain points and recent changes.
- 5 Confirm facts, owners, documents and follow-up items before closing.
- 6 Write notes that separate observed facts from opinions or explanations.

Steps 1-3: Build the foundation

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1

Define what you need to learn before the meeting.

Define the decision, risk or process question before collecting evidence. Write down what a good outcome would look like.

2

Start with open questions about objectives, risks and normal workflow.

Use actual transactions, system evidence, data and accountable owners to confirm how the process operates in practice.

3

Ask the person to demonstrate key steps and evidence.

Record assumptions, exceptions and boundaries early so later testing remains focused and reproducible.

AUDITOR PROMPT

Ask: "What evidence would convince another experienced auditor that this conclusion is reasonable?" If the answer is unclear, strengthen the planned work before moving on.

Steps 4-6: Turn work into assurance How to Interview Process Owners During an Audit

4

Probe exceptions, overrides, pain points and recent changes.

Match the depth of work to the severity of the risk. High-risk conclusions need stronger evidence and clearer documentation.

5

Confirm facts, owners, documents and follow-up items before closing.

Challenge exceptions for frequency, impact, root cause and management awareness before deciding what they mean.

6

Write notes that separate observed facts from opinions or explanations.

Finish with an explicit conclusion and next action: no issue, improvement opportunity, finding, escalation or follow-up.

QUALITY CHECK

Before you finalize, ask whether the work directly answers the original audit question, whether evidence is sufficient, and whether a reader can understand the reasoning without being in the audit team.

WEAK QUESTION

Do you always review the report?

BETTER QUESTION

Walk me through the last time the report showed an unusual result. What did you do, and where is that follow-up recorded?

BENEFIT

The question tests behavior and evidence rather than inviting a yes/no answer.

What makes the example useful?

- It starts from a specific risk or audit question.
- It connects evidence and testing to a conclusion.
- It avoids treating process description as proof of control effectiveness.
- It leaves a clear path for management action or follow-up.

Quick reference - use this on your next audit

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Five practical reminders

- People are more useful when they understand the audit question, not when they feel they are being trapped.
- Ask “show me” after “tell me”.
- Silence can be useful; do not answer your own question too quickly.

Mini self-check

- ☐ Have I linked the work to a clear audit objective or business risk?
- ☐ Is the evidence strong enough for the importance of the conclusion?
- ☐ Have I distinguished facts, explanations and assumptions?
- ☐ Have I considered root cause and recurrence, not only the immediate exception?
- ☐ Can management understand what decision or action is required?

RESOURCE NOTE

This is a practical learning resource, not formal professional guidance. Adapt the approach to your organization, applicable standards, regulation and audit methodology.