



*Criminal Investigation's Firearms Training
and Qualification Oversight Needs to Be
Improved*

July 30, 2018

Reference Number: 2018-30-046

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HIGHLIGHTS

CRIMINAL INVESTIGATION'S FIREARMS TRAINING AND QUALIFICATION OVERSIGHT NEEDS TO BE IMPROVED

Highlights

Final Report issued on July 30, 2018

Highlights of Reference Number: 2018-30-046 to the Commissioner of Internal Revenue.

IMPACT ON TAXPAYERS

In performing the IRS's law enforcement mission, Criminal Investigation (CI) special agents execute search and arrest warrants on those suspected of violating U.S. tax laws and other Federal statutes over which the IRS has jurisdiction. When performing their duties, special agents carry firearms and may use deadly force to protect themselves and the public. Suspected criminals, who face the prospect of incarceration, may violently resist arrest regardless of how minor the crime may seem. CI special agents must be fully prepared to respond with force when necessary. Special agents not properly trained in the use of firearms could endanger the public, as well as their fellow special agents, and expose the IRS to possible litigation over injuries or for damages.

WHY TIGTA DID THE AUDIT

This audit is part of TIGTA's Fiscal Year 2018 Annual Audit Plan and addresses the major management challenge of Improving Tax Compliance. Our overall objective was to determine whether CI has effective controls over the possession and use of firearms.

WHAT TIGTA FOUND

CI generally maintained timely and accurate handgun and body armor inventory records and maintained appropriate segregation of duties when conducting its annual inventory of firearms and body armor. However, TIGTA found one field office in which 154 destroyed firearms remained on the inventory management system several months after they were destroyed. An

issue was also identified with respect to the safe storage of firearms at home.

TIGTA also determined that during Fiscal Year 2016, CI did not maintain documented evidence that 145 out of 2,126 special agents met the firearm standards established by CI and therefore were not qualified law enforcement officers.

In addition, 79 of the 459 special agents in CI's long gun cadre did not meet the standard qualification requirements established for the long gun cadre. CI also could not provide formal support for other respective firearms-related training, including whether 1,500 special agents received the tactical equipment proficiency training. Field office management did not always take consistent and appropriate actions when special agents failed to meet the requirements (*i.e.*, take away their weapons), and there is no national level review of firearms training records to ensure that all special agents meet the qualification requirements.

WHAT TIGTA RECOMMENDED

TIGTA recommended that the Chief, CI, should:

- 1) consider replacing trigger locks with life jackets to provide special agents with another way to safely secure fully loaded firearms at the residence and assure CI agents are regularly trained in the safe use of trigger locks;
- 2) establish national oversight to ensure that each field office is properly complying with the issued firearm standards and training requirements and that qualification scores for all special agents are properly documented in the nationwide SharePoint records; and
- 3) establish written guidance to improve the documentation of training and qualification results.

CI agreed with our recommendations and plans to purchase life jackets for all special agents, and assign the Office of Strategy, National Criminal Investigation Training Academy, with responsibility for the field office's timely compliance with the documentation of firearms qualification scores and relevant training information on the nationwide SharePoint site. CI also issued written guidance on June 28, 2018, to improve their documentation.



TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

July 30, 2018

MEMORANDUM FOR ACTING COMMISSIONER OF INTERNAL REVENUE

FROM: Michael E. McKenney
Deputy Inspector General for Audit

SUBJECT: Final Audit Report – Criminal Investigation’s Firearms Training and
Qualification Oversight Needs to Be Improved (Audit # 201730032)

This report presents the results of our review to determine whether Criminal Investigation (CI) has effective controls over the possession and use of firearms. This audit is included in our Fiscal Year 2018 Annual Audit Plan and addresses the major management challenge of Improving Tax Compliance.

Management’s complete response to the draft report is included as Appendix V. Copies of this report are also being sent to the Internal Revenue Service managers affected by the report recommendations. 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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Abbreviations

CI	Criminal Investigation
CIMIS	Criminal Investigation Management Information System
FY	Fiscal Year
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
SAC	Special Agent-in-Charge
UFC	Use of Force Coordinator



Criminal Investigation's Firearms Training and Qualification Oversight Needs to Be Improved

Background

Criminal Investigation (CI) is the law enforcement arm of the Internal Revenue Service (IRS), and its mission is to investigate potential criminal violations of the Internal Revenue Code in addition to other Federal statutes over which the IRS has jurisdiction. As Federal Law Enforcement agents, CI special agents execute search and arrest warrants, and also have statutory support to carry firearms.¹ Each special agent is issued an IRS owned handgun. Their handguns should be readily accessible when performing enforcement actions. CI special agents are trained in the proficient use of firearms at the Federal Law Enforcement Training Center along with more than 90 other law enforcement agencies.

Special agents are also issued criminal investigative equipment needed to carry out their investigative and enforcement responsibilities. The Internal Revenue Manual (IRM) defines CI investigative equipment as including, but not limited to, firearms, body armor, pocket commissions and wallet badges, enforcement belts, and ammunition.² Much of the equipment assigned to special agents is considered “sensitive investigative equipment” and must be appropriately accounted for and controlled.

To maintain firearm proficiency, special agents are required to continually meet specific firearms training and qualification standards. To meet these standards, IRS CI special agents are trained on or handle each of the following firearms:

- Handgun (*the Glock .40 caliber semiautomatic pistol, Models 22, 23 and 27, are the standard issue weapons for CI special agents*).³
- Shotgun.
- Long gun.

Special agents are issued one handgun on a permanent basis for their entire career unless the weapon is recalled for repair or replacement. Special agents assigned to work on undercover operations may be authorized to use other IRS-owned handguns. Undercover special agents who are authorized to carry a handgun other than the Glock .40 caliber must qualify with that undercover weapon as well as their assigned standard-issue weapon prior to carrying them once every other fiscal quarter.⁴

¹ 26 U.S. Code § 7608 (a)(1).

