

TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



Improvements Are Needed to Address Inaccuracies in Unassigned Firearms Inventory Records

June 25, 2025

Report Number: 2025-IE-R020

HIGHLIGHTS: Improvements Are Needed to Address Inaccuracies in Unassigned Firearms Inventory Records

Final Evaluation Report issued on June 25, 2025

Report Number 2025-IE-R020

Why TIGTA Did This Evaluation

Criminal Investigation (CI) is the IRS's law enforcement arm responsible for investigating potential criminal violations of the Internal Revenue Code and related financial crimes. Its special agents are statutorily authorized to carry firearms to fulfill their law enforcement activities.

Firearms not assigned to an active IRS-CI employee and inert firearms used for training purposes (hereafter referred to as unassigned firearms) are assigned to a Use of Force (UOF) coordinator. The UOF coordinator is responsible for ensuring that firearms are kept securely in storage and protected from theft and unauthorized use.

This evaluation was initiated to determine whether firearms and ammunition assigned to IRS-CI's UOF coordinators are accurately inventoried and properly stored and safeguarded.

Impact on Tax Administration

Firearms are necessary for carrying out federal law enforcement duties. Due to the dangerous nature of firearms, it is essential to have proper tracking and safeguarding measures in place to provide assurances that all unassigned firearms are accounted for and protected against unauthorized access and misuse.

What TIGTA Found

As of August 2024, IRS-CI's firearms inventory list contained 6,261 firearms with 3,647 firearms held in storage and assigned to a UOF coordinator. We performed on-site inspections at 16 IRS-CI offices nationwide to verify their inventory of 1,776 firearms assigned to UOF coordinators.

We accounted for all 1,776 unassigned firearms. However, our verification was delayed by inaccuracies in the firearms inventory records. We found that the unassigned firearms and ammunition were securely stored in locked storage rooms or gun safes and access to the firearms storage areas was restricted.

However, IRS-CI inventory records were not always timely updated to accurately reflect the physical location for some unassigned firearms. For example, 33 of the 1,776 firearms assigned to UOF Coordinators in the inventory system were actually in the possession of special agents.

We also identified other recordkeeping discrepancies. For example, we identified 84 firearms in the possession of UOF coordinators but not assigned to those individuals in IRS-CI's inventory tracking system. Specifically, 68 firearms were not included in the inventory extract provided to us. IRS-CI officials responded that these firearms were inadvertently left off the original inventory list provided to us. We later verified that these firearms were correctly identified in IRS-CI's inventory system.

In addition, we identified 12 firearms with incorrect assignment information, and 4 firearms that were obsolete and needed to be destroyed. During the evaluation, the IRS explained the incorrect assignment information for the 12 firearms and destroyed the 4 obsolete firearms.

Further, we found that only IRS-CI's inventory system coordinators can make changes in its inventory system. Because UOF coordinators do not have full access to monitor the equipment they are responsible for, they must rely on IRS-CI inventory system coordinators to correctly make all appropriate changes.

What TIGTA Recommended

We recommended that the Chief, Criminal Investigation: (1) update policies and procedures to provide UOF coordinators with read-only access to view the status of their firearms in the inventory system; and (2) develop processes and procedures to ensure that unassigned firearm transfers are timely updated in the inventory system.

The IRS agreed with both recommendations.



TREASURY INSPECTOR GENERAL

for Tax Administration

DATE: June 25, 2025

MEMORANDUM FOR: COMMISSIONER OF INTERNAL REVENUE

FROM:

Nancy A. LaManna

A handwritten signature in cursive script that reads "Nancy LaManna".

Deputy Inspector General for Inspections and Evaluations

SUBJECT:

Final Evaluation Report – Improvements Are Needed to Address
Inaccuracies in Unassigned Firearms Inventory Records
(Evaluation No.: IE-24-045-I)

This report presents the results of our evaluation to determine whether firearms and ammunition assigned to the Internal Revenue Service Criminal Investigation's (IRS-CI) Use of Force coordinators are accurately inventoried and properly stored and safeguarded. This review is part of our Fiscal Year 2025 Annual Program Plan and addresses the major management and performance challenge of *Protection of Taxpayer Data and IRS Resources*.

Management's complete response to the draft report is included as Appendix III. If you have any questions, please contact me or Kent Sagara, Director, Inspections and Evaluations.

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Background

Criminal Investigation (CI) is the criminal law enforcement arm of the Internal Revenue Service (IRS) responsible for investigating potential criminal violations of the Internal Revenue Code and related financial crimes. Financial crime investigations include tax fraud, narcotics trafficking, money-laundering, public corruption, healthcare fraud, identity theft, and more.

