

**Audit Interviewing Best Practices**

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Core Competencies – C22



**Session Abstract**

This presentation and discussion focuses on best practices for audit interviews. Audit interviews can take many forms, but usually have the objective of obtaining information from a client, or auditee, in order to understand and document business processes in an organization. This presentation discusses preparing for an audit interview, performing an interview, techniques for confirming the information obtained, and procedures for follow-up and documentation of the information.

Audit interviewing should be distinguished from job interviewing, which has a different objective of finding good candidates to hire, and from fraud interviewing, which also has a different objective, usually to find out details of an unscrupulous event that has occurred and/or to determine the guilt or innocence of a suspect. Instead, in an audit interview, the auditor usually seeks to obtain information in a non-persuasive and non-contentious manner. The format for the presentation will be a group discussion led by the presenter. All participants will be encouraged to freely contribute their experiences and to share their best practices.

**Target Audience**

This session is beneficial for auditors at all levels and across all industries, especially auditors who work with business processes and internal controls.

**Speaker Bio**

**Steven J. Hudoba, MBA, CPA, CIA, CISA, CFE**

Steven Hudoba has worked in auditing and internal controls for over 28 years, including numerous projects across many industries while in public accounting. His background includes 14 years with “Big X” firms, including C&L, E&Y, PW, PwC, and D&T. He has spent an additional ten years in Internal Audit, first in banking and more recently as the Director of Internal Audit for Guitar Center, Inc. in Westlake Village, CA and as Senior Director, Internal Audit at Arctic Slope Regional Corporation in Anchorage, Alaska. Steven is currently employed as a Consultant providing internal audit services to a major entertainment company in Los Angeles.

Steven earned four degrees at the Carlson School of Management at the University of Minnesota, including his Bachelor of Science – Accounting and his Masters of Business Administration – Strategic Management, while working full time. He currently serves as a member of the Board of Governors of the San Fernando Valley Chapter of the Institute of Internal Auditors (IIA), and as Vice President – Career Services for the Los Angeles Chapter of Financial Executives International (FEI). Steven has served in numerous other capacities with professional organizations in the past, including President of the LA IIA Chapter and President of the Minnesota ISACA Chapter. He is a frequent speaker to students at several Southern California universities and host of local IIA Chapter events.

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