

Compliance Today – March 2021 Don't call me independent!

By Gerry Zack

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Until recently, I had no idea how explosive the word “independent” could be. In talking with some internal auditors about independence, I was informed that only internal audit can be independent—that compliance inherently cannot be independent. Rather than debating the form-over-substance aspect of what we were discussing, we moved on to reporting relationships and what independence really means. Independence from whom or what?

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