

### **Appendix 3: Affirmation of Organizational Independence - 2024**

Standard 7.1: Organizational Independence of the 2024 IIA Global Internal Standards requires:

*“The chief audit executive must confirm to the board the organizational independence of the internal audit function at least annually. This includes communicating incidents where independence may have been impaired and the actions or safeguards employed to address the impairment.”*

#### **Declaration of Organizational Independence:**

The City of Brampton Internal Audit has maintained its organizational independence in 2024. This assurance is based on the following safeguards:

- Internal Audit Charter and Mandate defined a dual reporting structure that ensured organizational independence.
- Internal Audit maintained direct and open communication with the Audit Committee and senior management.
- Internal Audit had unrestricted access to all data, records, information, personnel, and physical properties necessary to perform audit engagements.
- Internal Audit retained full autonomy in selecting audit areas, defining scope, and reporting findings without interference from management.
- Internal Audit did not provide advisory services during the past 12 months.
- All auditors completed annual ethics and professionalism training, including attesting to independence compliance.

On February 11, 2025, Claire Mu, Director of Internal Audit, formally affirms to the Audit Committee that the Internal Audit function of the City of Brampton has maintained its organizational independence throughout the year of 2024, in compliance with the IIA standard.

Declared by:



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Claire Mu, Director, Internal Audit  
Date: February 11, 2025