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]

Definition and Purpose

Internal auditing is an independent, objective assurance, and advisory service.[1] It uses a systematic, disciplined approach to evaluate and improve governance, risk management, and control processes.[2] Ultimately, the purpose of any internal audit is to add value and improve an organization's operations.[3]

Internal audits are proactive tools for continuous improvement and prevention, not just exercises in fault-finding.[4] Accountability is achieved when more emphasis is placed on preventive mechanisms than on punitive mechanisms.[5] This shift in mindset transforms audits from a compliance hurdle into a valuable diagnostic tool for assessing operational efficiency.[6]

Although internal auditing primarily strengthens an organization's governance, risk management, and control processes, its impact extends beyond the organization.[7] In the broader context, an organization's governance refers to its structured system of policy directives, accountability mechanisms, and data management controls to ensure the agency is compliant

---

[1] Inst. of Internal Auditors, *Glossary Comparison: 2024 Global Internal Audit Standards to 2017 Standards* (2024) <https://tinyurl.com/mv78nj96> [as of XX, 2026]; see also Lenz and Hahn, *A Synthesis Of Empirical Internal Audit Effectiveness Literature Pointing To New Research Opportunities* (2025) 30 Managerial Auditing J. 1, 7 <http://dx.doi.org/10.1108/MAJ-08-2014-1072> [as of XX, 2026]
[2] Inst. of Internal Auditors, *Glossary Comparison: 2024 Global Internal Audit Standards to 2017 Standards* (2024) <https://tinyurl.com/mv78nj96> [as of XX, 2026]; see also Lenz and Hahn, *A Synthesis Of Empirical Internal Audit Effectiveness Literature Pointing To New Research Opportunities* (2025) 30 Managerial Auditing J. 1, 7 <http://dx.doi.org/10.1108/MAJ-08-2014-1072> [as of XX, 2026]
[3] Inst. of Internal Auditors, *Glossary Comparison: 2024 Global Internal Audit Standards to 2017 Standards* (2024) <https://tinyurl.com/mv78nj96> [as of XX, 2026]; see also Lenz and Hahn, *A Synthesis Of Empirical Internal Audit Effectiveness Literature Pointing To New Research Opportunities* (2025) 30 Managerial Auditing J. 1, 7 <http://dx.doi.org/10.1108/MAJ-08-2014-1072> [as of XX, 2026]
[4] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026].
[5] Nalukenge et al., *Internal audit quality, punitive measures and accountability in Ugandan statutory corporations* (2022) 38 J. of Economic and Administrative Sciences 3, 417 <https://tinyurl.com/2trk5s3s> [as of XX, 2026].
[6] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026].
[7] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 7 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

with the law and is adhering to both its own internal standards and its industry's best practices.[8] Within law enforcement, internal audits of a law enforcement agency's complaint processes — from reviewing the determinations in individual misconduct complaints, to the systemic risk testing of operations (e.g., inspecting the agency's investigations into racial and identify bias complaints) — can help to validate those processes and its governance. Effective internal auditing can foster public trust and confidence in both the organization and its broader systems by assuring operational efficiency, reliable reporting, legal compliance, asset protection, and ethical culture.[9] As applied to law enforcement, internal auditing can also foster trust and confidence in both the law enforcement agency and the criminal legal system generally.

Researchers have found that the competence and capabilities of the internal auditor can impact the effectiveness of any internal audit.[10] In addition, internal auditing is most effective when competent professionals consider the public interest, which encompasses the social and economic interests and overall well-being of the organization.[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. When auditing standards are developed with public stakeholder input and prioritize the public good — weighing ethics, fairness, cultural norms and values, and potential disparate impacts on certain individuals and subgroups of the community — internal auditing can bolster an organization's ability to serve the public interest.[12]

[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.[13] Research indicates that internal audits benefit law enforcement agencies committed to the process in many ways:

Internal auditing can identify areas to improve the organization. Internal audits can help a law enforcement agency detect misconduct before it is the subject of a complaint,[14] helping to pinpoint weaknesses in systems, policies, or personnel before anyone is ever accused of misconduct, allowing for targeted interventions.[15] Chief among these potential areas of

---

[8] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 11 & 61 <https://tinyurl.com/3xxat73p> [as of XX, 2026] (defining governance); Inst. of Internal Auditors, *Glossary Comparison: 2024 Global Internal Audit Standards to 2017 Standards* (2024) 13 <https://tinyurl.com/mv78nj96> [as of XX, 2026] (defining information technology governance).

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

[10] Geapcă, *Factors Affecting the Internal Audit Effectiveness: Empirical Evidence from the Professionals' Perception within an Emerging Country* (2025) 19 Proceedings of the Internat. Conf. on Business Excellence 1, 3263, 3260 <https://tinyurl.com/4zppuykc> [as of XX, 2026]; see also Nalukenge, et al., *Internal Audit Quality, Punitive Measures and Accountability In Ugandan Statutory Corporations* (2022) 38 J. of Economic and Administrative Sciences 3, 3 [as of XX, 2026].

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

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

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

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

[15] U.S. Department of Justice, *Standards and Guidelines for Internal Affairs: Recommendations from a Community of Practice*, pp. 38-39 <https://tinyurl.com/yxwsmrfp> [as of XX, 2026]; see also Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026].

improvement is an agency's training of its officers, and effective understanding and application of the agency's policies and procedures. Internal audits can reveal training gaps and inform the development of more effective training programs, and can reveal the difference between written policies and actual staff execution.[16] 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.[17]

Internal auditing can enhance transparency and accountability. The use of internal audits lets the public know that the law enforcement 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] Through the internal auditing process, law enforcement agencies can foster an accountability culture and restore a community's confidence in the officers that serve that community.[19]

In contrast, 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.[20] Further, negative publicity stemming from organizational failures or officer misconduct can erode public trust and police legitimacy, reducing community cooperation while making it more difficult for law enforcement agencies to recruit and retain qualified officers.[21] Instead, as noted above, agencies that identify and resolve potential problems early can earn the community's trust.[22] By embracing transparency, rigorous accountability, and regular audits, agencies build public confidence and ensure a just system.[23]

Internal auditing reduces the risk and liability of the law enforcement agency and the officers within that agency. By identifying and addressing potential problems early, audits can

---

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

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

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

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

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

[22] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. <https://doi.org/10.1093/police/paae113> [as of XX, 2026]; see also U.S. Department of Justice, Law Enforcement Best Practices: Lessons Learned from the Field. Washington, DC: Office of Community Oriented Policing Services (2019) pp. 2-3 & 7 <cops-w0875-pub.pdf> [as of XX, 2026].