² IRM 9.11.3.2.1, *Investigative Equipment* (Mar. 17, 2011).

³ Under unusual circumstances, the Special Agent-in-Charge, with notification to the Director, Field Operations, may authorize the use of any IRS-owned weapon for a specific assignment.

⁴ IRM 9.11.3.10.4(4), (May 3, 2016).



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Per the IRM, CI special agents can use deadly force when danger of loss of life or serious physical injury to either the special agent or another person is imminent.⁵ However, the degree of force authorized is limited to that which is necessary to establish and maintain control and depends on the degree of danger perceived by the special agent(s) involved. The Treasury Policy Use of Force Levels on an escalating scale are:

1. Weaponless control.
2. Intermediate weapon control.
3. Deadly force.⁶

Although special agents have not used deadly force between Fiscal Years (FY) 2012 and 2016, they generally draw their weapons on search and arrest warrants. Suspected criminals, who face the prospect of incarceration, may violently resist arrest regardless of how minor the crime may seem. Accordingly, CI special agents must be fully prepared to respond with force when necessary. Field offices also have a long gun cadre that includes a group of special agents who are specifically qualified to carry the long guns. Long guns, commonly referred to as rifles, are a category of firearm with longer barrels than other classes and are generally designed to be held by both hands and braced against the shoulder. These agents, who are selected by the Special Agent-in-Charge (SAC) with Director, Field Office, concurrence, must meet additional guidelines in conjunction with their standard handgun qualification and training requirements.⁷

This review was performed at CI's Headquarters in Washington, D.C., and field offices in Oakland, California; Detroit, Michigan; Greensboro, North Carolina; and Dallas, Texas, during the period September 2017 through March 2018. 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. Detailed information on our audit objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

⁵ IRM 9.2.3.5.2 (Apr. 14, 2011).

⁶ Treasury Order 105-12, Oct. 17, 1995.

⁷ Per IRM 9.2.1.8(1)(d), members of the long gun cadre must: (1) attend the IRS Military and Police 15 Firearms Instructor Training that is facilitated by certified IRS-CI Sub-Machine Gun instructors; (2) receive two additional training days (16 hours annually) to maintain skills and necessary proficiency; (3) attain a score of 90 percent or better in the CI approved Shotgun Qualification Course and 270 points or higher on the CI approved Rifle Qualification Course; and (4) qualify biannually in nonconsecutive quarters.



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Results of Review

*Criminal Investigation's Inventory Policies and Procedures Provide
Sufficient Control of Their Firearm and Body Armor Inventory*

CI procedures provide equipment coordinators with uniform procedures for managing and accounting for investigative equipment by using the Criminal Investigation Management Information System (CIMIS) for controlling investigative equipment.⁸ For example, the procedures require that all investigative equipment, accessories, and supplies valued at \$900 or more be entered into the CIMIS. Most items valued less than \$900 are considered disposable items and are not controlled in the CIMIS. The exceptions are firearms, pocket commissions, enforcement badges, belt badges, body armor, and property that is susceptible to being converted to personal use such as digital cameras, video recorders, and global positioning systems units.

The issuance of firearms, periodic checks of firearms on hand, and limited access to firearm storage areas are important in ensuring agencies appropriately safeguard their firearms. Agencies often learn of missing or stolen firearms when conducting periodic inventories or when they confirm employees' possession of firearms outside of standard inventories. Without these controls, management may not be alerted when firearms are not appropriately maintained, or when stored firearms are not adequately protected from loss, theft, or unauthorized use. CI has established written policies and procedures for issuing firearms and conducting firearms inventories, but could strengthen and improve the enforcement of inventory controls.

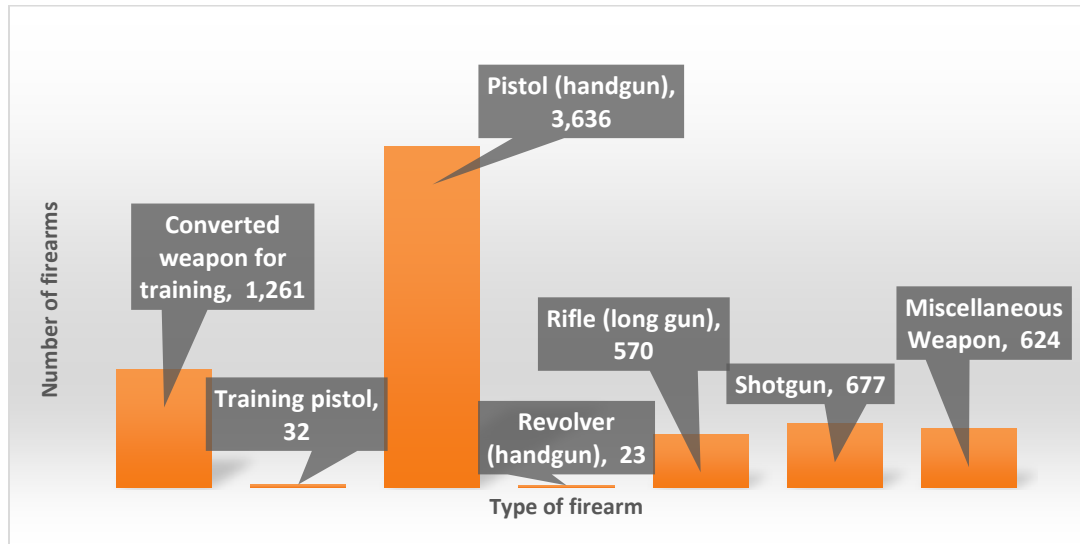
In order to assess CI's policies and procedures for controlling and safeguarding firearms, we analyzed a CIMIS inventory list of all firearms and body armor units issued to CI special agents as of August 2, 2017. Figure 1 shows the breakdown of firearms and firearm-related inventory on the August CIMIS inventory report.

