

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## **Criminal Investigation's Body-Worn Camera Program Needs Improvement**

July 9, 2025

Report Number: 2025-IE-R023

## HIGHLIGHTS: Criminal Investigation's Body-Worn Camera Program Needs Improvement

Final Evaluation Report issued on July 9, 2025

Report Number 2025-IE-R023

### Why TIGTA Did This Evaluation

We initiated this evaluation because the U.S. Department of Justice directed federal agencies to develop a body-worn camera policy and equip agents with cameras. In addition, an executive order signed in May 2022 reaffirmed the need to develop body-worn camera policies equivalent to, or exceeding, Department of Justice policy. This same policy also stresses the need for transparency between the federal government and the American public.

The Internal Revenue Service Criminal Investigation (IRS-CI) developed its policy, but program implementation was paused when the executive order was rescinded in January 2025.

The overall objective of this evaluation was to assess actions the IRS-CI has taken regarding the use of body-worn cameras.

### Impact on Tax Administration

When IRS special agents wear body-worn cameras during field operations, it adds an extra level of security for agents. It also provides greater transparency, which helps improve public trust in tax administration.

### What TIGTA Found

When we began our evaluation, we wanted to assess IRS-CI's progress implementing its body-worn camera program. However, full program implementation has been paused after a new executive order rescinded prior guidance. The IRS awaits Treasury guidance on the program's future but plans to continue using body-worn cameras in three locations where deployment was completed.

Our observations are limited to whether the IRS-CI is compliant with its existing internal policies and procedures for body-worn cameras. For example, we found that:

- Program officials do not review all body-worn camera footage. Supervisory special agents are only required to review 10 randomly selected videos from their agent group per quarter. We reviewed 2 IRS-CI operations containing 13 videos and found only 4 videos had been reviewed by IRS-CI. We believe that, because this is a pilot program, reviews of more videos are warranted to ensure special agents are complying with CI policies and procedures.
- IRS-CI special agents do not always upload videos within two business days, as required. One special agent did not upload an enforcement video for 13 days after completion of the operation. The special agent also did not complete the required memorandum that justified why a video was not uploaded after two business days, as required by IRS policy. Timely uploading videos ensures the preservation of evidence from body-worn cameras.
- IRS-CI special agents must complete training before they are given cameras and equipment. During the rollout phase, IRS-CI officials said all training was completed, but they did not maintain documentation to show that each special agent completed it.

### What TIGTA Recommended

We recommended that the Chief, Criminal Investigation, reemphasize body-worn camera policies and procedures to its special agents, specifically highlighting that videos should be timely uploaded into the cloud-based storage platform and reviewed, including those marked for deletion. Also, special agents should be reminded of following pre-operation plans to not deactivate cameras prematurely and maintaining the required documentation certifying completion of training.

IRS management agreed with our recommendation. IRS-CI will continue to assess the program's performance and make any necessary refinements before full implementation. It will emphasize the timely upload of body-worn camera footage, including those marked for deletion; ensure that training discusses not deactivating cameras prematurely; and maintain documentation certifying the completion of training in future phased implementation stages.



# TREASURY INSPECTOR GENERAL

## for Tax Administration

**DATE:** July 9, 2025

**MEMORANDUM FOR:** COMMISSIONER OF INTERNAL REVENUE

**FROM:** Nancy A. LaManna  
Deputy Inspector General for Inspections and Evaluations

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

**SUBJECT:** Final Evaluation Report – Criminal Investigation’s Body-Worn Camera Program Needs Improvement (Evaluation No.: IE-24-014)

This report presents the results of our evaluation to assess actions the Internal Revenue Service Criminal Investigation (IRS-CI) has taken regarding the use of body-worn cameras. This review is part of our Fiscal Year 2025 Annual Program Plan and addresses the major management and performance challenge of *Tax Compliance and Enforcement and Taxpayer Rights*.