[23] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. <https://doi.org/10.1093/police/paae113> [as of XX, 2026]; see also U.S. Department of Justice, Law Enforcement Best Practices: Lessons Learned from the Field. Washington, DC: Office of Community Oriented Policing Services (2019) pp. 2-3 & 7 <cops-w0875-pub.pdf> [as of XX, 2026].

minimize the risk of lawsuits, misconduct and other costly incidents.[24] Relatedly, 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 demonstrate that the agency and its officers were not acting with deliberate indifference.[25]

Without internal auditing, undetected policy violations and organizational misconduct can expose organizations to litigation and significant financial burdens.[26] 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 as such events occurs, rather than being reactive.[27]

Internal auditing can demonstrate the law enforcement agency's commitment to best practices. Regular audits help a law enforcement agency continuously evaluate whether it follows laws, regulations, internal policies, and industry standards, thereby demonstrating the agency's commitment to professional standards and best practices.[28] This can also be valuable in law enforcement accreditation processes, including with the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA), which requires agencies to engage in self-assessment and ongoing compliance review.[29] CALEA accreditation replaces periodic reviews with continuous, data-driven self-assessments.[30] This framework ensures ongoing quality assurance for modern law enforcement.[31] The standard program focuses on critical life, health, and safety procedures.[32] Advanced accreditation goes further, adding administrative structures

---

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

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

[26] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [as of XX, 2026]; see also Elisa D'Alterio, Integrity of the public sector and controls: A new challenge for global administrative law?, *International Journal of Constitutional Law*, Volume 15, Issue 4, p. ## (October 2017) < https://tinyurl.com/2s4wjkpt> [as of XX, 2026]; see also Joanna C. Schwartz, What Police Learn from Lawsuits, 33 CARDOZO L. REV. pp. 844-846 (2012) https://larc.cardozo.yu.edu/clr/vol33/iss3/2 [as of XX, 2026].

[27] Walker et al., *Early Warning Systems: Responding to the Problem Police Officer* (2001) Nat. Inst. Of J., U.S. DOJ 1 (2001) <https://www.ojp.gov/pdffiles1/nij/188565.pdf> [as of XX, 2026].

[28] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> <https://www.police1.com/chiefs-sheriffs/how-internal-audits-help-deter-external-oversight> [as of XX, 2026]; The Commission on Accreditation for Law Enforcement Agencies, Inc., Law Enforcement <https://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].

[29] Dudley, *How internal audits help deter external oversight*, Police1 (Mar. 24, 2025) <https://tinyurl.com/ye3xdpdn> [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]; The Commission on Accreditation for Law Enforcement Agencies, Inc., *Self-Assessement* <https://www.calea.org/self-assessment> [as of XX, 2026].

[30] The Commission on Accreditation for Law Enforcement Agencies, Inc., *Law Enforcement* <https://www.calea.org/law-enforcement> [as of XX, 2026].

[31] The Commission on Accreditation for Law Enforcement Agencies, Inc., *Law Enforcement* <https://www.calea.org/law-enforcement> [as of XX, 2026].

[32] The Commission on Accreditation for Law Enforcement Agencies, Inc., *Law Enforcement* <https://www.calea.org/law-enforcement> [as of XX, 2026].

designed to strengthen accountability and reduce liability.[33] Law enforcement agencies that do not "self-regulate" via the internal audit process can receive increased scrutiny from oversight bodies such as civilian oversight agencies, the media, or regulatory agencies, including the Department of Justice.[34] Many jurisdictions have created external oversight bodies for police following problems of recurring misconduct and the failure of internal control mechanisms.[35] Likewise, academic literature indicates that U.S. Department of Justice pattern-or-practice investigations are initiated when local law enforcement agencies demonstrate an inability or unwillingness to internally address systemic constitutional violations.[36]

Internal auditing can improve officer morale and job satisfaction. Research demonstrates that officers who observe fairness in their organization tend to view the public more favorably and are more likely to practice community policing and treat citizens fairly themselves.[37] Law enforcement officers who believe their supervisors are organizationally fair are more satisfied with their jobs, more confident in their authority, and more likely to use procedural justice.[38] In contrast, a culture of neglect can undermine officer morale and lead to a sense of distrust within the department.[39] Research indicates that negative public perception erodes public servants' prosocial motivation and reduces proactive engagement.[40] This effect occurs when personnel feel misunderstood, stifling their occupational behavior.[41]

III. Best Practices for Auditing the Investigations of Racial and Identify Profiling Complaints

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

---

[33] The Commission on Accreditation for Law Enforcement Agencies, Inc., *Advantages of Advanced Law Enforcement Accreditation* <https://www.calea.org/advantages-advanced-law-enforcement-accreditation> [as of XX, 2026].

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

[35] Tim Prenzler, *Civilian Oversight of Police: A Test of Capture Theory*, 40 Brit. J. Criminology, p. 659 (2000) <https://doi.org/10.1093/bjc/40.4.659> [as of XX, 2026]; also U.S. Comm'n on Civil Rights, Revisiting Who Is Guarding the Guardians?: A Report on Police Practices and Civil Rights in America, ch. 4 (2000) <https://www.usccr.gov/files/pubs/guard/ch4.htm#_ftnref123> (listing sources that observe that when members of the public request external oversight of law enforcement, it was due to "mistrust of the police to fairly examine and correct their own activities.").

