

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## **Criminal Investigation's Support of Other Federal Agency Task Forces Had a Quantifiable Impact on Tax Administration**

September 29, 2026

Report Number: 2026-300-061

## HIGHLIGHTS: Criminal Investigation's Support of Other Federal Agency Task Forces Had a Quantifiable Impact on Tax Administration

Final Audit Report issued on September 29, 2026

Report Number 2026-300-061

### Why TIGTA Did This Audit

On February 7, 2025, the Secretary of the Department of Homeland Security requested IRS Criminal Investigation's (CI) assistance for enforcing the laws under Title 8 of the United States Code related to immigration and customs enforcement. In addition, CI has supported two other federal joint task forces:

- Making the District of Columbia (D.C.) Safe and Beautiful.
- Restoring Law and Order in Memphis.

During our review, we received a congressional request to evaluate the scope and impact of the use of federal law enforcement personnel and resources for immigration enforcement. We incorporated the questions raised in the request into our review and were responsive to them in this report.

### Impact on Tax Administration

CI's mission is to serve the American public by investigating potential criminal violations of the Internal Revenue Code and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law.

In Fiscal Year (FY) 2025, CI identified almost \$4.5 billion in tax fraud and over \$6 billion in fraud linked to other financial crimes, with a conviction rate of 89 percent.

Using CI special agents to assist other federal agencies through joint task forces has resulted in CI allocating significant resources in a non-investigative capacity.

### What TIGTA Found

Criminal Investigation's support of federal agency task forces in 2025 and 2026 reduced the agency's capacity to work tax and non-tax investigations. However, CI's support for most activities for these efforts is substantially complete.

To support the task forces from May 2025 through March 2026, CI special agents spent more than 353,000 hours, roughly equivalent to 170 full-time equivalent special agents at a labor cost of approximately \$37 million.

| Task Force                         | Hours          |
|------------------------------------|----------------|
| Immigration Enforcement Task Force | 207,404        |
| D.C. Safe and Beautiful Task Force | 71,902         |
| Memphis Task Force                 | 73,800         |
| <b>Total Hours</b>                 | <b>353,106</b> |

The hours devoted to the three task forces translate to approximately 313 tax-related investigations that could have been started and completed. Together with \$2.9 million in travel funds, the total cost to CI was approximately \$40 million to support these task forces. For context, CI's operating budget for FY 2025 was approximately \$1 billion and is approximately \$895 million for FY 2026. Despite CI's participation, we did not find a notable impact on the number of investigations (tax-related and nontax-related) initiated.

Our review of these joint task forces identified three ongoing operational risks not limited to these specific tax forces including:

- Discretionary policy for the use of body cameras when supporting task forces.
- No specific policy regarding the use of masks by special agents when participating in task forces.
- No tracking of task force enforcement actions.

While support for these three joint task forces has been substantially completed, future assignments like these will have similar policy issues.

### What TIGTA Recommended

We made three recommendations to the Chief, CI including to review the body worn camera policy and consider updates to ensure that the policy applies when supporting other agencies or task forces; consider developing a policy that provides guidance for mask usage and a process for documenting the use and the reason for wearing a mask; and consider updates to policies and procedures that provide special agent documentation requirements for work performed when supporting other agencies or task forces. CI agreed to review its body worn camera policy but disagreed with the other two recommendations.



**TREASURY INSPECTOR GENERAL  
FOR TAX ADMINISTRATION**

**U.S. DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C. 20024**

September 29, 2026

**MEMORANDUM FOR:** COMMISSIONER OF INTERNAL REVENUE

**FROM:** Diana M. Tengesdal  
Deputy Inspector General for Audit

**SUBJECT:** Final Audit Report – Criminal Investigation’s Support of Other  
Federal Agency Task Forces Had a Quantifiable Impact on Tax  
Administration (Audit No.: 2026300009)

This report presents the results of our review to evaluate the impact on tax administration of Criminal Investigation’s loss of personnel and reallocation of resources away from tax-related crimes. This review is part of our Fiscal Year 2026 Program Plan and addresses the major management and performance challenge of *Managing a Reduced Workforce and Budget*.

Management’s complete response to the draft report is included as Appendix III. If you have any questions, please contact me or Matthew A. Weir, Assistant Inspector General for Audit (Compliance and Enforcement Operations).

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## **Background**

Criminal Investigation (CI) is the federal law enforcement arm of the Internal Revenue Service (IRS). CI is responsible for conducting financial crime investigations, including tax fraud, money laundering, public corruption, health care fraud, identity theft and more. CI special agents are the only federal law enforcement agents with investigative jurisdiction over violations of the Internal Revenue Code (I.R.C.).<sup>1</sup> In Fiscal Year (FY) 2025, CI identified almost \$4.5 billion in tax fraud and over \$6 billion in fraud linked to other financial crimes, with a conviction rate of 89 percent. As of September 2025, CI employed 2,195 special agents.

CI investigates three primary U.S. Titles:

- Title 18 (Crimes and Criminal Procedure Fraud and Miscellaneous Investigations).
- Title 26 (Criminal Offenses Under the I.R.C.).
- Title 31 (Financial Recordkeeping and Reporting of Currency and Foreign Transactions).

CI's mission is to serve the American public by investigating potential criminal violations of the I.R.C. and related financial crimes in a manner that fosters confidence in the tax system and compliance with the law. To achieve its mission, CI conducts tax-related and nontax-related investigations. Nontax-related investigations are all other investigations (*i.e.*, Title 18 and Title 31). An example of a nontax-related investigation would be public corruption. Tax-related investigations involve an alleged tax violation under the I.R.C. (*i.e.*, Title 26).

