

Virginia State University

Office of Internal Audit

Annual Statement of Independence

September 11, 2025

To the Board of Visitors of Virginia State University:

In accordance with the International Standards for the Professional Practice of Internal Auditing, as promulgated by the Institute of Internal Auditors (IIA), the Internal Audit Department affirms its organizational and individual independence for the fiscal years 2025 and 2026.

1. Organizational Independence

- The Internal Audit Department reports functionally to the Board of Visitors through the Audit, Compliance, and Risk Committee, and administratively to the President of the University.
- This reporting structure ensures that Internal Audit is free from undue influence in the selection of audit projects, the execution of audit work, and the communication of results.
- Internal Audit has full, unrestricted access to all records, personnel, property, and systems necessary to fulfill its responsibilities.

2. Individual Independence and Objectivity

- Each member of the Internal Audit Department is required to maintain independence and objectivity in performing engagements, as set forth in the IIA Global Internal Audit Standards and the University's Internal Audit Charter.
- Staff attest that they have no conflicts of interest, impairments to independence, or external influences that would hinder the unbiased conduct of internal audit activities.
- Any potential impairments to independence identified during the year were promptly disclosed and appropriately addressed.

3. Conclusion

Based on this structure, practices, and the declarations of department personnel, the Internal Audit Department confirms that it has maintained independence and objectivity in fact and appearance during fiscal year 2025 and will continue through 2026.

Respectfully submitted,

Nannette Williams

Chief Audit Executive
Virginia State University