[36] Stephen Rushin, Federal Enforcement of Police Reform, 82 Fordham L. Rev. p. 3191 (2014) <https://ir.lawnet.fordham.edu/cgi/viewcontent.cgi?article=5011&context=flr> [as of XX, 2026].

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

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

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

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

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

An international survey of internal auditors across multiple industries found that independence and objectivity are key factors for an internal audit to add value,[42] defined as improving opportunities to achieve organizational objectives, identifying operational improvement, and/or reducing risk exposure through both assurance and consulting services.[43] As an example, to achieve an agency's organizational objective of building community trust and transparency, internal auditors must independently review open and closed investigative files. This review verifies that internal affairs properly classify complaints and issues explicit findings on every bias allegation, ensures investigators use the same standard of proof applied to other complaints, and that they do not bury serious claims under lesser charges like "discourteous conduct." As further example, to identify operational improvements, internal audits review interview logs and case timelines to objectively expose systemic deficiencies. These reviews identify whether internal affairs investigators fail to question independent witnesses, omit officer vehicle location logs, or neglect critical electronic evidence. As a final example, to reduce risk exposure, an agency's internal audit unit could use statistical early intervention audits of precinct-level stop data to flag officers or squads with anomalous ratios of minority field contacts or vehicle searches before these patterns escalate into civil rights lawsuits or federal consent decrees.

Thus, to conduct audits that are effective, law enforcement agencies should develop systems and practices that bolster independence and objectivity in the internal audit process.[44] 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]

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.[45] As noted by the Institute of Internal Auditors, independence can be defined as the "freedom from conditions that may impair the ability of the internal audit function to carry out internal audit responsibilities in an unbiased manner."[46]

---

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

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

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

[45] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 41 <https://tinyurl.com/ypexnj8e> [as of XX, 2026] (government internal auditors who work under the direction of the audited authority should be "sufficiently removed from pressures to conduct engagements and report findings, opinions, and conclusions objectively without fear of reprisal").

[46] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026]; see also IIA, Global Internal Audit Standards, Definitions (Jan. 9, 2024) p. 12 <globalinternalauditstandards_2024january9_editable.pdf> [as of XX, 2026].

Maintaining the internal audit function's independence lends credibility to the auditing function because stakeholders can trust an internal audit's recommendations and findings.[47] Independence also allows the internal audit unit to objectively identify and manage risk without outside influence.[48] Independence enables the internal audit unit to operate free of external pressure, thereby ensuring objective and unbiased assessment of governance and compliance effectiveness.[49] 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.[50]

1. Organizational Independence

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

Organizational independence refers to the ability of the internal auditor to have unrestricted and direct access to senior management and top governing officials, without reporting to the senior management of the audited entity.[51] 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.[52] To maintain organizational independence, the head of the audit team must report directly to the top governing official, rather than to the police chief or sheriff, or to otherwise have independence from the audited entity.[53] This structural protection enables the internal audit unit to discharge its responsibilities without interference or influence from the organization it is auditing, and reduces conflicts of interest in reporting lines.[54] Internal auditing is most effective when the internal audit function is

---

[47] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026]; see also Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also Christopher, *A Critical Analysis Of The Independence Of The Internal Audit Function: Evidence From Australia* (2008) 22 Accounting, Auditing and Accountability J. 2, 201 <https://tinyurl.com/ysbue23b> [as of XX, 2026]. <https://www.researchgate.net/publication/384605251_Objectivity_and_Independence_of_Internal_Audit> [as of XX, 2026].

[48] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 53 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; Nkansa et al., *From Compliance to Strategic Partnership: The Role of Internal Audit in Enterprise Risk Management and Opportunities for Future Research* (2025) 18 J. of Risk and Financial Management, 12, 28<https://www.mdpi.com/1911-8074/18/12/707> [as of XX, 2026].

[49] Ngan and Vu, *Factors affecting the effectiveness of internal audit and its impact on sustainability information disclosure: An empirical investigation in Vietnamese non-financial enterprises*, 24 Problems and Perspectives in Management 1, 149 <https://tinyurl.com/2ns7na83> [as of XX, 2026]; see also Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].

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

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

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

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

[54] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 45 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

independently positioned with direct accountability to the individual at the top of the chain of command.[55]

In the context of a law enforcement agency, an internal audit is organizationally independent from the agency if the internal auditor reports directly to the city manager or police commission, rather than to the police chief, who then reports up the chain. For example, the LAPD Audit Division sits within the department under the Chief of Police.[56] 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.[57] While the police chief can review them, the chief cannot legally block or alter reports destined for the Commission.[58] This structure reflects an attempt to create organizational independence from the LAPD itself.

2. Individual Independence

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

In the internal audit process, it is import for the auditors themselves to have individual independence from the organization they are auditing. Individual independence means that auditors remain free from conflicts of interest, such as personal relationships or incentives, that could influence their professional judgment.[59]

In the law enforcement context, an internal auditor should not have close friends, close past working relationships, or relatives working in the agency's Internal Affairs division, and should not have such connections with any officers who are the subject of an audit. Auditors should also remain impartial, regardless of the rank or position of the subject of an audit, particularly if the audit uncovers violations by high-ranking personnel within the law enforcement agency.

