

TUSD Internal Auditor Independence Statement

Purpose

The purpose of this document is to verify the internal auditor's independence.

Institute of Internal Auditors (IIA) Attribute Standard 1100 states "The internal audit activity must be independent, and internal auditors must be objective in performing their work".

Independence

Independence is the freedom from conditions that threaten the ability of the internal audit activity to carry out internal audit responsibilities in an unbiased manner. To achieve the degree of independence necessary to effectively carry out responsibilities of the internal audit activity, the internal auditor has direct and unrestricted access to senior management and the board. This will be achieved by the internal auditor reporting functionally to the TUSD Governing Board and administratively to the TUSD Superintendent. Threats to independence must be managed at the auditor level and at the audit engagement level. A copy of this independence statement will be included in each set audit work-papers. If there are any threats to the auditor's independence, those should be listed in the "Impairments to Independence" attachment.

The internal auditor must be independent in mind and in appearance.

Objectivity

Institute of Internal Auditors Attribute Standard 1120 states, "Internal Auditors must have an impartial, unbiased attitude, and avoid any conflict of interest".

Practice Advisory 1120-1, Individual Objectivity states, "Individual objectivity means the internal auditors perform engagements in such a manner that they have an honest belief in their work product, and that no significant quality compromises are made. Internal auditors are not to be placed in situations that could impair their ability to make objective professional judgements".

Impairments to Independence

Institute of Internal Auditors Attribute Standard 1130 states "If independence or objectivity is impaired in fact or appearance, the details of the impairment must be disclosed to appropriate parties". In the case of TUSD, any impairments will be reported to the Superintendent, audit committee, and the Governing Board.

Approval of Independence Statement

I, Demetrius Lee, have no threats to my independence or objectivity for any potential audits within TUSD. Before starting each audit, I will document my independence in the audit work-papers. I will notify the Superintendent, the audit committee, and the Governing Board immediately if there are any threats to my independence.

Demetrius Lee, Internal Auditor

Date: 9/29/2017

I have reviewed the internal auditor's independence statement and I agree that it appears to be no threats to his independence or objectivity.

Rachel Wall, Audit Committee Chair

Date: 9/29/2017

Gabriel Trujillo, Ed.D., Superintendent

Date: 11/14/2017

APPROVED this 14 day of November, 2017, by the Governing Board of Tucson Unified School District 1:

Michael Hicks, Governing Board President

IMPAIRMENTS TO INDEPENDENCE

Prior to each audit engagement, the internal auditor should document any threats to his independence in the space below. (For example: Spouses, relatives, friends, property owners, tenants, financial ties, and etc. in the audited entity). Then, the auditor should document how he plans to ensure that those threats do not cause him to slant or hide findings.