



**Audit Interviewing:  
The PICTURE Principle**



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*Expectations?*

# [ Important Keys ]

- **Communication is C\_\_\_\_\_**
  - Barriers can be overcome, if you listen.
- **People Like to T\_\_\_\_\_**
  - People are not afraid to answer questions, they are afraid to ask them.
- **An Interview is a C\_\_\_\_\_ with an A\_\_\_\_\_**
  - I applied this principle immediately after Art Hayes told me about it.
- **People Don't L\_\_\_\_\_ to L\_\_\_\_\_**
  - But, they will.
- **Every w\_\_\_\_\_ has m\_\_\_\_\_**
  - Until someone says it happened, it did not happen (Daniel Marsano).

# [ Logic ]

*Does the Answer match the Question and make sense?*

- "I don't remember doing it."
- "No, unless they needed a little extra money for something."
- I love my kids too much to do something like that."
- "If I took it, yeah. If I didn't, no."

## [ What Happened Yesterday the 21<sup>st</sup>? ]

- Sometime after 12:30 not sure how much time Linda called and asked me to go to her cub and look for money that she was missing of of her deposits. I went to her desk while I was on phone with her looking for the money. I looked around for a second or two she said she was coming back to office. When she arrived back Becky and I helped her go thru everything trying to find money.

## [ Interview Defined ]

The "agenda" is  
to obtain information  
to assist in forming  
a mental **PICTURE**  
of truth.

## Information Gathering Interview Element 1

### ■ Preparation (Pause)

- Identify the reason for the interview
- Determine the person to interview and the order of interviews
- Perform necessary research
- Outline questions
- **Imaging** "Chance favors the prepared mind" -- Pasteur

## Information Gathering Interview Element 2

### ■ Introduction

- Establish the purpose of the interview
- Develop rapport/altruism
  - The most important aspect of a conversation.
- Index

*People don't remember what you said; they remember how you made them feel.*

### **Information Gathering Interview Element 3**

#### **■ Capture the Pure Version**

Participation Ratio = Interviewer: 5% - Subject: 95%

- Open-ended questions
- No Interruptions
- Draw out complete responses through "encouragement phrases."
- Employ Controlled Silence

### **Information Gathering Interview Element 4**

#### **■ Tap Information Volunteered**

- Obtain details about the information provided

"Squeeze the sponge"

- Explore any mention of conversations, people, places, documents, chronology, and basis (who, what, when, where, why, how)

## **Information Gathering Interview Element 5**

### **■ Uncover Information Not Provided**

- Obtain information in areas not volunteered by the subject.

"Fill the Gaps"

## **Information Gathering Interview Element 6**

### **■ Recap**

- Obtain a commitment to important assertions
- Summarize key points
- "Is there anything else you can tell me?"
- Leave door open for further questioning

## Information Gathering Interview Element 7

### ■ Evaluate

- Spend time making notes (*notes should be limited during the Listening Phase of the interview*)
- Transcribe your notes
- Verify the information

## PICTURE

- **P**reparation  
Identify the reason for the interview
- **I**ntroduction  
Establish the purpose Develop rapport/altruism
- **C**apture the Pure Version  
Open-ended questions
- **T**ap Information Volunteered  
Obtain details about the information provided
- **U**ncover Information Not Provided  
Obtain information in areas not volunteered
- **R**ecap
- **E**valuate

## [ An Important Key ]

- Don't pretend to understand.



## [ Profile of a Successful..... ]

- Learner
- Intuitive
- Social
- Thinker
- Eclectic
- Neutral

The task of leadership is to create an alignment of strengths making weaknesses irrelevant.

-- Peter Drucker

## [ Profile of a Successful..... ]

- Learner                      Leadership and learning are indispensable to each other. - JFK
- Intuitive
- Social                      In times of change, learners inherit the earth, while the learned find themselves beautifully equipped to deal with a world that no longer exists. - Eric Hoffer
- Thinker
- Eclectic
- Neutral

## [ Profile of a Successful..... ]

- Learner                      Creativity is seeing what everyone else sees but thinking what no one else thinks.
- Intuitive
- Social
- Thinker
- Eclectic                      Wire Hangers
- Neutral

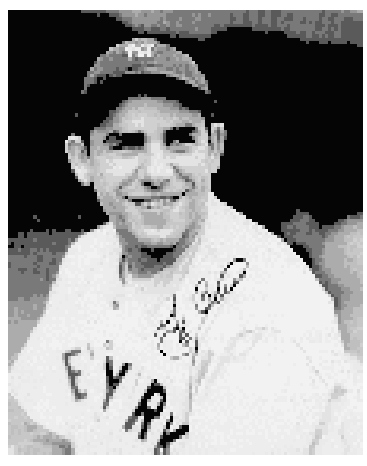
## [ Profile of a Successful..... ]

- Learner
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Good Judgment comes from experience and a lot of that comes from bad judgment

-- Will Rogers

## [ Listening ]



*You can observe a lot by watching.  
90% of the game is half mental.*

--Yogi Berra

**What are some traits of Good Listeners?**

## [ Listening ]

- **A good listener tries to understand thoroughly what the other person is saying. In the end he may disagree sharply, but before he disagrees, he wants to know exactly what it is he is disagreeing with.**

--Kenneth A. Wells, [Guide to Good Leadership](#)

- **Generally, I try to employ a great deal of patience and willingness to listen to whatever is said, however untrue or disagreeable.**

--Senator George Mitchell

When you are arguing with a fool, make sure he isn't doing the same thing.

## [ Henry David Thoreau ]

The greatest compliment that was ever paid me was when one asked me what I thought, and attended to my answer.

It takes two to speak the truth—one to speak and another to hear.

## [ The Professional Listener ]

- Communicate you are listening through non-verbal behavior & encouragement phrases
- Ask Questions
  - Open Ended – feelings
  - Direct – facts
- Be prepared to paraphrase content and emotions
  - Not an issue of agreement
  - You don't have to be correct to further positive exchange
    - “He was probably just nosing through the trash.”

## [ Listening Exercise ]

Determine your dominant eye.

## **[ Barriers to Effective Listening ]**

Experiences  
Biases  
Training  
Expectations  
Interests  
Feelings  
Agendas

Barriers filter and distort communication

## **[ Listen ]**

Question: Would you replace the money?

Answer: If I took it, yeah; if I didn't, no.

Question: Would you replace the money?

Answer: Yes I would replace if you need it.

[ Quotable Quote ]

It doesn't do any good to  
beat a dead horse; but it  
doesn't hurt anything  
either.

-- Unknown