ACCOUNTABILITY

I. INTRODUCTION

Last year, the RIPA Board expressed concern with the ongoing, low rate of sustained racial and identity profiling complaints ("profiling complaints") in the RIPA data. In addition to the best practices identified in this year's Civilian Complaints chapter to ensure that complaints are objectively and thoroughly investigated (*supra*, p. XX), this year's Accountability chapter explores how the practice of internal auditing can be used by law enforcement agencies (LEAs), both to assess why profiling complaints are sustained at low rates, and to determine whether the cause is due to an absence of misconduct or systemic failures in the complaint process. This chapter explains what internal audits are and examines their potential benefits for transparency, accountability, and officer performance. It next considers best practices for auditing investigations of racial and identity profiling complaints, drawing on established global auditing frameworks in government to identify the elements of an effective audit process and the conditions that support credible audit work. This discussion considers the organizational and structural supports needed for an effective audit function, including clear authority and responsibilities of auditors, independence and objectivity, adequate resources and qualified personnel, reliable data systems and access to information, appropriate audit methodologies and documentation, and mechanisms for quality assurance and oversight. The chapter then examines the current auditing landscape among Wave 1 and Wave 2 agencies, identifying which agencies have audit units and relevant agency policies. The chapter concludes with the RIPA Board's recommendations to LEAs, including steps to strengthen their internal auditing practices and pursue greater alignment with internal and external auditing standards.

II. INTERNAL AUDITS AND THEIR IMPACT

Internal auditing consists of an unbiased team reviewing an entity's policies, practices, and daily work to self-assess and help it better achieve its stated goals, while reducing risk and identifying areas for improvement.[1] Internal auditing applies a systematic, disciplined approach to evaluate operations, improve performance, and add organizational value. They provide objective assurance that internal controls exist within an agency to mitigate risk and achieve organizational objectives.[2]

Proactive internal audits help LEAs detect and rectify vulnerabilities before they trigger legal action or erode public trust.[3] When done well, internal audits serve as vital accountability tools.[4]

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[1] Inst. of Internal Auditors, *Glossary Comparison: 2024 Global Internal Audit Standards to 2017 Standards* (2024) <https://tinyurl.com/mv78nj96> [as of XX, 2026]; see also Lenz and Hahn, *A Synthesis Of Empirical Internal Audit Effectiveness Literature Pointing To New Research Opportunities* (2025) 30 Managerial Auditing J. 1, 7 <http://dx.doi.org/10.1108/MAJ-08-2014-1072> [as of XX, 2026]; see also The University of North Carolina at Chapel Hill, School of Government, Internal Audits for Financial Functions: Detect Issues Before They Become Problems <https://tinyurl.com/zc63u9xy> [as of XX, 2026].

[2] Inst. of Internal Auditors, *Glossary Comparison: 2024 Global Internal Audit Standards to 2017 Standards* (2024) <https://tinyurl.com/mv78nj96> [as of XX, 2026]; see also Lenz and Hahn, *A Synthesis Of Empirical Internal Audit Effectiveness Literature Pointing To New Research Opportunities* (2025) 30 Managerial Auditing J. 1, 7 <http://dx.doi.org/10.1108/MAJ-08-2014-1072> [as of XX, 2026]; see e.g., Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026] (adopting these principles to its internal audit unit).

[3] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026]; see also Wolfe et al., *Why Does Organizational Justice Matter? Uncertainty Management Among Law Enforcement Officers* (2018) 54 J. of Crim. J. 20, 21 <https://tinyurl.com/yc6m8mvp> [as of XX, 2026].

[4] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 206 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; Inst. of Internal Auditors, *Glossary Comparison: 2024 Global Internal Audit Standards to 2017 Standards* (2024) <https://tinyurl.com/mv78nj96> [as of XX, 2026].

True accountability is achieved when organizations emphasis preventive rather than punitive mechanisms.[5] This shift in mindset transform audits from a compliance hurdle into a diagnostic tool for assessing the LEA's operational efficiency.[6]

These high quality audits and proactive controls protect an entity's integrity, boosting its credibility and reinforcing public trust in local government.[7] Public trust is secured and the public interest served when the public observes auditors acting with integrity, objectivity, and independence.[8] Good internal auditing can build public trust in an organization by ensuring the entity runs smoothly, reports honestly, follows the law, protects it resources,[9] and maintains an ethical culture.[10]

Within law enforcement, internal audits of an LEA's complaint processes — from reviewing the determinations in individual misconduct complaints, to the systemic risk testing of operations (e.g., inspecting the agency's investigations into racial and identity bias complaints) — can help to validate those processes and the agency's governance, while also fostering trust and confidence in both the LEA and the criminal legal system generally.[11]

Research indicates that internal audits can benefit LEAs committed to the auditing process in many ways, including:

- **Identifying areas for improvement.** Internal audits can help an LEA detect misconduct early,[12] exposing "weaknesses in systems, policies, or personnel" before complaints arise and enabling targeted interventions.[13]. Internal audits can reveal training gaps, inform

[5] Nalukenge et al., *Internal audit quality, punitive measures and accountability in Ugandan statutory corporations* (2022) 38 J. of Economic and Administrative Sciences 3, 417 <https://tinyurl.com/2trk5s3s> [as of XX, 2026].
[6] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026]; see also Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 44, 66 <https://tinyurl.com/4mmatjvd>.
[7] Pakaya, Strengthening Public Trust through Auditor Competency, Audit Quality, and Fraud Prevention, Pakistan Journal of Life and Social Sciences, p. 4490 <https://tinyurl.com/529kzfnv> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 206 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; Inst. of Internal Auditors, *Glossary Comparison: 2024 Global Internal Audit Standards to 2017 Standards* (2024) <https://tinyurl.com/mv78nj96> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 7 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[8] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[9] Applying the IIA's principals in law enforcement, asset protection could entail the policies, controls, and periodic inspections used to safeguard a police agency's physical, financial, and digital property against loss, theft, misuse, or waste. See e.g., The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 61 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 215-218 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; see also Matthew Hatam, CGI, How asset management keeps law enforcement at the ready <https://tinyurl.com/ye28vdm6> [as of 2026]; see also Colin May, Law Enforcement Bulletin Provided by FBI Training Division, Asset Seizure and Forfeiture: Ethical Issues <https://tinyurl.com/448d65pv> [as of XX, 20226]; see also California Highway Patrol, Audit & Inspections Section <https://tinyurl.com/jpr2zkvt>.
[10] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 7 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[11] See, The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 7 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[12] U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, pp. 38-39 <https://tinyurl.com/yxwsmrfp> [as of XX, 2026].
[13] U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, pp. 38-39 <https://tinyurl.com/yxwsmrfp> [as of XX, 2026]; see also Dudley, *How internal audits help*

better training programs, and expose discrepancies between written policies and actual staff practices.[14] If an audit reveals frequent errors in a specific process, it highlights that the policies in that area must be further developed or employees need more focused training in that area.[15]

- **Enhancing transparency and accountability.** LEAs that conduct effective internal audits signal to the public that they value integrity. [16] Publicizing internal audits can build public trust, even though the specific details must remain confidential. This openness is especially vital in jurisdictions with a history of alleged officer misconduct.[17] Internal audits help LEAs foster accountability and restore community trust.[18]

  By contrast, when agencies fail to effectively address potential issues, the public may perceive a lack of transparency and accountability—which in turn can damage the trust between police and the communities they serve.[19] Further, negative media reports stemming from organizational failures or officer misconduct can erode public trust and police legitimacy, reducing community cooperation while making it more difficult for law enforcement agencies to recruit and retain qualified officers.[20] Instead, as noted above, LEAs that identify and resolve potential problems early can earn the community's trust.[21] By embracing transparency, rigorous accountability, and regular audits, LEAs can build public confidence.[22]

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deter external oversight, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026].

[14] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026]; see also see also The University of North Carolina at Chapel Hill, School of Government, Internal Audits for Financial Functions: Detect Issues Before They Become Problems <https://tinyurl.com/zc63u9xy> [as of XX, 2026] (noting that "the real value of internal audit lies in closing the gap between policy and practice—identifying where internal controls are weak, unclear, or outdated, and where targeted changes can reduce risk or improve efficiency without adding unnecessary burden.").

[15] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026].

[16] U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, pp. 39 <https://tinyurl.com/yxwsmrfp> [as of XX, 2026].

[17] U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, p. 39 <https://tinyurl.com/yxwsmrfp> [as of XX, 2026]; Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026].

[18] Vora et al., *Police Accountability and Public Trust Through Transparency and Community Collaboration* (2024) 12 Internat. J. of Advanced Research 10, 939 <https://tinyurl.com/58d44nk5> [as of XX, 2026].

[19] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026]; see also U.S. Department of Justice, Law Enforcement Best Practices: Lessons Learned from the Field. Washington, DC: Office of Community Oriented Policing Services (2019) p. 2 <cops-w0875-pub.pdf> [as of XX, 2026].

[20] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026]; see also Jason Sunshine, *The Role of Procedural Justice and Legitimacy in Shaping Public Support for Policing*, Law & Society Review (2003) 37(3) pp. 516-517 <doi:10.1111/1540-5893.3703002> [as of XX, 2026]; see also Skaggs, et al., *The impact of police-community relations: Recruitment and retention concerns of local police agencies* (2022) 16 Policing: J. of Pol. and Prac. 3, 462-463 <https://doi.org/10.1093/police/paac029> [as of XX, 2026].

[21] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. 1, 1 <https://tinyurl.com/ycy3n94h> [as of XX, 2026]; see also U.S. Department of Justice, Law Enforcement Best Practices: Lessons Learned from the Field. Washington, DC: Office of Community Oriented Policing Services (2019) pp. 2-3 & 7 <cops-w0875-pub.pdf> [as of XX, 2026].

