Where independence or objectivity is impaired in fact or appearance, the details of the impairment is disclosed to appropriate parties. The nature of the disclosure will depend upon the impairment.

The University’s internal auditors refrain from assessing specific operations for which they were previously responsible. Objectivity is presumed to be impaired if an auditor provides assurance services for an activity for which the auditor had responsibility within the previous year.

Assurance engagements for functions over which the chief audit executive (i.e., the Executive Director of Internal Audit and Chief Compliance Officer) has responsibility are overseen by a party outside the internal audit activity.

The University’s internal auditors may provide consulting services relating to operations for which they had previous responsibilities.

Where internal auditors have potential impairments to independence or objectivity relating to proposed consulting services, disclosure is made to the engagement client prior to accepting the engagement.

It should be noted that the University compliance functions listed below and the Student Disability Services Office reports organizationally to the Executive Director of Internal Audit and Chief Compliance Officer. These functional areas are subject to internal audit review in the same manner and frequency as any other organizational unit of the University. To prevent and detect impairments to Internal Audit’s independence, the Executive Director recuses himself from all aspects of planning, fieldwork, reporting, and follow up of internal audits in these areas. The internal audits of these functional areas are led by the Assistant Director of Internal Audit and is empowered to discharge all aspects of the internal audit as s/he sees fit, independently of the Executive Director and without fear of reprisal.

**Compliance Functions Reporting Directly to the Chief Audit Executive**
- Jeanne Clery Act
- State Authorization and Professional Licensure Disclosure
- Intercollegiate Athletics
- University of Toledo Medical Center
- Privacy Office
- Clinical Trials
- Americans with Disabilities Act