### **Criminal Investigation historically has participated in numerous task forces**

CI has traditionally participated in investigative joint task forces that address a particular area of law enforcement that falls within CI's jurisdiction. The existing task forces addressed in CI's procedures include:

- Organized Crime Drug Enforcement Task Force that transitioned to Homeland Security Task Force Efforts (HSTF).
- The High Intensity Drug Trafficking Area Program.
- Anti-Terrorism Task Force including the Joint Terrorism Task Force.
- Organized Crime and Strike Force Program.
- National Security Task Forces – Joint Terrorism & Counterintelligence Task Forces.
- Non-Organized Crime Drug Enforcement Task Force Narcotics Investigations.
- Financial Investigative Task Force, including Suspicious Activity Report Review Teams and Financial Crimes Task Forces within CI's Bank Secrecy Act program.

While working on these task forces, CI special agents use the specialized investigative skills that they have acquired, such as financial analysis and fraud detection skills. The work on these task forces requires coordination among investigators and prosecutors at the Department of Justice.

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<sup>1</sup> See Appendix IV for a glossary of terms.

On January 20, 2025, Executive Order 14159, *Protecting the American People Against Invasion*, announced the creation of the HSTF.<sup>2</sup> The HSTF is a continuation of the Organized Crime Drug Enforcement Task Force that was co-led by the Federal Bureau of Investigation and the Department of Homeland Security (DHS), Immigration and Customs Enforcement (ICE), and Homeland Security Investigations (the criminal investigative arm of the DHS). The goal of HSTF is to serve as a single, whole government coordinated effort to combat threats posed to the homeland.

Specifically, HSTF operations include stopping illegal trafficking of dangerous drugs and human beings, eliminating cartels, combatting transnational criminal organizations, and the trafficking of firearms. The CI special agents we interviewed stated that HSTF is part of CI's routine work, going back many years supporting the Organized Crime Drug Enforcement Task Force. CI management advised us that they consider working on the HSTF an extension of a CI special agent's core mission. CI's support for HSTF was established through a Memorandum of Understanding (MOU) that set out the responsibilities of the parties, including special agents' responsibilities when conducting HSTF assignments.

### **In Fiscal Year 2025, Criminal Investigation supported new joint task forces created by Executive Order and a Presidential Memorandum**

#### **Immigration Enforcement Task Force**

On January 20, 2025, the President signed Executive Order 14165, *Securing Our Borders*, which focuses on enhancing border security and addressing illegal immigration in the United States.<sup>3</sup> On February 7, 2025, the Secretary of the DHS sent a letter to the Secretary of the Treasury requesting qualified law enforcement personnel to assist with enforcing the laws under Title 8, Chapter 12, which are related to immigration enforcement.<sup>4</sup> The letter specifically referenced the availability of IRS resources due to recent increases in its workforce and budget.

In June 2025, CI issued operating guidance establishing the framework for CI special agents assisting with ICE and Homeland Security Investigations immigration enforcement. The guidance noted that ICE will provide the CI special agents with all necessary training to complete the responsibilities assigned to them. Neither the IRS nor the Department of the Treasury signed an MOU or written agreement with DHS or ICE.

Title 8 of the United States Code, specifically Chapter 12, pertains to immigration and nationality, and it grants immigration officers the authority to enforce immigration laws, including the apprehension and removal of noncitizens.<sup>5</sup> CI special agents were deputized and granted this enforcement authorization through the Secretary of Homeland Security's February 7, 2025, request. The Immigration Enforcement Task Force that CI special agents are supporting is led by the DHS.

For the most part, individual special agents served only about two weeks at a time on this non-core mission detail, enabling them to maintain their normal inventory of cases. The DHS did not reimburse the IRS for the cost of these resources. CI's support for this task force was to be

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<sup>2</sup> *Protecting the American People Against Invasion*, E.O. 14159, 90 Fed. Reg. 8443 (January 20, 2025).

<sup>3</sup> *Securing Our Borders*, E.O. 14165, 90 Fed. Reg. 8467 (January 20, 2025).

<sup>4</sup> See Appendix II for a copy of the letter to the Secretary of the Department of the Treasury.

<sup>5</sup> 8 United States Code Chapter 12 Sections 1101–1537.

reevaluated in November 2025. However, the reevaluation efforts did not occur, and CI continued to support the Immigration Enforcement Task Force through April 2026. At that time, due to increased hiring at the DHS, CI concluded its participation in the Immigration Enforcement Task Force except for individual case assistance requests.

### **Making the District of Columbia Safe and Beautiful Task Force**

On March 27, 2025, the President signed Executive Order 14252, *Making the District of Columbia Safe and Beautiful*.<sup>6</sup> In response to this order, several federal departments and agencies, including the IRS, formed the Making the District of Columbia (D.C.) Safe and Beautiful Task Force. The purpose of this task force is to increase the presence of law enforcement in D.C. by "directing maximum enforcement of federal immigration law."

Under direction from the U.S. Marshals Service, CI's primary role was to provide operational support to the federal, state, and local agencies that have leadership and tactical responsibility for the task force. CI did not command, direct, or control the enforcement component of these operations. CI special agents were assigned to patrol the city's public transportation (Metro) stations and specific neighborhoods. Some special agents were also assigned to the Joint Operations Command Center to disseminate information to the field and collect and share enforcement statistics with task force leadership.

In addition to the support CI provided to this task force described further below, the Administration asked CI to hire special agents to support the Making D.C. Safe and Beautiful Task Force. In response, CI hired 17 special agents. After completing the training, these newly hired agents were assigned to the Making D.C. Safe and Beautiful Task Force beginning in July 2026. When this task force is completed, these special agents will assume regular duties within CI. Otherwise, CI substantially completed its support of this task force effective April 30, 2026.

