**Appendix 1.b – Auditor’s Objectivity and Ethics Statement**

**Internal Audit Team Member**: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

PERSONAL IMPAIRMENTS:

There are circumstances in which internal auditors cannot be impartial because of their view or personal situation. These circumstances include, but are not limited to, the following:

* Preconceived ideas toward individuals, groups, organizations, or objectives of a particular program that could bias an audit.
* Previous involvement in a decision-making or management capacity that would affect current operations of the entity or program being audited.
* Biases, including those induced by political or social convictions of individuals who, for example, had previously approved invoices, payrolls, claims, and other proposed payments.
* Subsequent performance of an audit by the same individual who previously maintained the official accounting records.
* Financial interest, direct or substantial indirect, in the audited entity, program, or major supplier or creditor dealing with the entity.
* Official, professional, personal, or financial relationships that might cause the auditor to limit the extent of the inquiry, limit disclosure, or weaken audit findings in any way.
* If you have any relatives employed by the organization, complete the section below.

**Name**  **Relationship** **Division and Position**

By my signature below, I certify that I have disclosed below, or by attachment to this statement, any personal impairment of which I am aware and which might be viewed as an impairment to my objectivity in relation to the audit engagement described above. In addition, I have been informed of and understand the independence and objectivity standards of The Institute of Internal Auditors. In the event that my independence or objectivity in relation to the Division/Section/Department of the Organization becomes impaired, I understand that it is my responsibility to inform my immediate supervisor of the relevant circumstances. In addition, I have knowledge of, and will abide by, The Institute of Internal Auditors’ Code of Ethics*.*

Signed: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_