

External Reviews

If an outside agency contacts you directly regarding an audit you should immediately inform your supervisor. The department supervisor should immediately contact the Office of Internal Audit. The department supervisor should then designate a qualified primary audit contact person.

- The department should insure that a qualified primary audit contact person will be available to answer the auditor's questions.

The audit contact should ask the external auditor for the scope, timeline and documentation needed for their review.

The interviewee and audit contact should review all pertinent internal materials in preparation of the interview.

Interviewees should be reminded about the following:

- During the interview, listen to the question. To accomplish this, do not interrupt, do not anticipate the question, and do not finish the interviewer's question. If the question is in relation to hardcopy documentation, ask for time to see and review the documentation prior to responding.
- Think first, speak second. Take as much time as you need to adequately refresh your memory before responding to a question. Suppress the desire to respond immediately.
- Before speaking, relate the question to the applicable federal law or regulation and the institutional implementing policy or procedure.
- Respond honestly and truthfully based on transactional file documentation, personal knowledge, and experience.
- Suppress the inclination to explain everything you know about a topic and to demonstrate to the auditors your vast knowledge base.
- Articulate your answer mentally before verbally responding to the question. Think about the statement you would like to make before you make it. Keep your answers short and concise.
- Remain calm and do not personalize the interview. Set emotions aside.
- If, after responding to a question, clarification is requested, cite the source of the information provided and maintain your confidence.