### **Restoring Law and Order in Memphis Task Force**

On September 15, 2025, the President signed the Restoring Law and Order in Memphis, a memorandum to address an increase in crime in Memphis, Tennessee (hereafter referred to as the Memphis Memorandum).<sup>7</sup> The Memphis Memorandum established the Restoring Law and Order in Memphis Task Force to end street and violent crime to the greatest extent possible. The Memphis Memorandum also emphasized coordinating closely with state and local officials in Memphis and neighboring jurisdictions to share information, develop joint priorities, and maximize resources to make Memphis safer and restore public order. CI special agents were assigned to patrol neighborhoods in support of local law enforcement.

Unlike the traditional task force operations, such as HSTF, in which CI participates, CI did not enter into MOUs for the Immigration Enforcement Task Force, the D.C. Safe and Beautiful Task Force, or the Memphis Task Force.

### **Congressional Request**

On January 22, 2026, we received a congressional request to evaluate the scope and impact of using federal law enforcement personnel and resources for immigration enforcement. The

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<sup>6</sup> *Making the District of Columbia Safe and Beautiful*, E.O. 14252, 90 Fed. Reg. 14559 (March 27, 2025).

<sup>7</sup> *Restoring Law and Order in Memphis*. Presidential Memoranda (September 15, 2025).

request was addressed to multiple federal agency Inspectors General regarding the use of federal law enforcement resources for immigration enforcement. We incorporated the questions raised in the request into our review and were responsive to them in this report.

Due to national attention on the availability of footage from body worn cameras and special agents wearing masks during their interactions with the public, our review also considered procedural issues with the joint law enforcement task forces described above that could impact CI's involvement on future task forces. Specifically, we reviewed the:

- Policy and procedures for the use of body cameras when supporting task forces.
- Policy and procedures regarding the use of masks by special agents when participating in task forces.

While support for these three joint task forces has been substantially completed, future assignments like these will have similar policy issues.

## **Results of Review**

### **Criminal Investigation Allocated Significant Resources to New Task Forces, but Maintained Its Overall Workload**

CI's support of the Immigration Enforcement, Making the District of Columbia (D.C.) Safe and Beautiful, and Restoring Law and Order in Memphis Task Forces had a quantifiable impact on tax administration, reducing the agency's capacity to work tax and non-tax investigations. CI's support for most activities for these efforts ended in May 2026. CI's support also resulted in expenditure of its own funds for special agents' travel related to the task forces. Figure 1 shows that CI special agents spent more than 353,000 hours on these three joint task forces from May 2025 through March 2026. This is roughly equivalent to 170 full-time equivalent special agents at a labor cost of approximately \$37 million.<sup>8</sup>

**Figure 1: Special Agent Hours  
Spent on Task Forces<sup>9</sup>**

| Task Force                         | Hours          |
|------------------------------------|----------------|
| Immigration Enforcement Task Force | 207,404        |
| D.C. Safe and Beautiful Task Force | 71,902         |
| Memphis Task Force                 | 73,800         |
| <b>Total Hours</b>                 | <b>353,106</b> |

*Source: Criminal Investigation Management  
Information System Time Reports.*

The hours devoted to the three task forces translate to approximately 313 tax-related investigations that could have been started and completed. Together with \$2.9 million in travel

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<sup>8</sup> \$37 million is based on an estimated cost of \$216,000 for 170 special agents working full-time.

<sup>9</sup> CI recorded hours for newly formed task forces under unique general investigation codes starting in May 2025. Each task force was assigned a unique general investigation code.

funds, the total cost to CI was approximately \$40 million to support these task forces. For context, CI's operating budget for FY 2025 was approximately \$1 billion and is approximately \$895 million for FY 2026. Using CI special agents to assist other federal agencies through joint task forces has resulted in CI using significant resources in a non-investigative capacity.

During our review, CI advised us that a significant amount of the work on these task forces was accomplished using overtime hours. Specifically, 68,971 of the 353,106 hours were overtime hours that would not have otherwise been worked. These overtime hours equate to approximately 61 tax-related investigations. Thus, if the overtime hours were not worked, the total opportunity cost would have totaled 252 tax-related investigations.

The special agents' time spent working on these three joint task forces did not require specialized investigative training (*e.g.*, detecting fraud using financial analysis and other skills). Instead, they were primarily focused on providing officer safety for other federal agents or patrolling the streets, in support of the following:

- Immigrant removal operations.
- Civil immigration enforcement.
- Crime patrol in support of local law enforcement.

CI rotated special agents' assignments to mitigate the impact on tax administration casework. From May 2025 through March 2026, the following shows the total number of CI special agents that worked at least one day on one of the three joint task forces:<sup>10</sup>

- 1,311 special agents supporting the Immigration Enforcement Task Force.
- 427 special agents supporting Making D.C. Safe and Beautiful Task Force.
- 383 special agents supporting Restoring Law and Order in Memphis Task Force.

### **Criminal Investigation absorbed unplanned task force travel costs**

During the period of our review, we found that 25 percent of CI's travel expenses were spent on participating in the three joint task forces. Specifically, between May 2025 through March 2026, \$2.9 million (25 percent) of CI's \$12 million in travel expenses were related to the task forces.

For the Making D.C. Safe and Beautiful and Restoring Law and Order in Memphis Task Forces, special agents traveled from their field offices around the country to Washington, D.C., and Memphis, Tennessee. To properly capture travel expenses, CI established separate cost codes for each task force. CI was not specifically funded to support the three joint task forces in FY 2025 or FY 2026. Additionally, the IRS was not reimbursed by DHS or any other federal, state, or local agency.

