

The Methods And Results In Police Auditing In The United States: An Explorative Analysis

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Abstract

Various programs have been implemented to improve police performance and accountability in the United States. This article is focused on a rarely examined area, police auditing, as a way to achieve this purpose. Many police audits have been conducted over the past three decades especially in recent years to address police efficiency, economy, effectiveness, and compliance. This study is aimed at answering two questions: What methods have been used in auditing various police programs? And what immediate results have been achieved from the use of these methods?

A nation-wide police audit dataset was used to develop an understanding of these questions. This dataset consists of 286 police audit reports produced over the past three decades that have been coded into the statistical software SPSS. Because the dataset is completely based on the audit reports, only results produced in the timeframes of the audits were available. There are more than seventy variables in this dataset, and variables related to audit methods and results were examined. As human behaviors during the audit process influence audit cooperation and data collection, variables related to personnel interactions were also looked at. By examining the specific methods used and immediate results achieved, this study sheds some light on issues in these areas and suggests ways to improve police auditing and research in the future.

Keywords: *Police Auditing, Standards, Criteria, Methods, Results*

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I. Introduction

It is widely recognized that police accountability is important for building public trust and making the system more effective (Chase, 2000). Various policies and programs have been implemented for this purpose (Gullion, Orrick, and Bishopp, 2021; Hodge and Clintonia Boddie, 2022; Harris, Chierus, and Edson, 2015; Walker, 2003). There were very few empirical studies on police accountability, however (Feys, Verhage, and Boels, 2018; Gilsinan, 2012). As police accountability issues are diverse and wide-ranging, this article is focused on one particular activity designed to increase police accountability, i.e., police auditing.

Many police audits have been conducted over the years at all levels of government that have led to various reports on police efficiency, economy, effectiveness, and compliance (Jiao, 2015). Questions on the methods used in police auditing and the immediate results they led to, however, have not been answered systematically. To address these questions, this paper relies on a national police audit dataset in the U.S. by analyzing exploratively related variables. Two types of variables covering methods used in audit data collection and immediate results achieved from the use of the methods were examined. As human behaviors during the audit process as well as politics and organizational culture all influence audit cooperation and data collection, variables related to personnel interactions were also examined.

II. Literature Review

Various approaches have been used to enhance police accountability (Alpert and Walker, 2000; and Walker and Archbold, 2018) including external oversight mechanisms such as citizen reviews, governmental oversight programs (Green and Aldebron, 2019; Jawando and Parsons, 2014; and Prenzler and Ronken, 2001), and police auditing (Jiao, 2015). Police audits originated from the need to examine financial and financial-related records to ensure police funds or resources were used properly. Over the years, there has been an increased demand for reports of government stewardship, accountability, and performance (Jiao, 2015). In the 1990s, fulltime police auditors emerged in some municipalities that audit the complaint process, monitor police investigations, and review police policies (Walker, 2003). The police audit activities consequently have expanded from rendering financial opinions to attesting on performance, management, compliance, controls, and operations (General Accounting Office, 1994; Jiao, 2015). Many police audits today are concerned with whether police organizations have achieved the purposes for which their programs were funded and have done so economically and effectively (Jiao, 2015).

The systematic collection and analysis of police data in the auditing process are similar to other police evaluations. Auditing as part of an evaluation can be utilized to see how police programs have been implemented and if they have improved a police department (Alpert and Walker, 2000; James, James, and Dotson, 2021; and Lersch,

Bazley, and Mieczkowski, 2006). Police auditing, however, generally employs a different set of standards and criteria in measuring the police programs due to its accounting or financial basis. For example, Generally Accepted Government Auditing Standards (GAGAS) are commonly expected to be used in police auditing. Criteria ranging from police policies and procedures, to laws and regulations, and to external professional and/or industry requirements may all be applied to a police audit (Jiao, 2015).

The majority of police audits have been performed at the city level in the due to the localized police system in the U.S. The Civil Rights Division of the Department of Justice (DOJ) of the federal government, however, has been involved in auditing the local police over the years since the 1990s (Jiao, 2021). Auditing has been used most notably in measuring implementation of the federal consent decrees that local police departments entered with the Department of Justice (DOJ) (Walker, 2018 and 2024). 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 (Alpert, McLean, and Wolfe, 2017; Phillips and Jiao, 2017; and Rushin, 2017). Over the years, the consent decree provisions have led to some best practices and well-known conditions for effective and constitutional policing (Walker, 2024).

