

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## IRS Needs to Improve Oversight of the Special Agent Criminal Investigative Techniques Training Program

April 29, 2026

Report Number: 2025-IE-R006

Note: The issuance of this Final Report was held due to a pending investigation with the Office of Special Counsel. This review was conducted from August through October 2024, and the IRS provided a response to the Draft report on November 12, 2024.

This report has cleared the Treasury Inspector General for Tax Administration disclosure review process and information determined to be restricted from public release has been redacted from this document.

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# HIGHLIGHTS: IRS Needs to Improve Oversight of the Special Agent Criminal Investigative Techniques Training Program

Final Evaluation issued on April 29, 2026

Report Number 2025-IE-R006

## Why TIGTA Did This Evaluation

This evaluation was initiated based on a referral received from the U.S. Office of Special Counsel regarding a whistleblower who alleged a lack of management oversight of the IRS Criminal Investigation (CI) Special Agent Investigative Techniques (SAIT) training. The overall objective of this evaluation was to assess the adequacy of IRS CI's leadership oversight of the SAIT training program.

## Impact on Tax Administration

The IRS CI serves 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.

The National Criminal Investigation Training Academy (NCITA) is the program office responsible for overseeing the trainings of CI special agents. All special agents must satisfactorily complete the Special Agent Basic Training Program at the NCITA.

The SAIT training program is a portion of the Special Agent Basic Training Program that teaches students how to investigate the specific violations of Federal law under CI's jurisdiction. Satisfactory completion of the SAIT is required to retain employment as a special agent.

## What TIGTA Found

Overall, our evaluation found a lack of the CI Senior Executive Team's oversight of changes (*i.e.*, curriculum, test grading, replacement of instructors) to the SAIT training program during the time frame covered by our assessment (September 2021 to August 2024). For example, we identified the following changes and deviations from internal training policy requirements that occurred without coordination, review, and approval by the CI Senior Executive Team:

- SAIT curriculum changes, such as replacing core financial investigative lessons with general law enforcement lessons.
- Deviation from test scoring practices outlined in the *SAIT Training Program Evaluation Policy*. We confirmed that the NCITA leadership's practice of changing some students' SAIT training program failing test scores to passing ones did not comply with written policy. Our review of select results for tests taken by all students between December 22, 2023, and August 14, 2024, identified eight students who received a test score of 78 percent. However, their official training transcript record reflected a passing score of 80 percent. The changing of their scores resulted in these students not being required to retake the test pursuant to SAIT training program requirements.

We also identified a deviation from internal guidelines requiring consultation with CT Counsel attorneys when changing legal portions of curriculum. Internal guidelines state that CT Counsel who are assigned to teach at FLETC are responsible for serving as the primary legal instructor and have the capacity to exercise overall program and policy responsibility for the substantive criminal tax teaching provided at FLETC.

Finally, the CI Training Council has not been formally in place since 2019, but the CI Senior Executive Team remained responsible for changes to CI training programs in the absence of the Council.

## What TIGTA Recommended

We made five recommendations in this report. Specifically, the IRS should: (1) either reestablish the CI Training Council or update internal guidelines outlining new processes and procedures that CI Senior Executives will follow to review and approve changes to the SAIT training program; (2) review SAIT training courses to identify those that involve legal components to determine if CT Counsel attorneys should be instructors; (3) ensure that representatives from the Office of Chief Counsel are consulted when proposing/making curriculum changes on tax related lessons; (4) initiate a review of the *SAIT Training Program Evaluation Policy* to ensure that the policy currently reflects the CI Senior Executive Team's test grading policies; and lastly, (5) establish processes and procedures that regularly review test grading to ensure adherence to and compliance with SAIT training program evaluation policies.

The IRS agreed with all of the recommendations in this report.