Figure 2 summarizes the total travel expenses for each task force since inception.

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<sup>10</sup> A unique number of agents entering time. It does not represent full-time agents working only on task forces.

**Figure 2: Joint Task Force Travel Expenses Through March 2026**

|                 | D.C.         | Memphis      | Immigration Enforcement | Total        |
|-----------------|--------------|--------------|-------------------------|--------------|
| Travel Expenses | \$ 1,700,000 | \$ 1,200,000 | \$ 8,300                | \$ 2,908,300 |

Source: CI Executive Summary Report as of April 1, 2026.

### **Criminal Investigation's overall workload remained consistent despite supporting these three joint task forces**

Between FYs 2021 and 2025, the number of CI's nontax-related investigations increased, and tax-related investigations were consistent. Figure 3 shows the trend in the number of investigations initiated over the past 5 fiscal years.

**Figure 3: Tax-Related Investigations Initiated as a Percentage of Total Initiated Investigations Trended Downward from FY 2021 Through FY 2025**

| Fiscal Year | Nontax-Related Investigations Initiated | Tax-Related Investigations Initiated | Total Investigations Initiated | Percentage of Tax-Related Investigations |
|-------------|-----------------------------------------|--------------------------------------|--------------------------------|------------------------------------------|
| 2021        | 1,209                                   | 1,372                                | 2,581                          | 53%                                      |
| 2022        | 1,170                                   | 1,388                                | 2,558                          | 54%                                      |
| 2023        | 1,267                                   | 1,409                                | 2,676                          | 53%                                      |
| 2024        | 1,294                                   | 1,373                                | 2,667                          | 51%                                      |
| 2025        | 1,412                                   | 1,380                                | 2,792                          | 49%                                      |

Source: CI Criminal Investigation Management Information System Reports.

While tax-related investigations initiated as a percentage of total investigations decreased from FY 2021 through FY 2025, total investigations increased during the same period. We reviewed monthly data from the Criminal Investigation Management Information System (CIMIS) for May 2025 through March 2026 to determine the potential impact of the hours special agents spent on these three joint task forces. We did not find a notable impact on the number of investigations (tax-related and nontax-related) initiated from the hours spent on the three joint task forces. However, the closed case count specifically for tax-related cases increased during FY25 from 1,195 to 1,459, which may have provided more resources to initiate cases and support task force work.

Even with the new commitments described above, the overall number of hours spent on tax-related investigations during FY 2025 (1.65 million hours) were slightly higher than in FY 2023 (1.59 million hours) and FY 2024 (1.6 million hours).<sup>11</sup>

The information and data presented above represents our evaluation of using CI special agents for immigration enforcement. Most of the information included in this report was requested in the congressional inquiry referenced above. The congressional inquiry also asked us to determine whether whistleblower complaints were received as a result of the task force participation. We determined our Office of Investigations has not received any taxpayer complaints or whistleblower disclosures pertaining to CI special agents working on these joint task forces. Additionally, our Office of Investigations is also participating in both the Making the District of Columbia Safe and Beautiful and Restoring Law and Order in Memphis task forces.

<sup>11</sup> Based on analysis of CI's CIMIS data of total tax-related hours.

However, the participation is on a limited basis, such as when fraud is identified and is within TIGTA's jurisdiction.

### **Criminal Investigation Needs To Address Multiple Operational Risks When Supporting Task Forces Led by Other Federal Agencies**

We evaluated CI's participation in the three joint task forces and identified three operational risks applicable to CI operations. We found that CI has:

- A discretionary policy for the use of body cameras when supporting task forces.
- No specific policy regarding the use of masks by special agents when participating in task forces.
- No tracking of task force enforcement actions.

#### **The use of body worn cameras by CI special agents was not tracked**

In a prior review, we reported that CI did not comply with its internal policies and procedures for body worn cameras.<sup>12</sup> We recommended and the IRS agreed to reemphasize the body worn camera policies and procedures to its special agents. In their response, CI management noted that the body worn camera program was in a phased implementation and they would make any necessary refinements before full implementation.

During our review, CI officials confirmed that CI's body worn camera policy was fully implemented as of July 2025 and as of February 2026, all special agents had a body worn camera. Before being assigned a body worn camera, CI special agents are required to complete the following training:

- How to wear and use the body worn camera.
- When to activate and deactivate the body worn camera.
- Familiarization of camera menus and buttons before camera deployment.
- Upload and management of body worn camera recordings.
- Legal topics relevant to the use of body worn cameras.

CI's body worn camera policy states that for CI led enforcement operations, body worn cameras are required to be worn and activated by all on-scene participants during pre-planned arrests.<sup>13</sup> In addition, body worn cameras are required to be worn during search and/or seizure operations that require a risk assessment. For enforcement operations not led by CI, special agents will generally defer the activation and deactivation of body worn cameras to agents leading the specific operation (*i.e.*, DHS, ICE or the U.S. Marshals Service). CI officials also advised us that some CI special agents were activating their body worn cameras on the Immigration Enforcement Task Force even when DHS or ICE agents were not.

We determined that CI does not track its agents' use of body worn cameras on other federal agency led operations such as the Immigration Enforcement Task Force. Consequently, we could

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<sup>12</sup> TIGTA, Report No. 2025-IE-R023, *Criminal Investigation's Body-Worn Camera Program Needs Improvement*, p.4 (July 2025).