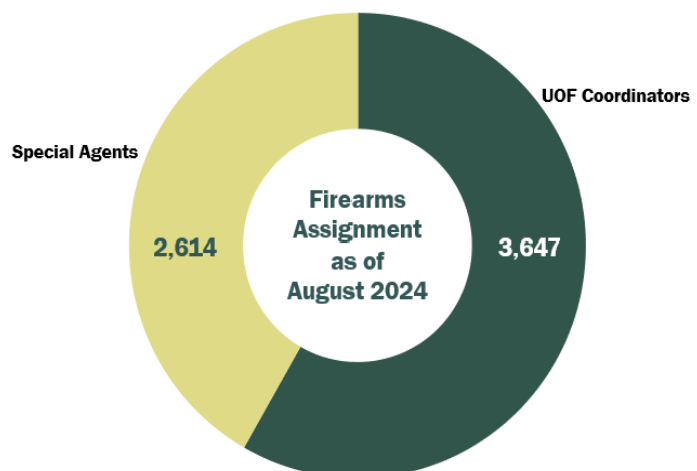
According to the 2024 IRS-CI Annual Report, the organization is comprised of approximately 3,500 employees worldwide, with about 2,300 who are federal law enforcement special agents. Title 26 of the United States Code states that IRS-CI special agents are the only IRS employees statutorily authorized to carry and use firearms.¹

Special agents are issued one handgun on a permanent basis, according to IRS guidance.² Specifically, special agents are issued a Glock 9mm-caliber semiautomatic pistol for the duration of their career, unless the weapon is recalled for repair or needs to be replaced. Standard-issue long guns are also provided to special agents specifically trained as members of the IRS-CI long gun cadre. Special agents are required to continually receive firearms training to be equipped and qualified to carry out law enforcement activities. IRS-CI also maintains a contingency of inert pistols used for training.³

All firearms not assigned to an active IRS-CI employee and inert firearms used for training purposes (hereafter referred to as unassigned firearms) are assigned to a Use of Force (UOF) coordinator, according to storage equipment assignment policies. In addition to being senior firearms instructors, UOF coordinators are designated by special agents in charge as the persons responsible for ensuring that unassigned firearms at the various IRS-CI field offices are kept securely in storage and protected from theft and unauthorized use.

To track and account for firearms, IRS-CI uses the Criminal Investigation Management Information System (CIMIS). Information in the CIMIS includes the physical address of each firearm and the employee with physical possession of the firearm. According to IRS guidance, CIMIS coordinators within IRS-CI ensure that all inventory actions, such as transfers and disposals, are completed and up to date in the CIMIS. Figure 1 shows the number of firearms assigned to UOF coordinators and held in storage, and firearms in the permanent custody of special agents, as of August 2024.

Figure 1: Firearms by Assignment Type



Source: Our analysis of firearms recorded in the CIMIS, as of August 2024.

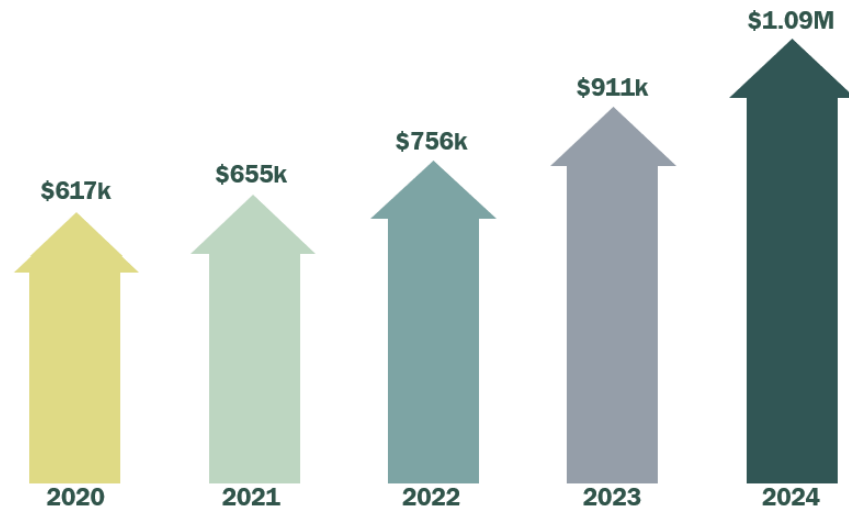
¹ 26 U.S. Code § 7608 (a)(1).

