

Interviewing: The Power of Two

by Sefton Boyars, CPA, CGFM

Many songs and sayings use the word “two”: *Two for Tea, It Takes Two to Tango*, two’s company, and two heads are better than one. That last saying also applies to conducting interviews.

Often, auditors conduct interviews without a partner. This requires a great deal of multi-tasking. The auditor must ask questions, record answers, repeat questions when receiving inadequate responses, follow-up on indications of problems, and be alert to inappropriate body language. While this is going on, the auditor should indicate that she is paying close attention to what the person is saying (I will assume the auditor is a woman for writing ease). Unfortunately, in practice, the interviewer spends much of the time looking at her notebook recording responses.

When you are looking down at a pad of paper, concentrating on recording what was said, you may find it difficult to consider the content of the answers and to think of unplanned questions. In addition, you may find it almost impossible to be aware of body language. For that reason, I recommend that if possible you have a second person at all interviews. The second person provides a number of advantages.

Accurately recording responses. The auditor who writes down the answers while also conducting the interview may abbreviate the response. If we don’t say anything for 30 seconds while we record what was said, we feel guilty (perhaps justifiably) about wasting the person’s time. As a result, we sometimes shortcut our notes, believing that we will expand them later. But later, we may not recall those points we did not write down.

Following up on inadequate answers. Occasionally, a person doesn’t answer the question asked, but manages to disguise the evasion. People rarely state that they won’t answer a question; they usually just talk around it. The auditor must be alert to word choices and recognize the failure to answer questions.

Of course, if people want to avoid a question, the auditor should be thinking of asking other questions to properly explore the subject. Again, unless the auditor is listening carefully to the responses, she may miss the fact that the person did not answer the question being asked.

Pursuing possible leads. When responding to questions during interviews, people sometimes mention something that warrants further follow-up. However, that something may not be highlighted during the discussion; it may just be noted casually. As a result, if the interviewer is not paying careful attention, she may not notice it. Again, when the auditor is concentrating on recording answers accurately, she may miss the comment.

Watching for body language. When the main interviewer can focus directly on the speaker, she notices hesitations, changes in speaking style, facial expressions, etc. Imagine the question: “How is morale in this organization?” Then imagine the response: “just fine.” Would you perceive that response differently if it were delivered with a nod and a smile, versus a grimace and a rolling of the eyes? If you are looking at your notes when you heard the response, you may have no idea of any nonverbal communication.

Having a second set of eyes and ears. Even if the second person has the responsibility of taking notes, that auditor still hears and sees. Your colleague may very well notice something you missed, or connect the information with some other data with which you are not as familiar. Of course, the second person can also verify what was said in the event of a dispute.

In summary, I recommend that you always try to secure the services of another auditor when you conduct an interview. That second person frees you to concentrate on the real job at hand, asking questions and considering the answers. Even if you are conducting a one-person audit, try to borrow someone to go on interviews with you. You can always promise to repay the favor in the future. I think you will find that the power of two in interviews rewards you far more than the additional costs involved.

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