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

- **Reporting Structure:** The internal audit function must have direct access to the highest governing body, to prevent management of the audited entity from unduly influencing their work.[60]
- **Audit Planning:** An effective internal audit plan must establish its performance objectives, specify the scope of auditing services, identify the necessary human, financial, time, and technological resources necessary to satisfy the plan, without interference from management or other parties.[61]
- **Freedom from External Pressures:** The audit unit and individual auditors should avoid situations where personal or professional relationships within the organization

---

[55] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 15 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[56] Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].
[57] Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].
[58] Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].
[59] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].
[60]
[61] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 36, 66-67, 85 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

compromise their objectivity.[62] Auditing is most effective when internal auditors are free to make objective assessments without external interference, such as restrictions on funds, efforts to overrule or inappropriately influence the auditor's judgment, effects to limit the scope of the audit authority, or to impose unreasonable time limits.[63]

3. Professional Independence

Professional independence of mind ensures professional skepticism and critical thinking, preventing preconceived notions or personal relationships from affecting judgments, while professional independence in appearance entails the absence of circumstances that would cause a reasonable and informed third party to reasonably conclude the auditor has been compromised.[64]

In the law enforcement context, auditors achieve professional independence by testing the evidence, reviewing complete unedited bodycam footage, and cross-referencing timelines rather than just accepting the internal affairs investigator's written summary.

4. Challenges to Independence

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

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

Second, internal audits may experience *resource constraints* over the audit unit's budget and resources, and management control over those resources can restrict internal audit's

---

[62] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 48 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

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

[64] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026]; see also IIA, The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 29 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[65] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also IIA, The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 48 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

[66] Berglund et al., *Management's Undue Influence over Audit Committee Members: Evidence from Auditor Reporting and Opinion Shopping* (2022) 41 Auditing: J. of Practice & Theory 1, 50, 69 <https://doi.org/10.2308/AJPT-2020-054> [as of XX, 2026].

[67] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 40 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

independence and limit its effectiveness.[68] Jurisdictions can ameliorate the concerns raised by resource constraints by ensuring the city council or county board controls and approves the audit budget for the law enforcement entity's auditing unit, and restricting the authority of the police chief or sheriff — who could be the subject of an internal audit, and who could have an interest in avoiding the type of scrutiny raised by an internal audit — over the audit team's budget.

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

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

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

---

[68] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].
[69] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].
[70] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 35-36 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; Allen, *Threats and Safeguards in the Determination of Auditor Independence* (Jan. 2002) 80 Conflicts of Interest in Corp. Securities Law 2, 529 <https://tinyurl.com/2t233nwa> [as of XX, 2026].
[71] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 35-36 <https://tinyurl.com/ypexnj8e> [as of XX, 2026]; Allen, *Threats and Safeguards in the Determination of Auditor Independence* (Jan. 2002) 80 Conflicts of Interest in Corp. Securities Law 2, 529 <https://tinyurl.com/2t233nwa> [as of XX, 2026].
[72] Allen, *Threats and Safeguards in the Determination of Auditor Independence* (Jan. 2002) 80 Conflicts of Interest in Corp. Securities Law 2, 529 <https://tinyurl.com/2t233nwa> [as of XX, 2026].
[73] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].
[74] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 3-4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].
[75] 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.
Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].

or a board of police commissioners, and only reports administratively to high-level executives within the audited entity.[76]

B. Objectivity

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

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

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.[79] This structural impartiality ensures that the internal audit function consistently provides credible, evidence-based insights to stakeholders, which is sustained through "a continuing assessment of relationships with audited entities and other stakeholders in the context of the auditors' overriding responsibility to the public."[80]

Maintaining objectivity is vital to ensures fair reporting and preserve the integrity of the internal audit process.[81] This drives auditors to deliver truthful, factual opinions of the entity's processes, risks, and controls.[82] Internal auditors must report findings truthfully, even when they conflict with management's goals.[83] Objectivity drives the detection of fraud and malpractice, empowering internal auditors to report violations immediately.[84] Auditors drive ethical

---

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

[77] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026], 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 c https://doi.org/10.1016/j.intaccaudtax.2014.06.001.

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

[79] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 2 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[80] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 2 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

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

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

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

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

enforcement by independently reviewing Internal Affairs investigations to ensure compliance with laws and policies.[85]

Researchers have identified several key features that ensure auditors are objective in their assessment of the organization they are auditing. Auditors must use their *unbiased judgment* in conducting the audit. Objective assessments require an impartial mindset, fee from bias and undue influence.[86] Internal auditors must avoid actual or perceived conflicts of interest when evaluating organizational processes or controls.[87] Internal auditors should recognize that relationships, situations, and activities could impair their objectivity, and avoid or mitigate actual, potential, or perceived impairments to objectivity.[88] Auditors must ensure that their personal preferences or the interests of the audited entity do not influence their findings or recommendations.[89] In law enforcement, this means that the auditor makes their determination without being influenced by the law enforcement agency, and enters their findings regardless of whether those findings portray the agency in a negative light.[90]

An auditor's conclusions and recommendations should also be *fact-based assessments*, flowing logically from the record, supported by sufficient, appropriate evidence with key facts, figures, and findings being traceable to the audit evidence, along with disclosure of any assumptions used in the analysis.[91] Auditors should also follow strict *ethical guidelines* that promote the public interest, objectivity, honesty, integrity, proper use of government positions, professional behavior, and transparency in their work;[92] indeed, auditors who demonstrate ethical behavior are more likely to earn the trust of the stakeholders and ensure reliance on audit findings.[93] Finally, when gathering and analyzing information, auditors should apply *professional skepticism*, maintain a questioning mindset to critically assess whether the evidence is complete, accurate, and free from manipulation.[94]

Researchers have also identified challenges to the maintenance of objectivity in the internal auditing process. Some of these challenges also threaten the auditor's independence. Auditors experiencing *familiarity threat* may become less critical of the processes or people they audit and

---

[85] Khayal, *On the Frontlines: Independence and Objectivity in Auditing* (Apr. 2025) Internal Auditor <https://tinyurl.com/2483c9bu> [as of XX, 2026].
[86] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 21 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[87] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 2 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[88] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 21-22 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[89] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 2 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[90] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 22 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[91] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 2 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16, 25-26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[92] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 2 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16, 18, 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[93] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16, 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[94] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 2 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 16, 33 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

therefore take a position that is not objective,[95] and if the auditor experiences *management pressure* — for example, to present favorable reports — this could jeopardize their objectivity. Auditors may also experience *self-review threat*, which occurs when auditors review work that they were previously involved in or contributed to, creating a bias toward defending past decisions and further challenging their objectivity.[96] 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.[97]

