INSTRUCTIONS FOR THIS TOOL: The audit committee or its equivalent should consider asking the following questions of candidates who have passed the initial employment screening by either the government's human resource department or an outside recruiting firm. This tool is meant to prepare the audit committee for the kinds of questions that should be asked of candidates for this important position. Note that some sample questions may not be appropriate for your government. It is also noted that this tool may not be applicable given a government's charter or other governing provisions.

Chief Audit Executive—Sample Candidate Interview Questions	Interviewer Notes
What do you consider to be internal audit's role within the government?	
What do you see as the biggest challenges for an internal team in the short run (three to six months), medium term (six to twelve months) and over the next two to three years?	
What experience do you have in government accounting and auditing, and how do you plan to keep abreast of the significant developments relevant to internal audit in government?	
What is your knowledge of the generally accepted government auditing standards (GAGAS)?	
What methodology would you employ to ensure an internal quality control system for recruiting, hiring, training, and evaluating staff, including the continuous monitoring of the effectiveness in policies' and procedures' compliance?	
Have you worked with audit committees in the past? What processes have you put in place to keep the audit committee fully and appropriately informed? In the course of a year, what is the typical number of meetings and communications between the CAE and the audit committee (chair)?	

Chief Audit Executive—Sample Candidate Interview Questions	Interviewer Notes
Give some examples of situations you have faced that required special meetings with the audit committee in executive session as a result of disagreements with management. How were these situations resolved with management? Have there been situations in which management has tried to squash your recommendations or discredit your findings, and how did you respond to this? In retrospect, would you now handle these situations differently?	
How would you go about addressing fraud, abuse, or organizational improprieties that come to your attention?	
Have you worked with the Committee of Sponsoring Organizations of the Treadway Commission (COSO) *Internal Control—Integrated Framework*? How has the framework influenced your process in evaluating the adequacy of internal controls? How is this framework used to design your internal audits?	
In your previous employment, what type of technology platform was used? Have you been involved in a new system (enterprise resource planning or other accounting systems) implementation? What role did you play in the process and how did you make sure that the proper controls were in place when the system went live?	
Have you used technology in conducting internal audits, and how has it enhanced conducting the internal audit? How would you recognize a problem that might exist either in the internal audit data, or in the government's records? What would you do about it?	
Do you use a formal project planning process that is applied consistently for all internal audits? If so, what benefits have you derived in meeting your team's goals and objectives? What is your average report cycle time from the end of fieldwork?	
Have you ever conducted a formal risk assessment, and how have you incorporated it into setting up an audit plan?	
What roles do the government's strategic and technology plans play in the development of an audit plan?	

Chief Audit Executive—Sample Candidate Interview Questions	Interviewer Notes
Have you gone out to departments, divisions, component units, or agencies to ensure that they have significant input into audit objectives and scope? How is this achieved? How have you resolved differences of opinion in this area without compromising the goals you have established for an audit?	
What role have you played in assisting departments, divisions, component units or agencies in implementation of recommendations?	
When you or your team conduct an internal audit, do you have a service orientation to your audit process? Do you work to improve the effectiveness and efficiency of the operations and controls in each audit area? How would you make your recommendations to management? What process would you use to resolve differences of opinion?	
Would you use a process for conducting a customer satisfaction survey after an internal audit is completed? How would you integrate this feedback into future audits?	
How would you ensure that the personnel in internal audit have the necessary skills to ensure an adequate understanding of governmental business?	
How would you ensure that the personnel in internal audit remain independent when reporting internally to management, in fact and in appearance, as prescribed by GAGAS?	
How many people have you managed, either as direct reports, or within an organization that you might have overseen? How would you describe your management style? Have you ever participated in a 360-degree assessment process? If so, what did you learn about yourself that surprised you? How did the results of the assessment change your behavior?	

Chief Audit Executive—Sample Candidate Interview Questions	Interviewer Notes
What is your experience with external peer reviews as prescribed by GAGAS, and how would you incorporate such a process in internal audit?	
What professional training have you participated in regarding organizational ethics?	
Other Notes and Questions:	
Refer to the Government Finance Officers Association (GFOA), Institute of Internal Auditors (IIA), and/or other professional associations for further insight in preparing interview questions for the CAE.	