



## Treasury Inspector General for Tax Administration Office of Audit

### CRIMINAL INVESTIGATION'S FIREARMS TRAINING AND QUALIFICATION POLICIES NEED TO BE CLARIFIED

Issued on September 6, 2012

## Highlights

Highlights of Report Number: 2012-30-104 to the Internal Revenue Service Chief, Criminal Investigation.

### IMPACT ON TAXPAYERS

In performing the IRS's law enforcement mission, Criminal Investigation (CI) special agents may be called upon to execute search warrants and arrest those suspected of violating the U.S. tax laws and other Federal statutes over which the IRS has jurisdiction. When performing their duties, special agents carry firearms and are authorized to 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 damages.

### WHY TIGTA DID THE AUDIT

This audit is part of TIGTA's Fiscal Year 2012 Annual Audit Plan and addresses the major management challenges of Tax Compliance Initiatives and Achieving Program Efficiencies and Cost Savings. The overall objective was to determine whether CI has effective internal controls to ensure special agents are adhering to procedures regarding the required training and qualifications in the use of firearms. This included evaluating the potential impact on CI's program if special agents failed to qualify.

### WHAT TIGTA FOUND

CI's firearms training and qualification requirements generally met or exceeded those of other Federal law enforcement agencies. However, TIGTA found that some CI special agents did not meet all firearms training and qualification requirements. Field office management did not always take consistent and appropriate actions when a special agent failed to meet the requirements because the guidance is vague. In addition, there is no

national-level review of firearms training records to ensure that all special agents meet the qualification requirements. TIGTA also found that firearm discharge incidents were not always properly reported and that remedial training was not always required after accidental discharges due to special agent negligence. Lastly, procedures for securing a firearm after a discharge are not adequate.

### WHAT TIGTA RECOMMENDED

TIGTA made several recommendations to the Chief, CI, to update the Internal Revenue Manual to clarify firearm qualification requirements and nontraining-related discharge procedures. TIGTA also recommended that CI either enforce the Internal Revenue Manual requirement that special agents who do not meet training requirements surrender their firearm or modify the Internal Revenue Manual to reflect revised consequences of not meeting training requirements. In addition, TIGTA recommended the establishment of a process for CI Headquarters to monitor and periodically review special agent firearms training and qualification records.

IRS management agreed with our recommendations, and corrective actions are planned to address the recommendations.

### READ THE FULL REPORT

To view the report, including the scope, methodology, and full IRS response, go to:

<http://www.treas.gov/tigta/auditreports/2012reports/201230104fr.pdf>.