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.[98]

C. Competence and 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, particularly when the auditor is independent and has sufficient management support.[99]Several empirical analyses of internal audits show that effectiveness has a positive relationship with the competence of the internal audit team, and also emphasize the need for capable leadership of the audit team. .[100]

Internal auditors must maintain their professional competency and ethical standards through continuous learning and development,[101] and should regularly receive training on objectivity, independence, and ethical behavior to reinforce the importance of these principles in their daily

---

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

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

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

[98] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 22-29 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

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

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

[101] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 6 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

work.[102] Professional development keeps auditors current on industry standards, regulatory changes, and emerging risks.[103] Because the area of law enforcement does not have its own unique auditing standards, agencies look to broader professional frameworks, including Generally Accepted Government Auditing Standards (known as the Yellow Book), the Global Internal Audit Standards, and law enforcement accreditation benchmarks like those set by the Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA).[104] This knowledge allows auditors to conduct thorough, independent audits that are aligned with current best practices.[105]

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.[106] Internal auditors that following such standards improve an internal auditor's effectiveness.[107]

According to the IIA, to ensure the internal audit function collectively possesses the competencies needed, the audit director should:

- Assess auditor competencies for work assignments, training, and recruitment.[108] For example, in law enforcement, the head of the audit team could assign auditors who can spot ignored evidence such as body-cam footage or other necessary information, in addition to interviewing witnesses and the officers involved.
- Review individual auditor performance.[109] In the context of law enforcement, the head of the audit team can and should verify whether individual auditors challenge leading questions, catch discrepancies by cross-referencing case notes (e.g., narrative written by the officer) against raw dispatch data, document evidence sufficiently, and do not take an officer at their word and/or dismiss a witness's account unless they provide external proof.
- Identify skill gaps within the team.[110] Auditors assessing a law enforcement agency's response to complaints should determine whether the team has the sufficient skills and resources to audit the agency effectively and accurately. This may mean a team staffed

---

[102] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 6 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[103] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 6 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[104] The Commission on Accreditation for Law Enforcement Agencies, Inc., Self-Assessment <https://www.calea.org/self-assessment> [as of XX, 2026]; The Commission on Accreditation for Law Enforcement Agencies, Inc., Maintaining Accreditation https://www.calea.org/maintaining-accreditation [as of XX, 2026].
[105] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 6 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[106] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 6 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[107] Dejnaronk, et al., *Factors Influencing the Effectiveness of the Internal Audit Function in Thailand* (2016) 11 J. of Business and Policy Research 2, 85 <https://tinyurl.com/4zmhcb53> [as of XX, 2026].
[108] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[109] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[110] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].

not just by generalist auditors, but instead with specialists — legal specialists who are familiar with and can evaluate constitutional policing standards; data scientists to program statistical models for stop patterns; and behavioral analysts to detect credibility asymmetry in internal affairs files. The team should also bring in outside specialists — such as academic statisticians to validate complex racial profiling data models, civil rights attorneys to assess constitutional policing standards, or digital forensics firms to extract encrypted mobile logs — if these areas are beyond the team's core auditing expertise.

- Encourage intellectual curiosity and invest in training.[111] The head of any audit team should ensure that auditors working underneath them have particularized training and skills relevant to their assessments — advanced courses on subtle interview deception to help auditors question superficial conclusions with regards to complaints; workshops on identifying systemic patterns of biased policing; and training on how to investigate anomalies in vehicle-stop data.
- Implement a robust quality assurance and improvement program.[112] For example, in a law enforcement context, the head of the audit team should perform annual internal quality reviews to confirm that every bias finding connects to verified primary evidence, mandate independent peer reviews of completed audits to check for hidden confirmation bias, and continuously update audit templates to match evolving national policing standards.

D. Clear Organizational Structure and Strategic Vision

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

A transparent and well-defined organizational structure is critical to the success of any internal audit. 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.[113] In the law enforcement context, when an internal audit unit lacks a well-designed organizational structure — such as a formal charter, defined legal authorities, or a dual-reporting line — it is highly vulnerable to constraint from the audited agency's leadership. Without these structural safeguards, a law enforcement agency resistant to reform of its complaint processes can easily exploit the unit's institutional vulnerability to limit the scope, restrict access to records, or alter the final outcome of biased policing audits, among other actions. 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.[114]

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

---

[111] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[112] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 26 <https://tinyurl.com/3xxat73p> [as of XX, 2026].
[113] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 38, 187 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[114] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 38, 187 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

organization.[115] 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.[116]

A well-constructed audit charter ensures that internal auditor remain independent and objective.[117] The charter should define the internal audit's role in "evaluating risk management, internal controls, and governance processes," to ensure gives auditors the full authority to access all necessary information and resources.[118] Finally, the charter must guarantee the internal audit can set plans and work without management interference or external pressures.[119] Effective audit charters provide clear audit protocols and procedures, including the scope of the audit, the types of cases to be reviewed, and the timeframe for conducting the audit.[120] Where there is "no limitation" placed on the internal audit activities, internal audits can be most effective.[121] Internal auditing can investigate any aspect of the organization, scrutinize any process, system, and document, and communicate with all stakeholders.[122] By defining the correct scope, an internal auditor is able to identify potential process improvement or detect non-conformance.[123]

As noted previously, the organizational structure of the auditing process should reflect 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.[124]

To prevent a police chief or command staff from altering or burying an unfavorable audit, the unit's charter should require that final reports be simultaneously published to external entities.[125] 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