² A handgun is a firearm (such as a revolver or pistol) designed to be held and fired with one hand.

³ Inert firearms have trigger resets and modified barrels that cannot fire live ammunition rounds. However, they can look and feel like real firearms.

Policies and procedures state that UOF coordinators and special agents in charge also store, track, and account for firearm ammunition. IRS-CI provides ammunition to special agents for assigned firearms and for use during quarterly firearms training. In Fiscal Year (FY) 2024, IRS-CI spent approximately \$1.1 million for ammunition costs. Figure 2 provides a breakdown of ammunition purchases from FYs 2020 through 2024.

Figure 2: Ammunition Costs by Fiscal Year



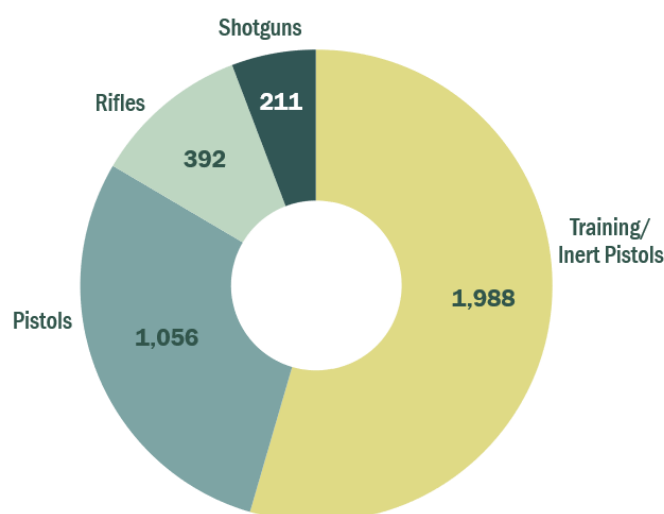
Source: Ammunition cost data provided by IRS-CI in October 2024.

The IRS noted that ammunition costs have increased as the number of special agents increased during FYs 2020 through 2024. In addition, the Coronavirus Disease 2019 Pandemic resulted in a nationwide shortage of ammunition due to increased demand. General supply chain disruptions also led to increased ammunition prices. In FY 2019, the IRS also changed its firearms from a 40-caliber to a 9mm-caliber gun barrel size. As a result, the IRS had to purchase new ammunition for the 9mm pistol because the 40-caliber ammunition became obsolete.

Results of Review

As of August 2024, IRS-CI's firearms inventory list contained 6,261 firearms, with 3,647 of these firearms held in storage and assigned to a UOF coordinator. The remaining 2,614 firearms were assigned to special agents. Figure 3 shows the breakdown of the 3,647 firearms held in storage at IRS-CI offices.

Figure 3: Number of Unassigned Firearms in Storage at IRS-CI Offices



Source: Data from CIMIS inventory list, as of August 2024.

In August 2024, we performed on-site inspections at 16 IRS-CI offices nationwide to verify IRS-CI's inventory of unassigned firearms assigned in the CIMIS to UOF coordinators.⁴ The CIMIS inventory reports at the time of our review showed 1,776 firearms were assigned to UOF coordinators in the 16 IRS-CI offices inspected.⁵ We did not conduct an inventory of the firearms assigned to special agents.

We accounted for all 1,776 unassigned firearms. However, our verification was delayed by inaccuracies in the firearms inventory records. We also found that the unassigned firearms and ammunition were properly and securely stored. Access to the unassigned firearms storage areas was restricted by keys or identification cards. The firearms were securely stored in locked storage rooms or gun safes, with access to the firearms storage areas limited. Ammunition in these offices was also stored inside secure storage rooms such as large cabinets or stacked in boxes.

However, CIMIS inventory records were not always timely updated to accurately reflect the physical location for some unassigned firearms. For example, 33 of the 1,776 firearms assigned to UOF coordinators in the CIMIS were in the possession of special agents. We also identified another 84 firearms in the possession of UOF coordinators but not assigned to those individuals in the CIMIS.

Firearms are necessary for carrying out federal law enforcement duties. Due to the dangerous nature of firearms, it is essential to have proper tracking and safeguarding measures in place to provide assurances that all unassigned firearms are accounted for and protected against unauthorized access and misuse.

⁴ We judgmentally selected 16 IRS-CI offices that accounted for 1,776 (49 percent) of the 3,647 unassigned firearms in CIMIS records, as of August 2024. A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

⁵ Appendix II lists the 16 offices we inspected, and the number of firearms assigned to the UOF coordinator in these offices.