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

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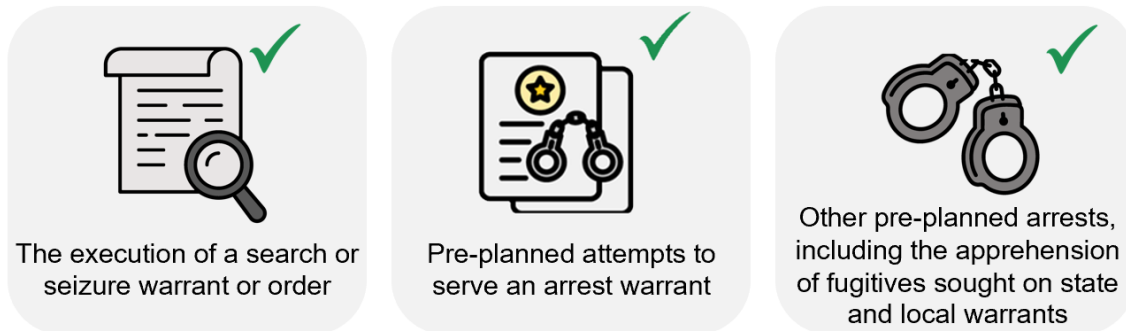
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## Background

In a June 2021 memorandum, the U.S. Department of Justice (DOJ) directed federal law enforcement agencies to develop body-worn camera policies. These policies require federal agents to wear and activate the camera's recording equipment to record certain enforcement actions, as illustrated in Figure 1.

**Figure 1: Body-Worn Camera Activation Requirements**



*Source: DOJ memorandum requirements.*

The DOJ also expanded its body-worn camera policy requirements to include responsibilities for special agents to carry, operate, maintain, and secure equipment. Body-worn camera equipment is required to be authorized for use and to follow retention and storage procedures. Further, there are requirements to follow procedures for the expedited public release of recordings in cases involving bodily injury or death.

### Executive Order 14074

In May 2022, President Biden signed Executive Order 14074, *Advancing Effective, Accountable Policing and Criminal Justice Practices to Enhance Public Trust and Public Safety*. The executive order requires federal law enforcement agencies to issue policies that are equivalent to, or exceed, requirements noted in the DOJ's June 2021 policy. In addition, the executive order requires agencies to publicly post their body-worn camera policies.

To comply with the executive order, the Internal Revenue Service Criminal Investigation (IRS-CI) issued an interim policy in August 2022 and a second updated interim policy in November 2023. After these interim policies were shared with employees, the IRS-CI issued its final body-worn camera policy in August 2024. The policy was released to the public in September 2024.

### Executive Order 14148

In January 2025, President Trump signed Executive Order 14148, *Initial Rescissions of Harmful Executive Orders and Actions*, which rescinded Executive Order 14074. IRS-CI officials are still assessing the impact that rescinding Executive Order 14074 will have on operations, and the agency awaits further guidance. In the meantime, IRS-CI officials stated the agency has paused expanding its body-worn camera program but will continue using the cameras at the three locations where deployment was completed.

## Overview of the body-worn camera program

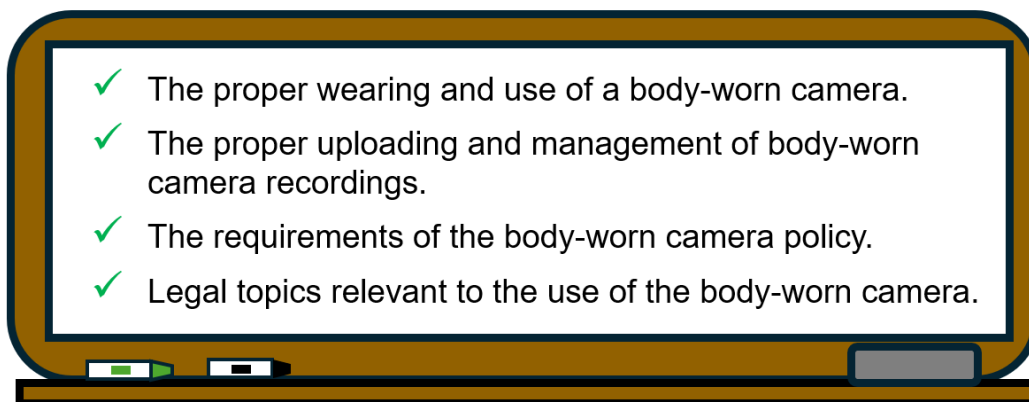
The IRS-CI contracted with an outside vendor to procure body-worn camera equipment and recording capabilities for the program. In August 2023, the IRS-CI procured 310 cameras and accessories, as well as the maintenance and storage of all videos for about \$468,000.