---

[115] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also Institute of Internal Auditors, The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 44 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Chen and Lin, *The IIA's Global Internal Audit Survey: A Component of the CBOK Study: Measuring Internal Auditing's Value, Report III* (2011) The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <https://tinyurl.com/mp55wa8k> [as of XX, 2026].
[116] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 44 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Chen and Lin, *The IIA's Global Internal Audit Survey: A Component of the CBOK Study: Measuring Internal Auditing's Value, Report III* (2011) The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <https://tinyurl.com/mp55wa8k> [as of XX, 2026].
[117] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 44 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; see also Chen and Lin, *The IIA's Global Internal Audit Survey: A Component of the CBOK Study: Measuring Internal Auditing's Value, Report III* (2011) The Institute of Internal Auditors Research Foundation, pp. 1, 5, 18 <https://tinyurl.com/mp55wa8k> [as of XX, 2026].
[118] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 4 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].
[119] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]
[120] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 15 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].
[121] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 15 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].
[122] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 15 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].
[123] Turetken et al., *Internal Audit Effectiveness: Operationalization and Influencing Factors* (2020) 35 Managerial Auditing J. 2, 15 <https://doi.org/10.1108/MAJ-08-2018-1980> [as of XX, 2026].
[124] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].
[125] The Institute of Internal Auditors, *The IIA's Three Lines Model* (2020) 5 <https://tinyurl.com/42xxkrpm> [as of XX, 2026].

commission, and the public.[126] The audit unit executive should 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.[127]

Finally, the organizational structure of the internal audit process must clearly and expressly authorize the auditing team to access all relevant information, including unrestricted access to the management above the chief executive auditor, personnel within the audited organization, and the audited organization's data so that the audit unit function are not compromised.[128] An audit charter should clearly define this authority to prevent delayed access to relevant materials.[129] This means that the auditing team understands its role in supporting the internal audit function to prevent management manipulation,[130] and reports its observations free from management's influence and editing.[131]

E. Support from the Law Enforcement Agency's 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.[132] 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.[133] Several studies in various sectors collectively conclude that management support is a major influencing factor on the internal audit functions' effectiveness.[134] When public sector leadership fosters a strong control environment, it bridges the gap between auditors, management, and agency staff. This supportive structure dismantles the stereotype that an internal audit is the agency's "company police," shifting the cultural view of internal audit from an administrative burden to a value-driven partner.[135] As an example, in response to audit findings, supportive police leadership should mandate better investigative techniques by rewriting the internal affairs manual to require an automatic 90-day body-camera audit for every bias complaint. Conversely, where management support is lacking, leadership might resist addressing the root cause of flawed bias investigations, and instead

---

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

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

[128] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].

[129] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026].

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

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

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

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

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

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

implement cosmetic fixes like generic, one-hour webinars instead of overhauling flawed investigative habits.

Given that poor management support can make futile an otherwise robust internal audit unit, some researchers conclude that top management support is the main determinant of internal audit effectiveness, with the predictive effect being consistent between the public and private sectors.[136]While management support is vital to audit effectiveness, the literature also notes it must coexist with other factors, such as audit independence, competence, resources (a component of organizational independence), and ethics, among others.[137]

F. Code of Ethics

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

Ethical conduct anchors auditor objectivity and independence. Codes of ethics supply a moral and professional framework for auditor behavior.[138] Professional bodies, such as the Institute of Internal Auditors (IIA), issue these ethics codes, and the audited organization's internal policies reinforce them.[139] Adhering to these standards ensures that internal auditors maintain objectivity, independence, honesty, fairness, and ethical behavior in all aspects of their work.[140] This principle prevents auditors from compromising their assessments for personal gain or external pressure.[141] The code mandates that audits maintain objectivity and avoid conflicts or personal

---

[136] Yeboah, Critical Literature Review on Internal Audit Effectiveness, Open Journal of Business and Management, 8, p. 1979 <https://doi.org/10.4236/ojbm.2020.85121> [as of XX, 2026], citing Aaron Cohen, et al. The Effectiveness of Internal Auditing: An Empirical Examination of Its Determinants in Israeli Organisations, Australian Accounting Review, 20, 296-307 (2010) <https://doi.org/10.1111/j.1835-2561.2010.00092.x> [as of XX, 2026]; see also Geapcă, *Factors Affecting the Internal Audit Effectiveness: Empirical Evidence from the Professionals' Perception within an Emerging Country* (2025) 19 Proceedings of the Internat. Conf. on Business Excellence 1, 3263, 3264 <https://tinyurl.com/4zppuykc> [as of XX, 2026]; Mihret, D.G., James, K. and Mula, J.M. (2010), "Antecedents and organizational performance implications of internal audit effectiveness", *Pacific Accounting Review*, Vol. 22 No. 3, pp. 236 & 240 <Antecedents_and_organisational_performance_implica.pdf> [as of XX, 2026]; Ta and Doan, *Factors Affecting Internal Audit Effectiveness: Empirical Evidence from Vietnam* (2022) 10 Internat. J. Financial Studies 37, 12 <https://doi.org/10.3390/ijfs10020037> [as of XX, 2026].

[137] Aaron Cohen, et al. The Effectiveness of Internal Auditing: An Empirical Examination of Its Determinants in Israeli Organisations, Australian Accounting Review, 20, 303-304 (2010) <https://doi.org/10.1111/j.1835-2561.2010.00092.x> [as of XX, 2026]; Akina Salim et al., Effectiveness of Internal Aduit in Zanzibar, the Case of "Office of Internal Audit General" Zanzibar, East African J. of Business and Economics (2026) p. 301 <https://journals.eanso.org/index.php/eajbe/article/view/4550/4997> [as of XX, 2026]; Mehdi Gharrafi et al., Exploring the external factors affecting the effectiveness of internal audit in Moroccan public enterprises with commercial activities: a qualitative approach, Edelweiss Applied Science and Technology, Learning Gate, vol. 8(6) (2024) p. 7423 <https://learning-gate.com/index.php/2576-8484/article/view/3605/1350> [as of XX, 2026].

