



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.4.11

MAY 24, 2024

EFFECTIVE DATE

(05-24-2024)

PURPOSE

- (1) This transmits revised IRM 9.4.11, Investigative Services.

MATERIAL CHANGES

- (1) Added Internal Controls to be compliant with IRM 1.11.2.2.4, Address Management and Internal Controls and IRM 1.4.2, Resource Guide for Managers, Monitoring and Improving Internal Control.
- (2) Updated all “cryptocurrency” verbiage to “digital asset” verbiage throughout IRM.
- (3) Updated all “National Forensic Laboratory Request (NFL)” to “Center for Science and Design (CSD)” throughout IRM.
- (4) Updated the Acronym table.
- (5) Updated “National Forensic Laboratory and SE:CI:CFS:NFL” to “Center for Science and Design and SE:CI:CFS:CSD” throughout IRM.
- (6) Updated Section 9.4.11.3.1 to verbiage to current procedures.
- (7) Subsection 9.4.11.3.1 bullet statement “CI Design Services” added to table.
- (8) Subsection 9.4.11.3.1.4(2) updated name of Form 13437 to “IRS, Center for Science and Design Request for Services”.
- (9) Subsection 9.4.11.3.1.8(1) updated verbiage.
- (10) Removed Section 9.4.11.3.8.1(2).
- (11) Subsection 9.4.11.3.8.1(3) renumbered to paragraph (2).
- (12) Subsection 9.4.11.4.1(2) updated “non-1811” to “1801”.
- (13) Subsection 9.4.11.4.1(4)(a) added verbiage “Externally hired CIFAs may substitute a combination of education, industry experience, and accredited industry specific certifications for BCERT with Director approval.”
- (14) Subsection 9.4.11.4.2(2) updated “non-1811” to “1801” and added “Computer Scientists, contractors, and support staff.”
- (15) Subsection 9.4.11.4.2(4)(a) added verbiage “Externally hired CIFAs may substitute a combination of education, industry experience, and accredited industry specific certifications for BCERT with Director approval.”
- (16) Subsection 9.4.11.4.2(7) added “Investigative Technology” and bullet points “Research and select emerging technology to support Cyber and Forensics services in furtherance of CI’s mission.”, “Engineer and deploy broad scale technology solutions for Cyber and Forensic Services.”, and “Maintain broad scale technology solutions for Cyber and Forensic Services.” to the table.
- (17) Subsection 9.4.11.4.5.1 removed first sentence “Case agents should follow procedures set forth in 9.7.12.4.” and added the email box for digital asset seizures “cryptoseizure@ci.irs.gov”.

- (18) Subsection 9.4.11.5.1 removed the last sentence, verbiage no longer relevant.
- (19) Subsection 9.4.11.5.2 updated verbiage to current procedures.
- (20) Subsection 9.4.11.11.1(1) updated the verbiage to read “The CSAs are managed by and are assigned to a specific work group in the field office. Each CSA provides support to more than one group.”
- (21) Subsection 9.4.11.11.2 updated verbiage to read “Special agents should request the assistance of the investigative professional staff for all authorized investigative services.”
- (22) Subsection 9.4.11.11.3(1) changed “CSA’ to “TFIA”.
- (23) Removed subsections 9.4.11.11.4 and 9.4.11.11.5 information is duplicated.
- (24) Added Exhibit 9.4.11-1 Standard Operating Procedures Group 40/41 document.
- (25) Additional revisions, deletions, and grammatical changes were made throughout the section, that did not result in substantive changes but contributed to procedural clarity of the subject matter.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.4.11, dated May 5, 2022.

AUDIENCE

Criminal Investigation

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9.4.11

Investigative Services

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9.4.11.1
(05-24-2024)
Program Scope and Objectives

- (1) Purpose: This section relates to the investigative services available within Criminal Investigation (CI) to provide special agents assistance in conducting criminal investigations and associated litigation activities.
- (2) Audience: All CI employees.
- (3) Policy Owner: Director, Global Financial Crimes & Policy.
- (4) Program Owner: Director, Global Financial Crimes & Policy.
- (5) Primary Stakeholders: All CI employees.
- (6) Contact Information: To make changes to this IRM section email CIHQIRM@ci.irs.gov
- (7) Goal: To provide special agents assistance in conducting criminal investigations and associated litigation activities.

