



Education for Accountants

Interviews as sharp truth-seeking tools

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Everyone has seen movie police interrogation scenes with officers in darkened rooms, ‘sweating’ suspects under bright lights, but the reality is usually quite different and, in fact, almost everyone will encounter situations that require them to obtain useful information from people who may be reluctant or uncooperative.

When people think about interviews, they may automatically think reporters or police officers, but most people — whether they’re at work or at home — seek information by asking questions every single day.

Which brings up the question: Are they getting the answers they need?

Until relatively recently, formal interview training was uncommon even in police circles. Strategies and techniques were developed by trial and error and then passed along within organizations.

However, the value of taking a systemic approach to interviewing has been recognized, not only in police circles, but also by people working in such diverse fields as human resources, government inspections and, increasingly, accounting, especially in the fields of audit and forensic accounting.

In private enterprise, accountants communicate with or on behalf of clients all of the time. The reality is that not all of the people they talk to — even their most trusted clients — are going to always give them the information they need.

The same proven methods used in law enforcement circles can be effectively employed by accountants to plan, conduct and evaluate interviews, when there isn’t a polygraph machine in sight.

Tailoring interview training for accountants is simple because the basics never change: Interviews require advanced planning; questions must be framed effectively; interviewers must seek to build a rapport with the interviewee; care must be taken to evaluate not just the words being spoken but also the nonverbal messages being delivered; and people need to avoid the common errors that can thwart an effective interview.

Advance planning is a key step that is often not given enough time and effort. Too many people just show up at a meeting and ask questions without having a detailed plan and goal. You need to be very clear on the purpose of the interview — what information do you want and how are you proposing to get it?

Ideally, you should do research to know as much as possible about



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the interviewee. For example, accountants would certainly benefit from knowing a person’s role in the company, their background, area of expertise and education.

The next step is to develop and frame your questions, preferably in writing. An interview is not a static exercise; it’s a two-way flow of information and, sometimes what you learn as you go along is dif-

ferent than what you expected coming in, as the conversation flows off into unexpected tangents. It is good, often crucial, to get any unexpected information that comes up during an interview, but it is also fundamental to not miss the questions you need answered because you’ve drifted off onto different topics.



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When writing questions, it’s

important to frame them in a strategic way. For example, if you have information that you’re not sure is accurate, asking a question in a way that suggests you do know the answer — “Can you confirm ...?” — may be effective. In contrast, asking a question in the broadest possible way — “What’s your opinion about the way the company does business?” — can also be effective in gathering useful opinions and details.

Once the interviewer is fully satisfied that he or she is prepared, it’s time for the actual interview.

Unlike what you may have seen in movies, the main strategy at the beginning of an interview should be to build rapport. It’s true that you catch more flies with honey than vinegar and, usually during the first few minutes you’re with the subject, they’re going to make a decision as to whether they like you and that will affect how much they co-operate. Going directly into an interrogation mode is more likely to get someone’s back up than convince them to work with you.

Building rapport can be as simple as looking for common ground with an interviewee, perhaps family pictures or sports memorabilia, that demonstrate you have common backgrounds or interests. For example, the interviewer can even put a person at ease by briefly talking about current events or the weather.

It may not make a lot of sense

on the surface but, even people found guilty, when asked why they provided information to interviewers, often answer: “Because I liked you.” People respond well if they are treated with respect and allowed to keep their dignity.

Building rapport with small talk also gives you a chance to assess how a person responds with nothing much on the line. It builds



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a baseline from which you can later compare how that person responds, both verbally and non-verbally, when the more important questions are being asked.

During conversations, research shows that nonverbal indicators — body language and what is called paralanguage — constitutes the bulk of human communications. Keeping in mind that there is no

one key indicator of deception, the way a person moves when they talk, or the intonation or pauses that occur when they say something — paralanguage — can be telling indicators as to whether they are telling the truth or not.

Interviewers often miss key elements of what the interviewee is actually saying if they only listen to what is said. Lies are often not spoken; they are instead the product of information not being put in the proper perspective or being omitted entirely. If a person suddenly becomes fidgety, avoids eye contact or their tone of voice changes once an interview begins, it doesn’t necessarily mean they’re lying, they could just be nervous. However, it does mean the topic is one that is well worth probing further, whether that means asking more questions during the interview or demanding paperwork related to that subject so it can be reviewed.

During the course of an interview, the most common mistake is interrupting the interviewee. Once a person is talking, successful interviewers need patience and need to avoid asking follow-up questions before the first one is fully answered. If a question comes up while someone is talking, write it down and get back to it later. In the meantime, let people keep talking.

It also can’t be stressed enough that keeping an accurate record of what was said during an interview is critical. Ideally, videotaping is best because it captures what was said and how. Audio taping is next best but, for someone like an accountant, who might not be in the position to use those technologies, effective note-taking is a must, even if it requires having two people conduct the interview so one can ask questions while the other takes notes.

Being able to conduct an effective question and answer session is a learnable skill that can be valuable in the workplace as well as during a person’s day-to-day routine. Whether you’re talking to a client, a teenager or a used car salesperson, there’s no downside to asking the right questions in the right way if you’re interested in getting the true story.

Frank Wozniak and Robert Graham worked for the Toronto Police Force for a combined 58 years and are recognized experts in interviewing and investigations. Their two-day course for accountants – Strategic Approach to Interviewing – is being held June 11-12, 2009 at the Institute of Chartered Accountants of Ontario. For more information or to register, please visit www.icao.on.ca/PD.