

## ACCOUNTABILITY RESEARCH OUTLINE

### I. Auditing of Racial and Identity Profiling Complaints

#### A. Intro/Background

1. Past RIPA reports have recommended auditing of stop data and complaint data. Last year's report also noted the Board's concerns with the low sustained rate for racial and identity ("R&I") profiling complaints in the RIPA data. Auditing is a tool that could be used to address the low rate of sustained complaints.
2. This year's report will discuss best practices for internal audits of the complaint investigation processes.
3. Auditing in CA agencies today (i.e. overview of existing auditing policies/practices by larger CA LEAs)
  - a. Are agencies doing auditing? If so, what are they auditing?
  - b. Do existing auditing practices include R&I complaints? If not, why should they audit R&I complaints (i.e. what info do we think they'll capture that they're not already)?

*[Content in development]*

#### B. Best practices for investigations of R&I complaints

##### Best practices within law enforcement

- COPS, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*  
< <https://portal.cops.usdoj.gov/resourcecenter/content.ashx/cops-p164-pub.pdf> >
  - Intake
    - As a routine matter, an agency should conduct regular audits to verify that complaints are being taken properly and to ensure that all employees are adhering to agency rules and standards (p. 18).
    - Some agencies use video cameras or undercover officers posing as complainants to test the integrity of its processes for the intake of complaints. It is not uncommon for organizations concerned with civil rights to send individuals posing as complainants to conduct similar tests. Some complaint forms ask directly whether any attempt to intimidate the complainant has been made. However achieved, agencies should devise means to test whether the reporting systems function as designed and whether the employees trusted to operate the systems know what to do and are following the procedures in good faith (p. 19).
  - Compliance Audits
    - A Compliance Audit is a live test to determine whether policies are being followed. For example, a Compliance Audit of an agency's policy to document all complaints could be done by having someone call in a complaint and later see if the complaint was documented. Sending a letter alleging misconduct to the agency and determining whether a complaint was produced would also be considered a Compliance Audit (p. 38).
    - Another example of a Compliance Audit is one in which undercover officers, or operatives, unknown to the on-duty officers pose as citizens,

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victims, or suspected criminals to determine how on-duty officers treat the public in various controlled conditions. These typically are video- or audio-recorded and include a substantial support team to ensure the secrecy of the operation and the safety of everyone involved. Compliance Audits can be quite complicated and resource-intensive, and typically require skilled, experienced undercover operators intensively overseen by supervisors with similar experience and skill (p. 38).

- Where an agency has the resources to conduct them, Compliance Audits can help the agency detect misconduct before the misconduct is complained of by the public. Compliance Audits can also help pinpoint weaknesses in systems, policies, or personnel before anyone is ever accused of misconduct. Conversely, where well-done Compliance Audits continually show that the agency's personnel and policies are working well, this information can be useful in defending against pattern-and-practice lawsuits, and can argue against some deliberate indifference claims by plaintiffs (pp. 38-39).
- The use of Compliance Audits lets the public know that the agency takes its integrity seriously. While the specific details of each Compliance Audit should be kept secret to avoid compromising tactics or methods that may be used again, publicizing the fact that an agency conducts Compliance Audits can help inspire public trust, especially in jurisdictions with a history of reputed abuses by agency officers (p. 39).
- Public Safety Internal Affairs Institute, *Should an Agency Conduct Some Form of Audit of its IA Investigation?*  
<[https://psiai.us/essays/ia\\_audit/j\\_smith/#:~:text=Establish%20Clear%20Audit%20Protocols:%20Define,issues%20and%20prevent%20future%20misconduct](https://psiai.us/essays/ia_audit/j_smith/#:~:text=Establish%20Clear%20Audit%20Protocols:%20Define,issues%20and%20prevent%20future%20misconduct)>
  - Auditing internal affairs investigations within police agencies is paramount for ensuring transparency, accountability, and trustworthiness. These audits serve as a vital mechanism for evaluating the fairness and integrity of internal investigations, thereby bolstering public trust and confidence in law enforcement.
  - **Establish Clear Audit Protocols:** Define clear audit protocols and procedures, including the scope of the audit, types of cases to be reviewed, and the timeframe for conducting the audit.
  - **Select Independent Auditors:** Ensure that auditors are independent of the internal affairs department being audited to maintain objectivity and credibility.
  - **Review Case Files:** Provide auditors with access to all relevant case files, including investigative reports, witness statements, and disciplinary actions taken. Thoroughly review each case to assess compliance with departmental policies and procedures.
  - **Assess Compliance:** Evaluate whether internal affairs investigations complied with legal requirements, departmental policies, and best practices for conducting thorough and impartial inquiries.

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- **Identify Patterns and Trends:** Analyze data to identify any patterns or trends in misconduct allegations or disciplinary actions, such as disparities based on factors like race, gender, or rank within the department.
- **Document Findings and Recommendations:** Document audit findings, including any deficiencies or areas for improvement identified during the audit. Provide recommendations for corrective actions or policy changes to address systemic issues and prevent future misconduct.
- **Present Audit Reports:** Present audit findings and recommendations to the appropriate oversight body within the police agency, such as the chief of police or internal affairs review board. Transparency in sharing audit reports with stakeholders helps build trust and accountability.
- **Implement Reforms:** Take proactive steps to implement reforms based on audit recommendations. This may include revising policies and procedures, enhancing training programs, and strengthening oversight mechanisms to promote ethical conduct and prevent misconduct.
- *Police1, How internal audits help deter external oversight,*  
<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight#:~:text=The%20benefits%20of,and%20community%20relations>
  - Internal audits are not merely about finding fault; they are about proactively identifying areas for improvement and preventing future problems. They offer a chance to address potential issues before they become public scandals or lead to costly litigation.
  - Consequences of neglecting internal audits:
    - **Erosion of public trust:** When problems surface without internal detection, the public often perceives a lack of transparency and accountability, damaging the vital relationship between the police and the community.
    - **Increased scrutiny:** Departments that fail to self-regulate invite increased scrutiny from oversight bodies, media and even the Department of Justice.
    - **Legal liabilities:** Undetected policy violations or misconduct can lead to lawsuits, settlements and significant financial burdens.
    - **Damage to reputation:** Negative publicity surrounding internal failures can tarnish a department's reputation, making it harder to recruit qualified officers and build community partnerships.
    - **Decreased officer morale:** A culture of neglect can undermine officer morale and lead to a sense of distrust within the department.
  - Well-conducted internal audits offer numerous benefits:
    - **Identify areas for improvement:** Audits can pinpoint weaknesses in policies, procedures, training and supervision, allowing for targeted interventions.
    - **Enhance transparency and accountability:** Demonstrating a commitment to internal review builds public trust and fosters a culture of accountability within the department.

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- **Reduce risk and liability:** By identifying and addressing potential problems early, audits can minimize the risk of lawsuits, misconduct and other costly incidents.
- **Improve officer training and performance:** Audits can reveal training gaps and inform the development of more effective training programs.
- **Demonstrate a commitment to best practices:** Regular audits demonstrate a commitment to professional standards and best practices, which can be valuable in accreditation processes and community relations.
- Conducting effective audits
  - **Independent review:** Although many agencies may have internal auditing processes, such as a Professional Standards Unit, an outside view may reveal issues not covered by the scope of an internal review. Whenever possible, audits should be conducted by an independent entity, such as a consultant, state POST agency, or credentialing agency like CALEA. This ensures objectivity and reduces the potential for internal biases.
  - **Comprehensive scope:** The scope of the audit should be comprehensive, covering all aspects of the department’s operations.
  - **Data-driven analysis:** Audits should rely on data and performance indicators to identify trends and patterns. This could include data on arrests, use-of-force incidents, citizen complaints and internal investigations.
  - **Personnel review:** Audits should include a review of personnel files, performance evaluations, training records and any disciplinary actions. Early Warning Systems (EWS) or Performance Improvement Plans (PIP) should be reviewed — not punitively — but to identify unrecognized outstanding performance or performance that can be corrected with mentorship and training.
  - **Regularity:** Audits should be conducted regularly, not just in response to a crisis. The frequency of audits will depend on the size and complexity of the department.

Best practices outside of law enforcement

Given the limited body of research on internal audit best practices specific to police investigations and operational activities, the Board may consider broader industry guidance and established international auditing standards to inform and strengthen its approach.

- Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) <[https://www.researchgate.net/publication/384605251\\_Objectivity\\_and\\_Independence\\_of\\_Internal\\_Audit](https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit)>
  - (1) Introduction (p. 1)
    - Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations. It involves systematic evaluation of the effectiveness of risk management,

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control, and governance processes within an organization. The goal of internal audit is to help organizations achieve their objectives by bringing a disciplined, objective approach to evaluating and enhancing the effectiveness of internal controls, risk management, and governance processes. Internal auditors report to the management or governing bodies and must ensure they perform their work without bias.

- (2) Objectivity in Internal Audit (p. 2)
  - Objectivity is a cornerstone of effective internal auditing, as it ensures that auditors provide unbiased assessments and recommendations. This section explores the meaning of objectivity, its critical features, the challenges internal auditors face in maintaining it, and strategies to ensure that objectivity is upheld.
  - Objectivity in internal audit refers to the impartiality and fairness with which auditors perform their duties. It means 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. Objectivity ensures that the internal audit function provides credible, evidence-based insights to stakeholders.
  - **Key Features of Objectivity.** Several key features define objectivity in internal audit:
    - (1) Unbiased Judgment: Internal auditors must avoid any conflicts of interest or favoritism when evaluating organizational processes or controls.
    - (2) Fact-Based Assessments: Conclusions and recommendations should be grounded in objective evidence, avoiding speculation or assumptions.
    - (3) Ethical Standards: Auditors are required to follow strict ethical guidelines that promote honesty, integrity, and transparency in their work.
    - (4) Professional Skepticism: Auditors must maintain a questioning mindset, critically assessing information to ensure that it is complete, accurate, and free from manipulation.
    - (5) Neutrality: Auditors must ensure that their personal preferences or the interests of any party do not influence their findings or recommendations.
  - **Challenges to Objectivity.** Maintaining objectivity can be challenging for internal auditors due to a variety of factors:
    - (1) Familiarity Threat: When auditors develop close working relationships with individuals within the organization, they may become less critical of the processes or people they audit.
    - (2) Self-Review Threat: Objectivity may be compromised when auditors review work that they were previously involved in or contributed to, creating a bias toward defending past decisions.

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- (3) Pressure from Management: Internal auditors may face pressure from management to present favorable reports
    - (3) Independence in Internal Audit (pp. 3-4)
  - (3) Independence is essential for internal auditors to perform their role effectively. It ensures that auditors can conduct their work without being influenced by the interests or authority of those within the organization.
    - Independence in internal audit refers to the freedom from influence, control, or pressure from management or any other party that could compromise the auditor's ability to provide an objective and impartial evaluation. It allows internal auditors to carry out their responsibilities without fear of retaliation or bias, ensuring that their conclusions and recommendations are credible and unbiased.
    - Organizational Independence:
      - This refers to the internal auditor's position within the organizational structure. To maintain organizational independence, the internal audit function must report directly to a governing body, such as the board of directors or audit committee, rather than to management. This helps to avoid conflicts of interest and ensures that auditors can perform their duties without influence from the executive level.
    - Individual Independence:
      - This involves the personal mindset and behavior of individual internal auditors. They must remain free from conflicts of interest, personal relationships, or incentives that could influence their professional judgment. Individual independence ensures that auditors can carry out their work impartially, regardless of external or personal pressures.
    - Several critical factors contribute to maintaining independence in internal audit:
      - (1) Reporting Structure: The internal audit function must have direct access to the highest levels of the organization, typically the board of directors or audit committee, to prevent management from unduly influencing their work.
      - (2) Objective Audit Planning: Internal auditors must be able to determine the scope, timing, and focus of their audits without interference from management or other parties.
      - (3) Freedom from Conflict of Interest: Auditors should avoid situations where their objectivity could be compromised by personal or professional relationships within the organization.
      - (4) Rotation of Auditors: Regular rotation of auditors or audit team members can help mitigate familiarity threats and ensure a fresh perspective, preserving independence over time.
    - **Challenges to Independence.** Maintaining independence can be difficult due to several factors:
      - (1) Management Influence: Internal auditors may face pressure from senior management to adjust audit findings or recommendations to

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- present a more favorable view of the organization’s performance. This can compromise their independence and the integrity of their work.
- (2) Budgetary and Resource Constraints: If the internal audit department is dependent on management for budget approvals or resources, it may limit the auditor’s ability to operate independently and carry out their audits effectively.
  - (3) Familiarity Threat: When internal auditors have worked within the same organization or with the same individuals for a long period, they may develop relationships that could influence their impartiality.
  - (4) Role Confusion: Sometimes, internal auditors are asked to take on operational or consulting roles within the organization, which may conflict with their audit responsibilities. This dual role can compromise their ability to remain independent when auditing those same areas later.
  - Effective mechanisms to overcome these challenges include establishing clear reporting lines, ensuring the internal audit function’s authority, and adhering to professional guidelines and standards that reinforce the importance of independence.
- (4) Frameworks for Standards for Ensuring Objectivity and Independence (pp. 4-5)
    - To safeguard the principles of objectivity and independence, internal audit practices are guided by established frameworks and professional standards. These frameworks provide auditors with clear guidelines to uphold ethical conduct and maintain their impartiality.
    - **Institute of Internal Auditors (IIA) Standards.** The Institute of Internal Auditors (IIA) is a global organization that sets internationally recognized standards for internal auditing. The International Standards for the Professional Practice of Internal Auditing (IPPF) provide a comprehensive framework for auditors to follow. Some key elements include:
      - (1) Standard 1100: Independence and Objectivity: This standard requires that internal auditors maintain both independence in their organizational placement and objectivity in their professional approach. It emphasizes the need for the internal audit function to report directly to the board or audit committee to avoid undue influence from management.
      - (2) Standard 1130: Impairment to Independence or Objectivity: This standard mandates that any threats to independence or objectivity, such as conflicts of interest or involvement in previous operations, must be disclosed to appropriate parties. The auditor must take steps to mitigate these risks.
      - (3) Standard 1120: Individual Objectivity: Auditors are expected to conduct their work with honesty, fairness, and impartiality, ensuring that their assessments are based solely on factual evidence and devoid of personal or external biases.

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- These IIA standards serve as the backbone for ensuring that internal auditors adhere to practices that maintain their objectivity and independence in all circumstances.
- **Internal Audit Charter.** The Internal Audit Charter is a formal document that defines the purpose, authority, and responsibility of the internal audit function within an organization. It is typically approved by the board of directors or audit committee and serves as a key tool for safeguarding objectivity and independence. A well-constructed audit charter is crucial for maintaining an internal audit function that operates independently and objectively within the organization. The charter should clearly outline:
  - **Scope of Work:** It defines the internal audit's role in evaluating risk management, internal controls, and governance processes, ensuring that auditors have the authority to access all necessary information and resources.
  - **Reporting Lines:** The charter establishes the internal audit's reporting structure, ensuring that auditors report directly to the board or audit committee rather than management, reinforcing their organizational independence.
  - **Independence Protection:** The document should guarantee the internal audit's autonomy in setting audit plans and performing their work without interference from management, safeguarding the auditors from external pressures.
- **Code of Ethics.** Ethical conduct is fundamental to maintaining objectivity and independence in internal audit. Codes of ethics provide auditors with a moral and professional framework for their behavior. Codes of ethics are often issued by professional organizations, such as the IIA and national auditing bodies, and are reinforced by internal organizational policies. Adhering to these ethical standards is vital for ensuring that internal auditors maintain the highest levels of objectivity and independence in their work. Key elements include:
  - **Integrity:** Auditors are expected to demonstrate honesty, fairness, and ethical behavior in all aspects of their work. This principle ensures that internal auditors will not compromise their assessments for personal gain or external pressure.
  - **Objectivity:** The code requires auditors to make balanced assessments of all relevant facts and avoid any conflicts of interest or personal biases that could impair their judgment.
  - **Confidentiality:** Internal auditors must respect the confidentiality of information acquired during the audit process, using it responsibly and only for authorized purposes.
  - **Competency:** Auditors are required to maintain the knowledge, skills, and experience necessary to carry out their work effectively. Continuous professional development is emphasized to ensure that auditors remain competent and informed.

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- (5) Strategies for Ensuring Objectivity and Independence: To maintain objectivity and independence in internal auditing, organizations need to adopt various strategies that help auditors remain impartial and free from internal or external pressures.
  - **A. Clear Organizational Structure**
    - A transparent and well-defined organizational structure is critical to supporting the independence of internal auditors. Key aspects include:
      - 1. Direct Reporting Lines: Internal auditors should have a direct reporting line to the audit committee or board of directors, rather than to executive management. This ensures that their work is not subject to undue influence from management, preserving their independence.
      - 2. Authority and Autonomy: The internal audit function must be granted the authority to access all relevant information, systems, and personnel within the organization. An audit charter should clearly define the scope, authority, and responsibilities of internal auditors, protecting their independence and objectivity.
      - 3. Independent Oversight: The audit committee or board of directors should provide independent oversight of the internal audit function, including the approval of audit plans, budgets, and the appointment or dismissal of the head of internal audit.
  - **B. Auditor Rotation and Peer Reviews**
    - Rotating auditors and conducting peer reviews are effective methods to prevent familiarity threats and enhance objectivity:
      - 1. Auditor Rotation: Regularly rotating auditors between different departments or functions reduces the risk of auditors developing overly close relationships with the personnel they audit. It ensures that fresh perspectives are introduced and that auditors remain objective in their assessments.
      - 2. Peer Reviews: Peer reviews, or independent assessments by other auditors, help identify any potential biases or shortcomings in an auditor's work. These reviews promote accountability and ensure that internal audits are conducted according to professional standards. Peer reviews can also identify areas for improvement and reinforce the integrity of the audit process.
  - **C. Ongoing Professional Development**
    - Continuous learning and development are crucial for ensuring that internal auditors maintain their professional competency and ethical standards:
      - 1. Training on Ethical Standards: Internal auditors should regularly receive training on objectivity, independence, and ethical behavior to reinforce the importance of these principles in their daily work.
      - 2. Updating Technical Skills: Ongoing professional development helps auditors stay up-to-date with industry standards, regulatory changes, and emerging risks. This knowledge is essential for conducting

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thorough, independent audits that are aligned with the latest best practices.