[22] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. 1, 7 <https://tinyurl.com/ycy3n94h> [as of XX, 2026]; see also U.S. Department of Justice, Law Enforcement Best Practices: Lessons Learned from the Field. Washington, DC: Office of Community Oriented Policing Services (2019) pp. 2-3 & 7 <cops-w0875-pub.pdf> [as of XX, 2026].

- **Reducing risk and liability of the LEA and the officers within that LEA.** Early audits can help prevent misconduct, expensive mistakes, and lawsuits.[23] Systems to identify high risk officers or environments, such as internal audits, can provide targeted interventions to prevent adverse events.[24] Further, regular, rigorous audits that prove policy compliance may provide an agency with a defense against pattern-or-practice lawsuits and alleged claims of deliberate indifference.[25] On the other hand, undetected policy violations and organizational misconduct can expose LEAs to litigation risks and potential liability, resulting in significant financial consequences.[26]

- **Demonstrating commitment to best practices.** Regular audits can help an LEA continuously evaluate whether it follows laws, regulations, internal policies, and industry standards, thereby demonstrating the agency's commitment to professional standards and best practices.[27] They can also support law enforcement accreditation through private associations like the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA)[28], which requires agencies to engage in periodic reviews with continuous, data-driven self-assessments.[29]

  LEAs that do not self-assess and improve practices via the internal audit process can receive increased scrutiny from oversight bodies such as civilian oversight agencies, the media, or regulatory agencies.[30] Research notes that many jurisdictions have created external oversight bodies for LEAs following problems of recurring misconduct and the failure of internal control mechanisms.[31]

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[23] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026].

[24] Walker et al., *Early Warning Systems: Responding to the Problem Police Officer* (2001) Nat. Inst. Of J., U.S. DOJ 1 (2001) <https://tinyurl.com/4c4kuxz4> [as of XX, 2026].

[25] U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, pp. 38-39 <https://tinyurl.com/yxwsmrfp> [as of XX, 2026].

[26] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026]; see also Elisa D'Alterio, Integrity of the public sector and controls: A new challenge for global administrative law?, *International Journal of Constitutional Law*, Volume 15, Issue 4, p. ## (October 2017) <https://tinyurl.com/2s4wjkpt> [as of XX, 2026]; see also Joanna C. Schwartz, What Police Learn from Lawsuits, 33 CARDOZO L. REV. pp. 844-846 (2012) <https://tinyurl.com/4sz86n52> [as of XX, 2026].

[27] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> <https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight> [as of XX, 2026]; The Commission on Accreditation for Law Enforcement Agencies, Inc., Law Enforcement <https://tinyurl.com/8bbpj4hn> [as of XX, 2026]; Jillian Eidson et al., "Audit. Action. Change: Insights from a Voluntary Racial Bias Audit and Organizational Transformation," Police Chief Online, December 3, 2025 <https://www.policechiefmagazine.org/audit-action-change/> [as of XX, 2026].

[28] CALEA is a private, nonprofit 501(c)(3) corporation, not a governmental entity. See The Commission on Accreditation for Law Enforcement Agencies, Inc., Commission <https://tinyurl.com/27vezs87> [as of XX, 2026]. Also, CALEA accredits entire law enforcement agencies, while POST licenses and certifies individual police officers. See The Commission on Accreditation for Law Enforcement Agencies, Inc., *Law Enforcement* <https://tinyurl.com/8bbpj4hn> [as of XX, 2026]; Commission on Peace Officer Standards and Training, Certification Bureau <https://tinyurl.com/yfn2yjmb> [as of XX, 2026].

[29] The Commission on Accreditation for Law Enforcement Agencies, Inc., *Law Enforcement* <https://tinyurl.com/8bbpj4hn> [as of XX, 2026].

[30] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026].

[31] Tim Prenzler, *Civilian Oversight of Police: A Test of Capture Theory*, 40 Brit. J. Criminology, p. 659 (2000) <https://doi.org/10.1093/bjc/40.4.659> [as of XX, 2026]; also U.S. Comm'n on Civil Rights, Revisiting Who Is Guarding the Guardians?: A Report on Police Practices and Civil Rights in America, ch. 4 (2000) <https://tinyurl.com/4serchme> (listing sources that observe that members of the public request external oversight

- **Improving officer job satisfaction and prosocial behavior.** Research demonstrates that officers who observe fairness in their organization tend to view the public more favorably and are more likely to practice community policing and treat citizens fairly themselves.[32] Workplace fairness is built on three core pillars: distributive justice (i.e. perceiving fair rewards for effort), procedural fairness (i.e. feeling there is a safe space to voice issues alongside neutral, participatory decision-making), and interactional justice (i.e. experiencing respectful communication and treatment).[33] Law enforcement officers who believe their supervisors are organizationally fair are more satisfied with their jobs, more confident in their authority, and more likely to follow principles of procedural justice.[34] Research indicates that negative public perception can erode public servants' prosocial motivation and reduce proactive engagement.[35] This effect occurs when law enforcement officers feel misunderstood, stifling their prosocial behavior.[36] Law enforcement agencies can leverage internal audits as a proactive mechanism to measure, monitor, and safeguard workplace fairness, directly translating organizational justice into enhanced prosocial interactions between officers and the public they serve.[37]

III. Best Practices for Auditing Law Enforcement Investigations of Racial and Identity Profiling Complaints

There is widespread agreement among researchers that independence and objectivity are required for internal audits to be effective.[38] An independent and unbiased audit unit will respect agency mandates and objectives, find ways to make operations more efficient, and reduce legal or safety risks.[39] Auditors accomplish this through objective inspections, performance evaluations, and

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because they mistrust the police to investigate and correct their own misconduct.).

[32] Wolfe et al., *Why Does Organizational Justice Matter? Uncertainty Management Among Law Enforcement Officers* (2018) 54 J. of Crim. J. 20, 20-29 <https://tinyurl.com/yc6m8mvp> [as of XX, 2026].

[33] Wolfe et al., *Why Does Organizational Justice Matter? Uncertainty Management Among Law Enforcement Officers* (2018) 54 J. of Crim. J. 20, 21 <https://tinyurl.com/yc6m8mvp> [as of XX, 2026].

[34] Wolfe et al., *Why Does Organizational Justice Matter? Uncertainty Management Among Law Enforcement Officers* (2018) 54 J. of Crim. J. 20, 20-29 <https://tinyurl.com/yc6m8mvp> [as of XX, 2026].

[35] Patil and Lebel, *"I want to serve but the public does not understand:" Prosocial motivation, image discrepancies, and proactivity in public safety* (2019) 154 Org. Behav. & Hum. Decision Processes 34, 35-36 <https://doi.org/10.1016/j.obhdp.2019.07.002> [as of XX, 2026]; see also Wolfe et al., *Why Does Organizational Justice Matter? Uncertainty Management Among Law Enforcement Officers* (2018) 54 J. of Crim. J. 20, 20-21 <https://tinyurl.com/yc6m8mvp> [as of XX, 2026].

[36] Patil and Lebel, *"I want to serve but the public does not understand:" Prosocial motivation, image discrepancies, and proactivity in public safety* (2019) 154 Org. Behav. & Hum. Decision Processes 34, 35-36, 43 <https://doi.org/10.1016/j.obhdp.2019.07.002> [as of XX, 2026].

[37] See Patil and Lebel, *"I want to serve but the public does not understand:" Prosocial motivation, image discrepancies, and proactivity in public safety* (2019) 154 Org. Behav. & Hum. Decision Processes 34, 35-36, 43 <https://doi.org/10.1016/j.obhdp.2019.07.002> [as of XX, 2026]; see also Rae, Quality of internal control procedure: Antecedents and moderating effect of organizational justice and employee fraud, Managerial Auditing Journal (2018) 104-124 <https://tinyurl.com/p58m6x5t>(as of XX, 2026) (finding that quality internal audits prevent employee frustration stemming from perceived organizational injustice from resulting in counterproductive behavior); see also Josephine Eyra Geraldo, The Role of Internal Audit in Promoting Organisational Ethics and Integrity, Journal of Business Management and Accounting, p. 215 <https://tinyurl.com/57vfbxhu> ("finding … that internal audit functions are integral to promoting organizational ethics and integrity.")

[38] Chen and Lin, *The IIA's Global Internal Audit Survey: A Component of the CBOK Study: Measuring Internal Auditing's Value, Report III* (2011), The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <https://tinyurl.com/mp55wa8k> [as of XX, 2026]; see also Yeboah, Critical Literature Review on Internal Audit Effectiveness, Open Journal of Business and Management, 8, p. 1983 <https://doi.org/10.4236/ojbm.2020.85121> [as of XX, 2026].

[39] Chen and Lin, *The IIA's Global Internal Audit Survey: A Component of the CBOK Study: Measuring Internal Auditing's Value, Report III* (2011) The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <https://tinyurl.com/mp55wa8k> [as of XX, 2026]; see also Yeboah, Critical Literature Review on Internal Audit

consulting.[40]

Because the area of law enforcement does not have standardized auditing standards, agencies can look to broader professional frameworks to help understand how other industries implement auditing processes, including Generally Accepted Government Auditing Standards (known as the Yellow Book),[41] the Global Internal Audit Standards, and law enforcement accreditation benchmarks like those set by the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA).[42] Those standards and best practices, along with suggested applications in the law enforcement context, are summarized below.

A. Independence

Independence in internal auditing refers to the "freedom from conditions that may impair the ability of the internal audit function to carry out [its] responsibilities in an unbiased manner."[43] Maintaining the internal audit function's independence lends credibility to the auditing function because stakeholders can trust an internal audit's recommendations and findings.[44] Independence also allows the internal audit unit to objectively identify and manage risk without outside influence.[45]

Independence enables the internal audit unit to operate free of external pressure, thereby ensuring objective and unbiased assessment of governance and compliance effectiveness.[46] When auditors

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Effectiveness, Open Journal of Business and Management, 8, p. 1983 <https://doi.org/10.4236/ojbm.2020.85121> [as of XX, 2026].