⁸ IRM 9.10.1.3 (June 15, 2010).



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Figure 1: Firearm Inventory as of August 2017



Source: CIMIS list as of August 2, 2017.

We filtered this list to include only pistols and revolvers (handguns) and then isolated two separate populations: (1) all handguns within CI's custody and (2) personnel who were issued two, three, or four handguns (multiple handguns). As of August 2, 2017, we found that 3,659 handguns were maintained by CI and that 110 special agents were issued two, three, or four handguns. Using these newly generated lists, we selected two statistically valid samples of 196 handguns and 73 special agents with multiple handguns. We requested photographic evidence of the serial numbers on each of the 196 handguns and some additional information for the 192 handguns issued to the 73 special agents sampled in the multiple weapon test. For the latter sample, we verified photographic evidence of some of the firearms assigned to special agents who were not firearm instructors, use of force coordinators (UFC), or SACs. In addition to our review of these two statistically valid samples, we conducted site visits to four CI field offices and physically verified for 43 special agents that serial numbers on the handguns in their possession reconciled with the inventory report.⁹

We also requested explanations for all non-UFC/non-firearm instructor personnel as to why they had multiple firearms issued to them. Consistent with IRM guidance, CI stated that the SAC can designate agents within the field office to assume custody of weapons after they have been surrendered by agents who failed to qualify. When custody change occurs, assignment of the weapons must be transferred in the CIMIS accordingly, regardless of the anticipated length of temporary custody.

We found that CI generally maintained timely and accurate handgun and body armor inventory records. The two CIMIS equipment coordinators that we interviewed advised us that CI

⁹ CI field offices in Oakland, California; Detroit, Michigan; Greensboro, North Carolina; and Dallas, Texas.



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conducts annual inventory in accordance with IRM requirements and Internal Control Standards. Standards for Internal Control in the Federal Government issued by the Government Accountability Office require that internal control activities be clearly documented in management directives, administrative policies, or operating manuals.¹⁰ CI maintains appropriate segregation of duties by ensuring that the people accounting for the firearms and units of body armor are independent of those who make inventory changes in the CIMIS.

We did find one instance in a field office in which 154 destroyed firearms remained on the inventory management system several months after they were destroyed, despite the fact that the weapon destruction was signed off on by the field office CIMIS equipment coordinator, UFC, and the SAC.¹¹ We inquired about the timeliness of this inventory change and were advised that there is no established time frame for when destroyed weapons should be removed from the CIMIS. CI's national CIMIS coordinator confirmed this fact and stated that it is reasonable to expect inventory changes in the CIMIS to be made within two weeks of a request.

Additionally, during our site visits, we noted two agents who possessed body armor despite that there were no records of the equipment serial numbers in the CIMIS. Based on this inconsistency, we asked CI to provide an explanation of other agents whose body armor was not reflected in the firearm and body armor inventory records. CI management stated that the body armor in question was either categorized erroneously as miscellaneous inventory or improperly reflected in the CIMIS until after the inventory report was generated and were caused by input timing errors.¹²

When inventory records are not maintained in a timely manner and controlled appropriately, there is an increased risk of loss or theft. Further, inventory reconciliations may prove challenging and time consuming if CI is unable to determine quickly how destroyed inventory was accounted for. With firearms, especially, CI should remain vigilant about maintaining the correct inventory records at any particular point in time.

Policies for the Safe Handling of Firearms Should Be Revised

The IRM contains guidance for special agents securing their weapons at their residence.¹³ Specifically, it instructs agents to maintain their firearms out of plain sight and secure them with

¹⁰ Government Accountability Office, GAO-14-704G, *Standards for Internal Control in the Federal Government* (Sep 10, 2014).

¹¹ CI identified the discrepancy during our Dallas field office site visit inventory inspection. Of the 154 firearms identified, 151 of them were appropriately removed from the CIMIS by the end of the fiscal year. The remaining three firearms were removed after we found that they remained on the system as of May 3, 2018.

¹² CI corrected the categorization of this body armor because of our audit.

¹³ IRM 9.11.3.8.1(2).



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safety trigger lock devices. In addition to a trigger lock, CI provides every special agent with a firearms safe for the office and a safety container for home storage.¹⁴

CI special agents use a trigger lock to secure their firearm while fully loaded.¹⁵ CI procedures require special agents to install the trigger lock to secure their firearm at home fully loaded and place the firearm in their safety container. Installation of a trigger lock device necessitates the user to come in contact with the trigger while inserting the pin through the trigger guard, which poses a potential risk of the firearm firing. Industry experts warn that because trigger locks come into direct contact with the trigger, they should never be installed on loaded guns. For instance, one lock manufacturer sells trigger locks that instruct users to ensure that their firearm is unloaded when installing the trigger lock. In addition, the manufacturer of the handguns issued to all CI special agents also recommends storing their guns unloaded. A Presidential directive also required that each CI firearm be issued with a safety lock device.¹⁶ CI complied with this order via the trigger lock. However, safety lock devices should only be used with unloaded firearms.

CI issues its special agents the Law-Lok III trigger lock. The instructions for the Law-Lok III state that it is safe to use on a loaded weapon. However, installing this trigger lock still requires the special agent to insert a trigger shoe which clamps down around the trigger or trigger housing to prevent the trigger from being manipulated. However, industry information on the use of a trigger lock provides that the weapon not be loaded when installing the trigger lock.

¹⁴ IRM 9.1.4.5(3) and IRM Exhibit 9.11.3-1.