In August 2024, the IRS-CI signed a new contract for a base year and four option years to purchase 2,200 more cameras for \$36.6 million. Although the program has been paused, the contract is active through August 2025.

The body-worn camera program manager administers and manages the program. This includes obtaining and distributing equipment, developing and implementing training, creating standard operating procedures, and developing a system for tagging and tracking body-worn camera records. The program manager also reviews and updates the policy annually, as needed, and is tasked with hiring body-worn camera site coordinators. As of January 2025, three site coordinators have been hired in three locations where body-worn cameras have been deployed. Site coordinators help to manage and administer the program.

Each special agent equipped with a camera is responsible for their camera and equipment. Special agents must also complete training before using the camera, and the program manager is provided with documentation that verifies training was completed. Figure 2 lists training requirements.

**Figure 2: Body-Worn Camera Training Requirements**



*Source: IRS-CI body-worn camera policy.*

In general, cameras are turned on at the start of an enforcement operation and turned off at the end of the operation. The team leader determines when cameras are activated and deactivated. In addition, a pre-operation plan and briefing are required to ensure that the team understands the operation and body-worn camera use. A post-operation summary documenting what took place is also required.

Special agents must upload camera footage within two business days of concluding the enforcement operation. If there is a delay uploading the footage, agents must notify their special agents in charge and document the delay in a memorandum. All videos are retained according to IRS internal guidelines on records retention.<sup>1</sup>

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<sup>1</sup>The IRS-CI body-worn camera retention and disclosure policies must comply with the Federal Records Act; the Freedom of Information Act; the Privacy Act; and internal guidance.

The program manager and IRS-CI officials have access to body-worn camera footage, and the program manager develops and implements a system of reviews for body-worn camera recordings to ensure that the use and activities on camera recordings meet IRS-CI policy requirements. This also includes reviews of camera testing and training videos, which can be deleted after reviewing and confirming the footage does not contain enforcement operation activities.

## **Results of Review**

When we began our evaluation, we wanted to assess IRS-CI's progress implementing its body-worn camera program. However, full implementation of the program has been paused after Executive Order 14148 rescinded prior guidance. The IRS awaits Treasury guidance on the program's future but plans to continue using body-worn cameras in three locations where deployment was completed.

Our observations are limited to whether IRS-CI is in compliance with its existing internal policies and procedures for body-worn cameras. For example, we found that:

- Program officials do not review all body-worn camera enforcement footage. According to IRS-CI, supervisory special agents are only required to review 10 randomly selected videos from their agent group per quarter. Our evaluators reviewed 2 IRS-CI operations containing 13 videos and found only 4 videos had been reviewed by IRS-CI.
- We also reviewed a sample of 15 deleted videos and the associated audit trail logs to ensure that videos were not being deleted without review and found that 5 were immediately marked for deletion without review. In addition, deleted videos are only retained for seven days after being marked for deletion. Once videos are deleted from the server, the only evidence associated with the video is the audit trail log.
- Special agents do not always upload videos within two business days, as required. One special agent did not upload an enforcement video for 13 days after completion of the operation. The special agent also did not complete the required memorandum documenting the delay, as required by IRS policy.
- Special agents deviated from their pre-operation plan. Specifically, special agents deactivated cameras *before* relinquishing custody of the apprehended suspect. The pre-operation plan stated that body-worn cameras were to be deactivated *after* relinquishing custody of the suspect to the U.S. Marshals Service.
- Special agents must complete training before they are given cameras and equipment. During the rollout phase, IRS-CI officials said all training was completed, but they did not maintain documentation that supports each agent completed the necessary training.