[138] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[139] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[140] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

[141] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].

bias, which ensures that all facts are assessed in a balanced manner to uphold the integrity of the review.[142]

Confidentiality is vital for effective law enforcement auditing. Auditors must strictly protect all sensitive case data, intelligence, and personal records acquired during an audit. They must use this information responsibly and solely for authorized police business.[143] Confidentiality, as applied to internal audits of a law enforcement agency means that identifying information of both the officer and the complainant remain confidential, and the use of sensitive complaint data must be strictly limited to verify that investigators thoroughly, fairly, and objectively evaluated allegations of biased policing. In terms of competency, auditors are required to maintain the knowledge, skills, and experience necessary to carry out their work effectively.[144] Continuous professional development is emphasized to ensure that auditors remain competent and informed.[145]

Auditors often face conflicting pressures from entity management, government bodies, and other users.[146] They may also face pressure to seek improper personal or organizational gain.[147]. To resolve these conflicts, auditors must act with integrity by putting the public interest first.[148] Under government auditing standards, a law enforcement internal auditor's fundamental professional duty and allegiance is to the public interest, the city or county, and its taxpayers,[149] and not to the police chief, command staff, or the audited agency's internal hierarchy.[150]

G. 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.[151] To do so, the head of the audit team must regularly evaluate the technology used by

---

[142] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[143] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[144] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[145] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[146] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 5 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[147] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 26-27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[148] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), pp. 26-27 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[149] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[150] U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 26 <https://tinyurl.com/ypexnj8e> [as of XX, 2026].
[151] The Institute of Internal Auditors, *Global Internal Audit Standards* (2024) 76 <https://tinyurl.com/3xxat73p> [as of XX, 2026]; Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 8 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]

the internal audit division and pursue opportunities to improve effectiveness and efficiency.[152] The audit unit should regularly conduct data-driven analysis — including related to stops, arrests, use-of-force incidents, citizen complaints, internal investigations, and investigation findings — to identify trends and patterns.[153] As auditors incorporate these technologies into their framework, they must remain vigilant to ensure that technology does not compromise objectivity and independence.[154]

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)	✓[155]	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.[156]

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

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

[154] Blessing, *Objectivity and Independence of Internal Audit* (Oct. 4, 2024) 8 <https://tinyurl.com/ybvxb2su> [as of XX, 2026]; see also U.S. Gov. Accountability Ofc., Comptroller Gen. of the U.S, Government Auditing Standards: 2024 Revision (Feb. 2024), p. 41 <https://tinyurl.com/ypexnj8e> [as of XX, 2026] (government internal auditors who work under the direction of the audited authority should be "sufficiently removed from pressures to conduct engagements and report findings, opinions, and conclusions objectively without fear of reprisal").

[155] California Highway Patrol, *Highway Patrol Manual, 10.4—Citizens' Complaint Investigations, Chapter 9—Filing & Control Procedures* (rev. 1997) 9-7 <https://tinyurl.com/4mmp4kzm> [as of XX, 2026].

[156] California Highway Patrol, *Highway Patrol Manual, 10.4—Citizens' Complaint Investigations, Chapter 8—Review and Approval Process* (rev. 1997) 8-3 – 8-6 <https://tinyurl.com/34ucye3w> [as of XX, 2026].

Agency	Internal Audit Unit	Note
Los Angeles County Sheriff's Department	✓[157]	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.[158] It is unclear whether AAB conducts any routine auditing of the complaint and investigation processes for racial and identity profiling complaints.
Los Angeles Police Department	✓[159]	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.[160] However, the audited investigations are comprised of stratified, statistically valid random samples, and are not focused on investigations into profiling complaints.[161] 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.[162]

[157] Los Angeles County Sheriff's Department, *Audit Reports* <https://lasd.org/transparency/audit-reports/> [as of XX, 2026].
[158] Los Angeles County Sheriff's Department, *Audit Reports* <https://lasd.org/transparency/audit-reports/> [as of XX, 2026].
[159] Los Angeles Police Department, *Audit Division* <https://tinyurl.com/yv4fu7kr> [as of XX, 2026].
[160] Los Angeles Police Department, Intradepartmental Correspondence regarding Complaint Form 01.20.00 Investigations Audits (AD No. 23-003) (Mar. 13, 2004) p. 2 <https://tinyurl.com/462vvta8> [as of XX, 2026]; Los Angeles Police Department, Audit Division Charter, 2019-2020 (2018) 2 <https://tinyurl.com/4bfb6hbm> [as of XX, 2026].
[161] Los Angeles Police Department, Intradepartmental Correspondence regarding Complaint Form 01.20.00 Investigations Audits (AD No. 23-003) (Mar. 13, 2004) p. 2 <https://tinyurl.com/462vvta8> [as of XX, 2026].
[162] Los Angeles Police Department, Intradepartmental Correspondence regarding Complaint Form 01.20.00 Investigations Audits (AD No. 23-003) (Mar. 13, 2004) p. 2 <https://tinyurl.com/462vvta8> [as of XX, 2026].

Agency	Internal Audit Unit	Note
Riverside County Sheriff's Department	✗[163]	Public information about this law enforcement agency's (LEA) internal audit unit is currently unavailable.
San Bernardino County Sheriff's Department	✗[164]	Public information about this LEA's internal audit unit is currently unavailable.
San Diego County Sheriff's Department	✗[165]	Public information about this LEA's internal audit unit is currently unavailable.
San Diego Police Department	✗[166]	Public information about this LEA's internal audit unit is currently unavailable.
San Francisco Police Department	✗[167]	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.[168] 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.[169]
Wave 2		
Fresno Police Department	✗[170]	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.[171] It is unclear whether this auditing functions include review of Fresno PD's racial and identity profiling complaints and investigations.