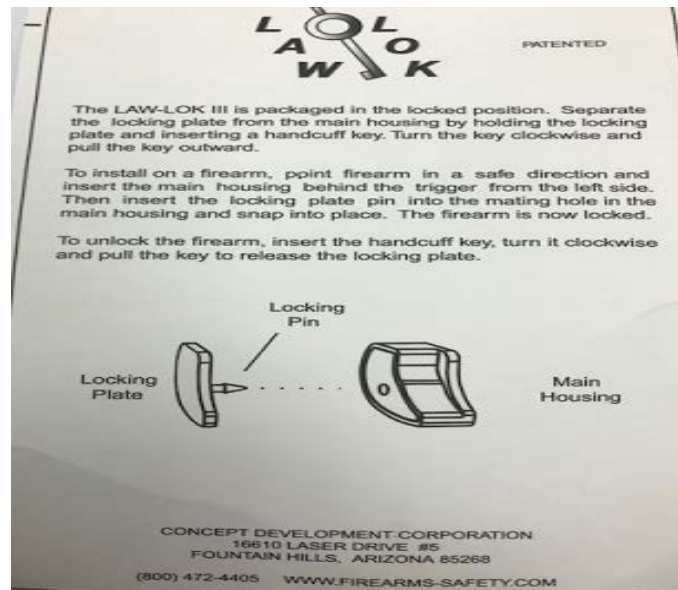
¹⁵ IRM 9.11.3.8.1(2).

¹⁶ President of the United States, William J. Clinton, Memorandum for the Heads of Executive Departments and Agencies on Child Safety Lock Devices for Handguns (March 5, 1997).



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Figure 2: CI Issued Trigger Lock Instructions



Source: Law-Lok III Firearms-Safety.com.

An alternative to the trigger lock is the life jacket that is safer to install when the handgun is fully loaded. With the life jacket, the fully loaded firearm is placed within the clamshell design, closed, and locked. Once installed, the trigger and trigger guard are completely hidden. Installing does not require contact with the trigger inside the trigger guard. Although there are no universal standards for the design or testing of trigger locks, some jurisdictions, such as the State of California, maintain a list of approved trigger lock devices. California's list of approved firearms safety devices does not include the CI-issued trigger lock.¹⁷ California does approve of the life jacket which can be used with a fully loaded weapon. During our Oakland, California, field office visit, we were advised that the special agents are using life jackets to secure their firearms at home and they believe the life jacket is a safer and easier method to secure their firearm than the CI-issued trigger lock.

Recommendation

Recommendation 1: The Chief, CI, should consider replacing trigger locks with life jackets to provide special agents with another way to safely secure fully loaded firearms at the residence and should assure CI agents are regularly trained in the safe use of trigger locks.

¹⁷ During FY 2016, more than 215 special agents worked in the two California field offices.



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Management's Response: CI agreed with this recommendation and is currently purchasing the recommended life jackets, which should be issued to all special agents before the implementation date of November 15, 2018. CI already ensures that CI special agents are trained in the safe use of trigger locks, which is documented each fiscal year by each special agent through the completion of the annual CI mandatory briefings certification. This certification includes Firearms Safety and IRM section 9.11.3.8.1. These certifications are also stored electronically by each field office.

Criminal Investigation Management Does Not Ensure That All Special Agents Are Meeting the Qualifications Required to Carry Firearms

Firearms in law enforcement are typically used in environments in which violence may rapidly unfold with little to no warning. Special agents take part in various activities that necessitate the use of firearms. These activities include, but are not limited to, executing arrest and search warrants, providing cover teams for undercover meetings, and conducting any enforcement operations or actions in which there is a likelihood of an armed confrontation. Internal Revenue Code, 26 U.S. Code § 7608 - Authority of internal revenue enforcement officers, is the statute permitting CI special agents to carry firearms. In addition, the Law Enforcement Officers Safety Act of 2004 provides that qualified law enforcement officers may carry a concealed firearm.¹⁸ The Law Enforcement Officers Safety Act of 2004 defines a qualified law enforcement agent as anyone who:

- 1) Is authorized by the agency to carry a firearm.
- 2) Is not the subject of any disciplinary action by the agency.
- 3) Meets standards established by the agency that require the employee to regularly qualify in the use of a firearm.
- 4) Is not under the influence of alcohol or another intoxicating or hallucinatory drug or substance.
- 5) Is not prohibited by Federal law from receiving a firearm.
- 6) Is authorized by law to engage in or supervise the prevention, detection, investigation, or prosecution of, or the incarceration of any person for, any violation of law, and has statutory powers of arrest or apprehension.

The statute provides in item three that a special agent is considered qualified to carry a firearm if they meet the standards established by the agency which require the agent to regularly qualify in the use of a firearm. For CI special agents this includes the standard qualification and a series of other elements related to various types of weapon draws.

¹⁸ Pub. L. No. 108-277, 118 Stat. 865 (2004), codified at 18 U.S.C. §§ 926B and 926C.



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Field office UFCs record and maintain all special agent qualification scores and other related use of force training information. Qualification scores along with other firearms training related information are required to be input on CI's nationwide SharePoint site no later than 45 days after the training date.¹⁹ In addition, each UFC must prepare a training memorandum each quarter for their respective SAC. The training memorandum must include type of training, qualification scores, participating agents, non-participating agents and the reason for not participating (if known).

We requested the FY 2016 firearms-related training records on CI's nationwide SharePoint site for 2,126 special agents. We also reviewed all available training memorandums prepared by field office UFCs for FY 2016. Based on our review, we determined that not all special agents were qualified to carry firearms because they did not meet the firearm requirements and standards established by CI. Specifically, we found deficiencies in:

- CI assigned handgun standard qualifications.
- Tactical equipment proficiency training.
- Shotgun familiarization training.
- Flashlight/lowlight techniques training.
- Annual safety briefing.
- Long gun familiarization.

