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## Internal Audit Did You Know Series Part One

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INTERNAL AUDIT IN FOCUS: Shifting the Narrative – Reset, Renew, Rebuild.

### INDEPENDENCE

**Internal auditing is an independent activity. This INTERNAL AUDIT MONTH, we're breaking down the definition of internal auditing — one powerful word at a time.**

**INDEPENDENCE** is the foundation of internal audit, ensuring the team operates without bias or influence.

Auditors report functionally to the Internal Audit Advisory Committee, not management (i.e. DG, FS, PS, HoD), making their findings credible and trusted. Without independence, internal audit cannot exist.