[40] Chen and Lin, *The IIA's Global Internal Audit Survey: A Component of the CBOK Study: Measuring Internal Auditing's Value, Report III* (2011) The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <https://tinyurl.com/mp55wa8k> [as of XX, 2026]; see also Yeboah, Critical Literature Review on Internal Audit Effectiveness, Open Journal of Business and Management, 8, p. 1983 <https://doi.org/10.4236/ojbm.2020.85121> [as of XX, 2026]; U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S. Government Auditing Standards: 2024 Revision (Feb. 2024), p. 27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026] ("Objectivity includes independence of mind … when conducting engagements, maintaining an attitude of impartiality, having intellectual honesty, and being free of conflicts of interest.").

[41] For an example of how law enforcement agencies use the Yellow Book to inform their policies for internal audits and inspections see Colorado Springs Police Department, *General Order: 1700 Internal Audits & Inspections*, pp. 4-5 (Apr. 5, 2022) <https://public.powerdms.com/CSPD2/documents/2371861> [as of XX, 2026]. See also New Orleans Police Department, *Operations Manual: Audits and Reviews* (July 10, 2016) <https://tinyurl.com/3a2s6ey9> [as of XX, 2026].

[42] The Commission on Accreditation for Law Enforcement Agencies, Inc., Self-Assessment <https://tinyurl.com/2y9yv2ub> [as of XX, 2026]; The Commission on Accreditation for Law Enforcement Agencies, Inc., Maintaining Accreditation <https://tinyurl.com/28a3prd3> [as of XX, 2026].

[43] IIA, Global Internal Audit Standards, Definitions (Jan. 9, 2024) p. 12 < https://tinyurl.com/2wfbke9n> [as of XX, 2026]; see also Geqeza (2025) *Impact of Internal Audit Independence and Objectivity on Provincial Government Efficiency* 11 J. of Acct. and Fin. in Emerging Economies 257, 258 <https://doi.org/10.26710/jafee.v11i2.3332> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S. Government Auditing Standards: 2024 Revision (Feb. 2024), p. 41 <https://tinyurl.com/ypexnj8e> [as of XX, 2026] (government internal auditors who work under the direction of the audited authority should be "sufficiently removed from pressures to conduct engagements and report findings, opinions, and conclusions objectively without fear of reprisal").

[44] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026]; see also Christopher, *A Critical Analysis Of The Independence Of The Internal Audit Function: Evidence From Australia* (2008) 22 Account., Auditing and Accountability J. 200, 201 <https://tinyurl.com/ysbue23b> [as of XX, 2026]; The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 15 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[45] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 53 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; Nkansa et al., *From Compliance to Strategic Partnership: The Role of Internal Audit in Enterprise Risk Management and Opportunities for Future Research* (2025) 18 J. of Risk and Financial Management 707 <https://tinyurl.com/32dnaf2n> [as of XX, 2026].

[46] Ngan and Vu, *Factors affecting the effectiveness of internal audit and its impact on sustainability information*

and audit organizations maintain their independence, their opinions, findings, conclusions, judgments, and recommendations will be viewed as impartial by reasonable and informed third parties.[47]Audit units must maintain three specific types of independence to be effective: organizational independence, individual independence, and professional independence, as discussed below.

1. Organizational Independence

Organizational independence refers to the ability of the internal auditor to have unrestricted and direct access to senior management and top governing officials, without reporting to the senior management of the audited entity.[48] The internal auditor's position within the organizational structure can affect how independent the auditing process is from the organization, and how accurately recommended reforms are communicated.[49] To maintain organizational independence, the head of the audit team must report directly to the top governing official to have independence from the audited entity.[50] This structural protection enables the internal audit unit to discharge its responsibilities without interference or influence from the organization it is auditing, and reduces conflicts of interest in reporting lines.[51] Internal auditing is most effective when the internal audit function is independently positioned with direct accountability to the individual at the top of the chain of command.[52]

In the context of law enforcement, an internal audit is organizationally independent from the agency if the internal auditor reports directly to the city manager or police commission, rather than to the police chief. For example, the Los Angeles Police Department (LAPD) Audit Division sits within the department under the Chief of Police.[53] However, its Audit Charter mandates that its annual audit plan and all final reports must be submitted directly to the civilian

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disclosure: An empirical investigation in Vietnamese non-financial enterprises (2026) 24 Problems and Perspectives in Mgmt 148, 149 <https://tinyurl.com/2ns7na83> [as of XX, 2026]; Alqudah et al., *Examining the critical factors of internal audit effectiveness from internal auditors' perspective: Moderating role of extrinsic rewards* (2023) 9 Heliyon 1, 12 <https://doi.org/10.1016/j.heliyon.2023.e20497> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S. Government Auditing Standards: 2024 Revision (Feb. 2024), p. 41 <https://tinyurl.com/ypexnj8e> [as of XX, 2026] (discussing how independence allows internal auditors to "conduct engagements and report findings, opinions, and conclusions objectively without fear of reprisal")

[47] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S. Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 29, 41 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[48] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 46-47 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S. Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 29, 41 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[49] Christopher, *A Critical Analysis Of The Independence Of The Internal Audit Function: Evidence From Australia* (2008) 22 Account., Auditing and Accountability J. 200, 201 <https://tinyurl.com/ysbue23b> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 46-47 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Yeboah, *Critical Literature Review on Internal Audit Effectiveness*, 8 Open J. of Business and Management 1977, 1983 <https://doi.org/10.4236/ojbm.2020.85121> [as of XX, 2026].

[50] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 47-48 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Yeboah, Critical Literature Review on Internal Audit Effectiveness, Open Journal of Business and Management, 8, p. 1983 <https://doi.org/10.4236/ojbm.2020.85121> [as of XX, 2026].

[51] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 22-23 & 45 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[52] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 15 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[53] Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].

Board of Police Commissioners.[54] This structure reflects an attempt to create organizational independence from the LAPD itself.

2. Individual Independence

In the internal audit process, it is important for the auditors themselves to have individual independence from the organization they are auditing. Individual independence means that auditors remain free from conflicts of interest, such as personal relationships or incentives, that could influence their professional judgment.[55]

As discussed further in Section XX, maintaining independence in an internal audit requires critical safeguards:

- **Reporting Structure:** The internal audit function should have direct access to the highest governing body, to prevent management of the audited entity from unduly influencing their work.[56]
- **Audit Planning:** An effective internal audit plan should establish its performance objectives, specify the scope of auditing services, identify the necessary human, financial, time, and technological resources necessary to satisfy the plan, without interference from management or other parties.[57]
- **Freedom from External Pressures:** The audit unit and individual auditors should avoid situations where personal or professional relationships within the LEA compromise their objectivity.[58] Auditing is most effective when internal auditors are free to make objective assessments without external interference, such as restrictions on funds, efforts to overrule or inappropriately influence the auditor's judgment, effects to limit the scope of the audit authority, or to impose unreasonable time limits.[59]

In the context of law enforcement, this means that an internal auditor should guard against any potential conflicts of interest that may lead to bias or less objectivity. For example, auditors should not review the internal affairs investigations conducted by immediate or close family members.

3. Professional Independence

Professional independence entails the absence of circumstances that would cause a reasonable and informed third party to reasonably conclude the auditor has been compromised.[60]

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[54] Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].

[55] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 22-23 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Ratmono and Darsono, *Effectiveness of internal audit in local governments: The moderating role of internal and external* (2021) Growing Science p. 7 <https://www.growingscience.com/ac/Vol8/ac_2021_156.pdf> [as of XX, 2026].

[56] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 44-47 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[57] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 66-67 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Wang et al., *A multi-objective optimization approach for integrated risk-based internal audit planning* (2023) 346 Annals of Operations Research 1811, 1812 <https://tinyurl.com/x8yww4ws> [as of XX, 2026].

[58] Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 33 <https://tinyurl.com/4mmatjvd>; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 48 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[59] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 15 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S. Government Auditing Standards: 2024 Revision (Feb. 2024), p. 36 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[60] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026]; see also IIA, The Institute of Internal Auditors, *Global Internal*

Professional independence ensures skepticism and critical thinking, preventing preconceived notions or personal relationships from affecting judgments. Professional skepticism requires internal auditors to assess the reliability of the information they obtain, which is done using key indicators of reliability.[61] These include whether the information is obtained directly or from an independent source, whether it is thoroughly corroborated, and if it is sufficiently complete.[62] Ultimately, the data must allow the auditor to perform robust analyses and evaluations so that another competent professional can replicate the work and achieve identical conclusions.[63]

in the law enforcement context, for example, auditors may be able to achieve professional independence by testing the evidence, reviewing complete unedited body-worn camera footage, and cross-referencing timelines, rather than just accepting the internal affairs investigator's written summary.[64]

4. Challenges to Independence

Maintaining an internal audit unit's independence can be difficult due to several factors. First, researchers have expressed concerns that auditors may be unduly influenced by members of the entity's management team to alter their findings or recommendations to favor the organization, compromising their independence and integrity.[65] Research indicates that greater *management influence* is associated with both a lower propensity of the auditor to issue an honest opinion about the issues identified within the organization, and with an increase in "opinion shopping behavior," the opportunistic practice where managers seek a more lenient auditor who will provide a favorable report.[66] As noted above, LEAs may be able to minimize the likelihood of undue influence by creating the proper reporting structure, requiring auditors to report directly to the highest governing body (such as an independent police commission or city council), giving the head of the audit team sole staffing authority over matters, and reducing or eliminating reporting to management or others within the agency.[67]

Second, internal audits may experience *resource constraints* over the audit unit's budget and resources, and researchers have expressed concerns LEA management control over those resources can restrict internal audit's independence and limit its effectiveness.[68] jurisdictions may be able to ameliorate the concerns raised by resource constraints by ensuring the city council or

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Audit Standards (2024) 29 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[61] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 104-105 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[62] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 44-47 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[63] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 44-47 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[64] See The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 44-47 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[65] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 22-24, 48 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[66] Berglund et al., *Management's Undue Influence over Audit Committee Members: Evidence from Auditor Reporting and Opinion Shopping* (2022) 41 Auditing: J. of Practice & Theory 49, 50, 69 <https://doi.org/10.2308/AJPT-2020-054> [as of XX, 2026].

