Behavioural and Fit Questions (Audit)

Interview preparation summary · AU track

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INT.UB.1.a · Motivation and answer structure

Answer why audit, why this firm and why not industry or banking with one or two reasons about the work itself, each backed by something you did or checked, and honest about the trade-offs.

Why audit is asked first because it shows whether you understand the job. A weak answer lists qualities that fit any finance career: good with numbers, a respected name, options kept open. A strong answer is about the work. An auditor gives an independent opinion on whether financial statements give a true and fair view, which means testing evidence, questioning management and writing down a judgement that others rely on. Give one or two reasons that come from that work and back each with something you have actually done, such as checking a set of figures or tracing a difference to its cause. Why this firm needs facts you verified: the kinds of client, how trainees are staffed and trained, support for professional exams, and what current staff told you. Why not industry or banking needs honesty: say what audit gives you first, respect the alternatives and avoid promising to stay for ever. The usual mistakes are flattery, prestige, a memorised speech that fails at the first follow-up question, and running down other careers.

WORKED EXAMPLE: TURNING THREE PUBLISHED FACTS INTO A WHY-THIS-FIRM ANSWER

Tomasz Wren is an invented candidate applying to Hartwell Quayle, an invented mid-tier firm. His first draft says only that the firm has a great reputation. In the firm's graduate brochure he finds: 360 staff in 4 offices, 15 partners, 36 graduate trainees a year, and a client mix of 55% owner-managed businesses, 30% listed or large private companies and 15% charities and public bodies. He wants variety and early responsibility. Build a credible why-this-firm answer from these facts, stating what each fact does and does not prove.

Answer: A why-this-firm answer built on three facts, 24 staff per partner, 9 trainees per office a year and 70% of clients outside the large or listed group, each described as something to confirm, each tied to his wish for variety and early responsibility, and with the trade-off named.

> **Interview tip:** Say it aloud: what drew me to Hartwell Quayle is that your brochure suggests small teams and a mix of owner-managed businesses and charities, which fits how I learn best. I would like to hear how that works in practice. I know you have fewer very large multinational clients, and I have weighed that. Then stop and let the interviewer respond.

INT.UB.1.b · Motivation and answer structure

Structure a behavioural answer with situation, task, action and result, spend most of the time on what you personally did, and know when STAR fits and when a different shape works better.

Behavioural questions begin tell me about a time. STAR is a simple structure for answering: situation, task, action and result. Its value is brevity and balance: one or two sentences of situation and task, most of the time on the action, and a result with a number or a clear observable change. The key discipline is the word I. Audit is done in teams, so interviewers expect we, but they are marking what you did, so say what you personally decided, checked or said. STAR has limits. It can sound scripted, it invites a tidy story that hides what went wrong, and it does not suit hypothetical questions such as how would you handle a client who is late with information, where a short reasoned approach fits better, perhaps supported by a real example. Many coaches add a final L for learning: what you would do differently. Prepare four or five stories that can be reshaped for several questions, and practise telling them in lengths from 45 to 120 seconds.

WORKED EXAMPLE: REBALANCING A STOCK-COUNT STORY FROM BACKGROUND TO ACTION

Lena Brandt is an invented candidate. Her draft answer to tell me about a time you checked something carefully runs 210 words: 95 on the situation, 25 on the task, 60 on the action and 30 on the result. She says we throughout. The facts: she was one of 5 people counting 1,850 stock lines at a part-time warehouse job, found 74 count differences (4.0%), and traced 61 of them to wrongly labelled bins. After the bins were relabelled a later count found 22 differences. Rebuild the answer to 160 words with shares of 15% situation, 10% task, 50% action and 25% result, and say how long it takes at 140 words a minute.

Answer: A 160-word, about 69 second answer split 24, 16, 80 and 40 words across situation, task, action and result, with I in the action and a result of 4.0% of lines in difference, 82.4% traced to labels, falling to 1.2%.

