

FREE AUDIT TOOL

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FIELDWORK

Audit Interview Planner Tool

Plan focused interviews that produce evidence, process insight and useful follow-up actions

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1. Purpose & When to Use It

Use this tool before interviews or walkthrough meetings to define the interview objective, stakeholder role, evidence needed and follow-up questions. It reduces unfocused conversations and helps separate statements from evidence that still needs corroboration.

Use this tool when

- Preparing for process-owner interviews
- Interviewing multiple roles in the same process
- Investigating inconsistent explanations
- Planning walkthroughs or control-owner meetings

Core Inputs

1. Interview objective	
2. Stakeholder role	
3. Known process facts	
4. Key risks	
5. Prior issues	
6. Documents / system evidence needed	
7. Questions to validate	
8. Potential contradictions	

2. Decision / Scoring Matrix

Use this matrix as a disciplined prompt for professional judgment. Adapt thresholds to the organization, engagement risk and available evidence.

Question type	Purpose	Example	Use
Open	Understand actual process	Walk me through what happens after approval.	Start
Probe	Explore detail / exception	What happens when the limit is exceeded?	Deepen
Evidence	Link statement to proof	Which report shows this review occurred?	Corroborate
Challenge	Test inconsistency	How does that align with this system log?	Validate
Close	Confirm next action	What will you send us and by when?	Finish

Judgment Notes

RECORD THE RATIONALE BEHIND YOUR DECISION

3. Working Sheet

Complete this page during planning or fieldwork. Keep entries brief, evidence-based and specific enough for another auditor to understand your reasoning.

Interviewee / role	
Interview objective	
What we already know	
Top risks / hypotheses	
Opening questions	
Evidence questions	
Challenge / follow-up questions	
Documents promised	
Unresolved points	

4. Worked Example

The example shows the level of detail the tool is designed for. Replace it with your own engagement information.

Interviewee	AP Manager.
Objective	Understand duplicate-payment prevention and exception handling.
Opening	Walk me through invoice intake to payment proposal.
Evidence question	Show the duplicate check logic and a recent exception report.
Challenge	We found same-amount/same-vendor duplicates with different invoice formats; how would the current rule detect those?

Auditor Reflection

What conclusion would you draw from this example? What evidence, challenge or additional test would you need before relying on it?

REFLECTION / NEXT STEP

5. Quick Reference

Five reminders to keep the tool practical and audit-ready.

1

Enter every interview with a decision or question to support.

2

Ask “show me” after “tell me”.

3

Use silence - do not answer your own question.

4

Separate facts, explanations and evidence requests in your notes.

5

End with owners and dates for promised evidence.

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