[67] See The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 45-48 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S. Government Auditing Standards: 2024 Revision (Feb. 2024), p. 40 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[68] Berglund et al., *Management's Undue Influence over Audit Committee Members: Evidence from Auditor Reporting and Opinion Shopping* (2022) 41 Auditing: J. of Practice & Theory 49, 65; The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 98 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 43 <https://tinyurl.com/4mmatjvd> (noting that sufficient staff and other resources must be provided to perform the audit, and staff should be properly supervised).

county board controls and approves the audit budget for the LEA's auditing unit, and restricting the authority of the police chief or sheriff — who could be the subject of an internal audit, and who could have an interest in avoiding the type of scrutiny raised by an internal audit — over the audit team's budget.

Third, researchers have identified that internal auditors may experience *familiarity threat*, which occurs when auditors have worked within the same organization or agency for extended periods of time; these extended relationships with the audited organization or its staff can compromise an auditor's impartiality and independence.[69] In law enforcement, this may occur when a member of the auditing team has a close relationship with, or even related to, a high ranking official of the LEA being audited.[70] It may also arise when an auditor accepts a gift or preferential treatment from the LEA, or when the auditor develops relationships and associations with those in the LEA simply because of their long association with the agency.[71] Familiarity threat can be structurally mitigated by mandatory reporting of potential conflicts of interest, assigning another auditor to the matter, or permitting the activity but adding additional review by an audit supervisor.[72]

Fourth, internal auditors can sometimes experience *role confusion* when the audited entity asks them to take on a management, operational, or consulting role within the organization, which may conflict with their audit responsibilities.[73] In the law enforcement context, role confusion may occur if the LEA asks the audit team to draft the internal affairs investigation manual. This dual role can compromise the audit team's ability to remain independent when inspecting the internal affairs investigation practices later.[74]

To address these challenges, organizations should establish clear reporting lines, ensure the internal audit unit's authority, and adhere to professional standards that reinforce independence.[75] In law enforcement, this could include a dual-reporting structure, where the head of the audit team reports audit findings to an outside governing body, such as a city council or a board of police commissioners, and only reports administratively to high-level executives within the audited entity.[76]

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[69] Allen, *Threats and Safeguards in the Determination of Auditor Independence* (Jan. 2002) 80 Conflicts of Interest in Corp. Securities Law 2, 529 <https://tinyurl.com/2t233nwa> [as of XX, 2026];The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 20-21 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 32 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[70] See U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 35-36 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; see also Allen, *Threats and Safeguards in the Determination of Auditor Independence* (Jan. 2002) 80 Conflicts of Interest in Corp. Securities Law 2, 529 <https://tinyurl.com/2t233nwa> [as of XX, 2026].

[71] See U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 35-36 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; sees also Allen, *Threats and Safeguards in the Determination of Auditor Independence* (Jan. 2002) 80 Conflicts of Interest in Corp. Securities Law 2, 529 <https://tinyurl.com/2t233nwa> [as of XX, 2026].

[72] Allen, *Threats and Safeguards in the Determination of Auditor Independence* (Jan. 2002) 80 Conflicts of Interest in Corp. Securities Law 2, 529 <https://tinyurl.com/2t233nwa> [as of XX, 2026].

[73] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; Ahmad and Taylor, *Commitment to independence by internal auditors: the effects of role ambiguity and role conflict* (2009) 24 Managerial Auditing J. 899, 917 <https://tinyurl.com/mryrbvnz> [as of XX, 2026].

[74] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].

[75] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 40-41 (listing protections to mitigate structural threats to independence <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[76] See U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision

B. Objectivity

Objectivity is key to the effectiveness of any internal audit.[77] The concepts of objectivity and independence are closely related because independence impairments affect an LEA auditor's objectivity.[78]

Objectivity in internal auditing refers to the impartiality and fairness with which auditors perform their duties, meaning that internal auditors must evaluate evidence and make judgments based solely on facts and established standards, without allowing personal interests, relationships, or external influences to affect their conclusions.[79] This structural impartiality ensures that the internal audit function consistently provides credible, evidence-based insights to stakeholders, which is sustained through "a continuing assessment of relationships with audited entities and other stakeholders in the context of the auditors' responsibility to the public."[80]

Maintaining objectivity is vital to ensuring fair reporting and preserving the integrity of the internal audit process.[81] This drives auditors to deliver truthful, factual opinions of the entity's processes, risks, and controls.[82] Internal auditors must report findings truthfully, even when they conflict with management's goals.[83] Objectivity drives the detection of fraud and malpractice, empowering internal auditors to report violations immediately.[84] Auditors drive ethical enforcement by independently reviewing internal affairs investigations to ensure compliance with laws and policies.[85]

1. Key Features of Objectivity

Researchers have identified several key features that ensure that auditors are objective in their assessment of the entity they are auditing. Auditors must use their *unbiased judgment* in conducting the audit. Objective assessments require an impartial mindset, free from bias and

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(Feb. 2024), p. 40-41. As an example, LAPD has an internal Audit Division with a Commanding Officer that functions as the Chief Audit Executive. By law, this person operates inside the police department but submits their annual audit plans and final reports to the Board of Police Commissioners (a five-member civilian oversight body), which passes administratively through the chief's office. This is intended to prevent operational police commanders from blocking inspection into any undesired areas.
Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].

[77] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026]; The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 20-22 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[78] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[79] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. 1, 7 <https://tinyurl.com/ycy3n94h> [as of XX, 2026] ("Whenever and wherever a police audit is conducted, proper auditor qualifications and objectivity must be ensured to make the audit meaningful and effective."); see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[80] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024) p. 27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[81] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026].

[82] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026].

[83] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026].

[84] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026].

[85] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026].

undue influence.[86] Internal auditors must avoid actual or perceived conflicts of interest when evaluating organizational processes or controls.[87] Internal auditors should recognize that relationships, situations, and activities could impair their objectivity, and avoid or mitigate actual, potential, or perceived impairments to objectivity.[88] Auditors must ensure that their personal preferences or the interests of the audited entity do not influence their findings or recommendations.[89] In the law enforcement context, this means that the auditor should make their determination without being influenced by the LEA, and enter their findings regardless of whether those findings portray the LEA in a negative light.[90]

In general, an auditor's conclusions and recommendations should also be fact-based assessments, flowing logically from the record, supported by sufficient, appropriate evidence with key facts, figures, and findings being traceable to the audit evidence, along with disclosure of any assumptions used in the analysis.[91]

Finally, when gathering and analyzing information, auditors should apply professional skepticism, maintain a questioning mindset to critically assess whether the evidence is complete, accurate, and free from manipulation.[92]

2. Challenges to Objectivity

Researchers have also identified challenges to the maintenance of objectivity in the internal auditing process. Some of these challenges noted above that threaten an auditor's independence also impact objectivity. Auditors experiencing *familiarity threat* may become less critical of the processes or people they audit and therefore take a position that is not objective,[93] and if the auditor experiences *management pressure* — for example, to present favorable reports — this could jeopardize their objectivity. Auditors may also experience *self-review threat*, which occurs when auditors review work that they were previously involved in or contributed to, creating a bias toward defending past decisions and further challenging their objectivity.[94] In law enforcement, this might occur when an internal auditor evaluates programs, data systems, or policies that they previously helped design, implement, or manage.[95]

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[86] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 21 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[87] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 22-23 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[88] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 21-22 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[89] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16-17 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[90] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 22 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[91] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16, 25-26 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 34 <https://tinyurl.com/4mmatjvd>.

[92] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 58-59 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16, 33 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[93] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 32, 35 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 21 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[94] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 32, 35 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 21 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[95] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 2 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 32, 35 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

Internal auditors must constantly be on the lookout for threats to their objectivity to prevent and manage them and organizations need to adopt various strategies that help auditors remain impartial and free from internal or external pressures, as discussed below.[96]

C. Competence and Ongoing Professional Development

An auditor's competence is among the most important factors impacting the effectiveness of all internal audit activities, particularly when the auditor is independent and has sufficient management support.[97] Studies show that internal audits are most effective when the audit team is competent and has strong executive leadership.[98] In addition, internal auditing is most effective when competent professionals consider the public interest, which encompasses the social and economic interests and overall well-being of the organization.[99] In the law enforcement context, the public interest may encompass the city or county, state licensing boards like POST, executive command staff, officers and civilian staff, witnesses, victims, taxpayers, and local businesses.[100] When auditing standards are developed with public stakeholder input and prioritize the public good — weighing ethics, fairness, cultural norms and values, and potential disparate impacts on certain individuals and subgroups of the community — internal auditing can bolster an organization's ability to serve the public interest.[101]

Internal auditors must maintain their professional competency and ethical standards through continuous learning and development, and should regularly receive training on objectivity, independence, and ethical behavior to reinforce the importance of these principles in their daily work.[102] Professional development keeps auditors current on industry standards, regulatory changes, and emerging risks.[103] Because the area of law enforcement does not have standardized

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[96] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 22-29 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Stewart and Subramaniam, Internal audit independence and objectivity: emerging research opportunities (2010) 25 Managerial Auditing Journal 328, 331 <https://doi.org/10.1108/02686901011034162> [as of XX, 2026].

