

Audit Services Ethics, Professionalism, and Independence Statement

Audit Services and the individual audit staff should be free, in both fact and appearance, from personal, external, and organizational impairments to independence. Audit staff are independent when they can carry out their work freely and objectively. Independence permits audit staff to render the impartial and unbiased judgements essential to the proper conduct of an audit.

Audit Services expects its audit staff to:

- Maintain independence in mental attitude in the conduct of all assigned work;
- Be objective, fair, and impartial; and
- Perform work in such a manner that stakeholders and third parties will see Audit Services as independent, objective, fair, impartial, and ethical.

Audit staff must promptly notify the Chief Auditor concerning any situation that would impair the audit staff's independence or objectivity on an audit or that might lead others to question it. If an audit staff has any doubt about whether a situation may be impaired, the audit staff should resolve the question in favor of disclosure.

The ability to answer affirmatively to the following ensures ethics, professionalism, and independence. To ensure exceptions are appropriately considered in an audit engagement, full disclosure of exception is required.

1. I am not aware of any ethical, legal, or regulatory violations. If any come to my attention, I will escalate to the Chief Operating Officer and the Audits and Risk Management Committee.
2. I understand and will manage audit work in accordance with relevant legal and professional expectations.
3. I will appropriately use, and safeguard data and information obtained during the engagement.
4. I will not personally benefit or permit others to personally benefit from any engagement data or information that I may encounter as the Chief Auditor.
5. I will appropriately maintain and protect the confidentiality of any information or data obtained during the engagement in compliance with law, policy, and ethical objectives of the organization.
6. I will apply an impartial and unbiased mindset to Audit Services engagements and require audit staff to make judgements based on balanced assessment of all relevant circumstances.
 - I do not have any preconceived ideas toward individuals, groups, organizations, or objectives of a particular program that could bias Audit Services' engagements.
 - I do not have biases, including those induced by political or social convictions that result from employment in or loyalty to a particular group, organization, or level of government.

7. I am independent and objective in fact and appearance with respect to Audit Services' engagements. I do not have any impairments to my objectivity and independence.
- I have no official, professional, personal, or financial relationships that might cause me to limit the extent of inquiry or disclosure or weaken audit findings in any way.
 - I have no previous responsibility or involvement of the operations, process or program being audited within the last year.
 - I have no financial interest or loyalty to the program/organization/process under review.
 - I have not received any tangible or intangible items such as gifts, rewards or favors that may impair or be presumed to impair objectivity for this engagement.
 - I do not have any other impairments that would restrict my independence or objectivity in performing this engagement.

My signature below certifies that I have disclosed above my commitment to ethics, professionalism, including objectivity, and independence. If applicable, I will disclose any impairment of which I am aware, or which might be perceived to impair my independence or objectivity to the Chief Operating Officer and the ARM Committee.

Audit Services audit staff and I are aware and are complying with the Global Internal Audit Standards (Standards) issued by The Institute of Internal Auditors (IIA) on January 9, 2025. In addition, I am aware and will abide by the IIA's Ethics and Professionalism domain within the Standards.

Chief Auditor: Cheryl Cervantes Dietz

Date: August 28, 2026

Signature: