

ACCOUNTABILITY RESEARCH OUTLINE

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), the Board explores how the practice of internal auditing can be used by law enforcement agencies, 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. Accordingly, this chapter examines the extent to which internal auditing practices can strengthen investigative integrity, improve accountability systems, identify systemic deficiencies, and promote public trust in jurisdictions where external auditing oversight capacity may be limited or absent.

II. INTERNAL AUDITS AND THEIR IMPACT

[Content in development; below are excerpts of relevant research]

Defining “internal audit”

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations.

“An internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organization’s operations.”¹ “It involves systematic evaluation of the effectiveness of risk management, control, and governance processes within an organization.”²

Purposes and goals of internal audits

“The goal of an 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.”³

Internal audits help an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.⁴

¹ Objectivity and Independence of Internal Audit, Blessing, October 4, 2024, p. 1

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026].

² Objectivity and Independence of Internal Audit, Blessing, October 4, 2024, p. 1

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026].

³ Objectivity and Independence of Internal Audit, Blessing, October 4, 2024, p. 1

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026].

⁴ Inst. of Internal Auditors, Global Internal Audit Standards, Glossary (2024)

<<https://www.theiia.org/en/standards/what-are-the-standards/mandatory-guidance/standards/standards-glossary/>> [as of XX, 2026].

Internal audits are proactive tools for continuous improvement and prevention, not just exercises in fault-finding.⁵ This shift in mindset transforms audits from a compliance hurdle into a valuable diagnostic tool for driving continuous growth and operational efficiency.⁶

“While the primary function of internal auditing is to strengthen governance, risk management, and control processes, its effects extend beyond the organization.”⁷ “Internal auditing contributes to an organization’s overall stability and sustainability by providing assurance on its operational efficiency, reliability of reporting, compliance with laws and/or regulations, safeguarding of assets, and ethical culture.”⁸ “This, in turn, fosters public trust and confidence in the organization and the broader systems of which it is a part.”⁹

“Internal auditing is most effective when” it is “performed by competent professionals in conformance with standards which consider the public interest.”¹⁰ “Public interest encompasses the social and economic interests and overall well-being of a society and the organizations operating within that society” (in the private sector these include employers, employees, investors, the business and financial community, clients, customers, regulators, and government).¹¹ 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. “Questions of public interest are context specific and should weigh ethics, fairness, cultural norms and values, and potential disparate impacts on certain individuals and subgroups of society.”¹² “Internal auditing plays a critical role in enhancing an organization’s ability to serve the public interest.”¹³

A. Benefits of internal audits

[Content in development; below are excerpts of relevant research]

Internal audits serve as a proactive governance tool, enabling agencies to detect and rectify vulnerabilities before they result in legal action or compromise public trust.¹⁴

Research indicates that internal audits may offer the following benefits:

⁵ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<https://www.police1.com/chiefs-sheriffs/how-intrenal-audits-help-deter-external-oversight>> [as of XX, 2026].

⁶ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<https://www.police1.com/chiefs-sheriffs/how-intrenal-audits-help-deter-external-oversight>> [as of XX, 2026].

⁷ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 7 <[globalinternalauditstandards_2024january9_editable.pdf](#)> [as of XX, 2026].

⁸ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 7 <[globalinternalauditstandards_2024january9_editable.pdf](#)> [as of XX, 2026].

⁹ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 7 <[globalinternalauditstandards_2024january9_editable.pdf](#)> [as of XX, 2026].

¹⁰ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 15 <[globalinternalauditstandards_2024january9_editable.pdf](#)> [as of XX, 2026].

¹¹ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 7 <[globalinternalauditstandards_2024january9_editable.pdf](#)> [as of XX, 2026].

¹² Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 7 <[globalinternalauditstandards_2024january9_editable.pdf](#)> [as of XX, 2026].

¹³ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 7 <[globalinternalauditstandards_2024january9_editable.pdf](#)> [as of XX, 2026].

¹⁴ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<https://www.police1.com/chiefs-sheriffs/how-intrenal-audits-help-deter-external-oversight>> [as of XX, 2026].

Identify areas for improvement: Internal audits can help the agency detect misconduct before it is the subject of a complaint.¹⁵ Internal audits can also help pinpoint weaknesses in systems, policies, or personnel before anyone is ever accused of misconduct.¹⁶ Internal audits “can pinpoint weaknesses in policies, procedures, training and supervision, allowing for targeted interventions.”¹⁷

Enhance transparency and accountability: The use of internal audits lets the public know that the agency takes its integrity seriously. While specific audit details must remain confidential to protect investigative tactics, publicizing the existence of these internal audits inspires public trust — especially in jurisdictions with a history of reputed officer abuses.¹⁸ “Demonstrating this commitment to internal review builds community confidence and fosters a culture of accountability within the department.”¹⁹

Reduce risk and liability: By identifying and addressing potential problems early, audits can minimize the risk of lawsuits, misconduct and other costly incidents.²⁰ Conversely, where well-done 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.²¹

Improve officer training and performance: Audits can reveal training gaps and inform the development of more effective training programs. Audits can reveal the difference between written policies and actual staff execution.²² 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.²³

Demonstrate a commitment to best practices: Regular audits demonstrate a commitment to professional standards and best practices because it helps an organization continuously evaluate

¹⁵ U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, pp. 38-39 <<https://portal.cops.usdoj.gov/resourcecenter/content.ashx/cops-p164-pub.pdf>> [as of XX, 2026].

¹⁶ U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, pp. 38-39 <<https://portal.cops.usdoj.gov/resourcecenter/content.ashx/cops-p164-pub.pdf>> [as of XX, 2026].

¹⁷ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026].

¹⁸ U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, p. 39 <<https://portal.cops.usdoj.gov/resourcecenter/RIC/Publications/cops-p164-pub.pdf>> [as of XX, 2026]; Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026].

¹⁹ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026]; U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, p. 39 <<https://portal.cops.usdoj.gov/resourcecenter/RIC/Publications/cops-p164-pub.pdf>> [as of XX, 2026].

²⁰ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026].

²¹ U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, pp. 38-39 <<https://portal.cops.usdoj.gov/resourcecenter/content.ashx/cops-p164-pub.pdf>> [as of XX, 2026].

²² Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026].

²³ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026].

whether it follows laws, regulations, internal policies, and industry standards.²⁴ This can also be valuable in accreditation processes, which often require agencies to engage in self-assessment and ongoing compliance review.²⁵

B. Consequences of neglecting internal audits

[Content in development; below are excerpts of relevant research]

There may also be drawbacks in failing to implement internal audits, such as:

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.”²⁶ “It is widely recognized that police accountability,” which includes auditing, “is important for building public trust and making the system more fair and just.”²⁷

Increased scrutiny: Law enforcement agencies that “fail to self-regulate invite increased scrutiny from oversight bodies, media and even the Department of Justice.”²⁸ Many jurisdictions have created external oversight bodies for police following problems of recurring misconduct and the failure of internal control mechanisms.²⁹

Legal liabilities: “Undetected policy violations or misconduct can lead to lawsuits, settlements and significant financial burdens.”³⁰ The literature recognizes that a system to identify high risk officers or environments can provide targeted interventions to prevent adverse events, immediately dealing with them after such events occurs, rather than being reactive.³¹

²⁴ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<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://www.calea.org/law-enforcement>> [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].

²⁵ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <<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://www.calea.org/law-enforcement>> [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]; CALEA, Self-Assessment <<https://www.calea.org/self-assessment>> [as of XX, 2026].

²⁶ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025)

<<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026].

²⁷ Allan Y. Jiao, *The Landscape of Police Auditing in the USA: The State of the Art*, 18 Policing: J. Pol. & Prac. (2024) <https://doi.org/10.1093/police/paae113> [as of XX, 2026].

²⁸ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025)

<<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026]; see also INSERT.

²⁹ 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].

³⁰ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025)

<<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026]; see also INSERT.

³¹ Tim Prenzler, *Civilian Oversight of Police*, The British Journal of Criminology, Vol. 40, Issue 4, p. 191 (Sept. 1 2025) <<https://academic.oup.com/bjc/article-abstract/40/4/659/511612?redirectedFrom=fulltext>> [as of XX, 2026]; see also Samuel Walker et al., *Early Warning Systems: Responding to the Problem Police Officer*, Nat’l Inst. Of Justice, U.S. Dep’t of Justice, (2001) <<https://www.ojp.gov/pdffiles1/nij/188565.pdf>> [as of ###].

Damages to reputation: “Negative publicity surrounding internal failures can tarnish a department’s reputation, making it harder to recruit qualified officers and build community partnerships.”³²

Decreased officer morale: “A culture of neglect can undermine officer morale and lead to a sense of distrust within the department.”³³ Negative public perception erodes public servants’ prosocial motivation and reduces proactive engagement.³⁴ This effect occurs when personnel feel misunderstood, which stifles their occupational behavior.³⁵

III. BEST PRACTICES FOR AUDITING THE INVESTIGATIONS OF RACIAL AND IDENTIFY PROFILING COMPLAINTS

[Content in development; below are excerpts of relevant research]

According to the Institute of Internal Auditors Research Foundation, an international survey of internal auditors indicated a high level of agreement by respondents from different industries that independence and objectivity are key factors for the internal audit activity to add value.³⁶ Added value by the internal audit activities was defined as improving opportunities to achieve organizational objectives, identifying operational improvement, and/or reducing risk exposure through both assurance and consulting services.³⁷

Thus, to conduct audits that are effective, law enforcement agencies should develop systems and practices that bolster independence and objectivity.³⁸ Law enforcement agencies should also ensure that their internal auditing mechanisms have a clear organizational structure and strategic vision, support from top management, and a code of ethics, and that they be applied for the purposes of data trend analysis, early intervention systems, and ongoing professional development.

A. Independence

[Content in development; below are excerpts of relevant research]

³² Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025)

<<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026].

³³ Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025)

<<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026].

³⁴ Shefali V. Patil & R. David Lebel, “I want to serve but the public does not understand:” *Prosocial motivation, image discrepancies, and proactivity in public safety*, 154 *Org. Behav. & Hum. Decision Processes* 34 (2019), pp. 14 & 16 <<https://doi.org/10.1016/j.obhdp.2019.07.002>> [as of ##, 2026].

³⁵ Shefali V. Patil & R. David Lebel, “I want to serve but the public does not understand:” *Prosocial motivation, image discrepancies, and proactivity in public safety*, 154 *Org. Behav. & Hum. Decision Processes* 34 (2019), pp. 14 & 16 <<https://doi.org/10.1016/j.obhdp.2019.07.002>> [as of ##, 2026].

³⁶ Jiin-Feng Chen et al., *The IIA’s Global Internal Audit Survey: A Component of the CBOOK Study: Measuring Internal Auditing’s Value*, Report III (2011), The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <<https://hiir.hr/UserDocsImages/Imperatives%20for%20Change.pdf>> [as of ##, 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 ##, 2026].

³⁷ Jiin-Feng Chen et al., *The IIA’s Global Internal Audit Survey: A Component of the CBOOK Study: Measuring Internal Auditing’s Value*, Report III (2011), The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <<https://hiir.hr/UserDocsImages/Imperatives%20for%20Change.pdf>> [as of ##, 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 ##, 2026].

³⁸ Both independence and objectivity are recognized as factors necessary for effective internal audits. See Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors*, *Managerial Auditing Journal* (2020) 35 (2): 238–271 <<https://doi.org/10.1108/MAJ-08-2018-1980>> [as of XX, 2026]

Independence in internal auditing 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.³⁹ The Institute of Internal Auditors’ (IIA) definition of independence is, “The freedom from conditions that may impair the ability of the internal audit function to carry out internal audit responsibilities in an unbiased manner.”⁴⁰

Maintaining the internal audit function’s independence lends credibility to the auditing function because stakeholders can trust an internal audit’s recommendations and findings.⁴¹ “It also ensures independent risk assessments, allowing [an] internal audit to identify and manage risks without outside influence.”⁴² “Lastly, it enhances corporate governance by assuring the internal audit unit of effective risk management.”⁴³ When auditors and audit organizations maintain their independence, their opinions, findings, conclusions, judgments, and recommendations will be viewed as impartial by reasonable and informed third parties.⁴⁴

1. Types of Independence

There are various forms of independence that impact internal audit, including organizational independence, personal independence, and professional independence.

a. Organizational Independence

[Content in development; below are excerpts of relevant research]

“Organizational independence ensures the internal audit function has unobstructed access to senior management and the head or deputy head of the government entity,” with the chief audit

³⁹ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Government Auditing Standards: 2024 p. 41 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025] (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.”).

⁴⁰ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026].

⁴¹ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XXX]; see also Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁴² Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XXX]; see also Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁴³ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XXX]; see also Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁴⁴ Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 p. 29 and 41 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

executive reporting functionally to the head or deputy head of the government entity and not to the senior management of the audited entity.⁴⁵

Potential application to law enforcement: In law enforcement, this could be an internal audit director that reports directly to the city manager or police commission rather than the police chief.

The internal auditor's position within the organizational structure can affect how independent the auditing process is from the organization, and how accurately recommended reform can be communicated.⁴⁶ To maintain organizational independence, the internal audit function must report directly to the chief executive auditor, rather than to the chain of command that ends with the police chief or sheriff, or to otherwise have independence from the audited entity.⁴⁷

“This helps to avoid conflicts of interest and ensures that auditors can perform their duties without influence from” the high ranking management of the audited entity.⁴⁸ Internal auditing is most effective when the internal audit function is independently positioned with direct accountability to audit unit executive, board, or committee.⁴⁹

Potential application to law enforcement: For example, the LAPD Audit Division sits within the department under the Chief of Police.⁵⁰ However, its Audit Charter mandates that its annual audit plan and all final reports must be submitted directly to the civilian Board of Police Commissioners.⁵¹ While the police chief can review them, the chief cannot legally block or alter reports destined for the Commission.⁵²

b. Individual Independence

[Content in development; below are excerpts of relevant research]

⁴⁵ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov't Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 p. 29 and 41

<<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2026].

⁴⁶ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) [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]

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>.

⁴⁷ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) [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].

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>.

⁴⁸ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026].

⁴⁹ Inst. of Internal Auditors, Global Internal Audit Standards 2024, p. 15 (Jan. 9, 2024)

<globalinternalauditstandards_2024january9_editable.pdf> [as of XX, 2026].

⁵⁰ LAPD Audit Division Charter p. 2

<https://lapdonlinestrgacc.blob.core.usgovcloudapi.net/lapdonlinemedia/2021/12/2019-2020-Audit-Division-Charter.pdf> > [as of XX, 2026].

⁵¹ LAPD Audit Division Charter p. 2

<https://lapdonlinestrgacc.blob.core.usgovcloudapi.net/lapdonlinemedia/2021/12/2019-2020-Audit-Division-Charter.pdf> > [as of XX, 2026].

⁵² LAPD Audit Division Charter p.

<https://lapdonlinestrgacc.blob.core.usgovcloudapi.net/lapdonlinemedia/2021/12/2019-2020-Audit-Division-Charter.pdf> > [as of XX, 2026].

Individual independence involves the personal mindset and behavior of individual internal auditors.⁵³ Auditors “must remain free from conflicts of interest, personal relationships, or incentives that could influence their professional judgment.”⁵⁴ “Individual independence ensures that auditors can carry out their work impartially, regardless of external or personal pressures.”⁵⁵

“Personal independence ensures individual auditors are unbiased, without conflicts of interest, and free from external pressure.”⁵⁶

Potential application to law enforcement: As an example, the assigned auditor must not have close friends, close past working relationships, or relatives working in the internal affairs division or the person being audited. In law enforcement this could mean ensuring that the staff in the internal audit unit do not evaluate family, a close friend or partner, or anyone with whom they have a personal conflict in the department. This could also mean remaining impartial regardless of rank, particularly if the audit uncovers violations by high-ranking personnel.

“Several critical factors contribute to maintaining independence in an 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 of the audited entity from unduly influencing their work.”⁵⁷
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.”⁵⁸

⁵³ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁵⁴ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁵⁵ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁵⁶ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025

<<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 p. 29 and 41 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

⁵⁷ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁵⁸ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

3. **“Freedom from Conflict of Interest:** Auditors should avoid situations where their objectivity could be compromised by personal or professional relationships within the organization.”⁵⁹ Auditing is most effective when “[i]nternal auditors are free from undue influence and committed to making objective assessments.”⁶⁰
4. **“Rotation of Auditors:** Regular rotation of auditors or audit team members can help mitigate familiarity threats and ensure a fresh perspective, preserving independence overtime.”⁶¹

c. Professional Independence

“Professional independence ensures professional skepticism and critical thinking, preventing preconceived notions or personal relationships from affecting judgments.”⁶²

Potential application to law enforcement: A potential application in law enforcement would include an auditor that tests the evidence, reviews complete unedited bodycam footage, and cross-references timelines rather than just accepting the internal affairs investigator’s written summary.

2. Challenges to Independence

[Content in development; below are excerpts of relevant research]

“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 present a more favorable view of the organization’s performance.”⁶³ “This can compromise their independence and the integrity of their work.”⁶⁴ Research indicates that that greater management influence is associated with both a lower propensity of the auditor to issue honest opinion language and an increase in opinion shopping behavior.⁶⁵

⁵⁹ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁶⁰ Inst. of Internal Auditors, *Global Internal Audit Standards 2024*, p. 15 (Jan. 9, 2024)

<globalinternalauditstandards_2024january9_editable.pdf> [as of ###].

⁶¹ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁶² Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025

<<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026].

⁶³ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁶⁴ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁶⁵ Nathan R. Berglund, Michelle Draeger, Mikhail Sterin; Management’s Undue Influence over Audit Committee Members: Evidence from Auditor Reporting and Opinion Shopping. *AUDITING: A Journal of Practice & Theory* 1 February 2022; 41 (1): 49–74 <<https://doi.org/10.2308/AJPT-2020-054>> [as of ###].

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.”⁶⁶
Potential Application to law enforcement: The city council or county board should control and approve the audit budget for the law enforcement entity’s auditing unit. The police chief or sheriff should not have the authority to cut the audit team’s budget to avoid scrutiny.

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.”⁶⁷
Potential application to law enforcement: In law enforcement, this may occur when a member of the audited team has a close friend or immediate family member who is a high ranking official of the audited entity, or a friend or family member who is being audited.⁶⁸ Such a 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.⁶⁹

4. **Role Confusion:** internal auditors can experience role confusion when the audited organization asks them to take on a management, operational or consulting roles within the organization, which may conflict with their audit responsibilities.⁷⁰
Potential application to law enforcement: In law enforcement, this role confusion could occur if the audited organization 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.⁷¹

“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.”⁷² In law enforcement, this could

⁶⁶ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁶⁷ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁶⁸ Controller General of the United States, U.S. Gov’t Accountability Ofc., *Government Auditing Standards: 2024* pp. 35-36 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025]; William Allen, *Threats and Safeguards in the Determination of Auditor Independence* p. 529 (Jan. 2002) <https://openscholarship.wustl.edu/cgi/viewcontent.cgi?article=1332&context=law_lawreview> [as of XX, 2025].

⁶⁹ William Allen, *Threats and Safeguards in the Determination of Auditor Independence* p. 530 (Jan. 2002) <https://openscholarship.wustl.edu/cgi/viewcontent.cgi?article=1332&context=law_lawreview> [as of XX, 2025].

⁷⁰ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁷¹ Blessing, *Objectivity and Independence of Internal Audit* pp. 3-4 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of ##].

⁷² 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 directly to the Board of Police Commissioners (a five-member civilian oversight body). This prevents operational police commanders from blocking inspection into any undesired areas or from having input into the audit results.

include a dual-reporting structure, where the chief executive auditor 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.⁷³

B. Objectivity

[Content in development; below are excerpts of relevant research]

Along with independence, objectivity is considered as one of the key drivers for internal auditing effectiveness.⁷⁴ The concepts of objectivity and independence are closely related because independence impairments affect an auditor's objectivity.⁷⁵

Objectivity in internal audit 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.⁷⁶ 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' overriding responsibility to the public."⁷⁷

"Maintaining objectivity is of utmost importance because it ensures fair reporting and maintains the integrity of the internal audit process."⁷⁸ "It ensures auditors deliver a truthful and factual opinion of the firm's processes, risks, and controls."⁷⁹ "Internal auditors must present their

<<https://lapdonlinestrgeacc.blob.core.usgovcloudapi.net/lapdonlinemedia/2021/12/2019-2020-Audit-Division-Charter.pdf>> [as of XX, 2026].

⁷³ 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 directly to the Board of Police Commissioners (a five-member civilian oversight body). This prevents operational police commanders from blocking inspection into any undesired areas or from having input into the audit results.

<<https://lapdonlinestrgeacc.blob.core.usgovcloudapi.net/lapdonlinemedia/2021/12/2019-2020-Audit-Division-Charter.pdf>> [as of XX, 2026].

⁷⁴ Turetken et al., Internal Audit Effectiveness: Operationalization and Influencing Factors, *Managerial Auditing Journal* (2020) 35 (2): 238–271 <<https://doi.org/10.1108/MAJ-08-2018-1980>> [as of XX, 2026], citing Al Matarneh, G. F. (2011). Factors Determining the Internal Audit Quality in Banks: Empirical Evidence from Jordan. *International Research Journal of Finance & Economics*, 73, 110; also citing Alzeban, A., & Gwilliam, D. (2014). Factors Affecting the Internal Audit Effectiveness: A Survey of the Saudi Public Sector. *Journal of International Accounting, Auditing and Taxation*, 23(2), 74–86. <https://doi.org/10.1016/j.intaccaudtax.2014.06.001>.

⁷⁵ Controller General of the United States, U.S. Gov't Accountability Ofc., Government Auditing Standards: 2024 p. 27 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

⁷⁶ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Controller General of the United States, U.S. Gov't Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 p. 27 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

⁷⁷ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Controller General of the United States, U.S. Gov't Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 p. 27 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

⁷⁸ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026].

⁷⁹ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026].

findings truthfully, even if the results are not in management’s best interest.”⁸⁰ “Objectivity also supports fraud and malpractice identification, with independent internal auditors able to identify and report fraudulent practices without hesitation.”⁸¹ “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.”⁸²

This section explores the critical features of objectivity, the challenges internal auditors face in maintaining it, and strategies to ensure that objectivity is upheld.⁸³

1. Key Features of Objectivity

[Content in development; below are excerpts of relevant research]

“Several key features define objectivity in internal audits:

1. **Unbiased Judgment:** Internal auditors must avoid any conflicts of interest or favoritism when evaluating organizational processes or controls.”⁸⁴
2. **“Fact-Based Assessments:** Conclusions and recommendations should be grounded in objective evidence, avoiding speculation or assumptions.”⁸⁵
3. **“Ethical Standards:** Auditors are required to follow strict ethical guidelines that promote honesty, integrity, and transparency in their work.”⁸⁶
4. **“Professional Skepticism:** Auditors must maintain a questioning mindset, critically assessing information to ensure that it is complete, accurate, and free from manipulation.”⁸⁷

⁸⁰ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026].

⁸¹ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026].

⁸² Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026].

⁸³ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>.

⁸⁴ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Institute of Internal Auditors, *Global internal audit standards* (2024, January 9) p. 16 <https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf> [as of XX, 2026].

⁸⁵ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Institute of Internal Auditors, *Global internal audit standards* (2024, January 9) p. 16 <https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf> [as of XX, 2026].

⁸⁶ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Institute of Internal Auditors, *Global internal audit standards* (2024, January 9) p. 16 <https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf> [as of XX, 2026].

⁸⁷ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Institute of Internal Auditors, *Global internal audit standards* (2024, January 9) p. 16

5. **“Neutrality:** Auditors must ensure that their personal preferences or the interests of any party do not influence their findings or recommendations.”⁸⁸

2. Challenges to Objectivity

[Content in development; below are excerpts of relevant research]

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 management or personnel of the audited organization, they may become less critical of the processes or people they audit and therefore take a position that is not objective.⁸⁹
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.⁹⁰

Potential Application to law enforcement: In law enforcement, this may occur when an internal auditor evaluates programs, data systems, or policies that they previously helped design, implement, or manage. 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.⁹¹

3. **Pressure from Management:** Internal auditors may face pressure from the management of the audited organization to present favorable reports.⁹²

https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf [as of XX, 2026].

⁸⁸ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024)

https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit; see also Institute of Internal Auditors, *Global internal audit standards* (2024, January 9) p. 16

https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf [as of XX, 2026].

⁸⁹ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024)

https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* pp. 32 & 35 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

⁹⁰ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024)

https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* pp. 32 & 35 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

⁹¹ Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024)

https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* pp. 32 & 35 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

⁹² Blessing, *Objectivity and Independence of Internal Audit* p. 2 (Oct. 4, 2024)

https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* pp. 32 & 35 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025]; see also Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [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.⁹³

C. Clear Organizational Structure and Strategic Vision

[Content in development; below are excerpts of relevant research]

A transparent and well-defined organizational structure is critical to supporting the independence of internal auditors. Because the governance structures of government entities and organizations can vary widely, it may not always be clearly evident who is charged with key governance functions.⁹⁴ 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.⁹⁵

To establish a clear organizational structure, it is crucial to develop a formal audit charter that defines the purpose, authority, and responsibility of the internal audit activity within an organization.⁹⁶ 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.⁹⁷ "A well-constructed audit charter is crucial for maintaining an internal audit function that operates independently and objectively within the organization."⁹⁸

⁹³ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Institute of Internal Auditors, *Global internal audit standards* (2024, January 9) pp. 29-22

<https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf> [as of XX, 2026].

⁹⁴ Controller General of the United States, U.S. Gov't Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 38, 187 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2026].

⁹⁵ Controller General of the United States, U.S. Gov't Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 38, 187 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2026].

⁹⁶ Blessing, *Objectivity and Independence of Internal Audit* p. 4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Institute of Internal Auditors, *Global internal audit standards* (2024, January 9) p. 44

<https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf>; see also Jiin-Feng Chen et al., *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://hiir.hr/UserDocsImages/Imperatives%20for%20Change.pdf>> [as of ##, 2026];p. 13

⁹⁷ Blessing, *Objectivity and Independence of Internal Audit* p. 4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Institute of Internal Auditors, *Global internal audit standards* (2024, January 9) p. 44

<https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf>; see also Jiin-Feng Chen et al., *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://hiir.hr/UserDocsImages/Imperatives%20for%20Change.pdf>> [as of ##, 2026];p. 13

⁹⁸ Blessing, *Objectivity and Independence of Internal Audit* p. 4 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Institute of Internal Auditors, *Global internal audit standards* (2024, January 9) p. 44

<https://www.theiia.org/globalassets/site/standards/editable-versions/globalinternalauditstandards_2024january9_editable.pdf>; see also Jiin-Feng Chen et al., *The IIA's Global*

1. Charter

[Content in development; below are excerpts of relevant research]

The charter should define 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."⁹⁹ The charter 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."¹⁰⁰

The charter should clear audit protocols and procedures, including the scope of the audit, types of cases to be reviewed, and the timeframe for conducting the audit.¹⁰¹ Audit scope is the "extent and boundaries of an audit" and a good scope limitation for internal audits means that "no limitation is placed on the internal audit activities."¹⁰² Internal auditing can investigate any aspect of the organization, scrutinize any process, system, and document, and communicate with all stakeholders.¹⁰³ By defining the correct scope, internal auditor is able to identify potential process improvement or detect non-conformance.¹⁰⁴

2. Direct Reporting Lines

[Content in development; below are excerpts of relevant research]

The charter should ensure that internal auditors have a direct reporting line to the chief executive officer, audit city council, or county board, rather than to management of the audited organization.¹⁰⁵ This ensures that their work is not subject to undue influence from management, preserving their independence.¹⁰⁶

To prevent a police chief or command staff from altering or burying an unfavorable audit, the unit's charter requires final reports to be simultaneously published to external entities.¹⁰⁷ 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

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://hiir.hr/UserDocsImages/Imperatives%20for%20Change.pdf> [as of ##, 2026];p. 13

⁹⁹ Blessing, *Objectivity and Independence of Internal Audit* p. 4 (Oct. 4, 2024)

https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit [as of XX, 2026].

¹⁰⁰ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024)

https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit [as of XX, 2026].

¹⁰¹ Turetken et al., Internal Audit Effectiveness: Operationalization and Influencing Factors, *Managerial Auditing Journal* (2020) 35 (2): 238–271 [p.15] <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026]

¹⁰² Turetken et al., Internal Audit Effectiveness: Operationalization and Influencing Factors, *Managerial Auditing Journal* (2020) 35 (2): 238–271 [p.15] <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026]

¹⁰³ Turetken et al., Internal Audit Effectiveness: Operationalization and Influencing Factors, *Managerial Auditing Journal* (2020) 35 (2): 238–271 [p.15] <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026]

¹⁰⁴ Turetken et al., Internal Audit Effectiveness: Operationalization and Influencing Factors, *Managerial Auditing Journal* (2020) 35 (2): 238–271 [p.15] <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026]

¹⁰⁵ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024)

https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit [as of XX, 2026].

¹⁰⁶ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024)

https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit [as of XX, 2026].

¹⁰⁷ The IIA's Three Line Model, The Institute of Internal Auditors, [glob-three-lines-model-paper_layout-rebuild.pdf](https://www.iaa.org/glob-three-lines-model-paper_layout-rebuild.pdf) p. 5.)

commission, and the public.¹⁰⁸ The audit unit executive shall have independent authority over the conduct of audits and the issuance of final findings, recommendations, and determinations, which shall not be subject to the approval, revision, or veto by the police chief or sheriff, or operational command staff.¹⁰⁹

3. Authority and Autonomy

[Content in development; below are excerpts of relevant research]

The internal audit function must be granted express authority 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.¹¹⁰ An audit charter should clearly define this authority to prevent delayed access to relevant materials.¹¹¹ Further, the audit team should be "well-educated on its role in supporting the internal audit function so that senior management cannot manipulate it."¹¹² "Finally, internal audit's ability to communicate and report observations should be free from management's influence and editorial liberties."¹¹³

D. Support from the Audited Organization Top Management

[Content in development; below are excerpts of relevant research]

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 the management support from the audited entity.¹¹⁴ 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.¹¹⁵ Several studies in various sectors collectively conclude that management support is a major influencing factor on the internal audit functions' effectiveness¹¹⁶ When public sector leadership fosters a strong control environment, it

¹⁰⁸ The IIA's Three Line Model, The Institute of Internal Auditors, [glob-three-lines-model-paper_layout-rebuild.pdf](#) p. 5.)

¹⁰⁹ The LAPD's internal audit unit illustrates this point. See LAPD Audit Division Charter p. <https://lapdonlinestrgacc.blob.core.usgovcloudapi.net/lapdonlinemedia/2021/12/2019-2020-Audit-Division-Charter.pdf> > [as of XX, 2026].

¹¹⁰ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026].

¹¹¹ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026].

¹¹² Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026].

¹¹³ Khayal, *On the Frontlines: Independence and Objectivity in Auditing*, INTERNAL AUDITOR, Apr. 2025 <<https://internalauditor.theiia.org/en/voices/2025/april/on-the-frontlines-independence-and-objectivity-in-auditing/>> [as of XX, 2026].

¹¹⁴ Turetken et al., Internal Audit Effectiveness: Operationalization and Influencing Factors, *Managerial Auditing Journal* (2020) 35 (2): 238–271 [p. 17] <<https://doi.org/10.1108/MAJ-08-2018-1980>> [as of XX, 2026], citing Al-Twajry, et al. (2003). The development of internal audit in Saudi Arabia: An institutional theory perspective. *Critical Perspectives on Accounting*, 14(5), 507–531. <[https://doi.org/10.1016/S1045-2354\(02\)00158-2](https://doi.org/10.1016/S1045-2354(02)00158-2)> [as of XX, 2026].

¹¹⁵ Turetken et al., Internal Audit Effectiveness: Operationalization and Influencing Factors, *Managerial Auditing Journal* (2020) 35 (2): 238–271 [p. 17] <<https://doi.org/10.1108/MAJ-08-2018-1980>> [as of XX, 2026].

¹¹⁶ Turetken et al., Internal Audit Effectiveness: Operationalization and Influencing Factors, *Managerial Auditing Journal* (2020) 35 (2): 238–271 [p. 17] <<https://doi.org/10.1108/MAJ-08-2018-1980>> [as of XX, 2026].

bridges the gap between auditors, management, and agency staff. This supportive structure dismantles the stereotype that an internal audit is “company police,” shifting the cultural view of internal audit from an administrative burden to a value-driven partner.¹¹⁷ A correlation and regression analyses showed that support from top management is the main determinant of internal audit effectiveness, with the predictive effect being consistent between the public and private sectors.¹¹⁸

E. Code of Ethics

[Content in development; below are excerpts of relevant research]

“Ethical conduct is fundamental to maintaining objectivity and independence in internal audits. Codes of ethics provide auditors with a moral and professional framework for their behavior.”¹¹⁹

“Codes of ethics are often issued by professional organizations,” such as the IIA and national auditing bodies, and are reinforced by internal organizational policies.¹²⁰

“Adhering to these ethical standards is vital to ensure that internal auditors maintain the highest levels of objectivity and independence in their work.”¹²¹ They must demonstrate honesty, fairness, and ethical behavior in all aspects of their profession¹²² This principle prevents auditors from compromising their assessments for personal gain or external pressure. Further, the code requires “balanced assessments of all relevant facts”, mandating that they “avoid any conflicts of interest or personal biases that could impair their judgment.”¹²³

¹¹⁷ Turetken et al., Internal Audit Effectiveness: Operationalization and Influencing Factors, *Managerial Auditing Journal* (2020) 35 (2): 238–271 [p. 18] <<https://doi.org/10.1108/MAJ-08-2018-1980>> [as of XX, 2026].

¹¹⁸ 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 ##, 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://doi.org/10.1111/j.1835-2561.2010.00092.x>> [as of XX, 2026].

¹¹⁹ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹²⁰ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹²¹ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹²² Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹²³ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024) <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

Confidentiality is also a key component of effective internal auditing. “Internal auditors must respect the confidentiality of information acquired during the audit process, using it responsibly and only for authorized purposes.”¹²⁴

In terms of competency, auditors are required to maintain the knowledge, skills, and experience necessary to carry out their work effectively.¹²⁵ Continuous professional development is emphasized to ensure that auditors remain competent and informed.¹²⁶

“In discharging their professional responsibilities, auditors may encounter conflicting pressures” from management of the audited entity, various levels of government, and other likely users.¹²⁷ “Auditors may also encounter pressures to inappropriately achieve personal or organizational gain.”¹²⁸ “In resolving those conflicts and pressures, acting with integrity means that auditors place priority on their responsibilities to the public interest.”¹²⁹

F. Data Systems, Trend Analysis, and Early Intervention

[Content in development; below are excerpts of relevant research]

To remain effective, law enforcement internal audit units must strategically integrate data analytics, artificial intelligence, and automation to analyze large volumes of data with greater efficiency.¹³⁰ To do so, the chief audit executive must regularly evaluate the technology used by the internal audit division and pursue opportunities to improve effectiveness and efficiency.¹³¹ The audit unit should regularly conduct data-driven analysis — including related to, use-of-force incidents, citizen complaints, internal investigations, and investigation findings — to

¹²⁴ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹²⁵ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹²⁶ Blessing, *Objectivity and Independence of Internal Audit* p. 5 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹²⁷ Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 pp. 26-27 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹²⁸ Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 pp. 26-27 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹²⁹ Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 pp. 26-27 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹³⁰ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 76

<globalinternalauditstandards_2024january9_editable.pdf> [as of XX, 2026]; Blessing, *Objectivity and Independence of Internal Audit* p. 8 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>

¹³¹ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 76

<globalinternalauditstandards_2024january9_editable.pdf> [as of XX, 2026].

identify trends and patterns.¹³² As auditors incorporate these technologies into their framework, they must remain vigilant to ensure that technology does not compromise objectivity and independence.¹³³

G. Ongoing Professional Development

[Content in development; below are excerpts of relevant research]

An auditor's competence is among the most important factors affecting the effectiveness of all internal audit activities.¹³⁴ Continuous learning and development are crucial for ensuring that internal auditors maintain their professional competency and ethical standards.¹³⁵ Internal auditors should regularly receive training on objectivity, independence, and ethical behavior to reinforce the importance of these principles in their daily work.¹³⁶

“Ongoing professional development helps auditors stay up-to-date with industry standards, regulatory changes, and emerging risks.”¹³⁷ “This knowledge is essential for conducting thorough, independent audits that are aligned with the latest best practices.”¹³⁸

¹³² Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025)

<<https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight>> [as of XX, 2026]; 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/> [as of XX, 2026].

¹³³ Blessing, *Objectivity and Independence of Internal Audit* p. 8 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit>; see also Government Auditing Standards: 2024 p. 41 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025] (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.”).

¹³⁴ Thu Trang Ta, et al. (2022) Factors Affecting Internal Audit Effectiveness: Empirical Evidence from Vietnam, *International Journal of Financial Studies* 10: 37, p. 37 <<https://doi.org/10.3390/ijfs10020037>> [as of XX, 2026]; see also Natalia Geapcă, Factors Affecting the Internal Audit Effectiveness: Empirical Evidence from the Professionals' Perception within an Emerging Country. *Proceedings of the International Conference on Business Excellence*. 19. 3258-3266, p. 3264 (2025)

<https://www.researchgate.net/publication/394301731_Factors_Affecting_the_Internal_Audit_Effectiveness_Empirical_Evidence_from_the_Professionals'_Perception_within_an_Emerging_Country/link/6891b17358199117bcaa84c4/download?_tp=eyJjb250ZXh0Ijp7ImZpcnN0UGFnZSI6InB1YmtpY2F0aW9uIiwicGFncnZSI6InB1YmtpY2F0aW9uIn19> (stating same).

¹³⁵ Blessing, *Objectivity and Independence of Internal Audit* p. 6 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov't Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹³⁶ Blessing, *Objectivity and Independence of Internal Audit* p. 6 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov't Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹³⁷ Blessing, *Objectivity and Independence of Internal Audit* p. 6 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov't Accountability Ofc., GAO-24-106786, *Government Auditing Standards: 2024* p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹³⁸ Blessing, *Objectivity and Independence of Internal Audit* p. 6 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov't Accountability Ofc., GAO-24-106786,

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.¹³⁹ Internal auditors that follow the IIA standards have been consistently shown to improve auditing effectiveness.¹⁴⁰

“To ensure the internal audit function collectively possesses the competencies to perform the internal audit services, the chief audit executive should:

- “Maintain knowledge of internal auditors’ competencies to be used when assigning work, identifying training needs, and recruiting internal auditors to fill open positions.”¹⁴¹
- “Participate in the performance reviews of individual internal auditors.”¹⁴²
- “Identify areas in which the competencies of the internal audit function should be improved.”¹⁴³
- “Encourage internal auditors’ intellectual curiosity and invest in training and other opportunities to improve internal audit performance.”¹⁴⁴
- “Understand the competencies of other providers of assurance and advisory services and consider relying upon those providers as a source of additional or specialty competencies not available within the internal audit function.”¹⁴⁵
- “Consider contracting with an independent, external service provider when the internal audit function collectively does not possess the competencies to perform requested services.”¹⁴⁶
- “Effectively implement a quality assurance and improvement program.”¹⁴⁷

Government Auditing Standards: 2024 p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹³⁹ Blessing, *Objectivity and Independence of Internal Audit* p. 6 (Oct. 4, 2024)

<https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026]; see also Controller General of the United States, U.S. Gov’t Accountability Ofc., GAO-24-106786, Government Auditing Standards: 2024 p. 26 <<https://guides.gaoinnovations.gov/yellowbook/2024/GAO-24-106786.pdf>> [as of XX, 2025].

¹⁴⁰ Jantipa Dejnaronk, et al., Factors Influencing the Effectiveness of the Internal Audit Function in Thailand, *Journal of Business and Policy Research* (2016) 11. 80-93, p. 85.

<https://www.researchgate.net/publication/312671142_Factors_Influencing_the_Effectiveness_of_the_Internal_Audit_Function_in_Thailand/link/58ac3f0aaca27206d9bf971c/download?_tp=eyJjb250ZXh0Ijp7ImZpcnN0UGFnZSI6InB1YmxpY2F0aW9uIiwicGFnZSI6InB1YmxpY2F0aW9uIn19> [as of XX, 2026].

¹⁴¹ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 26 <[globalinternalauditstandards_2024january9_editable.pdf](https://www.iaa.org/global-internal-audit-standards-2024-january-9-editable.pdf)> [as of XX, 2026].

¹⁴² Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 26 <[globalinternalauditstandards_2024january9_editable.pdf](https://www.iaa.org/global-internal-audit-standards-2024-january-9-editable.pdf)> [as of XX, 2026].

¹⁴³ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 26 <[globalinternalauditstandards_2024january9_editable.pdf](https://www.iaa.org/global-internal-audit-standards-2024-january-9-editable.pdf)> [as of XX, 2026].

¹⁴⁴ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 26 <[globalinternalauditstandards_2024january9_editable.pdf](https://www.iaa.org/global-internal-audit-standards-2024-january-9-editable.pdf)> [as of XX, 2026].

¹⁴⁵ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 26 <[globalinternalauditstandards_2024january9_editable.pdf](https://www.iaa.org/global-internal-audit-standards-2024-january-9-editable.pdf)> [as of XX, 2026].

¹⁴⁶ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 26 <[globalinternalauditstandards_2024january9_editable.pdf](https://www.iaa.org/global-internal-audit-standards-2024-january-9-editable.pdf)> [as of XX, 2026].

¹⁴⁷ Global Internal Audit Standards, the Institute of Internal Auditors, January 9, 2024, p. 26 <[globalinternalauditstandards_2024january9_editable.pdf](https://www.iaa.org/global-internal-audit-standards-2024-january-9-editable.pdf)> [as of XX, 2026].

IV. CURRENT INTERNAL AUDITING PRACTICES IN LAW ENFORCEMENT AGENCIES

While some California law enforcement agencies have existing internal audit procedures, many do not. Table 1 identifies which of the fifteen largest law enforcement agencies in California (Wave 1 and Wave 2 agencies) have an internal audit unit, as determined by publicly available information. 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

Agency	Internal Audit Unit	Note
Wave 1		
California Highway Patrol (Wave 1)	✓ ¹⁴⁸	CHP has an internal audit policy, but it does not apply to the investigations of racial and identity profiling complaints; instead, completed profiling complaint investigations go to an executive team for review and final approval stage. ¹⁴⁹
Los Angeles County Sheriff's Department	✓ ¹⁵⁰	LASD's internal Audit and Accountability Bureau (AAB) is authorized to audit any area of the Los Angeles County Sheriff's Department and maintain organizational independence and objectivity by reporting directly to the Division Director, Office of Constitutional Policing. ¹⁵¹ It is unclear whether AAB conducts any routine auditing of the complaint and investigation processes for racial and identity profiling complaints.

¹⁴⁸ CHP HPM 10.4, Chapter 9 – Filing & Control Procedures, p. 9-7

<<https://www.chp.ca.gov/siteassets/policy/hpm/hpm-10.4/hpm-10.4-ch-9.pdf>> [as of XX, 2026].

¹⁴⁹ CHP HPM 10.4, Chapter 8 – Review and Approval Process, 8-3 – 8-6

<<https://www.chp.ca.gov/siteassets/policy/hpm/hpm-10.4/hpm-10.4-ch-8.pdf>> [as of XX, 2026].

¹⁵⁰ Los Angeles County Sheriff's Department, Audit Reports <<https://lasd.org/transparency/audit-reports/>> [as of XX, 2026].

¹⁵¹ 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	✓ ¹⁵²	LAPD's Audits Division, established in April 2001 pursuant to a requirement in a 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. ¹⁵³ However, the audited investigations are comprised of stratified, statistically valid random samples, and are not focused on investigations into profiling complaints. ¹⁵⁴ 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. ¹⁵⁵
Riverside County Sheriff's Department	✗ ¹⁵⁶	Public information about this law enforcement agency's (LEA) internal audit unit is currently unavailable.

¹⁵² Los Angeles Police Department, Audit Division < <https://www.lapdonline.org/office-of-the-chief-of-police/constitutional-policing/audit-division/>> [as of XX, 2026].

¹⁵³ Intradepartmental Correspondence regarding Complaint Form 01.20.00 Investigations Audits (AD No. 23-003), March 13, 2024, p. 2 <<https://lapdonlinestrgeacc.blob.core.usgovcloudapi.net/lapdonlinemedia/Complaint-Form-01.28.00-Investigations-Audit-AD-NO.-23-003.pdf>>, found at <<https://www.lapdonline.org/office-of-the-chief-of-police/constitutional-policing/audit-division/all-audits/>> [as of XX, 2026]; LAPD Audit Division Charter p. <https://lapdonlinestrgeacc.blob.core.usgovcloudapi.net/lapdonlinemedia/2021/12/2019-2020-Audit-Division-Charter.pdf> > [as of XX, 2026].

¹⁵⁴ Intradepartmental Correspondence regarding Complaint Form 01.20.00 Investigations Audits (AD No. 23-003), March 13, 2024, p. 2 <<https://lapdonlinestrgeacc.blob.core.usgovcloudapi.net/lapdonlinemedia/Complaint-Form-01.28.00-Investigations-Audit-AD-NO.-23-003.pdf>>, found at <<https://www.lapdonline.org/office-of-the-chief-of-police/constitutional-policing/audit-division/all-audits/>> [as of XX, 2026].

¹⁵⁵ Intradepartmental Correspondence regarding Complaint Form 01.20.00 Investigations Audits (AD No. 23-003), March 13, 2024 <<https://lapdonlinestrgeacc.blob.core.usgovcloudapi.net/lapdonlinemedia/Complaint-Form-01.28.00-Investigations-Audit-AD-NO.-23-003.pdf>>, found at <<https://www.lapdonline.org/office-of-the-chief-of-police/constitutional-policing/audit-division/all-audits/>> [as of XX, 2026].

¹⁵⁶ Riverside County Sheriff's Department, Standards Manual <<https://www.riversidesheriff.org/DocumentCenter/View/7912/Standards-Manual-5426?bidId=>> [as of XX, 2026]. Riverside County Sheriff, Transparency, A Closer Look at Our Policies <<https://www.riversidesheriff.org/663/Transparency>> [as of XX, 2026].

Agency	Internal Audit Unit	Note
San Bernardino County Sheriff's Department	✗ ¹⁵⁷	Public information about this LEA's internal audit unit is currently unavailable.
San Diego County Sheriff's Department	✗ ¹⁵⁸	Public information about this LEA's internal audit unit is currently unavailable.
San Diego Police Department	✗ ¹⁵⁹	Public information about this LEA's internal audit unit is currently unavailable.
San Francisco Police Department	✗ ¹⁶⁰	Although the San Francisco Police Department does not contain an internal audit unit, the City of Francisco contains a Department of Police Accountability (DPA) has audit authority. ¹⁶¹ At least every two years DPA must review the San Francisco Police Department's use-of-force policies and its handling of claims of police misconduct. ¹⁶²
Wave 2		
Fresno Police Department	✗ ¹⁶³	Although the Fresno Police Department does not contain an internal audit unit, the City of Fresno contains an Internal Audit Program to assist the City in improving operations by promoting an economical, efficient, effective and accountable city government. ¹⁶⁴ It is unclear whether this auditing functions include review of Fresno PD's racial and identity profiling complaints and investigations.

¹⁵⁷ San Bernardino County Sheriff's Department, Manual <<https://wp.sbcounty.gov/sheriff/wp-content/uploads/sites/17/Department-Manual-Master-07-30-24.pdf>> [as of XX, 2026].

¹⁵⁸ San Diego County Sheriff's Office, Policy and Procedure <<https://www.sdsheriff.gov/home/showpublisheddocument/10010/639106419522130000>> [as of XX, 2026]; San Diego County Sheriff, Internal Affairs Report <<https://www.sdsheriff.gov/resources/open-data/internal-affairs-report>> [as of XX, 2026].

¹⁵⁹ City of San Diego, Policies and Procedures <<https://www.sandiego.gov/police/data-transparency/policies-procedures>> [as of XX, 2026].

¹⁶⁰ San Francisco Police Department, Administration <<https://www.sanfranciscopolice.org/administration-page>> [as of XX, 2026]; San Francisco Police Department, Internal Affairs Division Misconduct Reports, <<https://www.sanfranciscopolice.org/internal-affairs-division-misconduct-reports>> [as of XX, 2026].

¹⁶¹ San Francisco Department of Police Accountability <<https://www.sf.gov/departments--department-police-accountability>> [as of XX, 2026]; <https://www.sfgov.org/dpa/FAQOfficer>

¹⁶² San Francisco Department of Police Accountability, FAQ <<https://www.sfgov.org/dpa/FAQOfficer>> [as of XX, 2026].

¹⁶³ City of Fresno, Police Department <<https://www.fresno.gov/police/>> [as of XX, 2026].