# TREASURY INSPECTOR GENERAL

## for Tax Administration


**DATE:** April 29, 2026

**MEMORANDUM FOR:** CHIEF, CRIMINAL INVESTIGATION

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

**SUBJECT:** Final Evaluation Report – IRS Needs to Improve Oversight of the Special Agent Criminal Investigative Techniques Training Program (Evaluation No.: IE-25-026)

This report presents the results of our review to assess the adequacy of Internal Revenue Service Criminal Investigation's leadership oversight of the Special Agent Investigative Techniques Training Program. This review is part of our Fiscal Year 2025 Annual Program Plan and addresses the major management challenge of *Human Capital*.

Management's complete response to the draft report is included as Appendix II. If you have any questions about this report, you may contact me or , Chief of Staff, Inspections and Evaluations.

Attachment

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## **Background**

This evaluation was initiated based on a memorandum from the Acting General Counsel, U.S. Department of the Treasury (Treasury), received on August 14, 2024, referring TIGTA to an Office of Special Counsel (OSC) request for an investigation. The OSC referred a whistleblower's allegation regarding a lack of management oversight of the Internal Revenue Service (IRS) Criminal Investigation (CI) Special Agent Investigative Techniques (SAIT) training.

The National Criminal Investigation Training Academy (NCITA) is the program office within the IRS CI responsible for overseeing the training of CI special agents. The NCITA is located at the Federal Law Enforcement Training Center (FLETC) in Glynco, Georgia, and is responsible for developing, scheduling, conducting, and monitoring its classroom training programs and on-the-job training.<sup>1</sup> The IRS CI serves 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.

The SAIT training is one of the four phases that special agent trainees (SATs) must complete to successfully pass the Special Agent Basic Training Program. During the SAIT training, students learn how to investigate the specific violations of federal law under CI's jurisdiction in accordance with internal guidance. SATs receive tax law training with an emphasis on criminal violations of the tax law and develop the necessary skills to investigate potential criminal violations of tax laws and related offenses. Satisfactory completion of the SAIT is required to retain employment as a special agent.<sup>2</sup>

### **Roles and responsibilities for the oversight of SAIT training**

IRS internal guidelines state that the CI Training Council will provide advice and counsel to the Chief, CI relative to major issues and policy decisions regarding CI training.<sup>3</sup> The Council membership consists of the Chief, CI; Deputy Chief, CI; and members of the CI Senior Executive Team. The Council reviews CI training programs, proposals, and changes to ensure consistency with CI's mission. The Council also serves as a curriculum review board for the NCITA training program; this directly supports the accreditation standards set forth by the Federal Law Enforcement Training Accreditation Board of Directors. The CI Training Council has not been formally in place since 2019, but the CI Senior Executive Team remained responsible for changes to CI training programs in the absence of the Council. Additionally, the IRS CI Office of Strategy develops, supports, and measures CI's business plans and priorities to achieve the IRS enforcement strategies and objectives. The NCITA Director is responsible for developing, maintaining, and overseeing the policies and procedures relevant to the internal guidance and ensuring program compliance.

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<sup>1</sup>FLETC was established in 1975 to create standardized training across agencies. Through strategic partnerships, FLETC prepares the federal law enforcement community to safeguard America's people, property, and institutions. Upon arrival at FLETC, all SATs will report for the Pre-Basic Orientation Training Program, Criminal Investigation Training Program, and SAIT training. Upon successfully completing SAIT training, a special agent will then report to their post of duty to commence their assigned duties.

<sup>2</sup> Internal Revenue Manual (IRM) 9.2.1.3.3 (2013).

<sup>3</sup> IRM 9.2.1.1(1) (2023).

Internal guidance further provides that when assigned to FLETC, the Criminal Tax (CT) Counsel in the IRS Office of Chief Counsel will serve as the primary legal instructor on the CI teaching cadre at FLETC. Internal guidance provides that, when assigned to FLETC, the CT Counsel serves as Special Counsel in this capacity and exercises overall program and policy responsibilities for the substantive criminal tax teaching provided at FLETC.<sup>4</sup>

## **Results of Review**

Overall, our evaluation found that the CI Senior Executive Team did not exercise oversight of changes (*i.e.*, curriculum, test grading, and replacement of instructors) to the SAIT training program during the time frame covered by our assessment (September 2021 to August 2024). For example, we identified that the following changes and deviations from internal training policy requirements occurred without coordination, review, and approval by the CI Senior Executive Team:

- SAIT curriculum changes, such as reducing core financial investigative lessons and replacing them with general law enforcement lessons.
- Deviation from test scoring practices outlined in the *SAIT Training Program Evaluation Policy*. We confirmed that the NCITA leadership's practice of changing some students' SAIT training program failing test scores to passing ones did not comply with written policy. Our review of select results for tests taken by all students between December 22, 2023, and August 14, 2024, identified eight students who received a test score of 78 percent.<sup>5</sup> However, their official training transcript record reflected a passing score of 80 percent. The changing of their scores resulted in these students not being required to retake the test pursuant to SAIT training program requirements.

We also identified a deviation from internal guidelines requiring consultation with CT Counsel attorneys when changing legal portions of curriculum. Internal guidelines state that CT Counsel who are assigned to teach at FLETC are responsible for serving as the primary legal instructor and have the capacity to exercise overall program and policy responsibility for the substantive criminal tax teaching provided at FLETC.

Finally, our evaluation found that the CI Training Council, which was established to review CI training programs, proposals, and changes to ensure consistency with CI's mission, has not been in place since 2019, but the CI Senior Executive Team remained responsible for changes to CI training programs in the absence of the Council. When we discussed with CI management the absence of their review and approval of the SAIT training program changes, they indicated that NCITA leadership is solely responsible for establishing the process for replacing or changing the SAIT curriculum. However, the process of deciding which training methods and materials is to be replaced or changed is coordinated with and supported by members of the CI Senior Executive Team or their designees. CI management noted that emails are used to document the CI Senior Executive Team approval of SAIT curriculum changes implemented by NCITA leadership.

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<sup>4</sup> IRM 30.3.2.4.1.4(1) (2012).

<sup>5</sup> TIGTA evaluators reviewed all multiple-choice test results from December 22, 2023, and August 14, 2024. For all SATs who received a score lower than 80 percent and graduated from the SAIT Training Program, TIGTA evaluators reviewed each trainee's transcript to determine how the tests were documented.

Although CI management stated that approval by the CI Senior Executive Team of SAIT curriculum changes was documented in emails, when TIGTA evaluators requested copies of the emails, none were provided.

### **Changes to the Special Agent Investigative Techniques Training Were Not Approved**

We identified several SAIT curriculum changes made from September 2021 to August 2024. The results of these changes impacted the curriculum course load as new classes were added, classes were eliminated, and the overall hours of individual classes were either increased or reduced. Specifically, these changes included reducing core financial investigative lessons by over 35 hours, replacing them with 38 hours of general law enforcement lessons, and restructuring class hours which resulted in an overall reduction in the curriculum duration (from 66 to 64 days). The CI Senior Executive Team did not review and approve these changes nor were there any documents to support the justification for these changes.

Internal guidelines state that the CI Training Council (comprised of the CI Senior Executive Team) provides advice and counsel to the Chief, CI, relative to major issues and policy decisions regarding CI training. The CI Senior Executive Team reviews CI training programs, proposals, and changes to ensure consistency with CI's mission. The CI Senior Executive Team serves as a curriculum review board for the NCITA training program; this directly supports the Accreditation Standards set forth by the Federal Law Enforcement Training Accreditation Board of Directors.

When we discussed with CI management the absence of their review and approval as required, they noted that they have not had any type of formal curriculum review board in place since 2019. CI management indicated that NCITA leadership is solely responsible for establishing the process for replacing or changing the SAIT curriculum. However, the process of deciding which training methods and materials is to be replaced or changed is coordinated with and supported by members of the CI Senior Executive Team or their designees.

CI management noted that emails are used to document the CI Senior Executive Team approval of the SAIT curriculum changes implemented by the NCITA leadership. Although CI management stated that approval by the CI Senior Executive Team of SAIT curriculum changes was documented in emails, when TIGTA evaluators requested copies of the emails, none were provided.