9.4.11.1.1
(05-24-2024)
Background

- (1) The authority to enforce Federal laws is derived from a variety of statutes. These statutes may assign the enforcement of any given law to a particular department such as the Treasury Department, an agency of a department such as the Internal Revenue Service (IRS), or simply that the enforcement falls to the legal arm of the government, the Department of Justice (DOJ).
- (2) Criminal Investigation has Operational and Investigative Strategies. Criminal Investigation's strategies are classified in terms of:
 - Initiatives in which CI participates.
 - Priorities within the program area.
 - Schemes encountered in the program areas.
 - Other situations to which the special agent should be sensitive when conducting an investigation.

9.4.11.1.2
(12-18-2018)
Authority

- (1) See IRM 9.1.2, Authority for the delegated authority relating to 9.4.11, Investigative Services.

9.4.11.1.3
(05-24-2024)
Roles and Responsibilities

- (1) The Director, Global Financial Crimes & Policy is responsible for developing, maintaining, and overseeing this IRM and ensuring compliance with current policies and procedures.

9.4.11.1.4
(05-24-2024)
Program Management and Review

- (1) The Director, Global Financial Crimes & Policy will:
 - a. Review the IRM annually.
 - b. Update the IRM when content is no longer accurate and reliable to ensure employees correctly complete their work assignments and for consistent administration of the tax laws.
 - c. Incorporate all permanent interim content into the next revision of the IRM section prior to the expiration date.

9.4.11.1.5
(05-24-2024)
Program Controls

- (1) The Director, Global Financial Crimes & Policy will review the instructions and guidelines relating to the investigation of tax returns and other IRS documents for procedural, operational, and editorial changes.

9.4.11.1.6
(05-24-2024)

(1) The table lists commonly used acronyms and their definitions:

Acronyms

Acronyms	Definition
ASAC	Assistant Special Agent In Charge
AVI	Audio, Video, and Image
BCERT	Basic Computer Evidence Recovery Training
CFS	Cyber and Forensic Services
CIECS	Criminal Investigation Equipment Control System
CIFA	Computer Investigative Forensic Analysts
CIMIS	Criminal Investigation Management Information System
CIS	Computer Investigative Specialist
CPE	Continuing Professional Education
CSA	Compliance Support Assistant
CSD	Center for Science and Design
DF	Digital Forensics
DFFS	Digital Forensics Field Services
DFL	Digital Forensics Lab
FBI	Federal Bureau of Investigation
IA	Investigative Analyst
IPS	Investigative Professional Staff
NCIC	National Crime Information Center
NFL	National Forensic Laboratory
ORI	Originating Agency Identifying
RDFL	Regional Digital Forensics Lab
SAC	Special Agent In Charge
SIA	Supervisory Investigative Analyst
SOP 40/41	Standard Operating Procedure Groups 40/41
SSA	Supervisory Special Agent
TFIA	Tax Fraud Investigative Assistant

9.4.11.2
(05-24-2024)

(1) The sources providing investigative services include the following:

Related Resources

- a. Center for Science and Design.
- b. Digital Forensics.

- c. Field Office Resources, including: Investigative Analyst; Tax Fraud Investigative Assistant; and Compliance Support Assistant.
- d. Lead Development Centers.