¹⁶⁴ 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	✗ ¹⁶⁵	Although the Long Beach Police Department 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 Long Beach Police Department'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. ¹⁶⁶
Oakland Police Department	✗ ¹⁶⁷	Although the Oakland Police Department 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 Oakland PD Internal Affairs Department handles discrimination and bias-based policing complaints. ¹⁶⁸
Orange County Sheriff's Department	✓ ¹⁶⁹	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. ¹⁷⁰ It is unclear whether these audits include inspection of the investigations conducted into racial and identity profiling complaints. ¹⁷¹

¹⁶⁵ Long Beach, Internal Affairs Division <<https://www.longbeach.gov/police/about-the-lbpd/bureaus/internal-affairs/internal-affairs-division/>> [as of XX, 2026].

¹⁶⁶ City of Long Beach, Office of Police Oversight <<https://tinyurl.com/4w5bbhjd>> [as of XX, 2026].

¹⁶⁷ City of Oakland, Office of Internal Accountability <<https://www.oaklandca.gov/Public-Safety-Streets/Police/OPD-Policies-and-Resources/Office-of-Internal-Accountability>> [as of XX, 2026].

¹⁶⁸ City of Oakland, Office of Internal Accountability <<https://www.oaklandca.gov/Public-Safety-Streets/Police/OPD-Policies-and-Resources/Office-of-Internal-Accountability>> [as of XX, 2026].

¹⁶⁹ City of Oakland, Office of Internal Accountability <<https://www.oaklandca.gov/Public-Safety-Streets/Police/OPD-Policies-and-Resources/Office-of-Internal-Accountability>> [as of XX, 2026].

¹⁷⁰ Orange County California - Sheriff's Department, S.A.F.E. <<https://www.ocsheriff.gov/commands-divisions/professional-services-command/safe>> [as of XX, 2026].

¹⁷¹ Orange County California - Sheriff's Department, S.A.F.E. <<https://www.ocsheriff.gov/commands-divisions/professional-services-command/safe>> [as of XX, 2026].

Agency	Internal Audit Unit	Note
Sacramento County Sheriff's Department	✗ ¹⁷²	The City of Sacramento Office of the Inspector General may, but is not required to, audit investigations. ¹⁷³ In addition, the Sacramento Sheriff Community Review Commission (SCRC) acts as a conduit between the community and the Office of Inspector General, ¹⁷⁴ but it is not tasked with auditing internal affairs investigations into profiling complaints. ¹⁷⁵
Sacramento Police Department	✓ ¹⁷⁶	The Sacramento Police Department Inspection and Standards Team (IST) 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. 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. ¹⁷⁷ The 2021 to 2025 audit reports did not inspect the 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. ¹⁷⁸

¹⁷² City of Sacramento, Internal Affairs Bureau

<https://www.sacsheriff.com/pages/professional_standards_division_internal_affairs.php> [as of XX, 2026].

¹⁷³ City of Sacramento, Inspector General <<https://inspectorgeneral.saccounty.gov/#gsc.tab=0>> [as of XX, 2026].

¹⁷⁴ City of Sacramento, Inspector General <<https://inspectorgeneral.saccounty.gov/#gsc.tab=0>> [as of XX, 2026].

¹⁷⁵ Sacramento County, Sheriff Community Review Commission <<https://tinyurl.com/52cajy5t>> [as of XX 2026]; Sacramento County, Rules and Regulations <<https://sccob.saccounty.gov/us/en/sheriff-community-review-commission/rules-and-regulations.html#gsc.tab=0&gsc.sort=>>> [as of XX, 2026].

¹⁷⁶ City of Sacramento, Police Transparency, Inspection and Standards Team Audit Reports

<<https://www.cityofsacramento.gov/police/police-transparency/inspections-and-standards-team-audit-reports>> [as of XX, 2026].

¹⁷⁷ City of Sacramento, Police Transparency, Inspection and Standards Team Audit Reports

<<https://www.cityofsacramento.gov/police/police-transparency/inspections-and-standards-team-audit-reports>> [as of XX, 2026].

¹⁷⁸ City of Sacramento, Police Transparency, Inspection and Standards Team Audit Reports, Audit Reports 2021-2025 <<https://www.cityofsacramento.gov/police/police-transparency/inspections-and-standards-team-audit-reports>> [as of XX, 2026].

Agency	Internal Audit Unit	Note
San Jose Police Department	✘ ¹⁷⁹	Although the San Jose Police Department 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. ¹⁸⁰

V. BOARD RECOMMENDATIONS

[Area for Board discussion—what recommendations, if any, would the Board like to make based on the research above?]

Internal audit units may close an existing oversight gap in law enforcement accountability, particularly for law enforcement agencies that do not have a civilian oversight agency or those that have a COA that lack core features associated with effective accountability systems. Internal auditing systems represent an important component of effective accountability for profiling complaints, and in particular for the investigations of those complaints.

According to scholars, auditing has rarely been examined empirically as a way to improve police accountability.¹⁸¹ The few completed studies provide some preliminary evidence that reforms under the consent decrees using the auditing function may have made the police more accountable and effective.¹⁸² As a relatively new and unconventional approach to addressing police accountability, the auditing function needs to be explored with more empirical data to help achieve a better understanding of its uses and directions.¹⁸³

Potential recommendations for Board discussion:

- The Board could recommend that, “to the extent possible, agencies should conduct both internal and external audits of their response to individual complaints, as well as their complaint procedures overall.”¹⁸⁴ While agencies can conduct their own internal audits, auditing may be particularly valuable when conducted by an entity outside of the law enforcement agency.

¹⁷⁹ City of Sacramento, Internal Affairs Bureau <https://www.sacsheriff.com/pages/professional_standards_division_internal_affairs.php> [as of XX, 2026].

¹⁸⁰ City of San José, FAQs <<https://www.sanjoseca.gov/your-government/appointees/independent-police-auditor/top-20-faqs>> [as of XX, 2026]; OPIA 2024 Year End Report, p. 11 <<https://www.sanjoseca.gov/home/showpublisheddocument/122894/638853149376070000>> [as of XX, 2026].

¹⁸¹ Allan Y. Jiao, *The Landscape of Police Auditing in the USA: The State of the Art*, 18 Policing: J. Pol. & Prac., p. 2 (2024) <<https://doi.org/10.1093/police/paae113>> [as of XX, 2026].

¹⁸² Allan Y. Jiao, *The Landscape of Police Auditing in the USA: The State of the Art*, 18 Policing: J. Pol. & Prac., p. 2 (2024) <<https://doi.org/10.1093/police/paae113>> [as of XX, 2026].

¹⁸³ Allan Y. Jiao, *The Landscape of Police Auditing in the USA: The State of the Art*, 18 Policing: J. Pol. & Prac., p. 2 (2024) <<https://doi.org/10.1093/police/paae113>> [as of XX, 2026].

¹⁸⁴ Racial and Identity Profiling Advisory Board, Annual Report (2023), note 1054, p 191.

- The Board could recommend that law enforcement agencies should augment existing audit procedures, or where none exist, transition to proactive internal auditing frameworks that utilize integrity testing, independent review, and data-driven analysis to address the historically low rate of sustained profiling complaints, ensure investigative integrity, and build public trust.
- Concurrently, the Board could recommend that academic and professional communities must conduct deeper empirical research to identify exactly what constitutes an effective internal auditing framework in policing.

VI. VISION FOR FUTURE REPORTS

[Area for Board discussion]

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