## **Criminal Investigation Did Not Comply With Its Internal Policies and Procedures for Body-Worn Cameras**

### **Body-worn camera program officials were not reviewing all enforcement videos**

Our evaluation found that IRS-CI's body-worn camera program officials were not reviewing all videos uploaded to its vendor's cloud-based storage platform. This platform stores videos captured during various enforcement operations, as well as camera testing and training videos. According to the body-worn camera program manager, camera testing and training videos must be reviewed before they are deleted from the platform.

During the evaluation, we asked for access to all videos captured since the beginning of the program. We wanted to ensure that the videos were tagged correctly (as either enforcement, camera testing, or training) and reviewed. However, we were unable to perform these tests because, of the 48 IRS-CI operations, 46 are subject to federal grand jury protections. This means we would need special approval through the United States Attorney's office to review any video footage and all other relevant documents.

As a result, the IRS-CI shared relevant documents and videos for two administrative operations that were not under specific grand jury protections. We reviewed the 2 operations (which had a total of 13 videos) and found that IRS-CI had reviewed only 4 of the 13 videos. According to IRS-CI officials, supervisory special agents are required to formally review 10 randomly selected videos from their special agent group per quarter. However, we believe that because this is a pilot program, reviews of more videos are warranted to ensure that special agents are complying with CI policies and procedures.

### **Videos were deleted before being reviewed**

We also found that body-worn camera videos marked for deletion were not always reviewed prior to deletion. Deleted videos can only be recovered within seven days. The only associated evidence for the videos is audit-trail logs. These logs include information such as evidence identification, category, title, date, time, user, and activity. Although not a policy requirement, IRS-CI officials stated videos captured during enforcement operations are not deleted after being uploaded. However, videos tagged by an agent as training or camera testing can be deleted from the cloud-based storage platform after formal review by the site coordinator and/or the body-worn camera program manager.

We reviewed a sample of 15 deleted videos and the associated audit-trail logs to ensure that videos were not being deleted without review. We also wanted to ensure that any deleted videos designated for testing or training purposes did not contain evidence of an enforcement operation. We found that 5 of the 15 videos were deleted without a formal review. Specifically, the audit-trail log showed a deletion request for the videos, and they were queued for deletion activity with the same corresponding timestamps. This meant the videos were marked for deletion and deleted without being reviewed.

In one of the audit-trail log activity records, IRS-CI personnel noted that the video was taken during training at one of three locations. Although IRS-CI officials may know when and where the video took place, it does not substitute the need for all videos to be reviewed before being marked for deletion. Reviewing all videos can mitigate the risk of deleting enforcement operations video footage mistakenly marked as training.



### **One special agent did not timely upload a video after an enforcement operation**

We found one instance where an IRS-CI special agent did not follow the body-worn camera policy and pre-operation plan when executing operations in the field. The special agent did not upload body-worn camera footage within the required two business days. The special agent uploaded the video 13 days after the completion of the operation. In addition, the special agent did not file a memorandum documenting the delay, as required.

In October 2024, we alerted IRS-CI officials who informed us that this was the special agent's first time using the camera, and there were technical issues trying to upload the video. Further, the special agent went on leave for several days and then uploaded the video recording to the storage platform upon return. However, we believe that it is important to follow policy or document the justification or reason for not timely uploading video footage to preserve investigative evidence. When video footage is not timely uploaded to the vendor's cloud-based storage platform, special agents may forget about uploading videos as more operations occur.