> **Interview tip:** Say it aloud in two sentences first: I counted 1,850 stock lines with four others, found that 74 were wrong, and traced 61 of them to mislabelled bins. After relabelling, the next count found 22. Then add the detail only if asked.

INT.UB.1.c · Motivation and answer structure

Prepare and choose questions to ask the interviewer that show curiosity about the work, fit the time available and adapt to what was already said.

Questions to ask the interviewer end almost every interview, and they are marked. A good question shows curiosity about the work, real thought about the job and that you were listening. Prepare three, expect to use one or two, and change them if the interview has already answered them. Good topics are what a trainee actually does in the first six months, how a team is staffed on an engagement, how feedback is given, how the firm supports professional exams, and what separates trainees who develop quickly. Avoid questions answered on the website, pay and holiday in a first conversation, anything that sounds like testing the interviewer, and a bare no. Time matters: if six minutes remain and each answer takes about two minutes, three questions is the ceiling. Listen to the answer and follow up once, because the follow-up shows more than the prepared question. A sensitive concern, such as hours in busy season, can be asked constructively, about preparation and support rather than avoidance.

WORKED EXAMPLE: CHOOSING THREE QUESTIONS FOR A SIX-MINUTE SLOT

Naomi Fenwick is an invented candidate in a 45-minute interview at Marlowe Dray, an invented firm. The interviewer says the last 6 minutes are for her questions. She has five prepared: A, what does a trainee do in the first six months; B, what is the firm's annual revenue; C, how are trainees supported through professional exams; D, how many days of holiday do trainees get; E, what do trainees who progress well do differently. Interviewer answers typically take about 100 seconds and she needs about 20 seconds to respond or follow up. Decide how many to ask and which.

Answer: Plan for 3 questions in 360 seconds at 120 seconds each: A, then E, then C. B is dropped because the website answers it and D waits for a later stage. At 170 seconds per answer only 2 fit, so the order protects the best two.

> **Interview tip:** Say it aloud: before we finish, could I ask what a trainee actually does in the first six months? Then listen, and follow up once on something they said before moving on.

INT.UB.2.a · Working in an audit team

Give evidence of teamwork and attention to detail from your own record by showing what you checked, how you found and reported errors and what you changed so they did not recur.

Audit fieldwork is team work done by people who must trust each other's detail. A trainee agrees, recalculates and cross-checks items, writes down what was done in a working paper, and a reviewer must be able to re-perform it from the file. Attention to detail here means more than being careful: it means checking against an independent source, tracing a difference to its cause, documenting how you found it and telling someone. Good evidence has a number: the sample you checked, the error rate, and what you changed so it did not recur. Checks are layered because no single check finds everything, and a sample result says something about the whole population and not only the items tested. Teamwork evidence is about contribution and communication: asking early when you do not understand, flagging a dependency, helping a colleague through the person who allocates the work, and owning a mistake quickly. The usual mistakes are claiming perfection, saying we throughout and describing speed as accuracy.

WORKED EXAMPLE: PROJECTING AN ERROR RATE AND SHOWING A FIX WORKED

Kofi Mensah is an invented candidate who spent six weeks processing 1,260 supplier invoices at a part-time job. A colleague checked a random sample of 150 and found 14 with errors. Kofi introduced a three-point checklist and a second look at any invoice over 5,000. A second random sample of 150 found 3 errors. Show how he can describe the error rate, the likely number of errors in the whole batch before and after, and what the numbers do not prove.

Answer: An error rate of 9.3% fell to 2.0%, a projected fall from about 118 to about 25 invoices with errors out of 1,260 (78.6% lower), with the candidate's own actions named and the sampling uncertainty acknowledged.

> **Interview tip:** Say it aloud: a sample of 150 showed 14 errors, 9.3%, so I wrote a checklist and added a second look for large invoices. A fresh sample found 3, 2.0%. It is an estimate, so I kept sampling. Use I for the checklist and we for the shared sample.