Inventory Records for Some Unassigned Firearms Were Not Always Timely Updated

We issued an alert notifying IRS-CI that 33 firearms listed in the CIMIS as assigned to UOF coordinators were in the possession of special agents in the field. IRS-CI officials explained that the timing of updates in the CIMIS caused most of the inventory discrepancies associated with the 33 firearms. However, we noted that some updates to the CIMIS did not occur until after we brought this issue to IRS-CI's attention.

Additionally, we alerted IRS-CI management that 84 firearms in the possession of UOF coordinators were not assigned to these coordinators in the CIMIS. For the 84 firearms identified, we noted that:

- 68 firearms were not included in the CIMIS. IRS-CI responded that these firearms were inadvertently left off the original inventory list provided to the TIGTA. After we conducted our on-site inspections, we verified that these firearms were correctly identified in the CIMIS.
- 12 firearms were incorrectly assigned in the CIMIS. IRS-CI responded that 9 of the 12 were assigned to the wrong UOF coordinators, and the remaining 3 were assigned to storage. TIGTA's initial inventory request was for unassigned inventory for a specific UOF coordinator and not any permanent custodians.
- 4 firearms were not included in the CIMIS because they were obsolete and needed to be destroyed. IRS-CI management agreed and destroyed the firearms in November 2024.

During our inspections at IRS-CI offices and subsequent discussions with IRS-CI employees, IRS-CI did not always make timely updates to agent or field office information in the CIMIS. According to the Internal Revenue Manual, CIMIS coordinators initiate the transfer process, as well as monitor the documentation and status of all firearm transfers between agents and field offices. Transferring firearms in storage to another field office can be completed by notifying the gaining field office via email or by sending CIMIS report EQR09, *Transfer/Receipt of Government Property Report*. Once the firearm is physically received, the gaining office accepts the equipment transfer in the CIMIS.

Only CIMIS coordinators can make changes in the CIMIS. The UOF coordinators have no control over entries made, or the assigning of storage locations, in the CIMIS. Because UOF coordinators do not have full access to the CIMIS to monitor the equipment they are responsible for, they must rely on CIMIS coordinators to make all appropriate changes correctly. During our inspections, at least one UOF coordinator stated that it would be beneficial to have read-only access to the CIMIS to verify that their firearms inventories are accurate.

The Chief, Criminal Investigation, should:

Recommendation 1: Update policies and procedures to provide UOF coordinators with read-only access to view the status of their inventory in the CIMIS.

Management's Response: IRS management agreed with our recommendation and created a new CIMIS user role for UOF coordinators that will give them the capability to run a National Query, and several equipment reports for their assigned field office and

subordinate organizations. In addition, IRS management created a UOF coordinator user guide for new users to reference when executing various field office equipment reports in the CIMIS.

Recommendation 2: Develop processes and procedures to ensure that unassigned firearm transfers are timely updated in the CIMIS.

Management's Response: IRS management agreed with our recommendation and submitted a request to revise its policies and procedures for all CIMIS actions to be completed within five business days. In addition, the IRS engaged the Strategy Project Office to create an automated tracking tool with approval workflows and email notification/reminders to ensure that unassigned firearm transfers are updated timely.

Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to determine whether firearms and ammunition assigned to IRS-CI's UOF coordinators are accurately inventoried and properly stored and safeguarded. To accomplish our objective, we:

- Obtained and assessed the accuracy of the CIMIS inventory list as of August 2024. To identify the unassigned firearms in the possession of UOF coordinators, we filtered the list by removing all firearms assigned to specific individual agents, as well as equipment, *e.g.*, safes, optics, trigger resets, and money chests.
- Conducted visits to 16 IRS-CI offices and determined whether all firearms recorded in CIMIS are stored in the office.¹ We also determined whether firearms are locked under the control of a key or combination, and we assessed controls for ammunition storage.
- Interviewed UOF coordinators or appropriate backup personnel at each field office visited.
- Reviewed ammunition contracts and total purchase amounts for the last four fiscal years.²
- Interviewed CIMIS coordinators to understand the process used to update firearms listed in the CIMIS. We also verified, in the CIMIS, firearms that were not included in the initial inventory list that TIGTA received.

Performance of This Review

We performed this review at IRS-CI offices in Los Angeles, California; Oakland, California; Denver, Colorado; Washington, D.C.; Glynco, Georgia; Baltimore, Maryland; Detroit, Michigan; Springfield, New Jersey; New York, New York; Rochester, New York; Columbus, Ohio; Philadelphia, Pennsylvania; Pittsburgh, Pennsylvania; Austin, Texas; Houston, Texas; and Seattle, Washington. Our review occurred from August 2024 through January 2025.

We conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Inspection and Evaluation*. Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

Data Validation Methodology

We performed tests to assess the reliability of data from the CIMIS firearm inventory list. We evaluated the data by (1) reviewing a judgmental sample of the firearms recorded in the CIMIS

¹ We judgmentally selected 16 IRS-CI offices based on volume of firearms and staff location. These offices account for 1,776 (49 percent) of the 3,647 unassigned firearms in CIMIS records, as of August 2024. A judgmental sample is a nonprobability sample, the results of which cannot be used to project to the population.

² We did not independently validate contract data.

and (2) interviewing agency officials knowledgeable about the data. We determined that the data were sufficiently reliable for purposes of this report.

Appendix II

**Criminal Investigation Offices Selected for
Firearms Inspection Site Visits in August 2024**

IRS Office Location	Number of Firearms Inspected
Los Angeles, California	71
Oakland, California	67
Denver, Colorado	86
Washington, D.C.	116
Glynco, Georgia	685
Baltimore, Maryland	69
Detroit, Michigan	95
Springfield, New Jersey	109
New York, New York	100
Rochester, New York	51
Columbus, Ohio	56
Philadelphia, Pennsylvania	60
Pittsburgh, Pennsylvania	62
Austin, Texas	51
Houston, Texas	59
Seattle, Washington	39
Total	1,776

Source: TIGTA analysis during site visits in August 2024.

Appendix III

Management's Response to the Draft Report




Criminal Investigation

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

June 3, 2025

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND EVALUATIONS

FROM: Guy Ficco 
Chief, IRS-Criminal Investigation

SUBJECT: Discussion Draft Evaluation Report – Improvements Are
Needed to Address Inaccuracies in Unassigned Firearms
Inventory Records (IE-24-045-I)

Thank you for the opportunity to review and comment on the subject draft evaluation report. We appreciate your review and assessment of the process for inventorying, storing and safeguarding firearms/ammunition assigned to CI's Use of Force (UOF) Coordinators.

UOF Coordinators are responsible for ensuring the safeguarding of unassigned firearms from theft and unauthorized access. We appreciate the opportunity provided by TIGTA to improve the process that UOF Coordinators use to account for firearms in unassigned inventory. Updates to the current policy will give UOF Coordinators adequate oversight to review unassigned firearms in their inventory while ensuring that entries are timely made to the inventory system. We look forward to working on updating our policy to reduce, hopefully eliminate, any discrepancies in the future.

Attached is our response to your recommendations. If you have any questions, please contact Bret Kressin, Acting Director, Strategy, IRS-CI at 202-317-6207.

Attachment:

RECOMMENDATION 1

Update policies and procedures to provide UOF Coordinators with read-only access to view the status of their inventory in the CIMIS.

CORRECTIVE ACTION

IRS-CI agrees with Recommendation 1.

HQ Business Analytics created a new CIMIS user role for the UOF Coordinators that will give the user the capability to run a National Query and several equipment reports for their assigned FO and their subordinate organizations. HQ Business Analytics created a UOF Coordinator user guide for the new users to reference when executing various field office equipment reports in CIMIS.

IMPLEMENTATION DATE

March 18th, 2025

RESPONSIBLE OFFICIAL

Director, Strategy, IRS-CI

CORRECTIVE ACTION MONITORING PLAN

N/A

RECOMMENDATION 2

Develop processes and procedures to ensure that unassigned firearm transfers are timely updated in the CIMIS.

CORRECTIVE ACTION

IRS-CI agrees with Recommendation 2.

AKM submitted a request to revise IRM 9.10.1.4.2(1) on April 29, 2025, requiring all CIMIS actions to be completed within five (5) business days. AKM engaged the Strategy Project Office on May 07, 2025, to create an automated tracking tool with approval workflows and e-mail notification/reminders to ensure unassigned firearm transfers are updated timely.

IMPLEMENTATION DATE

December 01, 2025

RESPONSIBLE OFFICIAL

Director, Strategy, IRS-CI

CORRECTIVE ACTION MONITORING PLAN

AKM National Equipment Coordinators will monitor the newly designed workflow beginning December 01, 2025, to ensure UOF coordinators are inputting requests as required.

Appendix IV

Abbreviations

CI	Criminal Investigation
CIMIS	Criminal Investigation Management Information System
FY	Fiscal Year
IRS	Internal Revenue Service
TIGTA	Treasury Inspector General for Tax Administration
UOF	Use of Force



**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 www.tigta.gov/form/suggestions.**

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