[97] Ta and Doan, *Factors Affecting Internal Audit Effectiveness: Empirical Evidence from Vietnam* (2022) 10 Internat. J. Financial Studies 37 <https://doi.org/10.3390/ijfs10020037> [as of XX, 2026]; see also Geapcă, *Factors Affecting the Internal Audit Effectiveness: Empirical Evidence from the Professionals' Perception within an Emerging Country* (2025) 19 Proceedings of the Internat. Conf. on Business Excellence 1, 3264 <https://tinyurl.com/4zppuykc> [as of XX, 2026] (stating same); Lenz and Hahn, *A Synthesis Of Empirical Internal Audit Effectiveness Literature Pointing To New Research Opportunities* (2025) 30 Managerial Auditing J. 1, 17 <http://dx.doi.org/10.1108/MAJ-08-2014-1072> [as of XX, 2026].

[98] Yeboah, Critical Literature Review on Internal Audit Effectiveness, Open Journal of Business and Management, 8, p. 1983 <https://doi.org/10.4236/ojbm.2020.85121> [as of XX, 2026]; see also Lenz and Hahn, *A Synthesis Of Empirical Internal Audit Effectiveness Literature Pointing To New Research Opportunities* (2025) 30 Managerial Auditing J. 1, 7, 17 <http://dx.doi.org/10.1108/MAJ-08-2014-1072> [as of XX, 2026]; Ta and Doan, *Factors Affecting Internal Audit Effectiveness: Empirical Evidence from Vietnam* (2022) 10 Internat. J. Financial Studies 37 <https://doi.org/10.3390/ijfs10020037> [as of XX, 2026].

[99] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 7, 15 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[100] See The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 7 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[101] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 7 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[102] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 26, 66-67, 101 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; see also Alzeban and Gwilliam, Factors affecting the internal audit effectiveness: A survey of the Saudi public sector (2014) 23 J. of International Accounting, Auditing and Taxation 74, 82 <http://dx.doi.org/10.1016/j.intaccaudtax.2014.06.001> [as of XX, 2026].

[103] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26-27 <https://tinyurl.com/3xxat73p> [as of XX, 2026].; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

auditing standards, agencies can look to broader professional frameworks to help understand how other industries implement auditing processes, including Generally Accepted Government Auditing Standards (known as the Yellow Book),[104] the Global Internal Audit Standards, and law enforcement accreditation benchmarks like those set by the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA).[105] This knowledge can help auditors conduct thorough, independent audits that are aligned with current best practices.[106]

Internal auditors should pursue professional certifications, such as Certified Internal Auditor (CIA), to demonstrate their commitment to maintaining high professional and ethical standards. Such certifications often require adherence to rigorous standards and continuing education.[107] Internal auditors recognize that following such standards improves their effectiveness.[108]

According to the Institute of Internal Auditors (IIA)[109], the individual responsible for directing an internal audit should ensure the internal audit function collectively possesses the competencies needed by:

- **Assessing auditor competencies for work assignments, training, and recruitment.**[110] In the law enforcement context, this could mean that the head of the audit team could assign auditors who can spot ignored evidence such as body-cam footage or other necessary information, in addition to interviewing witnesses and the officers involved.
- **Reviewing individual auditor performance.**[111] In the law enforcement context, this could include the head of the audit team verifying whether individual auditors challenge leading questions, catching discrepancies by cross-referencing case notes (e.g., narrative written by the officer) against raw dispatch data, documenting evidence sufficiently, and not taking an officer at their word and/or dismiss a witness's account unless they provide external proof.
- **Identifying skill gaps within the team.**[112] Auditors assessing a law enforcement

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[104] For an example of how law enforcement agencies use the Yellow Book to inform their policies for internal audits and inspections see Colorado Springs Police Department, *General Order: 1700 Internal Audits & Inspections*, pp. 4-5 (Apr. 5, 2022) <https://public.powerdms.com/CSPD2/documents/2371861> [as of XX, 2026]. See also New Orleans Police Department, *Operations Manual: Audits and Reviews* (July 10, 2016) <https://tinyurl.com/3a2s6ey9> [as of XX, 2026].

[105] The Commission on Accreditation for Law Enforcement Agencies, Inc., Self-Assessment <https://tinyurl.com/2y9yv2ub> [as of XX, 2026]; The Commission on Accreditation for Law Enforcement Agencies, Inc., Maintaining Accreditation <https://tinyurl.com/28a3prd3> [as of XX, 2026].

[106] Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 32-33 <https://tinyurl.com/4mmatjvd>; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[107] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26, 28-29 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[108] Dejnaronk, et al., *Factors Influencing the Effectiveness of the Internal Audit Function in Thailand* (2016) 11 J. of Business and Policy Research 2, 85 <https://tinyurl.com/4zmhcb53> [as of XX, 2026].

[109] The IIA is "the global leader in advancing the internal audit profession," and author of the Global Internal Audit Standards. See Theiia, About the Institute of Internal Auditors <https://tinyurl.com/b6w32w2h> [as of XX, 2026].

[110] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 63 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Seol et al., *Factor Structure of the Competency Framework for Internal Auditing (CFIA) Skills for Entering Level Auditors* (2011) 15 Int. J. Auditing 217, 227 < https://tinyurl.com/mr77ye4p> [as of XX, 2026].

[111] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[112] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as

agency's response to complaints should determine whether the team has sufficient skills and resources to audit the agency effectively and accurately. As an example in law enforcement, an audit team may be staffed with both generalist auditors along with specialists — such as legal specialists who are familiar with and can evaluate constitutional policing standards; data scientists to program statistical models for stop patterns; and behavioral analysts to detect credibility asymmetry in internal affairs files. The team should also bring in outside specialists — such as academic statisticians to validate complex racial profiling data models, civil rights attorneys to assess constitutional policing standards, or digital forensics firms to extract encrypted mobile logs — if these areas are beyond the team's core auditing expertise.

- **Encouraging intellectual curiosity and invest in training.**[113] In the law enforcement context, the head of any audit team could ensure that auditors working underneath them have particularized training and skills relevant to their assessments — advanced courses on subtle interview deception to help auditors question superficial conclusions with regards to complaints; workshops on identifying systemic patterns of biased policing; and training on how to investigate anomalies in vehicle-stop data.
- **Implementing a robust quality assurance and improvement program.**[114] In the law enforcement context, this could mean the head of the audit team should perform annual internal quality reviews to confirm that every bias finding connects to verified primary evidence, mandate independent peer reviews of completed audits to check for hidden confirmation bias, and continuously update audit templates to match evolving national policing standards.

D. Clear Organizational Structure and Strategic Vision

A transparent and well-defined organizational structure is critical to the success of any internal audit.[115] Because organizational governance structures vary widely, it may not always be clear who holds key governance functions.[116] In the law enforcement context, when an internal audit unit lacks a well-designed organizational structure — such as a formal charter, defined legal authorities, or a dual-reporting line — it may be vulnerable to constraint from the audited agency's leadership. Without these structural safeguards, an LEA resistant to reform of its complaint processes, for example, could be able to exploit the unit's institutional vulnerability to limit the scope, restrict access to records, or influence audits.

The process for identifying those charged with governance includes evaluating the organizational structure for directing and controlling operations to achieve the audited entity's objectives and how the audited entity delegates authority and establishes accountability for management.[117]To establish a clear organizational structure, researchers recommend developing a formal *audit charter* that defines the purpose, authority, and responsibility of the internal audit activity within

of XX, 2026].

113 The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

114 The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

115Mehta, Internal Auditing: A Practical Approach, Chapter 06. Managing the Internal Auditing Function, 06.01 Structure of the Internal Audit Department (2024) <https://tinyurl.com/ypexnj8e> [as of XX, 2026] ("Within the audit department, roles and responsibilities must be clearly defined to ensure accountability and facilitate effective collaboration.")

116 U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 38, 187 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

117 U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 38, 187 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

an organization.[118] It is typically approved by the chief executive auditor, city council, or county board and serves as a key tool for safeguarding objectivity and independence.[119] A well-constructed audit charter ensures that internal auditor remain independent and objective.[120] The charter should define the internal audit's role in "evaluating risk management, internal controls, and governance processes," to ensure it gives auditors the full authority to access all necessary information and resources.[121] Finally, the charter must guarantee the internal audit can set plans and work without management interference or external pressures.[122] Effective audit charters provide clear audit protocols and procedures, including the scope of the audit, the types of cases to be reviewed, and the timeframe for conducting the audit.[123] Where there is "no limitation" placed on the internal audit activities, internal audits can be most effective.[124] Internal auditing can investigate any aspect of the organization, scrutinize any process, system, and document, and communicate with all stakeholders.[125] By defining the correct scope, an internal auditor is able to identify potential process improvement or detect non-conformance.[126]

The audit unit's charter should require that final reports be simultaneously published to external entities to ensure that all relevant information is presented at the same time to the audit entity's command staff and external entities (with any necessary information redacted).[127] As a potential safeguard, once an internal auditor executive signs off on a report, it bypasses the internal police chain of command and goes unedited directly to the city auditor, a civilian police commission, and the public.[128] The audit unit executive should have independent authority over the conduct of audits and the issuance of final findings, recommendations, and determinations, which should not be subject to the approval, revision, or veto by the police chief or sheriff, or operational

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[118] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 42-43 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Chen and Lin, *The IIA's Global Internal Audit Survey: A Component of the CBOK Study: Measuring Internal Auditing's Value, Report III* (2011) The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <https://tinyurl.com/mp55wa8k> [as of XX, 2026].

