



**City of Glendale Internal Audit Program
Auditor's Annual Independence Statement**

Number:	1.0.4	Title	Independence
Issue date:		Approval	
Effective Date:		Revision Date	
References:	<ul style="list-style-type: none"> - IIA's attribute Standard 1100, 1110, 1120 and 1130 - GAGAS Standards 3.18 – 3.108 - City Code - City Administrative Policy No. 5 		

Auditor's Annual Independence Statement

Auditor: Michael Kingery

Position: Internal Audit Program Manager

Internal auditors are independent when they can carry out their work freely and objectively. Independence permits internal auditors to render the impartial and unbiased judgments essential to the proper conduct of audits. It is achieved through organizational structure and objectivity.

Government Auditing Standard 3.02 states:

" In all matters relating to the audit work, the audit organization and the individual auditor, whether government or public, must be free from personal, external, and organizational impairments to independence, and must avoid the appearance of such impairments of independence."

International Standards for the Professional Practice of Internal Auditing Standard 1120 Individual Objectivity states:

Internal auditors must have an impartial, unbiased attitude and avoid any conflict of interest.

City of Glendale Independent Internal Audit Program (IIAP) expects its Staff¹, to maintain independence of mental attitude in the conduct of all assigned work; to be objective, fair, and impartial; and to conduct themselves so that auditees and third parties will see IIAP in this way. Each staff member must promptly notify the IIAP Manager, in writing concerning any situation that would impair the staff member's or the office's independence on an audit, or that might lead others to question it. If a staff member has any doubt about whether a situation may be an impairment, he or she should resolve the question in favor of disclosure.

¹ Includes staff of contracted firms working under IIAP projects



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Examples of Personal Impairment

- Official, professional, personal, or financial relationships that might cause the auditor to limit the extent of the inquiry, to limit disclosure, or to weaken or slant audit findings in any way (includes relatives employed by the auditee organization).
- Pre-conceived ideas toward individuals, groups, organizations, or objectives of a particular program that could bias the audit.
- Previous responsibility for decision-making or managing an entity that would affect current operations of the entity of program being audited.
- Biases, including those induced by political or social convictions, that result from employment in or loyalty to, a particular group, organization, or level of government.
- Subsequent performance of an audit by the same individual who, for example, had previously approved invoices, payrolls, claims, and other proposed payments of the entity or program being audited.
- Concurrent or subsequent performance of an audit by the same individual who maintained the official accounting records.
- Financial interest, direct or substantial indirect, in the audited entity or program.
- Offer of or application for a position with the auditee during the preceding year (note: an offer of or intention to apply for a position with the auditee once the audit is in progress must also be reported).

Identify audit areas which may be affected by the above situations:

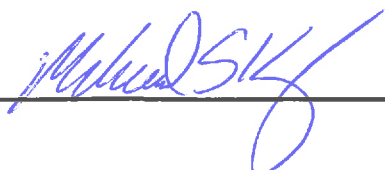
None

Possible Personal Impairments to My Independence

I have reviewed my personal situation with respect to the City's processes, programs, personnel, and services. I am not aware of any circumstances that might impair my ability to be independent on any audit or that might lead others to question it, except as indicated above or on attached pages.

Responsibility to Update This Disclosure

I understand that I am also responsible to make timely written notification in the event any other circumstance arises during the course of this year that might impair or appear to impair my independence with respect to any audit.

Signature:  Date: 8/9/2021