

# Appendix 8 - Guidelines for Auditors: Conducting Effective Audits



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## **GUIDELINES FOR AUDITORS: CONDUCTING EFFECTIVE AUDITS**

The process of collecting objective evidence requires good people skills as well as technical ability. Some RJC members may not be used to formal audits, and their employees and contractors may be apprehensive. Strong communication, interviewing (questioning, listening) and observation skills, in order to interact effectively with interviewees and others, are just as important as knowing how to establish a sample size or how to use a checklist effectively.

### **COMMUNICATION AND INTERPRETIVE SKILLS**

Audits, and by association auditors, are often viewed by auditees as threatening. Find common ground early in the process of an audit. The best way to relax people is to get them talking. People usually like to talk about themselves and what interests them.

Perception, interpretation and meaning all influence the audit process. If a message or statement is simply misheard or misread, this can impact and confuse audit findings. Unless you take time to clarify and verify findings, there is potential for inaccurate results.

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### EFFECTIVE QUESTIONING

Interviews are an important means of collecting information and should be adapted to the situation and the person being interviewed, either face to face or via other means of communication. During the interview, there are a number of questioning techniques that you can use to open discussions, accumulate data, promote involvement, determine understanding and keep discussions on track. These include:

- open questions: used to get the auditee talking.
- probing questions: used to uncover core issues.
- challenging questions: used when answers contradict your understanding – they can counteract generalisations, exaggerations or dismissive behaviour.
- reflecting questions: used to test understanding.
- closed questions: used to direct, keep on track and check facts.

In all cases, to be effective in your questioning:

- use an open and friendly approach.
- be aware of your own body language.
- ask lots of open questions, such as 'Explain to me...', 'Tell me more about...'
- use closed questions sparingly and to confirm understanding.

When conducting interviews, consider the following:

- Who to interview? Interviews should be held with persons from appropriate levels and functions who perform activities or tasks within the audit scope (see Appendix 4 for information on how to sample interviewees). Interviews may be initiated by asking the persons to describe their work.
- When to interview? Interviews should normally be held during normal working hours and, where practical, at the normal workplace of the person being interviewed.
- Where to interview? RJC members should make quiet meeting rooms available for interviews. However, some interviews may be conducted in an open place.
- How many people to interview at once? Individual and group interviews may be conducted.
- What language to use? If you speak a language that is different from that of your interviewees, you should use a translator. In cases where you do not speak the local native language, the translator must be on-site and present during your interviews. For any other languages that require interpreter help, your translator can join remotely. Translators shall be free from any conflict of interest and selected by the auditor.
- Which questions to ask? There should be a carefully considered mix of questions used (e.g. open, closed, probing questions). You might choose to start the interview by asking the person to describe their work.

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In addition, make sure that you do the following:

- Maintain confidentiality. Conduct all interviews in a confidential manner, without the presence of management.
- Put the interviewee at ease. Explain the reason for the interview and make sure that the interviewee knows they will not be reprimanded for their responses. Tell the interviewee why you may ask them to describe or demonstrate how they carry out their day-to-day duties (i.e. to enable you to observe practices and verify other testimonial or documented statements).
- Review results. The results from the interview should be summarised and reviewed with the interviewee.
- Thank the interviewee. The interviewed person should be thanked for their participation and cooperation.

Note that while participation in interviews is to be encouraged, it must be both voluntary and free from interference. You cannot force someone to be interviewed, and managers cannot stop a willing interviewee from being questioned. You may note situations where someone has refused to be interviewed.

Finally, to comply with General Data Protection Regulation (GDPR) requirements, you must not include any names of interviewees or information that could identify them in your report. Findings based on objective evidence gathered during interviews should similarly ensure that interviewees' identities remain anonymous.

### **EFFECTIVE LISTENING**

Communication is a two-way process and you must listen as well as speak. Listening involves more than simply hearing what has been said. To ensure you are listening effectively:

- stop talking.
- show the auditee you want to listen.
- be aware of distractions.
- listen with empathy.
- pause before you respond to the auditee.
- make sure you understand by paraphrasing.
- take notes openly.
- be patient, do not interrupt.

Listening is an active process that is enhanced by summarising what the auditee has said and then repeating it back.

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### EFFECTIVE OBSERVATION

The more familiar you are with a subject, the less observant or careful you might be in reviewing it. This is why most accidents happen near or at home. It is important that you do not become complacent or allow preconceived ideas and assumptions to influence your observations.

Always verify your understanding of what you have observed: all observations must be substantiated with objective evidence.

### GENERAL AUDITING TIPS

To help make your audit as transparent and effective as possible:

- take notes openly.
- involve and communicate with the RJC member you are auditing.
- lay your procedures open: it's not an examination.
- avoid putting people in a position to fail.
- focus on results of activities: remember the system must not only exist but also be effective.
- keep good follow-up notes.
- use terms like 'show me', 'can I see', etc., to lead you to audit evidence.
- avoid behaviour that polarises you from your auditees.
- avoid using words like 'why', 'you' and 'but' and absolutes such as 'always' or 'never'.
- don't become too focused on details: put findings in perspective.
- don't criticise.
- don't force your preconceived ideas on auditees.
- use phrases like 'is there any reason...?' to ensure the validity of your audit findings.
- discuss problems with the RJC member as you find them: don't wait until the closing meeting.
- move around and make sure you talk to people.
- focus on the macro first, then the micro.