Firearms training documentation does not support that all special agents satisfied handgun training qualifications

The standards established by CI require all special agents to qualify two times a fiscal year in non-consecutive quarters. During qualification, each agent must score 75 percent or higher while firing the CI approved semiautomatic pistol qualification course. The nationwide SharePoint information showed that 1,798 (85 percent) of the 2,126 special agents met the standard qualification requirements in FY 2016 and 328 special agents did not have qualification scores recorded. We also relied on field office training memorandums to determine that another six special agents met the standard qualification requirements (even though the scores were not reflected on the nationwide SharePoint site). Accordingly, per the SharePoint and the training memorandums, 322 (15 percent) of the 2,126 special agents did not meet the standard qualification requirements in FY 2016.

CI agreed that 59 of the 322 special agents failed to meet the standard qualification requirements, attend the standard firearms qualification course, or have a record on the SharePoint scoresheet while employed during the period evaluated.²⁰ CI could provide no evidence that these agents surrendered either their weapon or their Government vehicle, as required.

¹⁹ IRM 9.2.1.8(4) (May 3, 2016).

²⁰ IRM 9.2.1.8(3) (May 3, 2016).



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There were justifiable reasons why some special agents could not attend firearms training. According to CI:

- 67 special agents did not have a standard qualification score because they were on temporary restricted duty at the time of training. Special agents on restricted duty are required to turn in their firearm. However, CI could not provide documentation supporting temporary duty status and/or weapon surrender for 42 of the 67.
- 16 special agents were assigned to Attaché duty abroad (International) and were only required to qualify once annually. Of these agents, one agent was on leave without pay and properly surrendered their firearm. CI does not have a written policy supporting the assertion that agents on attaché duty must only qualify once annually and could not provide support for two non-consecutive quarters' qualification scores during the fiscal year for the 15 remaining special agents.
- 9 special agents were no longer special agents at the time of training. CI provided support that seven of the nine were misclassified as separated and did qualify but could not provide support of qualification for two agents.
- 4 special agents were on military leave at the time of training. CI could not provide documentation that two of these properly surrendered their weapon before deployment.

For the remaining 167 special agents, CI contends that they satisfied the required training and obtained a qualifying score. However, CI did not provide documentation supporting a qualifying score for 25 of the 167.

Overall, CI did not provide documentation or evidence of qualifying scores or weapon surrender for 145 of the 322 special agents originally identified.²¹ As a result, there was no documented evidence that these 145 special agents met the standard qualification requirements in FY 2016 and were qualified to carry firearms.. Because CI management was unaware that these special agents did not obtain qualifying scores, it is possible that the special agents continued to participate in the planning and execution of enforcement operations. While the IRM requires special agents to surrender their weapons when they fail to participate in required training there is currently no consistent enforcement for special agents who fail to meet the training requirements provided for in the IRM. As a result, field office management did not always take consistent and appropriate actions when a special agent failed to meet the requirements.

²¹ The 145 special agents is calculated by adding the 59 special agents that CI agreed failed to meet the standard qualification requirements, 42 special agents on temporary duty status, 15 assigned Attaché duty abroad, two misclassified as separated, two on military leave, and 25 special agents that CI could not provide documentation supporting a qualifying score.



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Firearms training documentation does not support that all special agents satisfied long gun cadre training

CI field offices have special agents that are part of a long gun cadre. Long gun cadre special agents deploy CI issued rifles and shotguns. There are specific standards for special agents in the long gun cadre and they must be met in addition to the training and qualification requirements required of all special agents. Specifically, long gun cadre special agents are required to:

- Attend the IRS Military and Police 15 Firearms Instructor Training that is facilitated by certified IRS-CI Sub-Machine Gun instructors as soon as practically possible.
- Receive two additional training days (16 hours annually) annually to maintain skills and necessary proficiency.
- Attain a score of 90 percent or better in the CI approved Shotgun Qualification Course and 270 points or higher on the CI approved Rifle Qualification Course.

The FY 2016 nationwide SharePoint records identified 459 special agents on the long gun cadre but provided no specific evidence of Firearms Instructor Training or completion of two additional training days using long guns. Additionally, based on the FY 2016 nationwide SharePoint records, we identified long gun cadre special agents who did not meet the scoring requirements on the CI Shotgun and Rifle qualification courses. Specifically, 79 of the 459 long gun cadre special agents did not: (1) take the CI approved shotgun course; (2) take the CI approved rifle course; (3) meet the 90 percent score threshold on the shotgun course; (4) meet the 270-point score threshold on the rifle course; or (5) meet their standard qualification requirements. Of the 79 special agents, 29 agents qualified twice annually with either the rifle or the shotgun, but not both. CI advised us that some members of the long gun cadre have access to both rifle and shotgun and qualify with both. However, some members of the long gun cadre only have access to a shotgun or a rifle and are required to qualify only with the weapon they carry on enforcement actions.

For the remaining 50 special agents, because CI management was unaware that these special agents did not obtain qualifying scores, it is possible the special agents continued to participate in the planning and execution of enforcement operations with their long guns.

Firearms-related training documentation does not support that all special agents satisfied other qualification training

In addition to their biannual standard qualification requirements, all special agents are required to successfully meet a series of firearm-related training standards.²² These standards include:

²² IRM 9.2.1.8(3) (May 3, 2016).



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- Proficiency with tactical equipment, ballistic vests, concealed weapon draws, and flashlight/lowlight techniques.
- Annual shotgun familiarization training.
- Annual rifle familiarization training.
- Annual briefings on IRS-CI Directives and Procedures on the Safe Handling and Storage of Firearms as well as the annual Use of Force Procedures.