### **From 2020 to 2024 core financial investigative lessons were reduced by over 35 hours and replaced with 38 hours of general law enforcement lessons**

Our comparison of the 2020 SAIT curriculum with the 2024 SAIT curriculum confirmed that core financial investigative lessons were reduced by over 35 hours and replaced with 38 hours of general law enforcement lessons. However, these lessons were not duplicative of those taught by FLETC in its Criminal Investigation Training Program. Also, some Criminal Investigation Training Program classes had similar names to those added to the SAIT but were not the same classes. These changes were made at the direction of NCITA leadership. As noted previously, the IRS could not provide documentation showing approval by the CI Senior Executive Team for these curriculum changes. Figure 1 details the changes identified in the core financial investigative lessons from 2020 to 2024.

**IRS Needs to Improve Oversight of the  
Special Agent Criminal Investigative Techniques Training Program**

**Figure 1: NCITA Leadership Reduced the Core Financial Investigative Lessons Curriculum by 35.5 Hours from 2020 to 2024**

| Federal Law Enforcement Training Academy Accreditation Class Name   | 2020 Curriculum Hours | 2024 Curriculum Hours | Change       |
|---|-----------------------|-----------------------|--------------|
| Interviewing  | 27                    | 12                    | -15          |
| Bank Deposit Practical Exercise                                     | 6                     | 0                     | -6           |
| Forensic Tax Accounting and Financial Analysis (Part I and Part II) | 9.5                   | 4                     | -5.5         |
| International Investigations  | 4                     | 2                     | -2           |
| Report Writing Practical Exercise                                   | 14                    | 12                    | -2           |
| Net Worth and Expenditures Method of Proof                          | 6                     | 4                     | -2           |
| Property Transactions   | 4                     | 2                     | -2           |
| Intent  | 3                     | 2                     | -1           |
| Role of Legal Counsel   | 1                     | 0                     | -1           |
| Law Enforcement Writing   | 1                     | 0                     | -1           |
| Tax Refund Fraud  | 6                     | 5                     | -1           |
| Elements of the Crime   | 7                     | 6.5                   | -0.5         |
| Report Writing/Sentencing Guidelines                                | 22                    | 22                    | 0            |
| Grand Jury Practical Exercise                                       | 2.5                   | 4                     | +1.5         |
| Bank Deposits Method of Proof                                       | 6                     | 8                     | +2           |
| <b>Total</b>  | 119                   | 83.5                  | <b>-35.5</b> |

Source: TIGTA's analysis of curriculum documents received from the IRS.

NCITA leadership noted that curriculum changes were in response to:

- Policy-related decisions. For example, one class was added to the curriculum after an internal agency memorandum was issued pertaining to attorney-client privilege and evidence.
- An executive order. An executive order was issued mandating the requirement for a de-escalation class, which was added to the curriculum by NCITA leadership.
- Feedback from CI Field Operations. For example, instances where feedback is provided by the field pertaining to certain changes in law enforcement procedures that would then need to be incorporated into the curriculum.

During this review, TIGTA did not evaluate whether the 35.5 hours of core financial investigative lessons, or the 38 hours of general law enforcement training (or some combination therein) would have better prepared the SATs for their roles in CI.

While there appears to be a basis for the changes, the approval and documentation by the CI Senior Executive Team would have ensured that the changes were consistent with CI's mission. Reducing core financial investigative lessons in the SAIT training program without justification or approval could impact the investigative preparedness for SATs.

## **Changes were made to the legal portions of the SAIT curriculum without consulting with the IRS Office of Chief Counsel**

During our review, we identified that changes were made to the legal portions of the SAIT curriculum in at least two courses:

- Currency Violations
- Money Laundering and Asset Forfeiture

Changes to these courses included consolidating material into other courses and changing the instructors who were assigned as CT Counsel. In our discussion with representatives from the IRS Office of Chief Counsel, we were informed that the changes to the legal curriculum portions of these training courses were done without consultation with CT Counsel attorneys. Specifically, NCITA leadership did not consult with CT Counsel attorneys when making curriculum changes on tax law related lessons. The IRM states that CT Counsel attorneys who are assigned to teach at FLETC are responsible for serving as the primary legal instructor and have the capacity to exercise overall program and policy responsibility for the substantive criminal tax teaching provided at FLETC.