---

[163] Riverside County Sheriff's Department, *Standards Manual* <https://tinyurl.com/4ttrwrdc> [as of XX, 2026]; Riverside County Sheriff's Department, *Transparency: A Closer Look at Our Policies* <https://tinyurl.com/ywp2z9nf> [as of XX, 2026].
[164] San Bernardino County Sheriff's Department, *Manual* <https://tinyurl.com/4b5hyjvt> [as of XX, 2026].
[165] San Diego County Sheriff's Office, *Policy and Procedure Manual* <https://tinyurl.com/ycxfff3h> [as of XX, 2026]; San_Diego County Sheriff's Office, *Internal Affairs Report* <https://tinyurl.com/553v4zf4> [as of XX, 2026].
[166] City of San Diego, *Policies and Procedures* <https://tinyurl.com/muvccnd8> [as of XX, 2026].
[167] San Francisco Police Department, *Administration* <https://tinyurl.com/jc7nvch4> [as of XX, 2026]; San Francisco Police Department, *Internal Affairs Division Misconduct Reports* <https://tinyurl.com/3msjw9uc> [as of XX, 2026].
[168] City and County of San Francisco, *Department of Police Accountability* <https://tinyurl.com/2bnjvtbt> [as of XX, 2026].
[169] City and County of San Francisco, *Department of Police Accountability: FAQs for Officers* <https://tinyurl.com/57c6cr4h> [as of XX, 2026].
[170] City of Fresno, *Welcome to the Fresno Police Department* <https://www.fresno.gov/police/> [as of XX, 2026].
[171] 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	✗[172]	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.[173]
Oakland Police Department	✗[174]	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.[175]
Orange County Sheriff's Department	✓[176]	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.[177] It is unclear whether these audits include inspection of the investigations conducted into racial and identity profiling complaints.[178]

[172] City of Long Beach, *Internal Affairs Division* <https://tinyurl.com/4kbw97rx> [as of XX, 2026].
[173] City of Long Beach, *Office of Police Oversight* <https://tinyurl.com/4w5bbhjd> [as of XX, 2026].
[174] City of Oakland, *Office of Internal Accountability* <https://tinyurl.com/4sn74589> [as of XX, 2026].
[175] City of Oakland, *Office of Internal Accountability* <https://tinyurl.com/4sn74589> [as of XX, 2026].
[176] City of Oakland, *Office of Internal Accountability* <https://tinyurl.com/4sn74589> [as of XX, 2026].
[177] Orange County Sheriff's Department, S.A.F.E. <https://tinyurl.com/ycx4u5kr> [as of XX, 2026].
[178] Orange County Sheriff's Department, S.A.F.E. <https://tinyurl.com/ycx4u5kr> [as of XX, 2026].

Agency	Internal Audit Unit	Note
Sacramento County Sheriff's Department	✗[179]	The City of Sacramento Office of the Inspector General may, but is not required to, audit investigations.[180] In addition, the Sacramento Sheriff Community Review Commission (SCRC) acts as a conduit between the community and the Office of Inspector General,[181] but it is not tasked with auditing internal affairs investigations into profiling complaints.[182]
Sacramento Police Department	✓[183]	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.[184] 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.[185]

[179] Sacramento County Sheriff's Office, *Internal Affairs Bureau* <https://tinyurl.com/57sxnf7e> [as of XX, 2026].
[180] Sacramento County, *Inspector General* <https://tinyurl.com/4y2rzp77> [as of XX, 2026].
[181] Sacramento County, *Inspector General* <https://tinyurl.com/4y2rzp77> [as of XX, 2026].
[182] Sacramento County, *Sheriff Community Review Commission* <https://tinyurl.com/52cajy5t> [as of XX 2026]; Sacramento County, *Rules and Regulations* <https://tinyurl.com/yujpyaa9> [as of XX, 2026].
[183] City of Sacramento, *Police Transparency, Inspection and Standards Team Audit Reports* <https://tinyurl.com/mtadb9v> [as of XX, 2026].
[184] City of Sacramento, *Police Transparency, Inspection and Standards Team Audit Reports* <https://tinyurl.com/mtadb9v> [as of XX, 2026].
[185] City of Sacramento, *Police Transparency, Inspection and Standards Team Audit Reports* <https://tinyurl.com/mtadb9v> [as of XX, 2026].

Agency	Internal Audit Unit	Note
San Jose Police Department	✗[186]	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.[187]

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.

However, auditing has rarely been examined empirically as a way to improve law enforcement accountability.[188] 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.[189] 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.[190]

Potential recommendations for Board discussion:

- To the extent possible, all agencies should conduct regular, systematic audits of their responses to individual civilian complaints, and should use the data and information they receive from these audits to improve their complaint procedures overall.[191] While agencies can conduct their own internal audits, auditing may be particularly valuable

---

[186] Sacramento County Sheriff's Office, *Internal Affairs Bureau* <https://tinyurl.com/57sxnf7e> [as of XX, 2026].
[187] City of San José, FAQs <https://tinyurl.com/2mmer58d> [as of XX, 2026]; City of San Jose Off. of the Independent Police Auditor, *2024 Year End Report* (2024) p. 11 <https://tinyurl.com/3whtphax> [as of XX, 2026].
[188] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. <https://doi.org/10.1093/police/paae113> [as of XX, 2026]
[189] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. <https://doi.org/10.1093/police/paae113> [as of XX, 2026]
[190] Jiao, *The Landscape of Police Auditing in the USA: The State of the Art* (2024) 18 Policing: J. Pol. & Prac. <https://doi.org/10.1093/police/paae113> [as of XX, 2026]
[191] Racial and Identity Profiling Advisory Board, Annual Report (2023), note 1054, p 191.

when conducted by an entity outside of the law enforcement agency—i.e., an external audit.

- To ensure investigative integrity and build public trust, law enforcement agencies should augment existing audit procedures and ensure that those audits utilize integrity testing,[192] are independently reviewed, and are data-driven to address the historically low rate of sustained profiling complaints.
- Academic and professional communities should conduct deeper empirical research to identify exactly what constitutes an effective internal auditing framework in the law enforcement context.

VI. Vision for Future Reports

[Area for Board discussion]

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