The FY 2016 nationwide SharePoint records and training memorandums were inconsistent in tracking special agent qualifications for the firearm-related training previously listed. For the FY 2016 training records we requested, CI could not provide formal support that the following number of special agents received the respective firearm-related training:

- 1,500 special agents for the tactical equipment proficiency training.
- 765 special agents for the shotgun familiarization training.
- 732 special agents for the flashlight/lowlight techniques training.
- 327 special agents' attendance at the annual safety briefing.
- 289 special agents for the rifle familiarization training.

These results indicate a possibility that some special agents are not maintaining an appropriate level of weapons proficiency and use of force skills to effectively and safely carry out their duties and responsibilities.

Management oversight and monitoring procedures do not ensure that special agents meet firearms training and qualification requirements

All levels of CI's management must ensure that special agents are adequately trained and equipped to safely accomplish required law enforcement tasks, and that risks are continually assessed throughout an operation. The SACs must ensure, on a quarterly basis, that all special agents under their supervision are trained, equipped, and qualified to participate in law enforcement activities. This includes firearms training, integrated use of force training, and other appropriate enforcement training to meet local enforcement needs.

To determine whether special agents are qualified with their firearms, the SACs use the nationwide SharePoint information as well as the memos they sign off on quarterly. Accordingly, every field office SAC or Assistant SAC has read-only permission on the nationwide SharePoint site to review firearms training information relevant to their field office. However, in reviewing the FY 2016 nationwide SharePoint records, we could not always determine whether special agents completed the required training and were qualified to carry their firearms.

Many field offices did not always document that they conducted training or which special agents attended. While completion of the nationwide SharePoint site is required, we were advised that each SAC can determine which fields on the SharePoint site are required to be populated and which fields are optional. This inconsistency and lack of documentation was the main reason we



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could not initially verify that 328 special agents met all of their standard qualification training requirements during FY 2016. Of the 328 special agents, 183 special agents either had qualifying scores that were not properly reported on the SharePoint site or were not required to qualify for circumstances not properly reported on the SharePoint site.²³ For example, we confirmed via field office training memorandums that the standard qualification requirements were met for six special agents.

In addition to the SharePoint information, field office UFCs should be preparing training memoranda for each quarter and these memoranda should include the type of training, qualification scores, participating agents, non-participating agents, and the reason for non-participation (if known). While the National Criminal Investigation Training Academy provides guidance in the development and delivery of each field office's enforcement training objectives, they have not established guidance to the UFCs regarding which fields, besides the qualification score fields, in the nationwide SharePoint site are required to be populated or standardized a memorandum format that is consistent throughout every field office.

Firearms training increases the chances of special agents safely engaging suspected criminals, while the lack of training places the agency at the risk of decreased operational readiness, injuries, and potential legal liability. Special agents not properly trained in the use of firearms could endanger the public, as well as their fellow special agents, and expose the IRS to possible litigation over injuries or for damages. Complete, accurate, and clear documentation of training is critical. Documentation that training was completed with a description of the training received should be maintained in a complete, timely, and accurate manner. It is CI's responsibility to maintain records of all in-service training, including when training was held, which agents attended, which topics were covered, and who provided the training.

Recommendations

The Chief, CI should:

Recommendation 2: Establish national oversight to ensure that each field office is properly complying with the issued firearm standards and training requirements and that qualification scores for all special agents are properly documented in the nationwide SharePoint records.

Management's Response: CI agreed with this recommendation. The Office of Strategy, National Criminal Investigation Training Academy, will be responsible for national oversight of the field office's timely compliance with the documentation of firearms qualification scores and relevant training information on the nationwide SharePoint site. Quarterly memos documenting participation in and description of

²³ CI provided documented evidence that the remaining 177 special agents had a qualified during FY 2016. This number is calculated using the 328 special agents initially identified as not having valid qualification scores on the SharePoint scoresheet and deducting the 145 special agents previously identified as not having documentation or evidence of qualifying scores or weapon surrender.



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training are now required to be uploaded into the nationwide SharePoint site. The National Criminal Investigation Training Academy will monitor the SharePoint site to ensure compliance with CI's policy. A revision request will be submitted to amend IRM Section 9.2.1.8(14) to require firearms qualification scores to be documented in a consistent and uniform manner no later than 45 days after the training date. In addition, the Director of Strategy, CI, issued a memorandum on June 28, 2018, emphasizing the following:

- The importance of following the current IRM requirements.
- Each field office's responsibility to timely capture all required training data and information on the nationwide SharePoint records to include qualification scoring and firearm-related training within 45 days of the training.
- Custody transfer of weapons in the CIMIS for agents who are on temporary restricted duty or have failed to meet qualification requirements.

Recommendation 3: Establish written guidance to:

- Document exception rules to the training requirements, such as for special agents on temporary restricted duty, on Attaché duty, and on military leave.
- Capture all required training data and information on the nationwide SharePoint records.
- Ensure that UFCs timely complete all fields pertaining to qualification scoring and firearm-related training.
- Ensure that each agent participating in a search or arrest warrant has met his or her training and qualification requirements prior to the enforcement operation.

Management's Response: Criminal Investigation agreed with this recommendation. On behalf of the Chief, Criminal Investigation, the Director of Strategy, CI, issued a memorandum on June 28, 2018, emphasizing the following:

- The importance of following the current IRM requirements.
- Documentation of exception rules to the training requirements, such as for special agents on temporary restricted duty, on Attaché duty, and on military leave.
- Each field office's responsibility to timely capture all required training data and information on the nationwide SharePoint records to include qualification scoring and firearm-related training.
- That each agent participating in an enforcement action has met his or her training and qualification requirements prior to the enforcement operation.
- The Supervisory Special Agent is required to approve or deny a special agent's participation in enforcement activities and certify the qualification status of all participating special agents when they submit enforcement packages for SAC approval.