Finally, as with the other changes we noted in this report that were made to the SAIT training program, we were not provided with evidence of an approval by the CI Senior Executive Team for the removal of CT Counsel attorneys from instructing the legal portion of these two courses.

The Chief, Criminal Investigation, should:

**Recommendation 1:** Either reestablish the CI Training Council or update internal guidelines outlining new processes and procedures that CI Senior Executives will follow to review and approve changes to the SAIT training program.

**Management's Response:** The IRS agreed with this recommendation and stated that it will reestablish the CI Training Council. The CI Training Council will consist of Executive and Senior Leadership from IRS-CI and there will be voting members and advisory members to the Council.

**Recommendation 2:** Review SAIT training courses to identify those that involve legal components to determine if CT Counsel attorneys should be instructors.

**Management's Response:** The IRS agreed with this recommendation and stated that it will review the SAIT training courses to determine what lessons should be instructed by the Office of Chief Counsel CT attorneys. Changes to the placement of CT attorneys in course delivery will be reviewed by the CI Training Review Council.

**Recommendation 3:** Ensure that representatives from the Office of Chief Counsel are consulted when proposing/making curriculum changes on tax related lessons.

**Management's Response:** The IRS agreed with this recommendation and stated that CT leadership will serve as an advisory member on the CI Training Council upon reformation.

## **Grading Practices Did Not Comply with the Special Agent Investigative Techniques Training Standards**

Our review of select SAIT training program test results for tests taken by all students between December 22, 2023, and August 14, 2024, identified eight students who received a failing test score of 78 percent. However, their official training transcripts reflected a passing test score of 80 percent. As a result, these students were not required to retake the test pursuant to SAIT training program requirements.

The *SAIT Student Evaluation Policy* states that a test score below 80 percent on any exam, or failing a practical exercise, will constitute a failing grade.<sup>6</sup> For a failed exam, students will be retested within three days. Failure to pass the retest may result in removal from the SAIT training program. There are procedures to provide students with counseling for the failed area. The policy also allows students to challenge a test question on an individual basis, which requires a written justification for the challenge, individual review, and approval if found to have merit. No documentation was provided to us supporting that these students were retested, received counseling, or received credit due to a challenge being granted.

During our discussions with NCITA leadership, we were informed that under certain circumstances, some questions on completed exams are removed and credited to the students' score if 50 percent or more of the class fails a particular question. NCITA leadership referred to this process as "discounting." NCITA leadership explained the circumstances for which discounting would take place are:

- The skill is above the level of a basic training course.
- There are multiple correct answers or no correct answers.

However, the practice of discounting or crediting exam questions is not included in the current or prior versions of the *SAIT Training Program Evaluation Policy* or in the *Supervisory Academy Instructor Handbook*.<sup>7</sup> According to the grading criterion in the *Supervisory Academy Instructor Handbook*, any deviation from the standard grading policies and procedures puts NCITA in a tenuous position. When we asked CI management to explain their justification as to the test score changes for the eight students, they responded that this was due to a test question being credited to the class. No additional explanation or documentation was provided to support the justification for the test score changes.

Finally, we found the questions that are being discounted are not tracked by the NCITA staff or management personnel. As detailed previously, students' official training transcripts do not reflect the actual test scores and differ from the recorded test scores. While the *SAIT Training Program Evaluation Policy* allows individual students to challenge specific questions, there are no written procedures which allow NCITA staff to eliminate questions from the test for all students after the test has been taken. These actions were taken without a written policy to support them, and no official records or documentation related to the changes were maintained.

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<sup>6</sup> The student evaluation policy was designed specifically for application at the NCITA. The application of the policy is in addition to all other IRS and Treasury policies, rules, and procedures.

