



The Use of Police Auditing in the United States

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Abstract: Various policies and programs have been implemented to improve police accountability. This article is written to focus on one specific activity designed for this purpose, police auditing, as used in the United States. Police auditing is an integral part of police accountability programs but has rarely been studied. This paper provides an overview of police auditing and is aimed at achieving a broad understanding of the trends and contents of this activity by using a police audit dataset

Keywords: Police Auditing, Accountability, Performance, Compliance.

Introduction

It is widely recognized that police accountability needs to be enhanced to build public trust and make the system more fair and just (1). Various policies and programs have been implemented for this purpose such as use-of-force policy, civilian review, early intervention, data collection on certain activities (2), internal investigation and disciplines (3), body-worn cameras (4), training, and federal oversight (5). Very few empirical studies on police accountability have been done, however, and many gaps remain in the completed studies (6). This article is focused on one specific activity designed to increase police accountability, police auditing.

Police auditing is rarely studied but often an integral part of police accountability programs. Over the years many audits have been conducted and various reports have been produced on police performance and compliance (7). This paper is aimed at providing a general understanding of the scope and contents of this activity in the United States. For this purpose, this paper examines the extent auditing has been used, police agencies involved, concerns and issues addressed, and related personnel and organizational structures.

LITERATURE REVIEW

Various internal and external programs have been implemented to enhance police accountability. Some “best practices” emerged, including a use-of-force reporting system, a citizen complaint system, and an early intervention system (8, 9, & 10), along with other programs such as disciplinary measures, internal affairs investigations, body-worn cameras (11 & 12), implicit bias training, organizational reforms (13), and data collection of fatalities (14).

Externally, citizen and governmental oversight of police (15) have been shown to have some albeit limited effect in lowering instances of misconduct (16 & 17). Whether the civilian reviews are effective in improving the complaint system against police remains to be seen (18 & 19). The most notable government oversight emerged in the process of implementing federal consent decrees. Over the years, consent decree provisions have led to a set of desired practices and conditions for constitutional policing. Some preliminary evidence suggests that reforms under the consent decrees may have made police agencies more accountable (20, 21, & 22).

Police auditing may be used to assess if these internal and external programs have been implemented correctly and if they have improved a police department (23 & 24). The early warning systems (EIS), which are data-driven and designed to identify problematic officers, for example, would be ideal for auditing purposes. Civilian review boards’ measures of complaint data (25) and consent decrees’ outcome measures and compliance conditions are also subject to auditing (26, 27 & 28).

Police auditing as a way to assess efforts to enhance police accountability has rarely been examined. There are limited data and descriptions of various practices (29). As an unconventional approach and an oversight and monitoring mechanism, it needs to be explored systematically in terms of the extent it has been used and contents of completed audit reports. This paper is aimed at providing answers to some general questions on the use of police auditing in the U.S.

Research Methods

A dataset of police audit reports was created to understand the extent police auditing has been used in the U.S. As most audit reports were required by law to be made available to the public, the audit reports in this dataset were selected online after determining the time-frames and types of audits. It covers twenty-seven years from 1995 to 2022 as police auditing has been used more widely since the 1990s. All audits posted in the time-frame related to police and containing sufficient data were included. Overall, 286 police audit reports fit the criteria and were included in the dataset.

A codebook containing seventy-six variables was created to code the reports into the dataset in SPSS. The variables relevant to this article include populations and

locations where audits were conducted, years an audit covered, police department size, types of audits, background information, reasons for audits, types of incidents/events triggering audits, subject matters, persons/entities ordering audits, persons/entities conducting audits, frequency of audits, titles of individuals/offices creating audits, auditor qualifications, and auditor independence.

These variables are used to address the following four questions. 1) How has police auditing been used across the country over the years? 2) How have different police organizations been audited? 3) What concerns or issues have been addressed? 4) What personnel and entities are involved and what are their organizational structures?

Results

The results are organized in four areas corresponding to the four questions above, using descriptive statistics from the dataset on variables related to locations and time-frames, police organizations, concerns and issues, and personnel/entities and organizations.

Location/Time-frame Variables (Cities, Counties, States, Regions, and Years)

The dataset shows that twenty-eight states and the District of Columbia have used audits to evaluate their state and/or local police departments. This leaves 22 states that have not used or have not posted any police audits. In the states where audits have been used, 67.4% were in states with over 7 million people while 30.9% were in states with less than 7 million population. There are 131 locations that were audited, including cities, counties, states, provinces, and regions, 52.8% of which with over 500,000 people and 47.2% with less than 500,000 people. Nationwide, 12.9% were done in the Northeast, 17.5 in the Southeast, 16.1% in the Northwest, 38.5 in the Southwest, and 9.8% in the Midwest.

The numbers of audits have been on the increase over the twenty-seven years covered. Nine (3%) were done in the first five years from 1995 to 1999, 23 (7.9%) in the second five years from 2000 to 2004, 34 (11.8%) in the third five years from 2005 to 2009, 109 (38%) in the fourth five years from 2010 to 2014, and 74 (25.8) in the fifth five years from 2015 to 2019. The most recent five years are incomplete as only about two and a half years from 2020 to mid-2022 were available at the time of the study, in which 37 (12.9) were conducted, a significant number nonetheless.

Police Variables (Sizes, Frequencies, Types of Audits, and Expectations)

The audited police organizations vary in size, but larger departments tend to be audited more. Most programs (59.4%) were audited once only during the time period studied. Types of audits received were mostly on compliance and performance, followed by financial related audits and comprehensive audits that combine financial, performance,

and compliance components. Most of the audits (73.8%) were expected by the police while 26.2% were either not expected or this information was not provided.