9.4.11.3

(05-24-2024)

Center for Science and Design (CSD)

- (1) The CSD formerly known as the “National Forensic Lab” is a section under the office of Cyber and Forensic Services Criminal Investigation. The CSD is comprised of separate and distinct units, each of which offers services relating to evidence gathered in the course of an investigation.
- (2) The CSD is headquartered in Chicago, Illinois, with additional examiners located in a few other cities across the nation.
- (3) Each of these groups offers distinct services relating to evidence gathered in the course of an investigation. The CSD maintains up-to-date contact information and forensic reference material on CI Connections. The CSD’s SharePoint site via CI Connections should be reviewed for additional information that may be utilized during investigations. The following subsections will briefly describe the individual units within the CSD and the services provided by each team. The subsections also detail how to request and obtain services provided by the CSD.

9.4.11.3.1

(05-24-2024)

Center for Science and Design Unit

- (1) The CSD is made up of three sections, Trial and Design Services, Multimedia and Deception Detection, and Scientific Services. Units in each section deliver specific services. There is useful information on the CSD’s SharePoint site via CI Connections that should be reviewed early on in an investigation to determine if the CSD may be useful. The CSD is organized as follows:

CSD Organization	CSD Services
Trial and Design Services	<ul style="list-style-type: none"> • Trial Infographics • CI Design Services • Special Projects
Scientific Services	Pattern Interpretation and Chemistry Unit <ul style="list-style-type: none"> • Questioned Document Examination • Chemistry Examination • Latent Print Examination • DNA Collection
Multimedia and Deception Detection Unit	<ul style="list-style-type: none"> • Audio, Video, and Image Analysis • Polygraph Examination

9.4.11.3.1.1

(05-05-2022)

Multimedia and Deception Detection Unit

- (1) The Multimedia and Deception Detection Unit provides Audio, Video, and Image (AVI) analysis, as well as deception detection services through polygraph examinations.
- (2) Using forensic software, examiners are able to apply non-destructive techniques to better hear and/or see events as they occurred. Examiners aim to clarify recordings and to preserve speech quality and recording authenticity.

They also aim to clarify photographs or shot footage while preserving the integrity of the original image or video.

9.4.11.3.1.2
(05-05-2022)

Polygraph Examination

- (1) Polygraph Examiners conduct examinations to test credibility issues which may arise before, during, or after the completion of an investigation.
- (2) Polygraph Examiners also evaluate examinations conducted by operators outside the IRS.

9.4.11.3.1.3
(05-05-2022)

Suitability of a Polygraph Examination

- (1) A polygraph examination may be used to determine the reliability of information provided by informants, subjects, witnesses, and cooperating defendants. A polygraph examination may also be conducted pursuant to a plea agreement in order to determine if the defendant is cooperating fully with the government.
- (2) A polygraph examination should be used selectively as an investigative tool. A qualified polygraph examiner should be directly consulted by the special agent whenever a polygraph is being considered. A qualified examiner is trained to evaluate the suitability of the polygraph technique as requested by the special agent.

9.4.11.3.1.3.1
(05-05-2022)

Legal Admissibility of the Results of a Polygraph

- (1) The legal admissibility of the results of a test (deception indicated, no deception indicated, inconclusive, or no opinion) varies by jurisdiction. However, statements, admissions, and confessions, obtained during the examination process are generally admissible in court

9.4.11.3.1.4
(05-24-2024)

DNA Collection

- (1) Examiners at the CSD can attempt to collect DNA from items of evidence.
- (2) Requests for DNA Collection may be made via the IRS Center for Science and Design Request for Services Form (13437).
- (3) Collection of DNA samples does not necessarily require analysis of the sample. Suitability for subsequent DNA analysis will be determined on a case by case basis with the evaluation of the evidence in conjunction with documented communication with the submitter.

9.4.11.3.1.5
(05-05-2022)

Torn/Shredded Paper

- (1) Torn/shredded paper evidence should not be taped or glued together prior to submission to the laboratory. The examiner will evaluate the characteristics of the torn/shredded edges to reconstruct the documents. If the torn/shredded documents are found in the garbage or a shredder, the special agent should attempt to maintain the integrity of the torn/shredded documents by handling them as little as possible.

