WHAT IT IS
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Interviews are question-and-answer sessions which gather data on entity operations when such operations cannot be directly observed. Interviews may be conducted face-to-face or via telephone and can be administered in one-on-one or group settings. Interviews differ according to their structure:

- **Informal interviews** may be spontaneous, such as a brief phone call or visit to ask a limited number of questions. Such interviews can clarify earlier comments or obtain prompt reaction to specific events. Informal interviews are often not arranged in advance. However, interviewers should respect the respondent's work situation and time schedule.
- **Structured interviews** are administered via questions prepared in advance and delivered in a pre-established sequence and manner. The more specific the questions, the more narrow the scope of the interview. In a completely structured interview, both the questions and response categories and/or response scales are specified in advance.
- **Unstructured interviews** are administered from a general outline of topics or issues but are not completely driven by prepared questions. Interviewers may vary the depth, breadth, and pace of their inquiries since questions may be revised or expanded during the interview.

WHEN TO USE IT

Interviews are useful adjuncts to surveys, case studies, or other audit/evaluation techniques. Auditors/evaluators may interview persons inside or outside an entity to familiarize themselves with and collect preliminary information on a given issue. Interviews may also be used to gather data, relevant documents, and opinions. Rarely are independent audits/evaluations conducted without interviews of entity personnel.

HOW TO PREPARE IT

- Determine the issue(s) about which interview data are needed.

- Determine the most likely internal or external source(s) of relevant information.

- Contact the source(s) to discuss interview time, place, and scope. Consider the respondent's schedule, and try to target times when he or she is less busy.

- Inform the appropriate parties about interview time, place, and scope. For example, coordinating interviews with others who also need information from a respondent saves time for all concerned.

- Determine the type of interview which best suits your information needs, and draft questions appropriate to the interview type.
  - For informal interviews, draft a limited number of questions or topics for discussion.
  - For structured interviews, draft questions which vary in detail depending on the situation and the need for quantifiable data.
  - For unstructured interviews, draft a general topical outline

and/or some broad questions.

- Determine whether questions should be open-ended or closed-ended, noting that open-ended questions can:
  - — broaden the scope of possible responses
  - — assist in formulating other more specific questions
  - — tend to collect qualitative rather than quantitative information
  - — sometimes be quantified using content analysis (see the Content Analysis module)
  - — involve gathering fairly in-depth data from a few respondents
  - — provide a context for deeper understanding of responses
  - — often be used during management and performance reviews

  And that closed-ended questions can:
  - — limit the scope of responses
  - — be binary (i.e. use “yes/no” questions)
  - — be scaled (e.g., "strongly agree," "agree," "disagree," or "strongly disagree")
  - — yield quantifiable data more easily than open-ended questions
  - — involve gathering less in-depth data
  - — be more easily administered to large numbers of respondents
  - — assist in reviews of internal controls
  - — provide strong confirmation of findings using other methods

- Refine interview questions, being sure that each question is:
  - — relevant to the audit/evaluation issue under study
  - — targeted to respondents most likely to give meaningful answers
  - — answerable without placing undue burden on the respondent
  - — has a good probability of contributing useful information to the audit/evaluation report

- Assess the appropriateness of the language used in each question. To ensure that questions are clear and can be properly answered, avoid:
  - — speaking over the respondent’s head
  - — speaking down to the respondent
  - — using double negatives, abbreviations, jargon, or acronyms
  - — oversimplifying to the point of being patronizing or demeaning
  - — using lengthy questions
  - — asking multiple questions in a single question
  - — framing questions in vague or indirect terms
  - — using extreme or inflammatory language which may mislead or insult respondents

- Scale responses. Scales should usually have five or fewer options.

- Review questions to eliminate biased or unfair wording. Common forms of bias which may appear in interview questions are:

— implied answer bias in which questions imply the right answer, e.g., "Should management directives be followed or not?"
— unequal choice bias in which possible responses are biased, e.g., "Who is to blame, staff or careless managers?"
— loaded terms which engender emotional reactions, e.g., "deadbeat," "incompetent," "wrong," or "wasteful"

- Consider the order of the questions asked. Initial questions should be simple and routine. More complex or sensitive questions should come later in the interview as rapport is established. Prioritize questions to allow for unforeseen reduction in respondents' available time.

- Prototype, assess reliability and validity, field test, or standardize the interview instrument, as needed. Prototyping with three to five persons who are similar to the final respondents is usually advised to ensure that questions are clear, relevant, and gather the needed data. As a rule, the more you need quantitative data or statistical significance, the greater is the need for assessing reliability and validity, field testing, and standardization. (See the Questionnaires/Surveys module for more information.)

- Revise questions as dictated by prototyping, reliability and validity assessment, field testing, or standardization.

- Communicate with respondents 24-48 hours in advance of the interview to reiterate interview time, place, and scope.

- Deliver the interview, being sure to stay on schedule. This can be difficult if respondents are verbose. Be tactful if an interruption is needed to meet time constraints or limit responses. Also, seek rapport with the respondent by:
  — being friendly, professional, independent, and impartial
  — breaking the ice with non-threatening background questions
  — noting your body language and acting interested and attentive
  — remembering that negative reactions to responses may inhibit respondents while overly positive reactions may be misleading
  — maintaining eye contact
  — practicing active listening
  — dressing appropriately for the situation, recalling that some respondents may feel intimidated by full business attire

- Summarize the interview in writing. If adequate notes are taken during the interview, documenting conclusions on a cover sheet with the notes attached is generally sufficient.

- Communicate interview results to the appropriate parties, and add the question list and write-up to the project working papers.

- If questions will be used again, revise those that do not give useful data.

ADVANTAGES

Interviews can:

- gather data on various complex issues in an efficient way
- break the ice with entity representatives and improve client relations
- initiate ongoing interaction with clients
- improve entity commitment to the audit/evaluation process
- yield information to which respondents may not commit in writing
- supplement other methods of gathering data
- create flexibility when less structured
- provide quantifiable results (frequency tallies, means, ranges, t-tests, etc.) when more structured

DISADVANTAGES

Interviews:

- constitute the lowest form of evidence
- should be supplemented by other forms of evidence, if possible
- must be structured if quantifiable results are needed
- may require prototyping, reliability and validity assessment, field testing, or full standardization
- can be time-consuming if highly structured or if respondent availability is limited
- may limit inquiry or appear impersonal if highly structured
- can reduce comparability of data if more unstructured
- can require follow-up if the initial interview was incomplete