### **Agents did not follow pre-operation plan and deactivated cameras prematurely**

We identified one occurrence where special agents' body-worn cameras were deactivated prematurely. During the operation, special agents shut off their cameras before releasing custody of a suspect. According to IRS-CI policy, the team leader determines when body-worn cameras will be deactivated, and it is documented in the operational plan.

The corresponding pre-operation plan dictated that the team keep their cameras on until they enter the sally port (*i.e.*, secured entryway) of the courthouse and the U.S. Marshals Service tells them to stop recording. However, the team deactivated their cameras before entering the sally port, and the special agents were not instructed to do so by the U.S. Marshals Service.

The IRS-CI body-worn camera policy states that for arrest warrants, the team leader determines whether the location is secure and/or the subject is in custody. The team leader also instructs special agents to deactivate their cameras.

The team leader requires special agents controlling and/or transporting the arrestee to record with their body-worn camera until the agents relinquish custody or arrive at a detention facility, jail, or courthouse. In addition, the policy states that unplanned deviations will be documented and explained in the post-operation summary form. The team leader has authority to instruct special agents to deactivate their cameras, but it must be documented in the operational plan and discussed during the pre-operation briefing.

In October 2024, we alerted IRS-CI officials about special agents not following their pre-operation plan and not adhering to policy. IRS-CI officials stated that deactivating cameras did not violate policy. Officials emphasized the team leader instructed the agents to deactivate when entering the sally port and prior to the U.S. Marshals Service instructing them to do so. Officials also stated that the operational plan was overly detailed and provided more restrictive procedures than what policy prescribes.

According to IRS-CI officials, the act of arriving at the detention facility was sufficient, and the operational plan was more detailed and limiting than necessary. They further asserted the decision to deactivate cameras earlier than what was indicated neither qualifies as an unplanned deviation, nor is it significant enough to warrant mention in the post-operation summary.

However, this presents a risk of video evidence that should have been recorded, such as relinquishing custody, does not occur. IRS-CI officials stated that building cameras recording the agents are visible in the agents' body-worn camera footage. However, there is no way to verify those building cameras were functioning.

### **Training documentation was not maintained**

We found that the IRS-CI did not maintain training documentation during the rollout phase of the body-worn camera program. As a result, we did not know whether all special agents who used the cameras completed the required training.

The policy states that special agents equipped with a camera are responsible for their camera and equipment and must complete training before use. Only special agents who have successfully completed these training requirements may use a body-worn camera during authorized activities. However, we did not receive documents to verify agents completed the training prior to the use of body-worn cameras during completed enforcement operations. Ensuring that special agents are properly trained in using body-worn cameras helps preserve the reliability of video evidence.

IRS-CI officials have since stated that when they deploy body-worn cameras to new offices, they will train special agents virtually using an updated version of the training materials. For documentation purposes, special agents will be required to sign a document certifying they have completed the training.

**Recommendation 1:** The Chief, Criminal Investigation, should reemphasize body-worn camera policies and procedures to its special agents, specifically highlighting that videos should be timely uploaded into the cloud-based storage platform and reviewed, including those marked for deletion. Also, special agents should be reminded of following pre-operation plans to not deactivate cameras prematurely and maintaining the required documentation certifying completion of training.

**Management's Response:** IRS management agreed with our recommendation. The body-worn camera program is currently in a phased implementation. IRS-CI will continue to assess the program's performance and make any necessary refinements before full implementation. Specifically, it will continue to emphasize the timely upload of body-worn camera footage, including videos marked for deletion; ensure that body-worn camera training discusses not deactivating cameras prematurely; and maintain documentation certifying the completion of training in future phased implementation stages.