INT.UB.2.b · Working in an audit team

Describe how you plan work against a deadline, say early when time falls short, protect accuracy under pressure, and answer honestly about busy season and resilience.

Audit work is seasonal. Many clients share a year-end, so fieldwork and reporting cluster and hours rise for a few months. Practice varies by firm and country, so a candidate should ask rather than assume. Interviewers are checking realism and method, not heroics. A credible answer shows that you can estimate the work, compare it with the time you have, say early if there is a gap, prioritise by importance and risk, and protect accuracy, because tired people make mistakes that a reviewer then has to find. Resilience means recovering and learning: after a critical review note, a setback or a bad week, what did you do next. Strong evidence is a specific heavy period, such as exams alongside a part-time job, with the hours counted and the routines that kept quality up. Weak answers claim to thrive on very little sleep, promise to say yes to everything or treat stress as something that never affects them. Say what you do to look after yourself and when you ask for help.

WORKED EXAMPLE: COUNTING HOURS BEFORE A PILE-UP OF DEADLINES

Joel Abara is an invented candidate. In a nine-day stretch of his final year he had a dissertation draft needing 30 hours, a group presentation needing 10 hours, revision needing 8 hours, and three fixed 6-hour shifts at his part-time job. He estimates 7 productive hours a day outside the shifts and sleep. Show how he can explain the plan, the gap and what he did, in a form that also answers a question about busy season.

Answer: Capacity 45 hours against demand 48 hours is a 3 hour gap (6% of demand), flagged on day one with a specific request and a priority order, which is the habit a team needs in busy season.

> **Interview tip:** Say it aloud: I had 48 hours of work and 45 hours of time, so I asked for a two-day extension on day one and re-ordered the rest. Then add one sentence on how you protect sleep and checking so quality holds.

INT.UB.2.c · Working in an audit team

Handle a difficult colleague or client in a measured way, talk to the person first, escalate early when the work is at risk, and tell apart a teamwork problem from a pressure to compromise.

Auditors work with people they did not choose: a senior with a different style, a fellow trainee who takes credit, a client's accounts assistant who is busy and late with documents, a finance manager who is irritated by questions. Interviewers ask about difficult people to test maturity, not to hear a villain. A good answer assumes good faith, describes behaviour and its effect rather than character, talks to the person first, keeps requests specific and in writing, and involves the senior early when a deadline or the quality of the work is at risk. It stays courteous, protects the client relationship and protects the evidence needed. It also separates two situations. Awkward style is a teamwork problem. Pressure to drop a query, accept weak evidence or sign off work not done is an integrity problem, and the answer is not to compromise but to decline politely and tell the senior. Common mistakes are blaming, saying you never have conflict and telling a story in which you were simply right.

WORKED EXAMPLE: CHASING A CLIENT FOR DOCUMENTS WITHOUT LOSING THE RELATIONSHIP

Ines Calloway is an invented trainee on a client visit that ends on Friday evening. On Monday her team requested 25 items from the client's accounts assistant. By Thursday lunchtime 11 have arrived and 14 are outstanding. Each outstanding item needs about 45 minutes to test. She has 3.5 hours left on Thursday and 7 hours on Friday. The six most important outstanding items total 8.4m of the 12.0m value of all outstanding items. Show how she measures the problem, what she asks of the client and what she tells her senior.

Answer: 14 outstanding items need 10.5 hours and 10.5 hours remain, so there is no slack. She asks for the six items worth 70% of outstanding value first, speaks to the assistant, confirms in writing and tells her senior the same day.

> **Interview tip:** Say it aloud: 14 items were outstanding and the testing would use every hour I had left, so I asked the assistant for the six most important first and told my senior that day. I kept it friendly and put the request in writing.

Summary of the Charta interview-preparation topic. Companies and figures in the examples are invented. Draft content, not yet expert reviewed.