- 3. Certification and Accreditation: 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.
- **D. Periodic External Assessments**
  - External assessments provide an additional layer of oversight to ensure that the internal audit function operates with objectivity and independence:
    - 1. External Quality Assessments: An independent, third-party review of the internal audit function, typically conducted every few years, helps evaluate whether the audit team is adhering to professional standards, including objectivity and independence. These assessments can identify any conflicts of interest, gaps in processes, or areas for improvement.
    - 2. Benchmarking against Best Practices: External assessments can also help the internal audit function compare its practices with industry best practices. This benchmarking process ensures that the organization's internal audit remains effective and continues to uphold its core principles of independence and objectivity.
    - By implementing these strategies, organizations can ensure that their internal audit functions remain independent, objective, and capable of providing valuable insights to support governance and risk management efforts.
  - Future Trends (p. 8)
    - As the internal audit landscape evolves, several trends are likely to shape its future:
      - 1. Increased Use of Technology: The integration of data analytics, artificial intelligence, and automation into internal audit processes will enhance auditors' ability to analyze large volumes of data efficiently. However, auditors must remain vigilant to ensure that technology does not compromise objectivity and independence.
      - 3. Emphasis on Stakeholder Engagement: There will be a growing expectation for internal auditors to engage with a broader range of stakeholders, including operational teams and external partners. This shift will require auditors to balance independence with collaborative relationships.
      - 4. Adoption of Agile Auditing: The trend towards agile auditing practices will enable internal auditors to be more responsive to changing risks and organizational priorities. This approach will necessitate ongoing training to maintain objectivity and independence in a fast-paced environment.

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- Objectivity in internal audit means being unbiased, fair, and unprejudiced. Turning once again to the Global Internal Audit Standards, The IIA defines objectivity as “An unbiased mental attitude that allows internal auditors to make professional judgments, fulfil their responsibilities, and achieve the Purpose of Internal Auditing without compromise.” This means that auditors must be factual and evidence-based and must not be influenced by conflicts of interest when making judgments.
- Maintaining objectivity is of utmost importance because it ensures fair reporting and maintains the integrity of the internal audit process. It ensures auditors deliver a truthful and factual opinion of the firm's processes, risks, and controls. Internal auditors must present their findings truthfully, even if the results are not in management’s best interest. Objectivity also supports fraud and malpractice identification, with independent internal auditors able to identify and report fraudulent practices without hesitation. Internal auditors also facilitate ethical decision-making for an organization by upholding rigorous ethical requirements and ensuring that business practices conform to regulations and compliance standards.
- Factors that can compromise objectivity include self-interest, which can come into play when internal auditors have a financial stake in what they are auditing or worry about their job security. Work relationships can also play a role in compromising objectivity if internal auditors allow themselves to become lenient or complacent when auditing long-time colleagues. Moreover, objectivity is compromised when internal auditors are expected to audit their previous work. Internal auditors must constantly be on the lookout for threats to their objectivity to prevent and manage them.
- **Overcoming Challenges**
  - Internal audit can find it challenging to maintain independence and objectivity due to numerous factors. While it is relatively straightforward to create a reporting structure where internal audit reports functionally to the board or governing body and administratively to senior management, the fact remains that internal audit is usually managing its day-to-day activities with senior management, and senior management can have a considerable impact on what internal audit communicates to the board, as well as a significantly influence the board’s decisions. Even when the board makes decisions for internal audit, it’s possible that senior management could still exert control over internal audit through budgeting, recruitment, procurement, and more.
  - So, how can the internal audit function manage its independence and objectivity? Building a robust relationship with the audit committee is the strongest defense. Likewise, the audit committee should be well-educated on its role in supporting the internal audit function so that senior management cannot manipulate it. This means ensuring that internal

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auditors have unrestricted access to the board, personnel, and organizational data because, without it, the function's duties are compromised. Finally, internal audit's ability to communicate and report observations should be free from management's influence and editorial liberties.