<sup>13</sup> IRS CI Policy Directive approved by Chief, CI on August 21, 2025.

not confirm how many CI special agents used their body worn cameras during the Immigration Enforcement Task Force or other task force operations. However, CI has the capability to track the number of uploads of body worn camera footage, and CI acknowledged the increased frequency of body worn camera footage uploads in recent months by their special agents in the field.

### **CI special agents wore face coverings at their discretion during the Immigration Enforcement Task Force**

With national attention on the issue of enforcement actions by masked officers, we asked IRS CI leadership about their policies regarding face masks during participation in these joint task forces. According to CI leadership, special agents participating in the Immigration Enforcement Task Force were authorized to wear face masks, gaiters, or other face coverings at their discretion. CI issued a guidance memo in June 2025, classifying masks as investigative equipment.<sup>14</sup> Accordingly, the requirement for management approval before mask usage during all enforcement operations is not needed. Unlike CI's body worn camera policy, there is no unified CI mask policy that outlines expectations when supporting other agency led task forces. The lack of having a unified policy has resulted in some special agents wearing a mask while other did not while conducting the exact same work.

CI confirmed that special agents have worn masks during some Immigration Enforcement Task Force operations. CI management said that wearing a mask is for the special agents' safety as it can mitigate the risk of being doxed. According to the ICE website, ICE law enforcement officers also wear masks to prevent doxing, which can place them and their families at risk.

Before assisting DHS and ICE on the Immigration Enforcement Task Force, wearing a mask on an enforcement operation was not considered by special agents. However, CI confirmed that going forward, special agents are authorized to wear face masks, gaiters, or other face coverings at their discretion for enforcement actions that are not related to the Immigration Enforcement Task Force.

CI needs to develop a unified mask policy that will address the risk and the control of the operation and document the reason for the usage of masks. A unified policy for the same work comports with internal procedural controls.

### **Lack of documentation requirements may prevent complete, accurate, and timely reporting of non-investigative task force activities**

CI uses various business processes to ensure that special agents and other applicable personnel report their time accurately and in compliance with CI policy requirements. These include reporting case-related activities in the CIMIS, and verification of timesheets through:

- Mandatory, detailed daily reporting.
- Monthly and annual analytics-driven reviews.
- Required annual managerial verification.

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<sup>14</sup> Investigative equipment includes, but is not limited to, the following: fleet vehicles, surveillance vehicles, radio communication equipment, firearms, body armor, electronic surveillance equipment, audio and video equipment, cameras and lenses, night vision equipment, CI pocket commissions, *etc.*

- Law Enforcement Availability Pay (specific compliance monitoring).
- Automated system checks that prevent errors.

Other than recording a special agent's hours, CI does not have a specific documentation requirement in place when participating in task force operations led by other federal agencies. This includes the Immigration Enforcement, Restoring Law and Order in Memphis, and Making D.C. Safe and Beautiful Task Forces, as well as the HSTF operations.

For the Immigration Enforcement Task Force operations, CI records the hours spent by special agents in the CIMIS and maintains a separate log that lists the type and location of the operation. The log does not include pertinent information such as how many CI special agents participated in the operation and whether the special agents activated body worn cameras and other details describing the operation. Most entries in the log do not include any narrative describing the activities the special agent performed.

CI officials do not consider their work on the Immigration Enforcement Task Force to be pre-planned investigations requiring a narrative. Consequently, the specific activities of the special agent supporting the Immigration Enforcement Task Force are not recorded with a narrative. While the enforcement logs provide some record of CI's involvement relating to work supporting the task force, the results of a special agent's work should be documented in more detail and associated with the hours spent.<sup>15</sup>

For the Making D.C. Safe and Beautiful and the Restoring Law and Order in Memphis Task Forces, CI records the hours spent by special agents in the CIMIS. However, all enforcement actions including but not limited to arrests, arrest attempted, prisoner transport, traffic stops, and surveillance assistance are documented centrally at the Joint Command Operations Center. CI does not maintain Joint Operations Command Center enforcement activity records or any associated documentation. All documentation remains with the lead agency or agencies directing each initiative.

For the HSTF operations, CI does not create or retain HSTF specific enforcement reports in the CIMIS. CI records hours associated with HSTF work in the CIMIS but does not generate case specific investigative reports or operational documents for these activities. All operational and administrative documentation, including enforcement reports, operational plans, and arrest reports, are maintained by the lead investigative agency directing the HSTF enforcement action (e.g., Homeland Security Investigations and the Federal Bureau of Investigation). These materials remain in those agencies case management systems and folders.

The Office of Management and Budget Circular No. A-123: *Management's Responsibility for Internal Control*, defines the control activity relating to documentation as preserving evidence to support a decision, or record an event, transaction, or system. We determined that the current process for documenting task force activities fails to meet this standard for internal control. The failure is a consequence of CI not having specific documentation requirements in place when participating in task force operations led by other federal agencies. Proper documentation procedures would provide CI management with information such as:

- The activity (e.g., surveillance, security) that was performed.
- The special agent who performed the activity.

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<sup>15</sup> OMB Circular No. A-123, p. 15.

- The type and amount of CI resources used in the activity.

While CI advised us that these three joint task forces have been substantially completed, future assignments like these will have similar policy issues. Accordingly, our recommendations will allow CI to mitigate these concerns during future assignments when CI is not the lead agency.

The Chief, CI, should:

**Recommendation 1:** Review the August 2025 body worn camera policy and consider updates to ensure that the policy addresses expectations when special agents support other agencies or task forces.

**Management's Response:** CI management agreed with the recommendation and stated that they have already completed a comprehensive review of the August 2025 body worn camera policy and ensured that expectations for special agents supporting other agencies or task forces are fully addressed.