Although auditing can be potentially an effective tool in evaluating whether certain police programs have worked due to data-driven designs employed in these programs, it has rarely been examined empirically. A previous review of police audits in the U.S. addressed how police auditing has been used over the years in various police departments, what concerns and issues have led to police auditing, what subject matters have been investigated, and how personnel and entities engaged in police auditing are structured (Jiao, 2013; 2024). As a broad review, the research showed that although the number of police audits has been on the increase over the years from a handful in the 1990s to over a hundred in recent years, police audits have been used unevenly in different regions of the United States. Some states and police departments have rarely used police auditing as a mechanism for improving police performance and accountability. When a police audit is conducted, proper auditor qualifications and objectivity are needed to make sure that the audit is meaningful and effective. Various police audits, i.e., performance, compliance, and finance-related, can be enhanced in terms of the topics or subject matters evaluated. Audits should be conducted not only to address government concerns but also public and community needs, particularly in the area of police oversight and civilian complaints, in order to improve both public confidence and police effectiveness. The structures and offices engaged in police auditing can be improved by moving from a general auditing process to a more specialized approach (Jiao, 2024).

Information remains unavailable in previous studies on specific audit methods used and what they might have led to. In other words, a detailed or specific study has not been conducted on the methods used and results achieved in police auditing. And there is a need to understand whether adequate methods have been employed by police auditors in collecting data and whether types and quality of the data they have produced are sufficient in generating findings and conclusions. This paper is aimed at filling this void by providing a detailed analysis in these two areas with empirical evidence from a national police auditing dataset.

III. Research Methods

A police audit dataset consisting of completed police audit reports was used to develop information on the methods and results of police auditing in the U.S. The dataset was created in SPSS (Statistical Package for the Social Sciences), which includes variables related to the methods and results in police auditing. As published audit reports provide direct information on police auditing, it was determined that these reports be selected into the police audit dataset. This was made possible because it is generally required by law that police audits, once completed, be made available online to the public.

A search, therefore, was possible for these reports on the internet and reports from various agencies from different parts of the country were downloaded, screened, and entered into the dataset used for this study. Due to the fact that the police system in the United States is largely localized, most of the audits were conducted and completed at the local level with some at the county, state, and federal level. The dataset covers twenty-seven years from 1995 to 2022 as police auditing had become more widely used and audit reports more available. Overall, 286 police audits were selected into the dataset after screening all available reports and after reports considered inappropriate for the dataset due to lack of information were discarded. The lack of information was determined by examining the length of the audit reports and whether key variables for understanding police auditing were present in the reports.

To develop this dataset, a codebook including seventy-eight variables was created to capture as much data as possible as reported in these audits. The seventy-eight variables were developed by reading about ten percent of the collected audit reports and selecting from them all or key variables that objectively and accurately reflect the content of these audits. All these variables were coded manually into the statistical software SPSS. The variables relevant to this paper include those related to audit methods, i.e., Method, GAGAS, Criteria, Sampling, Sample Type, and Sample Size; and those directly or indirectly related to immediate audit results, i.e., Errors/Needs, Areas of Improvement, Standards Met, Consistency, Staff Contacted, Undue Influence, Support, Cooperation, Types of Results, Evidence, and Change. These variables were used specifically to

answer the following two questions: 1) What methods have been used in collecting data for police auditing purposes? 2) What immediate results have been achieved as reported in the police audits with the use of these methods?

Although the methods related variables are relatively straightforward, the results related ones are much less so. A police audit is usually conducted in a short time period and covers a limited timeframe. The results reported are confined to audit findings as a result of specific audit activities. These usually include different types of data collected, quality of the data overall, sufficiency of the data in generating findings and recommendations, obstacles encountered with agency personnel under audit, deficiencies and issues identified or validated, and changes observed if any. The results in the context of the dataset used for this study, therefore, are immediate and specific to the audit data reported and the timeframes covered. They are not evaluation results or impact achieved after implementing audit recommendations, which are beyond the scope of this study. As the source of data used for this paper is limited to the dataset created from various audit reports as mentioned, only patterns that emerged from the related variables in this dataset and their descriptions are available for analysis and reported. This research therefore is largely explorative in nature and more refined studies should be conducted in the future.

IV. Results

This section reports the results of analysis of two categories of variables as related to the audit methods and immediate audit results. As this study is limited to an explorative analysis, only descriptive statistics of related variables are reported here.

