

AUDITOR INTERVIEW GUIDE & QUESTIONS

Practical preparation for internal audit interviews - from entry-level roles to experienced auditor and audit leadership positions.

How to Use This Guide

Do not memorise answers word for word. Use these questions to organise your own experience. Strong answers are specific: explain the situation, what you did, why you did it, the evidence or data you used, and the result or lesson.

A simple answer structure

Part	What to cover
Context	Briefly explain the audit, process, risk or problem.
Action	Explain what you personally did and the judgement you applied.
Evidence	Mention the data, documents, interviews or testing that supported you.
Impact	Explain the result, recommendation, control improvement or lesson.

1. General Auditor Interview Questions

1. Tell us about yourself and your audit experience.
2. Why did you choose auditing as a career?
3. What do you understand by internal auditing?
4. What is the difference between internal audit and external audit?
5. How do you maintain independence and objectivity during an engagement?
6. What makes an audit finding useful to management?
7. How do you deal with an auditee who disagrees with your observation?
8. Describe an audit that taught you something you did not know before.

2. Audit Planning and Risk Assessment

1. How do you plan a new audit engagement?
2. How do you understand a process you have never audited before?
3. How do you identify the key risks in a process?
4. What information would you request before fieldwork begins?
5. How do you determine which controls are key controls?
6. How do you decide what to include in an audit programme?
7. How would you respond if management says an area is low risk but your preliminary work suggests otherwise?

3. Fieldwork, Evidence and Professional Skepticism

1. What makes audit evidence sufficient and appropriate?
2. How do you verify information provided by management?
3. Give an example of a time you looked beyond the document presented to you.
4. What would you do if a spreadsheet provided for audit could not be traced to a source system?
5. How do you select samples for audit testing?
6. What would you do if your sample revealed several exceptions?
7. How do you document your work so another auditor can understand what you tested and concluded?

8. Describe a situation where professional skepticism changed the direction of your audit.

4. Audit Findings and Reporting

1. Explain condition, criteria, cause, effect or risk, and recommendation.
2. How do you determine whether an exception should become an audit finding?
3. How do you quantify the impact of an audit issue?
4. How do you avoid overstating risk in an audit report?
5. What would you do if management accepts the facts but rejects your recommendation?
6. How do you write for senior management or an audit committee?
7. How do you follow up an agreed management action before closing it?

5. Behavioural and Scenario Questions

1. Tell us about a difficult audit stakeholder and how you handled the relationship.
2. Describe a time you had several audit deadlines at once. How did you prioritise?
3. Tell us about a mistake you made during an audit and what you learned.
4. Describe a time you challenged a more senior person professionally.
5. Tell us about a recommendation that management did not implement on time. What did you do?
6. You discover evidence suggesting a document may have been altered or falsified. What are your next steps?
7. During fieldwork, you identify a serious issue outside the original scope. How would you handle it?

6. Data, Technology and Artificial Intelligence

1. How have you used data analysis to improve audit coverage?
2. What audit tests can be performed on a full population rather than a sample?
3. How do you assess the reliability of data before using it for audit conclusions?
4. How are you using artificial intelligence in your audit work?
5. What controls should an auditor consider when using artificial intelligence tools?
6. Where do you think technology will change internal audit most significantly?

7. Questions for Senior Auditors and Audit Leaders

1. How do you review the work of another auditor?
2. How do you coach an auditor whose working papers are repeatedly below standard?
3. How do you decide which issues should be escalated to senior management or the audit committee?
4. How would you build a risk-based annual audit plan?
5. How do you balance assurance work, investigations and management requests?
6. How do you measure whether Internal Audit is adding value?
7. How would you improve an audit function that is heavily checklist-driven?
8. What should Internal Audit prioritise when the organisation is experiencing rapid operational or technological change?

Questions You Can Ask the Interviewer

- What are the most significant risks currently receiving attention from Internal Audit?
- How is the audit plan developed and refreshed when business risks change?
- What does a strong performer in this role achieve in the first six to twelve months?
- How much exposure will this role have to senior management and operational teams?
- What audit technology and data-analysis tools does the team currently use?
- How does the function support training, professional certification and development?
- What are the biggest opportunities to improve the Internal Audit function today?

Final Interview Checklist

- Review the organisation, industry, major risks and recent developments.
- Prepare at least five real examples from your audit experience.
- Know the numbers behind your examples where possible.
- Prepare examples covering planning, fieldwork, reporting, stakeholder management and problem solving.
- Be ready to explain your personal contribution rather than only what the audit team did.
- Prepare thoughtful questions for the interviewer.
- Keep answers structured, practical and concise.