**Recommendation 2:** Consider developing a policy that provides special agents with guidance for mask usage and outlines a process for documenting the reason for its use. The policy should also address the use of masks when supporting other agencies or task forces.

**Management's Response:** CI management disagreed with this recommendation. It is CI's belief that existing guidance is sufficient because it provides flexible defined parameters for mask use without creating duplicative or unnecessary policy requirements.

**Office of Audit Comment:** CI did not enter into a memorandum of understanding regarding its task force participation, which could have set out the conditions of how special agents would support the task forces. In the absence of a memorandum of understanding, a mask policy ensures consistency among special agents following the same standards while performing the same work.

**Recommendation 3:** Consider updates to policies and procedures that provide special agent documentation requirements for work performed when supporting other agencies or task forces.

**Management's Response:** CI management disagreed with this recommendation. CI believes their existing policies and practices are appropriate for CI's support role, consistent with federal task force governance, and aligned with internal control principles applicable to CI's mission.

**Office of Audit Comment:** CI did not satisfy the documentation requirements for internal controls. The failure is a consequence of CI not having specific documentation requirements in place when participating in task force operations led by other federal agencies. Proper documentation would provide CI management with necessary information (*e.g.*, activities performed) to justify the time and/or costs associated with supporting these task forces, which in this case totaled approximately \$40 million.

## **Appendix I**

### **Detailed Objective, Scope, and Methodology**

The overall objective of this audit was to evaluate the impact on tax administration of CI's loss of personnel and reallocation of resources away from tax-related crimes. To accomplish our objective, we:

- Obtained data including agents' hours and the number of agents participating in various task forces and analyzed the impact on the tax administration activities of CI.
- Assessed the completeness and appropriateness of operational manuals established over various task forces including how task forces are tracked, documented, and funded. Reviewed applicable CIMIS reports and related management reports pertaining to task force hours, the number of cases initiated and completed for FY 2021 through FY 2025 and analyzed the trends.
- Evaluated changes in IRS CI's staffing of special agents from FY 2021 through FY 2025 and determined the impact of staffing changes on overall CI operations.
- Determined areas of improvement that would be beneficial for CI when working on nontax-related cases or participating in task force operations with other federal agencies.

#### **Performance of This Review**

This review was performed with information obtained from CI Headquarters Office located in Washington, D.C., during the period November 2025 through April 2026. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

#### **Data Validation Methodology**

We performed tests to assess the reliability of data from CI's CIMIS system. We evaluated the data by (1) performing electronic testing of required data elements, (2) reviewing existing information about the data and the system that produced them, and (3) interviewing agency officials knowledgeable about the data. We determined that the data was sufficiently reliable for purposes of this report.

#### **Internal Controls Methodology**

Internal controls relate to management's plans, methods, and procedures used to meet their mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance. We determined that the following internal controls were relevant to our audit objective: IRS policies, procedures and directives applicable to CI supporting task forces. We evaluated these controls by reviewing

source documents, interviewing management, and reviewing CIMIS reports where CI records agents' hours participating in task forces.

We also discussed with IRS management and their data team to understand how the data was created. For hours entered for the three newly formed task forces, we performed data reliability test with hours recorded in October 2025.

## **Appendix II**

### **Letter to the Secretary of the Department of the Treasury**

*Secretary*

U.S. Department of Homeland Security  
Washington, DC 20528



**Homeland  
Security**

February 7, 2025

The Honorable Scott Bessent  
Secretary  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220

Dear Secretary Bessent,

The President has directed the Department of Homeland Security (DHS) to “take all appropriate action to supplement available personnel to secure the southern border and enforce the immigration laws of the United States,” including through use of DHS’s authority to deputize employees of the United States to perform immigration functions. *See* Executive Order 14165, *Securing Our Borders*, 90 Fed. Reg. 8,467, 8,468 (Jan. 20, 2025) (discussing 8 U.S.C. § 1103(a)(6)).

As part of implementing this directive, and others, DHS has secured partnership and support from a number of law enforcement officials who have agreed to assist DHS in carrying out the President’s immigration agenda. Specifically, since January 20, 2025, DHS has deputized the following offices and officials with authority to enforce federal immigration law: (1) several law enforcement components of the U.S. Department of Justice, (2) certain members of the Texas National Guard, and (3) certain law enforcement officials in the Texas Attorney General’s Office.

Even with these resources available, more can be done to fully implement the Executive Order. It is DHS’s understanding that the Department of the Treasury has qualified law enforcement personnel available to assist with immigration enforcement, especially in light of recent increases to the Internal Revenue Service’s work force and budget. U.S. Immigration and Customs Enforcement (ICE), a DHS component, has the following needs:

**Supporting Task Forces and Collaborative Efforts**

- Serving on interagency task forces with ICE, such as the El Dorado Task Forces, Violent Gang Task Forces, Document and Benefit Fraud Task Forces, Border Enforcement Security Task Forces, and Homeland Security Task Forces, to assist in building complex cases that blend tax, immigration, and money laundering charges.

**Targeting Employers Engaging in Unlawful Hiring Practices**

- Partnering with ICE to conduct employer investigations to include conducting financial audits of businesses suspected of employing illegal immigrants and

[www.dhs.gov](http://www.dhs.gov)

**Criminal Investigation's Support of Other Federal Agency  
Task Forces Had a Quantifiable Impact on Tax Administration**

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building criminal investigations for prosecution against employers violating tax and labor laws.

**Investigating Human Smuggling and Trafficking Rings**

- Partnering with ICE to identify and dismantle financial networks supporting human smuggling and trafficking organizations. Following money trails to uncover payments systems used for transporting and harboring illegal aliens.