Table 1
Audit Methods

Variables	Measures		
Method	Basic	Active	Comprehensive
27.2%	6.2%	66.5%	
GAGAS	Yes		No
74.8%		25.2%	
Criteria	Basic Internal	Internal/Law	Industry Internal/External
35.6%	26.9%	23.4%	13.9%
Sampling	Yes		No
	48.6%		51.4%
Sample Type	Probability	Nonprobability	None
	27.5%	21.6%	50.7%
Sample Size	Yes		No
	32.6%		67.4%

The first part of the results is concerned with methods used in data collection in police auditing, including variables Method, GAGAS, Criteria, Sampling, Sample Type, and Sample Size (See Table 1). For the variable Methods, 27.2% of the audits involve the use of basic, passive data collection methods, which include examining and/or testing physical information (i.e., invoices, statements, records, inventory, etc.), and reviewing written policies, regulations, agreements, and/or files. More active data collection methods were indicated in 6.2% of the audits, including reviewing internal structure, compliance tests, interviewing appropriate or relevant personnel, use of questionnaires, and/or secondary analysis of previous audit(s). Comprehensive methods, the third level of audit data collection, involve the use of multiple methods, which occupies 66.53% of the audits. Multiple methods include physical records, fieldwork, observations, compliance tests, interviews, and review of policies, procedures, and/or system data.

Two variables are concerned with audit standards and criteria. On whether an audit was conducted according to the Generally Accepted Government Auditing Standards (GAGAS), 74.8% of the reports indicated Yes and 25.2% No or missing information. On specific criteria used for the audits, 35.6% followed basic internal criteria including departmental and unit procedures, manuals, and handbooks and 26.9% internal policies and laws and regulations. Industry and/or external standards were applied to 23.4% of the audits, including common professional criteria/industry practices, i.e., The International Standards for the Professional Practice of Internal Auditing, The Police Officer Standards and Training (POST), COBIT and ISACA, AFMLS Guide to Equitable Sharing for State and Local Law Enforcement Agencies (Equitable Sharing Guide), and benchmarking with peers. And both internal and external standards were used for 13.9% of the audits.

Three variables are about sampling, i.e., Sampling, Sample Type, and Sample Size. On whether sampling procedures were utilized when collecting audit data, 48.6% of the reports stated Yes and 51.4% No. On types of samples used, 27.5% of the reports indicated probability samples such as simple random or

randomized, stratified, or systematic samples; 21.6% nonprobability samples such as quota, selective, purposive or focus group, and convenience/judgmental sampling; and 50.7% not applicable. On sample size, 32.6% provided very brief or sketchy information while 67.4% did not provide this information or this information was not applicable.

Table 2
Audit Results

Variables	Measures		
Errors/Needs	Yes		No
	92.3%		7.7%
Areas of Improvement	85.3%		14.6%
	Standards Met	Yes	Somewhat
Consistency	50.3%	43.4%	No
	49.7%	42%	5.6%
Staff Contacted	Yes		No
	30.1%		69.9%
Support	Yes	No	NA/Missing
	71%	7.3%	21.6
Cooperation	Yes		No
	77.3%		22.7%
Undue Influence	1.3%		98.6%
	Types of Results	Trend	Specific Descriptive
Evidence	2.1%	7.7%	37.8%
	Yes	Somewhat	No
Change	97.9%	1.4%	0.6%
	71.3%	10.5%	13.6%

The second part of the results addresses the question, What results have been accomplished in police auditing? Variables related to this question in the dataset include Errors/Needs, Areas of Improvement, Standards Met, Consistency, Staff Contacted, Undue Influence, Support, Cooperation, Types of Results, Evidence, and Change (See Table 2).

Two variables address deficiencies auditors found, i.e., Errors/Needs and Areas of Improvement. On errors/needs found or validated through the audit, Yes was noted in 92.3% of the audit reports and No in 7.7%. On areas of improvement identified, 85.3% indicated Yes and 14.6% No.

Two variables are concerned with standards being met or criteria being consistently followed. On standards met, 50.3% of the audits reported that the police met most performance and compliance standards, 43.4% met some standards, and 5.6% failed to meet most standards. On whether items and/or criteria in the audited policy, plan, or agreement were consistently followed, 49.7% reported Yes, 7% No, 42% Somewhat, and 1.3% NA/Missing.