[119] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 44 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Chen and Lin, *The IIA's Global Internal Audit Survey: A Component of the CBOK Study: Measuring Internal Auditing's Value, Report III* (2011) The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <https://tinyurl.com/mp55wa8k> [as of XX, 2026].

[120] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 43 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Jiao, *The Use of Police Auditing in the United States* (2023) J. Criminology and Crim. Just. Studies 13, 18 <https://tinyurl.com/5n6njs7w> [as of XX, 2026]; Chen and Lin, *The IIA's Global Internal Audit Survey: A Component of the CBOK Study: Measuring Internal Auditing's Value, Report III* (2011) The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <https://tinyurl.com/mp55wa8k> [as of XX, 2026].

[121] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 42-43 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[122] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 42-43 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[123] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 15 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026] see also Wang et al., A multi-objective optimization approach for integrated risk-based internal audit planning (2023) 346 Annals of Operations Research 1811, 1812 <https://tinyurl.com/x8yww4ws> [as of XX, 2026].

[124] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 15 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].

[125] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 15 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].

[126] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 15 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].

[127] The Institute of Internal Auditors, *The IIA's Three Lines Model* (2020) 3-7 <https://tinyurl.com/42xxkrpm> [as of XX, 2026].

[128] The Institute of Internal Auditors, *The IIA's Three Lines Model* (2020) 5 <https://tinyurl.com/42xxkrpm> [as of XX, 2026].

command staff.[129]

Finally, the organizational structure of the internal audit process should clearly and expressly authorize the auditing team to access all relevant information, including unrestricted access to the management above the chief executive auditor, personnel within the audited organization, and the audited organization's data so that the audit unit function are not compromised.[130] An audit charter should clearly define this authority to prevent delayed access to relevant materials.[131] This means that the auditing team understands its role in supporting the internal audit function to prevent management manipulation,[132] and reports its observations free from management's influence and editing.[133]

E. Support from the Organization's Top Management

Even when internal auditors have a large degree of independence and autonomy, they may have a limited capability to effectuate change within an organization unless they have management support from the audited entity.[134] Top management support is vital for internal audit effectiveness. Without the commitment and active backing of leadership, it is difficult to ensure that audit recommendations are successfully implemented.[135] In the law enforcement context, one criminal justice scholar argues that "participative auditing" helps police leaders accept reform.[136] Instead of imposing a top-down, hostile inspection, auditors collaborate with internal staff and managers to evaluate operations.[137] By shaping the audit's scope and drafting recommendations together, LEA managers take ownership and make reforms last.[138]

LEA auditors should foster ongoing management support by implementing a collaborative approach with management. For example, an LEA auditor may review previous audits findings and recommendations to assess whether they have been implemented by management.[139] Where implementation is lacking, the auditor may collaborate with management to ascertain any logistical or administrative hurdles, then develop future recommendations that are more feasible to implement.[140]

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[129] The LAPD's internal audit unit illustrates this point. See Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].

[130] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 43-44 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[131] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 43-44 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[132] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026].

[133] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026].

[134] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 17 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026]; see also Lenz and Hahn, *A Synthesis Of Empirical Internal Audit Effectiveness Literature Pointing To New Research Opportunities* (2025) 30 Managerial Auditing J. 1, 7, 11 <http://dx.doi.org/10.1108/MAJ-08-2014-1072> [as of XX, 2026]

[135] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 17 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].

[136] Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 66 <https://tinyurl.com/4mmatjvd> ("Acceptance of audit activities and later findings depend largely on how well police executives understand the performance audit function and recognize its validity.").

[137] Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 66 <https://tinyurl.com/4mmatjvd>.

[138] Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 66 <https://tinyurl.com/4mmatjvd>.

[139] Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 72-73 <https://tinyurl.com/4mmatjvd> [as of XX, 2026].

[140] Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 72-73 <https://tinyurl.com/4mmatjvd> [as of XX, 2026].

Several studies in various sectors collectively conclude that management support is a major influencing factor on the internal audit functions' effectiveness.[141] When public sector leadership fosters a strong control environment, it bridges the gap between auditors, management, and agency staff. This supportive structure dismantles the stereotype that an internal audit is the agency's "company police," shifting the cultural view of internal audit from an administrative burden to a value-driven partner.[142] As an example of supportive management in the law enforcement context, LEA leadership could, in response to audit findings, mandate better investigative techniques by rewriting the internal affairs manual to require an automatic audit of body-worn camera footage for every bias complaint. Conversely, where LEA management support is lacking, leadership might resist addressing the root cause of flawed investigations, and instead implement cosmetic fixes like generic webinars instead of overhauling flawed investigative habits.

Given that poor management support can make futile an otherwise robust internal audit unit, some researchers conclude that top management support is the main determinant of internal audit effectiveness, with the predictive effect being consistent between the public and private sectors.[143] While management support is vital to audit effectiveness, the literature also notes it must coexist with other factors, such as audit independence, competence, resources (a component of organizational independence), and ethics, among others.[144]

F. Code of Ethics

Auditors who demonstrate ethical behavior are more likely to earn the trust of the stakeholders and ensure reliance on audit findings.[145] Accordingly, auditors should follow strict ethical guidelines that promote the public interest, objectivity, honesty, integrity, proper use of government positions, professional behavior, and transparency in their work.[146] Codes of ethics supply the moral and professional framework for auditor behavior, issued by professional bodies like the Institute of Internal Auditors (IIA) and reinforced by the organization's internal

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141 Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 17 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].

142 Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 18 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].

143 Yeboah, Critical Literature Review on Internal Audit Effectiveness, Open Journal of Business and Management, 8, p. 1979 <https://doi.org/10.4236/ojbm.2020.85121> [as of XX, 2026], citing Aaron Cohen, et al. The Effectiveness of Internal Auditing: An Empirical Examination of Its Determinants in Israeli Organisations, Australian Accounting Review, 20, 296-307 (2010) <https://tinyurl.com/p2j3wuj5> [as of XX, 2026]; see also Geapcă, *Factors Affecting the Internal Audit Effectiveness: Empirical Evidence from the Professionals' Perception within an Emerging Country* (2025) 19 Proceedings of the Internat. Conf. on Business Excellence 1, 3263, 3264 <https://tinyurl.com/4zppuykc> [as of XX, 2026]; Mihret, D.G., James, K. and Mula, J.M. (2010), "Antecedents and organizational performance implications of internal audit effectiveness", *Pacific Accounting Review*, Vol. 22 No. 3, pp. 236 & 240 <Antecedents_and_organisational_performance_implica.pdf
> [as of XX, 2026]; Ta and Doan, *Factors Affecting Internal Audit Effectiveness: Empirical Evidence from Vietnam* (2022) 10 Internat. J. Financial Studies 37 <https://doi.org/10.3390/ijfs10020037> [as of XX, 2026].

144 Aaron Cohen, et al. The Effectiveness of Internal Auditing: An Empirical Examination of Its Determinants in Israeli Organisations, Australian Accounting Review, 20, 303-304 (2010) <https://tinyurl.com/p2j3wuj5> [as of XX, 2026]; Akina Salim et al., Effectiveness of Internal Aduit in Zanzibar, the Case of "Office of Internal Audit General" Zanzibar, East African J. of Business and Economics (2026) p. 301 <https://tinyurl.com/yd3pfjh6> [as of XX, 2026]; Mehdi Gharrafi et al., Exploring the external factors affecting the effectiveness of internal audit in Moroccan public enterprises with commercial activities: a qualitative approach, Edelweiss Applied Science and Technology, Learning Gate, vol. 8(6) (2024) p. 7423 <<https://tinyurl.com/yd3pfjh6>> [as of XX, 2026].

145 The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16, 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

146 U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16, 18, 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

policies.[147] Adhering to these standards ensures objectivity and independence, allowing auditors to resist external pressures and deliver balanced, unbiased assessments.[148]

G. Confidentiality

Confidentiality is vital for effective internal auditing. Auditors must strictly protect all sensitive case data, intelligence, and personal records acquired during an audit. They must use this information responsibly and solely for authorized police business.[149] Confidentiality, as applied to internal audits, means that the identifying information of both the officer and the complainant remain confidential; the use of sensitive complaint data be strictly limited to verify that investigators thoroughly, fairly, and objectively evaluated allegations of biased policing; and any laws mandating confidentiality be adhered to.[150]

Auditors often face conflicting pressures from entity management, government bodies, and other users.[151] They may also face pressure to seek improper personal or organizational gain.[152] To resolve these conflicts, auditors must act with integrity by putting the public interest first.[153] Under the U.S. Government Accountability Office Government Auditing Standards (the Yellow Book),[154] an internal auditor's fundamental professional duty and allegiance is to the public interest, the city or county, and its taxpayers,[155] and not to the audited entity's internal hierarchy.[156]

H. Data Systems, Trend Analysis, and Early Intervention

To remain effective, internal audit units should strategically integrate data analytics and automation to analyze large volumes of data with greater efficiency.[157] The head of the audit

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[147] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16-25 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[148] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16-25 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26-27, 29-30 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[149] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 34-36 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[150] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 28-29 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 101 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[151] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[152] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 26-27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[153] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 26-27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[154] Yellow Book: Government Auditing Standards | U.S. GAO; see also Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 32 <https://tinyurl.com/4mmatjvd>; see also Budget and Accounting Procedures Act of 1950, 31 U.S.C. § 3512. Colorado Springs Police Department, *General Order: 1700 Internal Audits & Inspections*, pp. 4-5 (Apr. 5, 2022) <https://public.powerdms.com/CSPD2/documents/2371861> [as of XX, 2026]. See also New Orleans Police Department, *Operations Manual: Audits and Reviews* (July 10, 2016) <https://tinyurl.com/3a2s6ey9> [as of XX, 2026].