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Appendix I

Detailed Objective, Scope, and Methodology

Our overall objective was to determine whether CI has effective controls over the possession and use of firearms. To accomplish the objective, we:

- I. Assessed the effectiveness of the controls over the CI firearm program.
 - A. Obtained and analyzed CI's CIMIS inventory report as of August 2, 2017. We used this inventory report to randomly select two samples to test firearm inventory accuracy as well as CI's policy of one pistol per special agent. Our audit tests were conducted in order to assess the reliability of the CIMIS inventory report.
 - B. To determine the accuracy of the CIMIS firearm inventory records, we reviewed special agents with more than one weapon assigned. Because preliminary discussions with the Director, National Criminal Investigation Training Academy, indicated that in general UFCs or firearms instructors should be the only CI function employees with more than one gun assigned to them in the CIMIS, we identified CI personnel who had two to four guns under their ownership within the CIMIS. By focusing on this range, we believe that we could exclude UFCs and firearm instructors who may have had legitimate reasons for possessing several firearms. Using this methodology, we concluded that 73 special agents had two, three, or four weapons assigned.
 - C. To determine the accuracy of the CIMIS firearm inventory records, we also reviewed a random sample from the 3,659 pistols and revolvers assigned to special agents on the August 2, 2017, CIMIS inventory report. We used random sampling so that every pistol and revolver had an equal chance of being selected in our sample.
 1. We randomly selected 196 weapons using a 95 percent confidence level, an expected error rate of 50 percent, and a precision rate of ± 7 percent.
 2. We determined if the serial number was accurately documented in the CIMIS for all 196 sampled pistols and revolvers.
 3. To validate the existence of the weapon, we obtained and reviewed photographic evidence of the firearms (with serial numbers).
 - D. To assess compliance with CI's policy of one pistol per special agent, we identified 110 CI special agents assigned two, three, or four pistols and revolvers from the CIMIS firearm inventory records.
 1. We randomly selected 73 special agents using a 95 percent confidence level, an expected error rate of 50 percent, and precision rate of ± 7 percent. We used



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random sampling so that every pistol and revolver had equal chance of being selected in our sample.

- E. We determined if the 73 CI special agents had appropriate explanations in instances in which they had custody of multiple firearms.
- II. Determined whether CI effectively ensures that special agents are properly trained and certified to carry firearms.
- A. Reviewed all firearm training and certification policies, procedures, and guidelines.
 - B. Reviewed training records on CI's nationwide SharePoint site for FY 2016 for 2,126 special agents employed during FY 2016. We also reviewed all available quarterly training memorandums for FY 2016.
 - C. For all 2,126 special agents, we determined whether they completed CI assigned handgun standard qualifications. For 459 long gun cadre special agents, we determined whether they completed long gun cadre training.
 - D. For each special agent who did not meet certification requirements, determined whether:
 - 1. Their firearms were surrendered as required.
 - 2. There were any other consequences for failing to meet the prescribed requirements.

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: CI's policies, procedures, and practices for ensuring control over their firearms inventory and ensuring special agents are qualified to carry firearms. We evaluated these controls by interviewing CI management and CI field office employees, as well as testing their inventory records and analyzing their training records.



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Appendix II

Major Contributors to This Report

Matthew A. Weir, Assistant Inspector General for Audit (Compliance and Enforcement Operations)
Christina M. Dreyer, Director
Timothy Greiner, Audit Manager
Shalin Basnayake, Lead Auditor
Victor Taylor, Senior Auditor



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Appendix III

Report Distribution List

Deputy Commissioner for Services and Enforcement
Chief, Criminal Investigation
Chief of Staff, Criminal Investigation
Deputy Director, Operations Policy and Support, Criminal Investigation
Director, Office of Audit Coordination



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Appendix IV

Outcome Measures

This appendix presents detailed information on the measurable impact that our recommended corrective actions will have on tax administration. These benefits will be incorporated into our Semiannual Report to Congress.

Type and Value of Outcome Measure:

- Reliability of Information – Potential; 154 destroyed firearms remained on the inventory management system (see page 3).

Methodology Used to Measure the Reported Benefit:

We analyzed a CIMIS inventory list of all firearms and body armor units issued to CI special agents as of August 2, 2017. We determined that there were 154 firearms destroyed in March 2017 that were still on the inventory management system as of August 2017.

Type and Value of Outcome Measure:

- Reliability of Information – Potential; 183 special agents with handgun training records that are not accurately reflected on CI's nationwide SharePoint site (see page 8).

Methodology Used to Measure the Reported Benefit:

We reviewed the FY 2016 firearms-related training records on CI's nationwide SharePoint site for 2,126 special agents and determined that the standard qualification scores were not present for 328 special agents. CI could not provide documentation or evidence of qualifying scores or weapon surrender for 145 of the 328 special agents. CI did provide documented evidence that the remaining 183 (328 – 145) special agents had qualified during FY 2016 or were not required to qualify for circumstances not properly reported on the SharePoint site. However, the handgun training records for the 183 were not accurately reported on CI's nationwide SharePoint site.



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Appendix V

Management's Response to the Draft Report



CHIEF
CRIMINAL INVESTIGATION

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

July 2, 2018

MEMORANDUM FOR MICHAEL E. MCKENNEY
DEPUTY INSPECTOR GENERAL FOR AUDIT

FROM: Don Fort 
Chief, Criminal Investigation

SUBJECT: Response to Draft Report – Criminal Investigation's Firearms Training and Qualification Oversight Needs to be Improved (Audit # 201730032)

Thank you for the opportunity to review and comment on the draft report.