Four variables are about personnel interactions during the audit, which may affect audit cooperation and subsequently collection of data. These variables include Staff Contacted, Staff Support, Unit Cooperation, and Undue Influence. On whether an audit listed or mentioned the personnel and/or staff contacted, 30.1% was coded Yes and 69.9% No. On whether the staff and management were described as supportive during the audit, 71% noted Yes, 7.3% No, and 21.6% NA/Missing. On whether the unit under audit was cooperative in providing audit data, 77.3% of the reports were positive and 22.7% were negative or indicating missing information. On any undue influence from upper management for audited materials, 98.6% noted No, and 1% NA/Missing.

Three variables are about audit data collection results, including Types of Results, Evidence, and Change. On types of results reported in the audits, 2.1% reported combined and aggregated records/statistics for the purpose of analyzing broad trends, 7.7% presented specific statistics for the purpose of developing insight for specific types of issues, 37.8% provided descriptive information, and 52.1% included both statistics and descriptive information. On whether evidence was sufficient according to the auditors for developing findings and conclusions, 97.9% were positive, 1.4% somewhat positive, and .6% negative. On whether positive change was noted in the audits, 71.3% were affirmative, 10.5% somewhat, 13.6% negative, and 4.5% NA/Missing.

V. Discussion

This study provides a detailed understanding of the data collection methods used and immediate results achieved in police auditing in the U.S. from a national dataset. The descriptive statistics show that although various methods were used, auditors used basic, passive data collection methods or mostly documentary

research, with some cases including interviews and questionnaires, in about a third of the audits. In about two-thirds of the audits, comprehensive or multiple methods were used, including documentary research, fieldwork and observations, and interviews. Documentary research and/or existing data review were clearly present in most audits. More active data collection methods such as interviews, surveys, and field observations were underused in general and might be necessary to balance the documentary research so police audits are not solely dependent on existing records.

This imbalance may have been influenced by the disciplinary preference for and reliance on the documentation approach among most accountants and auditors. With more performance and compliance audits being conducted as the trend indicates (Jiao, 2024), it should be beneficial for the program evaluation and/or social science approaches to be incorporated in the police audit process. Past audits have demonstrated that the best audits involve the blending of the traditional documentation discipline of accounting with the social scientific research methods (Jiao, 2015). Future police audits therefore should consider including subject experts, program evaluators, and/or police scientists to work together with accountants and auditors.

As part of the audit methods, audit standards and criteria are usually necessary to allow an objective evaluation of the audited programs. These standards and criteria, if used, should be clearly stated in the audit reports. Most of the audits in this dataset, about three-quarters, were conducted according to the Generally Accepted Government Auditing Standards (GAGAS). The rest either did not use the GAGAS or did not provide information on whether they were used. This oversight should be corrected or an explanation be provided on why they were not used. On specific criteria applied to the audits, 62.5% indicated the use of internal criteria and laws and regulations while 37.3% applied industry and/or external standards or both internal criteria and external standards. As most audits did not use industry and/or external professional standards, future auditors may need to consider incorporating these standards in their audits so a comprehensive understanding on where a police program stands in terms of both internal and external criteria can be achieved. The more use of external or industry standards should also facilitate the wider adoption of best practices in the police profession among various police departments.

Sampling is a necessary part of the data collection process and may determine the quality of an audit. However, more than half of the audits in this dataset did not indicate the use of sampling. For those that used samples, 27.5% indicated the use of probability samples and 21.6% nonprobability samples. Sampling information should be provided in detail including sample size and specific sampling procedures. However, most audits did not provide such information or rather sketchy information only. This may be due to the audit context where sampling might be inapplicable for most audits because oftentimes an entire program was audited and a case-study approach was the focus. Nevertheless, probability samples should be used whenever they are applicable and if a case-study approach is used, details should be provided on how many members of a program participated and whether participants represented the program because even a case study may still require sampling procedures be used to achieve representativeness. And a clear explanation should be given whenever samples are not used and/or when sampling details are missing.

Results-related variables in this dataset are limited in the sense that they only indicate the immediate results from the collected data as described in the audit reports. As such, the results in this dataset confirmed that majority of police programs were deficient due to the presence of errors/needs and needed improvement. And almost half of the audited programs met only some standards or failed to meet most standards and did not consistently follow their policies and procedures. These results validate the need for police auditing in identifying errors and needs for improvement. They also indicate that auditing may be an effective way for pinpointing deficiencies in police programs due to its focus on specific standards and criteria.