[155] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[156] See U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[157] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 76 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Adelakun, *The Impact of AI on Internal Auditing: Transforming Practices and Ensuring Compliance* (2022) 4 Finance & Accounting Research J. 350, 351-352 <https://doi.org/10.51594/farj.v4i6.1316> [as of XX, 2026] (discussing how AI capabilities "not only enhance the efficiency and effectiveness of internal audits

team should regularly evaluate the technology used by the internal audit division and pursue opportunities to improve effectiveness and efficiency.[158] The audit unit should also regularly conduct data-driven analysis to identify systemic issues, trends, and patterns.[159] In the law enforcement context, for example, LEAs could conduct regular internal audits of their RIPA data – Including related to stops, arrests, use-of-force incidents, citizen complaints – as well as their internal investigations and investigation findings.

As auditors incorporate these technologies into their framework, they should remain vigilant to ensure that technology does not compromise objectivity and independence.[160]

IV. Internal Auditing Practices in California Law Enforcement Agencies

Last year's RIPA report showed that even when Wave 1 and 2 LEAs had external civilian oversight, the vast majority of these bodies lack the structural features required to be robust and effective.[161] To address this weakness, the Board now examines whether LEAs' internal audit mechanisms can fill the gap.

The Board conducted a strict two-step review of publicly available information: first, whether the fifteen largest LEAs in the state have an internal audit unit, and second, if so, whether policy mandates that unit to routinely review identity profiling complaints. Table 1 identifies, based on publicly available information, which of the fifteen largest law enforcement agencies in California (Wave 1 and Wave 2 agencies) have an internal audit unit. For agencies with internal audit programs, Table 1 also indicates whether their auditing unit has express authority over the auditing of racial and identity profiling complaints and the internal affairs investigations conducted into them.

Table 1. Internal Audit Units within Wave 1 and 2 Law Enforcement Agencies

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but also enable auditors to focus on more strategic and value-added activities"); Walker, *Early Intervention Systems for Law Enforcement Agencies: A Planning and Management Guide* National Policing Institute (2003) <https://tinyurl.com/yb75m2er> [as of XX, 2026].

158 The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 76 <https://tinyurl.com/3xxat73p> [as of XX, 2026]

159 See Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026]; see also Public Safety Internal Affairs Institute, *Should an Agency Conduct Some Form of Audit of its IA Investigation?* <https://tinyurl.com/4z3h4a32> [as of XX, 2026].

160 Adelakun, *The Impact of AI on Internal Auditing: Transforming Practices and Ensuring Compliance* (2022) 4 Finance & Accounting Research J. 350, 360 <https://doi.org/10.51594/farj.v4i6.1316> [as of XX, 2026] ("Organizations need to implement bias detection and mitigation techniques to ensure that AI-driven auditing processes are fair and objective."); see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 41 <https://tinyurl.com/ypexnj8e> [as of XX, 2026] (government internal auditors who work under the direction of the audited authority should be "sufficiently removed from pressures to conduct engagements and report findings, opinions, and conclusions objectively without fear of reprisal").

161 Racial and Identity Profiling Advisory Board, Annual Report (2026), pp. 158-162 <https://tinyurl.com/4phjxfs7> [as of XX, 2026].

Agency	Internal Audit Unit	Note
Wave 1		
California Highway Patrol (Wave 1)	✓[162]	California Highway Patrol (CHP) has an internal audit policy, but it does not apply to the investigations of complaints that contain Category I allegation, which includes complaints of discrimination and racial or ethnic slurs; instead, completed profiling complaint investigations go to the division commander for review and final approval stage.[163]
Los Angeles County Sheriff's Department	✓[164]	Los Angeles County Sheriff's Department's (LASD) internal Audit and Accountability Bureau (AAB) is authorized to audit any area of the LASD and maintain organizational independence and objectivity by reporting directly to the Division Director, Office of Constitutional Policing.[165] Based on publicly available information, it is unclear whether AAB conducts any routine auditing of the complaint and investigation processes for racial and identity profiling complaints.

[162] California Highway Patrol, *Highway Patrol Manual, 10.4—Citizens' Complaint Investigations, Chapter 9—Filing & Control Procedures* (rev. 1997) 9-7 <https://tinyurl.com/4mmp4kzm> [as of XX, 2026].
[163] California Highway Patrol, *Highway Patrol Manual, 10.4—Citizens' Complaint Investigations, Chapter 8—Review and Approval Process* (rev. 1997) 8-3 – 8-6 <https://tinyurl.com/34ucye3w> [as of XX, 2026].
[164] Los Angeles County Sheriff's Department, *Audit Reports* <https://lasd.org/transparency/audit-reports/> [as of XX, 2026].
[165] Los Angeles County Sheriff's Department, *Audit Reports* <https://lasd.org/transparency/audit-reports/> [as of XX, 2026].

Agency	Internal Audit Unit	Note
Los Angeles Police Department	✓[166]	LAPD's Audits Division, established in April 2001 pursuant to a requirement in a federal consent decree, conducted an audit of complaint investigations in 2023 to determine if LAPD policies and procedures related to complaint investigations were followed. Because these complaints include both those made by the Department or members of the public, they could potentially encompass profiling complaints.[167] However, the audited investigations are comprised of stratified, statistically valid random samples, and are not expressly focused on investigations into profiling complaints.[168] Previously, the last complaint audit was conducted in 2017. The 2023 audit looked at only three areas: (1) whether interviews of complainants, employees, and witnesses were conducted individually, (2) the accuracy of summarized statements, and (3) LAPD notification of resolution to complainant.[169]
Riverside County Sheriff's Department	✗[170]	Public information about this LEA's internal audit unit is currently unavailable.
San Bernardino County Sheriff's Department	✗[171]	Public information about this LEA's internal audit unit is currently unavailable.
San Diego County Sheriff's Department	✗[172]	Public information about this LEA's internal audit unit is currently unavailable.

[166] Los Angeles Police Department, *Audit Division* <https://tinyurl.com/yv4fu7kr> [as of XX, 2026].
[167] Los Angeles Police Department, Intradepartmental Correspondence regarding Complaint Form 01.20.00 Investigations Audits (AD No. 23-003) (Mar. 13, 2004) p. 2 <https://tinyurl.com/462vvta8> [as of XX, 2026]; Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].
[168] Los Angeles Police Department, Intradepartmental Correspondence regarding Complaint Form 01.20.00 Investigations Audits (AD No. 23-003) (Mar. 13, 2004) p. 2 <https://tinyurl.com/462vvta8> [as of XX, 2026].
[169] Los Angeles Police Department, Intradepartmental Correspondence regarding Complaint Form 01.20.00 Investigations Audits (AD No. 23-003) (Mar. 13, 2004) p. 2 <https://tinyurl.com/462vvta8> [as of XX, 2026].
[170] Riverside County Sheriff's Department, *Standards Manual* <https://tinyurl.com/4ttrwrdc> [as of XX, 2026]; Riverside County Sheriff's Department, *Transparency: A Closer Look at Our Policies* <https://tinyurl.com/ywp2z9nf> [as of XX, 2026].
[171] San Bernardino County Sheriff's Department, *Manual* <https://tinyurl.com/4b5hyjvt> [as of XX, 2026].
[172] San Diego County Sheriff's Office, *Policy and Procedure Manual* <https://tinyurl.com/ycxfff3h> [as of XX, 2026]; San Diego County Sheriff's Office, *Internal Affairs Report* <https://tinyurl.com/553v4zf4> [as of XX, 2026].

Agency	Internal Audit Unit	Note
San Diego Police Department	✗[173]	Public information about this LEA's internal audit unit is currently unavailable.
San Francisco Police Department	✗[174]	Although the San Francisco Police Department (SFPD) does not have an internal audit unit, the City of Francisco has a Department of Police Accountability (DPA) with audit authority.[175] At least every two years DPA must review the SFPD's use-of-force policies and its handling of claims of police misconduct.[176]
Wave 2		
Fresno Police Department	✗[177]	Although the Fresno Police Department (FPD) does not have an internal audit unit, the City of Fresno has an Internal Audit Program to assist the City in improving operations by promoting an economical, efficient, effective and accountable city government.[178] It is unclear whether these auditing functions include review of FPD's racial and identity profiling complaints and investigations.

[173] City of San Diego, *Policies and Procedures* <https://tinyurl.com/muvccnd8> [as of XX, 2026].
[174] San Francisco Police Department, *Administration* <https://tinyurl.com/jc7nvch4> [as of XX, 2026]; San Francisco Police Department, *Internal Affairs Division Misconduct Reports* <https://tinyurl.com/3msjw9uc> [as of XX, 2026].
[175] City and County of San Francisco, *Department of Police Accountability* <https://tinyurl.com/2bnjvtbt> [as of XX, 2026].
[176] City and County of San Francisco, *Department of Police Accountability: FAQs for Officers* <https://tinyurl.com/57c6cr4h> [as of XX, 2026].
[177] City of Fresno, *Welcome to the Fresno Police Department* <https://www.fresno.gov/police/> [as of XX, 2026].
[178] City of Fresno, *Internal Audit* <https://www.fresno.gov/finance/internal-audit/> [as of XX, 2026].