**Seizing Assets**

- Partnering with ICE to leverage forfeiture laws to seize properties, vehicles, and funds tied to immigration-related offenses such as harboring illegal aliens or operating illegal businesses.

**Contract Oversight**

- ICE relies heavily on a wide range of contract vehicles to effectuate its enforcement functions and seeks additional contract oversight personnel to ensure continued mission readiness.

**Apprehension**

- Generally, additional law enforcement officials to assist with interior immigration enforcement, including detention facility pick-ups of aliens pursuant to the Criminal Apprehension Program (CAP) and assisting with Institutional Hearing Removal Program (IHRP).

**Monitoring**

- Managing the non-detained docket, including aliens enrolled in the Alternatives to Detention Program, and monitoring aliens who report to ICE Field Offices for immigration compliance purposes and responding to non-compliance alerts, among other functions.

**Detention**

- Managing and monitoring detained dockets for those aliens in the custody of ICE, to include monitoring for case completion, travel document requests, Post-Order Custody Reviews, staff-detainee communication, and other support.

**Removal**

- Physically escorting and/or supporting interior transportation and/or removal of aliens to their country of citizenship, including working with consulates to obtain travel documents, country clearances, and other support where needed.

This letter requests that you make qualified officials from the Department of the Treasury available to work with ICE and that you consent to those officials being deputized to perform immigration functions pursuant to 8 U.S.C. § 1103(a)(6).

By this letter, I am granting any law enforcement officials whom you designate, consistent with the needs identified in this letter, with authority to perform the following

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functions of an immigration officer under Title 8, Chapter 12:

- (1) Investigating, determining the location of, and apprehending, any alien who is in the United States in violation of the Title 8, Chapter 12 or regulations issued thereunder; and
- (2) Enforcing any requirements of such statutes or regulations.

Thank you for the opportunity to partner together as the entire Administration works to implement the President's agenda.

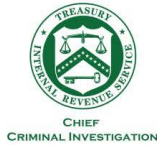
Sincerely,



Kristi Noem  
Secretary

## **Appendix III**

### **Management's Response to the Draft Report**



**DEPARTMENT OF THE TREASURY**  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

September 23, 2026

MEMORANDUM FOR DIANA M. TENGESDAL  
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Jarod Koopman Jr. Digitally signed by Gary A. Shapley Jr.  
Date: 2026.09.23 11:23:20 -0400  
Chief, IRS-Criminal Investigation

SUBJECT: Management Response – *Criminal Investigation's Support of Other Federal Agency Task Forces Had a Quantifiable Impact on Tax Administration* (Audit No. 2026300009)

The Internal Revenue Service – Criminal Investigation (IRS-CI) appreciates the collaboration with the Treasury Inspector General for Tax Administration (TIGTA) in evaluating how IRS-CI's resource allocations, including support for Title 8 operations, may affect IRS-CI's core mission of enforcing the nation's tax laws. As the law-enforcement arm of the IRS, IRS-CI is responsible for investigating potential criminal violations of the Internal Revenue Code and safeguarding the integrity of the federal tax system.

In this response, IRS-CI provides its perspective on TIGTA's findings regarding the impact of diminished resources and Title 8 surge support on mission readiness. IRS-CI agrees with Recommendation 1; however, IRS-CI respectfully disagrees with Recommendations 2 and 3, which propose developing a mask policy and revising special-agent documentation requirements for work performed in support of other agencies.

IRS-CI appreciates the continued oversight and review provided by your office. Attached are the responses to TIGTA's recommendations. If you have any questions, please contact me or a member of your staff may contact Bret Kressin, Executive Director, Strategy, IRS-CI, at (202) 317-3557.

Attachment

**Attachment**

**Criminal Investigation's Support of Other Federal Agency Task Forces Had a  
Quantifiable Impact on Tax Administration (Audit No. 2026300009)**

**RECOMMENDATION 1:**

Review the August 2025 body worn camera policy and consider updates to ensure that the policy addresses expectations when special agents support other agencies or task forces.

**CORRECTIVE ACTION:**

Agree. The Internal Revenue Service – Criminal Investigation (IRS-CI) has already completed a comprehensive review of the August 2025 Body-Worn Camera (BWC) policy and ensured that expectations for special agents supporting other agencies or task forces are fully addressed. Following the previous Treasury Inspector General for Tax Administration (TIGTA) BWC evaluation, IRS-CI accelerated national camera rollouts and undertook a full policy review with national BWC coordinators, identifying gaps involving external-agency support scenarios, consulting legal and policy stakeholders, drafting updated policy language, circulating revisions for internal review, and finalized guidance. These actions ensure the August 2025 policy reflects interagency operational requirements and establishes clear expectations for IRS-CI agents operating under external lead-agency command structures.

Please refer to Part 4.1, section (b) of the Body-Worn Camera policy, which specifically outlines requirements and procedures for IRS-CI participation in non-IRS-CI-led enforcement operations.

**4.1 Authorized BWC Activities**

The following are authorized BWC activities:

b) For non-CI led enforcement operations, BWCs will be worn and activated when the lead agency requires its agents to wear BWCs. During these operations, CI agents shall follow the BWC policy of the lead agency regarding activation and deactivation<sup>3</sup>

*<sup>3</sup> The SAC has the discretion to authorize deviations from (b) – (d) of this section to accommodate operational objectives. Planned deviations shall be documented in the operational plan and discussed in the pre-operational briefing. Unplanned deviations will be documented and explained in the post operation summary form.*

**IMPLEMENTATION DATE:**

Implemented

**RESPONSIBLE OFFICIAL:**

N/A

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

**RECOMMENDATION 2:**

Consider developing a policy that provides special agents with guidance for mask usage and outlines a process for documenting the reason for its use. The policy should also address the use of masks when supporting other agencies or task forces.