Auditing by its nature is a critical process and takes place in a human behavioral environment (Jiao, 2015; 2021). Personnel interactions during the audit process therefore influence data collection and likely audit results. For these reasons, audit reports should list personnel contacted and whether staff and management were supportive and cooperative in the audit process. Most reports in this dataset indicate that staff and management were supportive, the unit under audit was cooperative, and there was no undue influence from upper management. However, almost seventy percent of the audits did not provide a list of personnel contacted, and almost a quarter did not provide information on whether staff and management were supportive. As a general rule in presenting audit results, such personnel information should be reported to allow a better understanding of audit findings. It may be considered an oversight on the part of an auditor or a weakness of an audit report when such information is missing unless a clear explanation is provided for its absence.

The dataset was mostly positive on the quality of the data gathered as most reports indicate that the evidence collected was sufficient for generating audit findings and conclusions. Whether this is true or not, however, may be questionable because auditors are unlikely to admit that the data they have collected are insufficient. This concern can be alleviated when details of the data collection process are provided in the reports and coded into the dataset. As mentioned earlier, this is not always the case for audits in this dataset. Even if this information is provided and coded, audit researchers may still need to read carefully various audit

reports in order to obtain a good understanding of the quality of the audit data. When this dataset is viewed as a whole, types of data collected seem simplified or rudimentary in most cases as less than ten percent reported combined and aggregated records and statistics for the purpose of analyzing broad trends or developing insight on specific issues. Most reports, about ninety percent, provided either descriptive information or both descriptive data and statistics.

More than seventy percent of the audits noted positive changes in their reports. It is unclear, however, whether these changes were due to or in response to the audits or were preexisting. And there were still thirty percent of the audits that indicated only some or no changes or did not provide this information. When change information is missing, as is often the case due to the short timeframes of most audits, a clear explanation should still be provided in the reports.

There are clearly some weaknesses in this study that should be addressed in future research on police auditing. First, more audit reports should be included in the dataset as this dataset covers up to the year 2022 and more audits have been conducted and posted since then. These additional reports or cases, if included, would strengthen the dataset and allow a more accurate understanding of related variables. Second, a subset of the dataset, perhaps ten percent, can be selected and perused systematically to develop qualitative themes of related variables. These themes could complement the quantitative data and provide another angle in understanding the research questions. Third, a multiple correlation and/or multivariate regression analyses can be conducted with related variables to understand the relationship between the audit methods and criteria used and the results of the audits in terms of the quality of the data and accuracy of the findings. And fourth, a follow-up survey of the audited agencies can be conducted to gauge the impact of the audits in a longer timeframe. This however will be a daunting task for researchers as access to the agencies, feasibility of a survey research design, and eventual collection of data can all prove challenging.

VI. Conclusions

This paper addressed two questions concerning the methods and results in police auditing in the United States by examining related variables in a national dataset consisting of 286 police audit reports. While some positives are clearly demonstrated in this dataset in these areas, significant room for improvement remains in both the use of auditing methods and development of results.

There are both strengths and weaknesses in the area of audit data collection. Most of the audits were conducted according to the Generally Accepted Government Auditing Standards (GAGAS). Most audits used at least internal criteria and laws and regulations. Industry and/or external professional standards, however, should be used in more audits if applicable for a comprehensive evaluation. Where these standards and/or GAGAS are not used, an explanation should be provided. In only about one-third of the audits multiple methods were used in collecting the data, and only about twenty percent of the audits used probability samples or nonprobability samples. Clearly, basic, passive data collection methods such as documentary research and/or existing data/policy review were dominant in most audits. Comprehensive or multiple methods including more active data collection methods such as fieldwork and observations, interviews, and surveys were not used as much but might be necessary to strike a balance between passive and active data collection. And sampling information, where applicable, such as whether a sample is used, sample size, and sampling procedures should be clearly provided also.

The results demonstrate the utility of police auditing as a way to identify problems in policing but more detail is needed in reporting the results. The dataset shows that majority of the audited programs were deficient in terms of errors and needs for improvement, and that almost half failed to meet most standards and/or consistently follow the policies and procedures. Although the results show that staff and management as well as units under audit were mostly supportive and cooperative during the audit, many reports did not disclose information on personnel interactions. Whether the evidence collected was sufficient for generating audit findings and conclusions remains questionable also. Although most audits noted positive changes in their reports, it is unclear what have led to these changes and quite some reports did not provide change information at all.

There are certainly deficiencies or weaknesses in this research itself. Future studies on police auditing methods and results may need to look at the possibilities of increasing the number of cases in the dataset, adding a qualitative component in understanding the research questions, conducting correctional and/or multivariate regression analyses on related variables, and designing and implementing a longer-term impact evaluation of police audits.

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