Agency	Internal Audit Unit	Note
Long Beach Police Department	✗[179]	Although the Long Beach Police Department (LBPD) does not have an internal audit unit, the Office of Police Oversight's (LBOPO) role within the City of Long Beach is authorized to: audit investigations completed by the LBPD's Internal Affairs Division (IAD) for timeliness, thoroughness, and quality; review IAD's intake of complaints to ensure appropriate allegations are included in IAD's investigation; prepare annual reports with a focus on statistical trends and special reports and provide such reports to the Police Oversight Commission (POC) and City Council.[180]
Oakland Police Department	✗[181]	Although the Oakland Police Department (OPD) does not have an internal audit unit, the City of Oakland, through the Office of Internal Accountability (OIA), conducts systematic compliance reviews on how the OPD Internal Affairs Department handles discrimination and bias-based policing complaints.[182]
Orange County Sheriff's Department	✓[183]	The Strategy, Accountability, Focus, and Evaluation (S.A.F.E.) Division reviews, enhances, and creates OCSD policies, improves safety through compliance with all mandates, and reduces liability. It investigates alleged misconduct by OCSD employees, conducts operational audits and reviews, and tracks performance in support of their commitment to public service.[184] It is unclear whether these audits include inspection of the investigations conducted into racial and identity profiling complaints.[185]

179 City of Long Beach, *Internal Affairs Division* <https://tinyurl.com/4kbw97rx> [as of XX, 2026].
180 City of Long Beach, *Office of Police Oversight* <https://tinyurl.com/4w5bbhjd> [as of XX, 2026].
181 City of Oakland, *Office of Internal Accountability* <https://tinyurl.com/4sn74589> [as of XX, 2026].
182 City of Oakland, *Office of Internal Accountability* <https://tinyurl.com/4sn74589> [as of XX, 2026].
183 City of Oakland, *Office of Internal Accountability* <https://tinyurl.com/4sn74589> [as of XX, 2026].
184 Orange County Sheriff's Department, S.A.F.E. <https://tinyurl.com/ycx4u5kr> [as of XX, 2026].
185 Orange County Sheriff's Department, S.A.F.E. <https://tinyurl.com/ycx4u5kr> [as of XX, 2026].

Agency	Internal Audit Unit	Note
Sacramento County Sheriff's Department	✗[186]	The City of Sacramento Office of the Inspector General may, but is not required to, audit investigations.[187] In addition, the Sacramento Sheriff Community Review Commission (SCRC) acts as a conduit between the community and the Office of Inspector General,[188] that may, but it is not required to audit internal affairs investigations into profiling complaints.[189]
Sacramento Police Department	✓[190]	The Sacramento Police Department (SPD) Inspection and Standards Team (IST) purports it was formed in the fall of 2020 "primarily to be in accordance with the industry standard of conducting certain necessary audits and inspections within the department."[191] These audits and inspections cover a wide range of subjects, including but not limited to: body-worn cameras, narcotics, firearms, RIPA, and search-and-seizure.[192] The 2021 to 2025 audit reports did not focus on investigations into racial and identity profiling complaints. Rather, the scope of the inspection was on the constitutionality of arrests made by SPD Peace Officers, using a computer software randomizer, 5-10% of arrests were selected, and only those specific cases were inspected.[193]

[186] Sacramento County Sheriff's Office, *Internal Affairs Bureau* <https://tinyurl.com/57sxnf7e> [as of XX, 2026].
[187] Sacramento County, *Inspector General* <https://tinyurl.com/4y2rzp77> [as of XX, 2026].
[188] Sacramento County, *Inspector General* <https://tinyurl.com/4y2rzp77> [as of XX, 2026].
[189] Sacramento County, *Sheriff Community Review Commission* <https://tinyurl.com/52cajy5t> [as of XX 2026]; Sacramento County, *Rules and Regulations* <https://tinyurl.com/yujpyaa9> [as of XX, 2026].
[190] City of Sacramento, *Police Transparency, Inspection and Standards Team Audit Reports* <https://tinyurl.com/mtadb9v> [as of XX, 2026].
[191] The City of Sacramento does not specify in its public website which "industry standard" it applies to these audits. (See City of Sacramento, *Police Transparency, Inspection and Standards Team Audit Reports* <https://tinyurl.com/mtadb9v> [as of XX, 2026].
[192] City of Sacramento, *Police Transparency, Inspection and Standards Team Audit Reports* <https://tinyurl.com/mtadb9v> [as of XX, 2026].
[193] City of Sacramento, *Police Transparency, Inspection and Standards Team Audit Reports* <https://tinyurl.com/mtadb9v> [as of XX, 2026].

Agency	Internal Audit Unit	Note
San Jose Police Department	✗[194]	Although the San Jose Police Department (SJPD) does not have an internal audit unit, the City of San Jose has an Office of Independent Police Auditor (OIPA) that reviews and audits internal affairs investigations of police misconduct; accepts and processes complaints from the public which may potentially include profiling complaints; makes policy recommendations to improve police accountability and transparency; and conducts community outreach and education regarding police oversight.[195]

This review demonstrates, in short, that while some California LEAs have internal audit procedures available publicly, many do not. If the lack of publicly available internal audit procedures mean that none exist, this may help to explain why low sustained rates of profiling allegations remain unexamined.

V. Board Recommendations

[Area for Board discussion—what recommendations, if any, would the Board like to make based on the research and discussion above? Potential recommendations are provided below.]

Internal auditing systems are an important component of effective accountability for profiling complaints and, in particular, for the investigations of those complaints. Internal audit units bridge a critical gap in law enforcement accountability, especially for agencies that lack a civilian oversight agency (COA) or have one without core accountability features.[196]

As noted above, while there are not internal auditing standards specific to the law enforcement context, LEAs can look to broader professional frameworks to help inform their processes, such as the Global Internal Audit Standards and the Generally Accepted Government Auditing Standards (the Yellow Book).[197] Researchers recommend that police internal audits should follow the generally accepted auditing standards to maintain objectivity and professionalism, even as experts work to tailor these frameworks specifically to law enforcement.[198] However, law enforcement audits standards may benefit from more empirical data to clarify their scope, guide their direction, and ensure they are structured to maximize accountability.[199] To support

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[194] Sacramento County Sheriff's Office, *Internal Affairs Bureau* <https://tinyurl.com/57sxnf7e> [as of XX, 2026].

[195] City of San José, FAQs <https://tinyurl.com/2mmer58d> [as of XX, 2026]; City of San Jose Off. of the Independent Police Auditor, *2024 Year End Report* (2024) p. 11 <https://tinyurl.com/3whtphax> [as of XX, 2026].

[196] Racial and Identity Profiling Advisory Board, Annual Report (2026) pp. 162-166 <https://tinyurl.com/4phjxfs7> [as of XX, 2026].

[197] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S., Government Auditing Standards: 2024 Revision (Feb. 2024), p. 41 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; see also Jiao, Police Auditing: Standards and Applications (2nd ed., 2015) 32 <https://tinyurl.com/4mmatjvd> [as of XX, 20026]; see also Budget and Accounting Procedures Act of 1950, 31 U.S.C. § 3512. Colorado Springs Police Department, *General Order: 1700 Internal Audits & Inspections*, pp. 4-5 (Apr. 5, 2022) <https://public.powerdms.com/CSPD2/documents/2371861> [as of XX, 2026]. See also New Orleans Police Department, *Operations Manual: Audits and Reviews* (July 10, 2016) <https://tinyurl.com/3a2s6ey9>[as of XX, 2026].

[198] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. p. 7 <https://tinyurl.com/ycy3n94h> [as of XX, 2026].

[199] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. pp. 1

accountability within the law enforcement context, LEA auditors should develop systematic, standard metrics that directly evaluate how effectively internal affairs investigates racial and identity profiling complaints.[200]

Accordingly, the Board makes the following recommendations:

Potential recommendations for Board discussion:

1. To ensure investigative integrity, build public trust, and address the historically low rate of sustained profiling complaints across agencies in California, LEAs should expand their audit scope to include internal affairs investigations into racial and identity profiling complaints.[201] These audits should use integrity testing,[202] undergo independent and objective review, and rely on data-driven metrics and pattern analysis of complaints that were not sustained to address the historically low rate of sustained profiling complaints.

2. Academic and professional communities should empirically research what makes an effective internal auditing framework for LEAs, especially when investigating racial and identity profiling complaints. This research should also establish objective metrics to evaluate success.

3. Internal audits do not replace external auditing; they complement it. External auditing remains the gold standard of police accountability.[203] Because internal units can spot trends early, they have the unique power to be proactive rather than reactive. For example, analyzing patterns in non-sustained allegations can uncover potential misconduct before it escalates.[204] External oversight is then useful to validate these internal findings and ensure public trust. As such, the Board recommends that LEAs combine proactive internal audits with independent external oversight to ensure ultimate accountability and public trust.

VI. Vision for Future Reports

[Area for Board discussion]

& 3 <https://tinyurl.com/ycy3n94h> [as of XX, 2026]

200 Aaron Cohen, et al. The Effectiveness of Internal Auditing: An Empirical Examination of Its Determinants in Israeli Organisations, Australian Accounting Review, 20, 303-304 (2010) <https://tinyurl.com/p2j3wuj5> [as of XX, 2026].

201 Racial and Identity Profiling Advisory Board, Annual Report (2023), note 1054, p 191 <https://tinyurl.com/zs53vj2h> [as of XX, 2026].

202 Integrity testing refers to controlled, proactive operations where an agency inserts simulated scenarios (such as an undercover officer posing as a complainant or a fabricated case file with planted evidence) into its own workflows. This method allows internal auditors to observe, record, and evaluate whether intake staff and Internal Affairs investigators follow policy, maintain ethical standards, and execute their duties in good faith without knowing they are being evaluated. See U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, p. 19 <https://tinyurl.com/yxwsmrfp> [as of XX, 2026].

203 Racial and Identity Profiling Advisory Board, Annual Report (2026), pp. 162-166 <https://tinyurl.com/4phjxfs7> [as of XX, 2026].

204 White, et al. (2021) "How Can We Achieve Accountability in Policing? The (Not-So-Secret) Ingredients to Effective Police Reform" Lewis & Clark Law Review 25(2): 405-452 <https://tinyurl.com/yc8znrvy> [as of XX, 2026].