9.4.11.3.1.6
(05-05-2022)

Latent Print Unit

- (1) Latent Print Examiners process evidence and compare latent finger and palm prints found on evidence to fingerprint and palm print cards of known subjects. The use of new techniques has enabled the development of previously undetectable prints. Latent Print Examiners can search unidentified latent prints through computerized fingerprint and palm print databases throughout the country. Review CSD SharePoint site via CI Connections for additional technical information.

- (2) When a subject is required to provide handwriting exemplars and/or to be photographed, special agents should also obtain fingerprints and palm prints of the subject, and submit them with the evidence to be examined.
 - a. A full set of known prints consists of clearly and completely recorded fingerprints and palm prints, including the area referred to as the “writer’s palm.” The writer’s palm is that area on the side of the palm which normally rests on the paper when writing.
 - b. Fingerprints should be recorded on Form FD-249, Federal Bureau of Investigation. Form FD-249, with the Field Office’s Originating Agency Identifying (ORI) Number, may be obtained directly from the FBI.
 - c. Fingerprints and palm prints are also taken by a method called live-scan or direct electronic fingerprinting/palm printing. This method records prints digitally into a computer database after fingerprints/palm prints are rolled/recorded on a piece of glass of a computer-driven scanner.
 - d. If an agent is unable to roll/record the subject’s prints, fingerprints and palm prints may be obtained from the FBI Identification Division, which contains civilian and criminal records. The FBI number of an individual with a criminal history may be found in the NCIC. This number is necessary for ordering purposes. When using the services of the CSD to obtain a set of prints, special agents must provide the person’s FBI number.
 - e. Although a set of recorded fingerprints/palm prints might be considered classifiable, that does not mean they are fully comparable or identifiable to latent fingerprints/palm prints.
 - f. The utmost care must be utilized to ensure that subjects do not handle any original documents relating to the investigation during interviews, etc. This would negate any subsequent examination for latent prints on those documents. If it is appropriate to preserve the evidence for examination, the evidence should be placed in document protectors before it is shown to the subjects.

9.4.11.3.1.7
(05-05-2022)
**Questioned Document
and Chemistry
Examiners**

- (1) The Questioned Document and Chemistry Examiners conduct analysis and comparisons of questioned and known documentary evidence. This includes handwriting, hand printing, numerals, mechanical impressions, and ink and paper. Examiners also decipher obliterations and alterations, and develops indented writing on documents. Burned or torn/shredded documents may be submitted; however, special agents should contact the laboratory for specific instructions and guidance before handling and/or submitting burned or torn/shredded documents.

Note: It is very important not to add any indentations to the questioned documents during their collection, handling, or shipping. The documents should be put in plastic sleeves or document protectors for handling. **Never** place other papers on top of the evidence and then write on them. The transmittal envelope should be addressed before the documents are placed inside.

- (2) Exemplars should be obtained whenever special agents become aware that the authenticity or origin of a document may be questioned. It is critical that special agents obtain original known exemplars before submitting a request. The results of the examinations performed by the CSD depend largely on the quality of the known writing that is submitted for comparison.