## Appendix I

### Detailed Objective, Scope, and Methodology

The overall objective of this evaluation was to assess actions the IRS-CI has taken regarding the use of body-worn cameras. To accomplish this objective, we:

- Determined whether IRS-CI body-worn camera policy complies with Executive Order 14074.
- Evaluated the final IRS-CI policy, compared it with other law enforcement agencies, and ensured that the policy met or exceeded the DOJ body-worn camera policy.
- Interviewed IRS personnel to obtain an understanding of Executive Order 14074 and DOJ requirements for body-worn cameras.
- Evaluated whether the IRS-CI will meet its timeline to fully implement the body-worn camera program by the end of Fiscal Year 2025.
- Evaluated contracts to ensure that they cover the cost of cameras, the hiring of site coordinators, and the costs to maintain and retain all videos.
- Assessed video footage from all operations not under grand jury protections to ensure that cameras were activated and deactivated according to IRS-CI body-worn camera policy, and that deviations were properly documented.
- Assessed whether all videos were uploaded in a timely manner, according to IRS-CI body-worn camera policy, and deviations were properly documented.
- Assessed whether video footage is retained properly, according to IRS-CI body-worn camera policy.
- Evaluated whether body-worn camera footage reviews are completed, and videos are correctly tagged to ensure that videos are not deleted.

### **Performance of This Review**

We conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards on 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.

## Appendix II

### Management's Response to the Draft Report



Criminal Investigation

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

June 24, 2025

MEMORANDUM FOR NANCY LAMANNA  
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND  
EVALUATIONS TREASURY INSPECTOR GENERAL FOR  
TAX ADMINISTRATION

FROM:

Guy Ficco

Chief, Criminal Investigation

Handwritten signature of Guy Ficco in black ink.

Handwritten initials "E. G. For" in black ink.

SUBJECT:

Draft Evaluation Report - Evaluation# IE-24-014, Criminal  
Investigation's Body-Worn Camera Program Needs  
Improvement

Thank you for the opportunity to review and comment on the TIGTA Draft Report #IE-24-014 – *"Criminal Investigation's Body-Worn Camera Program Needs Improvement"*, dated May 22, 2025. The IRS takes seriously our responsibility to ensure that all policies related to our administration of the Body-Worn Camera Program Pilot demonstrate proper controls with only the highest levels of efficiency and security in mind. We are committed to adhering to all federal laws, regulations, and IRS policies, procedures and guidelines that are applicable to the management of our criminal restitution assessment procedures.

The IRS has numerous controls in place to ensure responsible management of our Body Worn-Camera Pilot Program. We appreciate TIGTA's recommendations to improve controls and overall management.

Attached is our response to your recommendations. If you have any questions, please contact Joleen Simpson, Acting Director of Global Operations, Policy & Support, at (202) 317-3618.

Attachment

### **Recommendation 1**

**Recommendation 1:** The Chief, Criminal Investigation, should reemphasize body worn-camera policies and procedures to its special agents, specifically highlighting that videos should be timely uploaded into the cloud-based storage platform and reviewed, including those marked for deletion. Also, special agents should be reminded of following pre-operation plans to not deactivate cameras prematurely and maintaining the required documentation certifying completion of training.

### **CORRECTIVE ACTION**

AGREE - Internal Revenue Service – Criminal Investigation (IRS-CI) Body Worn Camera (BWC) program is currently in a phased implementation. We continue to assess the program's performance and make any necessary refinements before full implementation.

IRS-CI will continue to emphasize timely upload of BWC footage into the cloud-based storage and recently updated our performance review process to include videos marked for deletion.

IRS-CI will continue to ensure the BWC training discusses not deactivating the cameras prematurely.

In future phased implementation stages, IRS-CI will maintain documentation certifying completion of training.

### **IMPLEMENTATION DATE**

12/31/2025

### **RESPONSIBLE OFFICIAL**

IRS-CI Executive Director of Global Operations

### **CORRECTIVE ACTION MONITORING PLAN**

IRS-CI will monitor this corrective action as part of our internal management system of controls.

Appendix III

Abbreviations

DOJ	U.S. Department of Justice
IRS-CI	Internal Revenue Service Criminal Investigation
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 [www.tigta.gov/form/suggestions](http://www.tigta.gov/form/suggestions).**

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