**CORRECTIVE ACTION:**

Disagree. IRS-CI's current guidance already authorizes the use of face masks, gaiters, or other face coverings at the agent's discretion to mitigate threats to health or personal safety, address environmental conditions, or enhance operational capabilities. IRS-CI believes the existing guidance is sufficient because it provides flexible defined parameters for mask use without creating duplicative or unnecessary policy requirements.

**Rationale for Disagreement:**

1. TIGTA's concern references national attention to masked officers rather than IRS-CI-specific deficiencies. The recommendation is reactive to public perception and not grounded in evidence of risk, harm, or operational deficiency within IRS-CI.
2. Mask-use rationale cited from ICE (e.g., preventing doxing) does not create an IRS-CI requirement. IRS-CI agents wear masks when required or permitted by a lead agency; IRS-CI does not design or control such operations, set those protocols, or own their documentation.
3. Mask usage is already covered under IRS-CI's broader apparel and equipment guidance. Agents may use face coverings based on personal risk assessment and operational judgment. A standalone mask policy would be redundant and add no operational value.

**IMPLEMENTATION DATE:**

N/A

**RESPONSIBLE OFFICIAL:**

N/A

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

**RECOMMENDATION 3:**

Consider updates to policies and procedures that provide special agent documentation requirements for work performed when supporting other agencies or task forces.

**CORRECTIVE ACTION:**

Disagree. The request assumes IRS-CI must create new documentation for agents on non-IRS-CI-led task forces, even though IRS-CI already has a complete policy and supervisory framework in place. TIGTA's conclusions rely on assumptions that do not reflect IRS-CI's actual role, authorities, or responsibilities in joint operations, and expect IRS-CI to document operational details for activities it does not control. IRS-CI's existing policies and practices are appropriate for IRS-CI's support role, consistent with federal task-force governance, and aligned with internal control principles applicable to IRS-CI's mission.

**Rationale for Disagreement:**

1. IRS-CI is not the lead investigative agency for the task forces identified. In ICE, HSI, FBI, and related joint operations, operational documentation is maintained by the lead agency. Creating parallel IRS-CI records would be duplicative and inappropriate.
2. The GAO internal-control standard TIGTA cites (Principle 10) applies to documenting transactions and control activities owned by an agency. IRS-CI's support assignments are not IRS-CI transactions, IRS-CI investigative cases, or IRS-CI-initiated enforcement actions; documentation belongs in the lead agency's case-management systems.
3. IRS-CI maintains adequate internal controls consistent with its role, including MOAs, operational approvals, after-action summaries, and recording hours in CIMIS.
4. Implementing TIGTA's recommendation would create duplicative or conflicting records and could cause operational confusion within joint-agency procedures.

**IMPLEMENTATION DATE:**

N/A

**RESPONSIBLE OFFICIAL:**

N/A

**CORRECTIVE ACTION MONITORING PLAN:**

N/A

## **Appendix IV**

### **Glossary of Terms**

| <b>Term</b>                                          | <b>Definition</b>                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Criminal Investigation Management Information System | A database CI uses to track the status and progress of investigations, and the time expended by special agents.                                                                                                                                                                                                                                                                                                               |
| Doxing                                               | Doxing or doxxing is the act of publicly providing Personally Identifiable Information about an individual or organization, usually via the internet and without their consent.                                                                                                                                                                                                                                               |
| Internal Revenue Code                                | The body of law that codifies all federal tax laws. These laws constitute Title 26 of the United States Code, which is a consolidation and codification by subject matter of the general and permanent laws of the United States.                                                                                                                                                                                             |
| Opportunity Cost                                     | The cost of using a resource to acquire one thing instead of another. As all resources can be used in multiple ways, using them in one way invariably involves some opportunity cost.                                                                                                                                                                                                                                         |
| Special Agent                                        | A CI law enforcement employee who investigates potential criminal violations of the Internal Revenue laws and related financial crimes.                                                                                                                                                                                                                                                                                       |
| Tax-Related Investigation                            | Tax crimes are those which are in violation of the criminal statutes of Title 26, Title 18 and/or Title 31 of the Code of Federal Regulations as applicable to Title 26. Examples of tax-related crimes include, but are not limited to, false statements on a tax return; presenting a false, fictitious, or fraudulent claim for a refund; conspiracy to defraud the IRS; and willful violations of reporting requirements. |

## **Appendix V**

### **Abbreviations**

|        |                                                      |
|--------|------------------------------------------------------|
| CI     | Criminal Investigation                               |
| CIMIS  | Criminal Investigation Management Information System |
| D.C.   | District of Columbia                                 |
| DHS    | Department of Homeland Security                      |
| FY     | Fiscal Year                                          |
| HSTF   | Homeland Security Task Force                         |
| ICE    | Immigration and Customs Enforcement                  |
| I.R.C. | Internal Revenue Code                                |
| IRS    | Internal Revenue Service                             |
| TIGTA  | Treasury Inspector General for Tax Administration    |



**To report fraud, waste, or abuse,  
contact our hotline on the web at  
<https://www.tigta.gov/reportcrime-misconduct>.**

**To make suggestions to improve IRS policies, processes, or systems  
affecting taxpayers, contact us at  
[TIGTACommunications@tigta.treas.gov](mailto:TIGTACommunications@tigta.treas.gov).**

Information you provide is confidential, and you may remain anonymous.