- 9.4.11.3.1.7.1
(12-18-2018)
Types of Exemplars
- (1) There are two types of exemplars: requested and collected. Whenever possible, both types should be submitted.
- 9.4.11.3.1.7.1.1
(05-05-2022)
Requested Exemplars (Known Writing Exemplars)
- (1) Requested exemplars contain repetitions of all of the letters and letter combinations that are present in the text of the questioned documents.
- (2) Requested exemplars are gathered during the course of an investigation as a result of a request, summons, or subpoena of the suspected writer.
- (3) A summons or a subpoena may be issued to a subject for the purpose of providing handwriting exemplars. Compulsion of handwriting exemplars is neither a search nor seizure subject to Fourth Amendment protections, nor testimonial evidence protected by the Fifth Amendment privilege against self-incrimination. Serving a summons on a subject for the purpose of taking exemplars is within the authority of 26 USC 7602. This action does not violate the Fifth Amendment rights of a subject, or policies established by Congress because handwriting exemplars are deemed identifying physical characteristics. The CSD SharePoint site via CI Connections has more information, or contact examiners at the CSD on requesting known writing exemplars.
- 9.4.11.3.1.7.1.2
(12-18-2018)
Collected Exemplars
- (1) Collected exemplars consist of normal course-of-business records such as personal papers, canceled checks, rent applications, receipts, school documents, etc. Collected exemplars are naturally written (no disguise) and they are an excellent source of known writing when comparing writings.
- 9.4.11.3.1.7.2
(05-05-2022)
Comparisons of Handwriting, Printing and Numeral Exemplars
- (1) Special agents should contact Questioned Document and Chemistry Examiners at the CSD prior to obtaining exemplars. Special agents should use the following guidelines when obtaining exemplars:
- Exemplars should be original documents known to have been written by the person suspected of writing the questioned document.
 - Exemplars should contain repetitions of all of the letters and letter combinations that are present in the text of the questioned documents.
 - Exemplars should approximate the questioned writing conditions (i.e., if handwritten, get known handwriting; if upper-case hand printed, get known upper-case hand printing, etc.).
 - Exemplars should be made with a similar writing instrument, on similar paper, and should include, as nearly as possible, the full text of the questioned document.
- (2) In addition to getting exemplars containing comparable repetitions of the questioned text, special agents should use Form 6540 (EN-SP), (see Unified Checklist or the Media and Publication Services catalog page) to obtain a general sample of an individual's writing.
- 9.4.11.3.1.7.2.1
(05-05-2022)
Mechanical Impression Comparisons
- (1) Examinations and comparisons of mechanical impressions, including typewriter impressions and rubber stamp impressions can be conducted. Identifications are based on individual defects usually caused by wear or damage.
- 9.4.11.3.1.7.2.2
(05-05-2022)
Typewriter Exemplars
- (1) If a known typewriter is located, Questioned Document and Chemistry Examiners at the CSD should be contacted to determine if the typewriter should be submitted to the laboratory or if exemplars should be taken from it.

- a. If the machine is equipped with a readable carbon ribbon, the ribbon should be removed, protected, and submitted. The team has the capability of transcribing the text found on readable carbon ribbons.
- 9.4.11.3.1.7.2.3
(05-05-2022)
Printer Exemplars
- (1) If a printer is located, Questioned Document and Chemistry Examiners at the CSD should be contacted before submitting it or exemplars from it to the laboratory.
- 9.4.11.3.1.7.2.4
(05-05-2022)
Rubber Stamp Exemplars
- (1) If available, the known rubber stamp should be submitted along with the questioned documents bearing rubber stamp impressions. The document examiner will examine the rubber stamp before producing exemplars. No attempt should be made to clean the rubber stamp before submitting it to the laboratory.
- 9.4.11.3.1.7.3
(05-05-2022)
Charred Documents
- (1) Charred or burned documents may be examined and imaged with the aid of various light sources. Many times what is not visible under ordinary light may be deciphered and recorded using specialized light sources. Charred or burned documents should be placed in protective packaging and submitted, as soon as possible to the laboratory. Special agents should contact the laboratory for specific instructions and guidance before handling charred or burned paper evidence.
- 9.4.11.3.1.8
(05-24-2024)
Trial and Design Services
- (1) Visual Information Specialists design courtroom infographics and data visualizations based on supporting evidence and statistical information provided by the trial team during consultation. All products are provided to customers after a thorough product development process. Methods used in the design of graphics include consultations and correspondence, review of evidence and charges. The types of graphics vary from bar charts, line, pie, maps, timeliness, link analysis, computations, element of the offense charts. Ongoing communications and support is provided throughout the trial and product development. Designers collaborate with CI counterparts and leadership to create print and digital marketing material in accordance with the CI Branding Standards. Products include single and multi-page documents, interactive documents, recruitment material, standardized templates and many other specialized design projects.
- (2) Form 13437, IRS Center for Science and Design Request for Services, should be submitted a minimum of 30 days before to allow for consultation and to provide sufficient time to discuss the evidence and documentation that will assist in the preparation of the graphics. Form 13437, IRS CSD, can be located on the CI Connections page under Cyber and Forensic Services, on the CSD's SharePoint site.
- 9.4.11.3.1.9
(05-05-2022)
Evidence Control at National Forensic Laboratory
- (1) Evidence Control receives all requests for the CSD and tracks these requests as they move through the CSD between services. Evidence Control is responsible for ensuring the integrity of the evidence when it comes in and leaves the laboratory.