Criminal Investigation Strategy has primary oversight responsibility for the National Criminal Investigation Training Academy (NCITA). NCITA's primary focus is in training new special agents in the fundamentals of financial investigations, including elements of tax offenses, methods of proof unique to Federal tax investigations, and all of the requisite knowledge, skills, and abilities to be Federal law enforcement investigators, which includes use-of-force training courses at the Federal Law Enforcement Training Center (FLETC) and supporting use of force training conducted in each field office.

The overall objective for the audit was to determine whether Criminal Investigation (CI) has effective controls over the possession and use of firearms. TIGTA found that CI generally maintained timely and accurate handgun and body armor inventory records and maintained appropriate segregation of duties when conducting its annual inventory of firearms and body armor. However TIGTA did find deficiencies in some CI field office's documentation of firearms scores and training and made appropriate recommendations on which CI will be taking action.

The nationwide SharePoint record site is being updated to standardize and better capture the input of required training information. The Director of Strategy issued written guidance to ensure that each field office is properly complying with the issued firearm standards and training requirements and that qualification scores for all special agents are properly documented in the nationwide SharePoint records. Each Field Office SAC will be responsible for oversight of the field office's timely compliance with documenting firearms qualification scores and relevant training information on the nationwide SharePoint site. NCITA will monitor nationwide compliance with the



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documentation requirements. Even though CI's firearms and qualification requirements meet or exceed other Federal agencies, the suggestions and recommendations in your report will be used to further improve and clarify our firearms training and qualification policies.

CI concurs with the outcome measure and continues to take steps to ensure that the CIMIS inventory regarding firearms and enforcement equipment is accurate.

Criminal Investigation's (CI) responses to the proposed recommendations included in this report attached.

If you have any questions, please contact me or Deputy Chief Eric Hylton at (202) 317-3200.

Attachment



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Attachment

RECOMMENDATION #1: The Chief, CI, should consider replacing trigger locks with life jackets to provide special agents with another way to safely secure fully loaded firearms at the residence and should assure CI agents are regularly trained in the safe use of trigger locks.

CORRECTIVE ACTION #1:

Criminal Investigation agrees with this recommendation. CI is currently purchasing the recommended Life Jackets and they should be issued to all Special Agents before the implementation date of November 15, 2018. The Life Jacket will be offered as an alternative to the current trigger lock, the Law-Lok III.

Criminal Investigation already ensures that CI agents are regularly trained in the safe use of trigger locks and this is documented each fiscal year by each Special Agent through the completion of the ANNUAL CI MANDATORY BRIEFINGS CERTIFICATION. This certification includes Firearms Safety and Internal Revenue Manual section 9.11.3.8.1. These certifications are also stored electronically by each field office.

IMPLEMENTATION DATE: November 15, 2018

RESPONSIBLE OFFICIALS: Criminal Investigation, Director of Strategy

CORRECTIVE ACTION MONITORING PLAN: We will monitor this corrective action as a part of our internal management control system.

RECOMMENDATION #2: The Chief, Criminal Investigation, should establish national oversight to ensure that each field office is properly complying with the issued firearm standards and training requirements and that qualification scores for all special agents are properly documented in the nationwide SharePoint records.

CORRECTIVE ACTION #2:

Criminal Investigation agrees with this recommendation.

The Office of Strategy, National Criminal Investigation Training Academy (NCITA) will be responsible for national oversight of the field office's timely compliance with the documentation of firearms qualification scores and relevant training information on the nationwide SharePoint site. Quarterly memos documenting participation in and description of training are now required to be uploaded into the nationwide SharePoint site. NCITA will monitor the SharePoint site to ensure compliance with CI's policy.

A revision request will be submitted to amend IRM Section 9.2.1.8(14) to require firearms qualification scores to be documented in a consistent and uniform manner no later than 45 days after the training date.



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The Director of Strategy, CI issued a memorandum on June 28, 2018 emphasizing the following:

- The importance of following the current IRM requirements
- Each field office's responsibility to timely capture all required training data and information on the nationwide SharePoint records to include qualification scoring and firearm-related training within 45 days of the training
- Custody transfer of weapons in CIMIS for agents that are on Temporary Restricted Duty or have failed to meet qualification requirements

IMPLEMENTATION DATE: November 15, 2018

RESPONSIBLE OFFICIALS: Criminal Investigation Director of Strategy

CORRECTIVE ACTION MONITORING PLAN: We will monitor this corrective action as a part of our internal management control system.

RECOMMENDATION 3: The Chief, Criminal Investigation, should establish written guidance to:

- Document exception rules to the training requirements, such as for special agents on Temporary Restricted Duty, on Attaché duty, and on military leave.
- Capture all required training data and information on the nationwide SharePoint records.
- Ensure that UFCs timely complete all fields pertaining to qualification scoring and firearm-related training.
- Ensure that each agent participating in a search or arrest warrant has met his or her training and qualification requirements prior to the enforcement operation.

CORRECTIVE ACTION #3:

Criminal Investigation concurs with this recommendation.

On behalf of the Chief, Criminal Investigation, the Director of Strategy, CI issued a memorandum on June 28, 2018, emphasizing the following:



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- The importance of following the current IRM requirements
- Documentation of exception rules to the training requirements, such as for special agents on temporary restricted duty, on Attaché duty, and on military leave.
- Each field office's responsibility to timely capture all required training data and information on the nationwide SharePoint records to include qualification scoring and firearm-related training
- Ensure that each agent participating in an enforcement action has met his or her training and qualification requirements prior to the enforcement operation.
- Require the SSA to approve or deny a special agent's participation in enforcement activities and to certify the qualification status of all participating special agents when they submit enforcement packages for SAC approval.

IMPLEMENTATION DATE: November 15, 2018

RESPONSIBLE OFFICIALS: Criminal Investigation Director of Strategy