- Independence and objectivity are the foundations of an effective internal audit function. Without them, internal audit's ability to be effective is all but nullified. By implementing robust governance structures, organizations can help ensure that internal audit remains independent and objective in its roles.
- Institute of Internal Auditors, *Global Internal Audit Standards* (Jan. 9, 2024) <[globalinternalauditstandards\\_2024january9\\_editable.pdf](#)>
  - The Auditing Standards are organized into five domains:
    - Domain I: Purpose of Internal Auditing.
    - Domain II: Ethics and Professionalism.
    - Domain III: Governing the Internal Audit Function.
    - Domain IV: Managing the Internal Audit Function.
    - Domain V: Performing Internal Audit Services.
  - **Applying the Global Internal Audit Standards in the Public Sector (p. 116)**
    - While the Global Internal Audit Standards apply to all internal audit functions, internal auditors in the public sector work in a political environment under governance, organizational, and funding structures that may differ from those of the private sector. The nature of these structures and related conditions may be affected by the jurisdiction and level of government in which the internal audit function operates. Additionally, some terminology used in the public sector differs from that of the private sector. These differences may affect how internal audit functions in the public sector apply the Standards. For this reason, the external quality assessment of an internal audit function in the public sector should be performed by an assessment team knowledgeable about public sector activities and governance structures. (See also Standard 8.4 External Quality Assessment)
    - The following list describes situations in which laws and/or regulations may affect the ability of internal audit functions in the public sector to conform with the Standards:
      - When laws and/or regulations serve as the internal audit mandate and charter, the chief audit executive may not have the authority or ability to make amendments. Thus, the requirement in Standard 6.1 Internal Audit Mandate to periodically review the mandate for updates may not be warranted. However, the chief audit executive could periodically conduct and document a focused review of the mandate and charter to determine that the established path to legal and/or regulatory compliance is accurately defined.

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- Public disclosure laws and/or regulations may govern the types of documents that are required to be released to the public and those that cannot be released to the public. The methodologies of internal audit functions in the public sector should include these requirements. (See also Standards 5.1 Use of Information and 5.2 Protection of Information.)
- Laws and/or regulations may require internal audit functions in the public sector to present internal audit results at public meetings. Methodologies for the dissemination of final communications should adhere to these requirements. (See also Standards 11.2 Effective Communication and 15.1 Final Engagement Communication.)
- In the public sector the external assurance provider is often mandated. In some jurisdictions, the authority of a supreme audit institution may supersede that of the internal audit function and internal audit functions may be required to adhere to planning as stipulated and conduct joint work. In Standard 11.1 Building Relationships and Communicating with Stakeholders the internal audit function is required to coordinate with the external assurance provider, and this authority may supersede the coordination role. (See also Standards 6.1 Internal Audit Mandate and 9.5 Coordination and Reliance.) Internal auditors in the public sector have a broad base of stakeholders, including the public within the jurisdiction as well as appointed and elected officials. The internal audit function may be legally required to be accountable and transparent to the public. To adequately serve their stakeholders, internal auditors may consider input from the public when planning and performing internal audit services. Public input may be provided by users of government services, such as utilities, public transit systems, parks and recreation facilities, building permitting processes, and others. (See also Standards 9.4 Internal Audit Plan, 11.1 Building Relationships and Communicating with Stakeholders, and 13.2 Engagement Risk Assessment.) Governance and Organizational Structure Internal audit functions in the public sector are governed under a variety of structures. Some public sector organizations may be subject to multiple levels of governance, both within and outside the organization, which may complicate the reporting.

## **II. [Potential topic, depending on capacity] Continued Analysis of Peace Officer Decertifications Under SB 2**

*[This section would include updated analyses of SB 2 decertification data published by the Peace Officer Standards and Training Commission, including the number of peace officer certification actions, the reasons for those actions, and the outcome of those actions.]*

## **III. Recommendations**

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This draft is a product of various subcommittees of the Racial and Identity Profiling Advisory Board. It has been provided merely for the Racial and Identity Profiling Advisory Board’s consideration and its content does not necessarily reflect the views of any individual RIPA Board member, the full RIPA Board, or the California Department of Justice.

*[Content in development based on future Board discussion]*

**IV. Vision for Future Reports**

*[Content in development based on future Board discussion]*

DRAFT

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