<sup>7</sup> The *Supervisory Academy Instructor Handbook* was created as a desk reference and guide detailing the duties and responsibilities unique to the academy front-line supervisory position, including the coordination of the SAIT Training Program.

**IRS Needs to Improve Oversight of the  
Special Agent Criminal Investigative Techniques Training Program**

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The Chief, Criminal Investigation, should:

**Recommendation 4:** Initiate a review of the SAIT Training Program Evaluation Policy to ensure that the policy currently reflects the CI Senior Executive Team's test grading policies.

**Management's Response:** The IRS agreed with this recommendation and stated that it will review the Student Evaluation Policy and include executive level oversight to ensure consistency amongst all student's grades and evaluations to ensure all students are treated fairly.

**Recommendation 5:** Establish processes and procedures that regularly review test grading to ensure adherence to and compliance with the SAIT training program evaluation policies.

**Management's Response:** The IRS agreed with this recommendation and stated that it will outline the process and procedures for reviewing test grading to ensure adherence to and compliance with SAIT program evaluation policies and increase transparency, consistency, and fairness.

## **Appendix I**

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

The overall objective of this project was to assess the adequacy of the IRS Criminal Investigation's leadership oversight of the SAIT training program. To accomplish our objective, we:

- Assessed the CI Senior Executive Team's oversight of the SAIT training program including involvement in the review of the program, proposals for changes to the program, and/or changes to ensure consistency with CI's mission.
- Reviewed changes made to the SAIT training program during the period September 2021 to August 2024 to determine the level of the CI Senior Executive Team's involvement in the review and approval of any changes identified.
- Reviewed all multiple-choice test results from December 22, 2023, and August 14, 2024. For all SATs who received a score lower than 80 percent and graduated from the SAIT training program, TIGTA evaluators reviewed each trainee's transcript to determine how the tests were documented.
- Reviewed internal policies and procedures and internal program guidance.
- Assessed the overall impact of any changes made to the SAIT training program as it relates to the preparation of individuals hired as special agents to investigate financial crimes.

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

This review was performed with information obtained from the IRS CI NCITA personnel located in Glynco, Georgia during the period August through October 2024. We conducted this evaluation in accordance with the Council of the Inspectors General for Integrity and Efficiency 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 IRS CI multiple-choice tests. 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 were sufficiently reliable for purposes of this report.

Management's Response to the Draft Report



Criminal Investigation

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

November 12, 2024

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR INSPECITONS AND  
EVALUATIONS

FROM:

[REDACTED]  
Chief, IRS-Criminal Investigation

SUBJECT:

Draft Evaluation Report – IRS Needs to Improve Oversight of  
the Special Agent Criminal Investigative Techniques Training  
Program (IE-25-026)

Thank you for the opportunity to review and comment on the subject draft evaluation report. We appreciate the opportunity to review the Internal Revenue Service (IRS) Criminal Investigation's leadership oversight of the Special Agent Investigative Techniques (SAIT) training program.

IRS Criminal Investigation (IRS-CI) serves 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. The SAIT training program is essential to the work done to accomplish CI's mission. For this reason, we continuously evaluate and look for opportunities to improve this program. We look forward to implementing improvements consistent with this report. The recommendations in this report align with many goals we have identified as priorities. Our work has already begun to refine and improve.

Attached is our response to your recommendation(s). If you have any questions, please contact [REDACTED], Executive Director, Strategy, IRS-CI at 281-330-5422.

Attachment:

**RECOMMENDATION 1**

Either reestablish the CI Training Council or update internal guidelines outlining new processes and procedures that CI Senior Executives will follow to review and approve changes to the CI SAIT program.

**CORRECTIVE ACTION**

We agree. IRS-CI will reestablish the CI Training Council. We are currently drafting the CI Training Council Charter to reflect the processes and procedures for review and approval of changes to the SAIT program. The CI Training Council will consist of Executive and Senior Leadership from IRS-CI and there will be voting members and advisory members to the council.