Issues Variables (Backgrounds, Concerns, Reasons, Incidents, and Subject Matters)

Background information was provided in 92% of the audits. Most audits fall under routine planning (45.1%) and government concerns (37.6%), followed by police concerns (12.2%) and specific events or incidents (4.9%). Similarly, on specific reasons for the audits, 61.5% were due to routine audit plans and 26.5% due to concerns about compliance, followed by 6.6% about questionable operating practices and 5.2% about financial and administrative issues. Majority of the audits were not triggered by specific incidents/events as 2.8% were due to public protests and increase in crime/incidents.

Regarding subject matters, finance, cash, and/or fund-related audits occupy 38.9% of the audits, policies/procedures and operations 28.2%, crime/arrest statistics and crime evidence 16.7%, human resource policies 9%, and police oversight 6.3%.

Personnel and Organizational Variables (Orders, Entities, Persons, Qualifications, and Independence)

Most of the audits were ordered externally as 77.2% were ordered by a parent government while 22.7% were requested internally by the police themselves. Eighty-five percent were external audits while 15% were internal audits. Specific persons or entities who requested an audit include mayors/local government units (45.7%), state/regional/national governments (21.6%), and police departments (21.3%), and county/district governments (8%). City-level office of internal audit/city auditor or controller/audit services conducted 64.6% of the audit, state/provincial/regional/national government auditing offices performed 25.2%, private accounting/management/consulting firm 5.9%, and police departments 3.1%.

Specific titles of individuals or offices that conducted the audits include individuals that are part of or associated with the city government (63.2%) including Independent Police Review Director/Auditor (3.8%), state or higher level auditors (24.6%). Auditor qualifications were noted in 41.6% and not noted in 58.4% of the audits. Highest percentage of auditors, 25.9%, had two or more certifications, licenses, and/or qualifications, followed by 12.6% who were Certified Public Accountant (CPA); 2% who were Certified Internal Auditor (CIA), Certified Fraud Examiner (CFE), Certified Law Enforcement Auditor (CLEA), Certified Government Auditing Professional (CGAP); and 1.0% with professional experience and educational credentials. Subject matter experts were hired/involved in 10.1% of the audits.

All audits provided some information on structural independence. Most audits, 51.4%, were done by auditors whose independence could be determined by multiple factors, i.e., government code/charter, organizational structure, and appointment and reporting procedures, 27.6% by auditors structured in a manner that provides organizational independence, 13.3% by auditors with authority from government code/charter, and 7.7% by auditors appointed by and reporting to city council or another government body.

Discussion

This study provides an overview of police auditing in the U.S. by examining how police auditing been used across the country over the years, how different police organizations have been audited, what concerns or issues have been addressed, and what organizational structure has been established in police auditing in terms of personnel and entities involved.

The dataset used for this analysis indicate that audits have not been used evenly across the country but have been on the increase overall over the years. Twenty-two states have not utilized auditing as a way to hold their police accountable. States with larger populations use audits more. Locations with larger populations have received more audits than smaller jurisdictions. More audits are conducted in the Southwest than in other regions of the country while the Northeast has the smallest share of the audits. Overtime, the numbers of audits have been on the increase. The decrease in the most recent five years may have to do with the Trump administration, which curtailed federal consent decrees and discouraged auditing in general, but the percentage is still significantly higher than earlier years.

The audits were not evenly conducted across different police organizations although types of audits received were similar. Larger departments tend to be audited more than small and mid-size departments. Most programs were audited irregularly as they were audited once only during the period studied. Types of audits received were mostly on compliance and performance, which occupy two-thirds of the audits, with the remainder either including a financial-related or financial statement component or involving finances only. The process was mostly expected as most police programs were aware of or prepared for the audits.

Issues variables indicate that most audits were done due to routine planning and government concerns including police concerns (12.2%) but not due to specific events or incidents such as public protests. Specific concerns include compliance and performance, operating practices, and financial and administrative issues. Specific subject matters include finance and human resources, policies/procedures and operations, crime/arrest statistics and crime evidence, and police oversight.

Personnel variables indicate that most audits were ordered or requested externally and less than a quarter were requested and conducted by the police themselves. City-level government offices such as city auditors and controllers conducted more of the audits. But specialized city offices such as Independent Police Review Division, Office of Police Audit Review Board/Independent Police Auditor, and Independent Police Review Director/Auditor, and Board of Supervisors did only about 6% of the audits. Auditors usually have either one or two or more certifications, licenses, and/or qualifications with a small number with professional experience and educational credentials. Subject matter experts were hired/involved in about 10% of the audits only.

Organizationally, all audits provided information on structural independence. Most audits were done by auditors whose independence could be determined by government code/charter, by organizational structure that provides independence from audited entities, and/or by appointment and reporting procedures.

Conclusions

The use of police auditing is increasing over the years but not evenly across the country. A significant number of states has not utilized auditing as a way to hold their police accountable. States and locations with larger populations have received more audits, larger departments tend to be audited more, and more audits are conducted in the Southwestern region of the country. For those that were audited, audits were used irregularly. Types of audits received were mostly on compliance, performance, and finances. Most audits were done due to routine planning and government concerns. Specific issues addressed include finance and human resources, policies/procedures and operations, crimes, and police oversight.

The state of the art of police auditing remains a work in progress. A lack of specialized knowledge pertaining to auditing the police remains. Most audits were conducted at the city-level government offices but specialized offices that focus on police oversight such as Independent Police Review Division and Office of Independent Police Auditor did only a small share of the audits. A specialized professional police auditing program established as an essential part of the police function remains rare. Auditors usually possess financial, accounting, and auditing certifications and/or licenses but not police expertise and subject matter experts were rarely hired/involved in the audits.

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