**IMPLEMENTATION DATE**

February 28, 2025

**RESPONSIBLE OFFICIAL**

Executive Director, Strategy, IRS-CI

**CORRECTIVE ACTION MONITORING PLAN**

The Deputy Director of Strategy will work with the Director, NCITA to finalize the charter for Chief, CI approval.

**RECOMMENDATION 2**

Review SAIT training courses to identify those that involve legal components to determine if CT Counsel attorneys should be instructors.

**CORRECTIVE ACTION**

We agree. IRS-CI will review the SAIT training courses to determine what lessons should be instructed by Office of Chief Counsel – Criminal Tax (CT) attorneys. Moving forward, changes to the placement of CT attorneys in course delivery will be reviewed by the CI Training Review Council.

**IMPLEMENTATION DATE**

June 30, 2025

**RESPONSIBLE OFFICIAL**

Executive Director, Strategy, IRS-CI

**CORRECTIVE ACTION MONITORING PLAN**

The Director, NCITA will provide a recommendation on what lessons should involve CT attorneys to the CI Training Review Council. Based on this consultation, the Director, NCITA will coordinate with CT leadership to schedule courses and instructors.

**RECOMMENDATION 3**

Ensure that representatives from the Office of Chief Counsel are consulted when proposing/making curriculum changes on tax related lessons.

**CORRECTIVE ACTION**

We agree. CT leadership will serve as an advisory member on the CI Training Council upon reformation.

**IMPLEMENTATION DATE**

June 30, 2025

**RESPONSIBLE OFFICIAL**

Executive Director, Strategy, IRS-CI

**CORRECTIVE ACTION MONITORING PLAN**

The Executive Director, Strategy will ensure that SAIT curriculum changes on tax related issues are raised in quarterly meetings between Strategy and CT leadership.

**RECOMMENDATION 4**

Initiate a review of the SAIT Training Program Evaluation Policy to ensure that the policy currently reflects CI Senior Executive Team test grading policies.

**CORRECTIVE ACTION**

We agree. Under the new CI Training Council Charter, the CI Training Council will review the Student Evaluation Policy. This process will include executive level oversight. We will ensure that the Student Evaluation Policy provides for consistency amongst all students' grades and evaluations to ensure all students are treated fairly.

**IMPLEMENTATION DATE**

February 28, 2025

**RESPONSIBLE OFFICIAL**

Executive Director, Strategy, IRS-CI

**CORRECTIVE ACTION MONITORING PLAN**

We will draft the CI Council Training Charter to include procedures for review of the Student Evaluation Policy that include executive level oversight.

**RECOMMENDATION 5**

Establish processes and procedures that regularly review test grading to ensure adherence to and compliance with SAIT program evaluation policies.

**CORRECTIVE ACTION**

We agree. Moving forward, a memorandum from the Deputy Director, Strategy to the Director, NCITA will outline the process and procedures on reviewing test grading to ensure adherence to and compliance with SAIT program evaluation policies increase transparency, consistency, and fairness.

**IMPLEMENTATION DATE**

June 30, 2025

**RESPONSIBLE OFFICIAL**

Executive Director, Strategy, IRS-CI

**CORRECTIVE ACTION MONITORING PLAN**

The Deputy Director of Strategy will forward the memorandum to the Executive Director of Strategy and will forward the recommendation to the CI Training Council for approval.

## Appendix III

### Abbreviations

|       |   |
|-------|---|
| CI    | Criminal Investigation                            |
| CT    | Criminal Tax                                      |
| FLETC | Federal Law Enforcement Training Center           |
| IRS   | Internal Revenue Service                          |
| NCITA | National Criminal Investigation Training Academy  |
| SAIT  | Special Agent Investigative Techniques            |
| TIGTA | Treasury Inspector General for Tax Administration |

## Appendix IV

### Employee Identification Key

|            |   |
|------------|---|
| ██████████ | Criminal Tax Attorney (Alleged Whistleblower) |
| ██████████ | Chief, Criminal Investigation                 |
| ██████████ | Executive Director, Strategy                  |
| ██████████ | Deputy Chief, CI                              |
| ██████████ | NCITA Director                                |



**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.