9.4.11.3.2
(05-05-2022)

**How to Request
Services of the Center
for Science and Design**

- (1) Special agents should initiate requests for any service offered by the CSD using Form 13437, IRS CSD Request for Services (see Unified Checklist or the Media and Publication Services catalog page). Information required on the form includes the investigation name and number, type of request, type of investigation, investigation synopsis, description of the submitted evidence, and the submitter's contact information.
- (2) Whenever possible, original evidence should be submitted for examination. If copies are the only available evidence they can be submitted; however, the examination may be limited. Special agents should keep copies of the original evidence submitted to the CSD.
- (3) Form 13437, IRS Request for Services, includes instructions on how to fill out the form and how to package, seal and ship the evidence. If an expedited examination is needed, the special agent should indicate the reason and/or pending court or grand jury date. Special agents should call and advise the team in advance of an exigent request.

Note: All evidence should be secured from the time the evidence is obtained through the course of the investigation. Before submitting evidence to the laboratory, it is recommended that special agents call the laboratory and/or review the CASE web page under Forensic Lab/Evidence Control.

- (4) Requests for services and evidence for any of the CSD teams should be sent to the following address:

Evidence Control, Center for Science and Design
SE:CI:CFS:CSD
Internal Revenue Service
Criminal Investigation Division
525 W. Van Buren St., Suite 400
Chicago, Illinois 60607

- (5) Special agents should submit the request for services and the evidence as soon as they realize their investigation may benefit from the services offered by the CSD.

9.4.11.3.2.1
(05-05-2022)

**Use of a Non-IRS
Laboratory**

- (1) In situations where the use of a non-IRS laboratory is being considered, the SAC of the requesting field office may contact the CSD Director, SE:CI:CFS:CSD for recommendations and guidance based on services needed and/or turn-around-time.

9.4.11.3.3
(05-05-2022)

Role of the Examiners

- (1) Examiners prepare reports based on their examinations and conclusions. They are available to testify in court or other judicial proceedings regarding their conclusions.

9.4.11.3.3.1
(05-05-2022)

Travel by the Examiners

- (1) In situations where it is necessary for examiners to travel to a field office to perform on-site examinations and/or consultations, travel must be coordinated with the specific examiner and CSD management. The examiners are also available to travel to the field offices for CPE presentations.
- (2) Requests for travel by CSD examiners to perform on-site examinations should be submitted on Form 13437 as specified (see subsection 9.4.11.2.2). Requests for examiners to participate in CPE presentations should be made in writing (either memorandum or e-mail) by the SAC to the Laboratory Director, SE:CI:CFS:CSD.
- (3) The cost of the services provided by the CSD is not charged to the requesting field office as the cost is paid using the CSD's budget. The cost of CSD services may be charged to the defendant if the judge orders the defendant to pay court costs.

9.4.11.3.4
(05-05-2022)

Evaluation of Services

- (1) At the completion of a case, special agents will receive and are asked to complete Form 13436, IRS Center for Science and Design. The evaluation will enable the CSD to meet laboratory accreditation requirements, while maintaining quality services and keep apprised of the field offices' needs.

9.4.11.4
(05-05-2022)

Digital Forensics (DF)

- (1) Digital Forensics (DF), formerly known as Electronic Crimes, is a section within Cyber and Forensic Services (CFS), Forensic Services. Digital Forensics is comprised of two units:
 - a. Digital Forensics Field Services, and
 - b. Digital Forensics Lab
- (2) DF is led by a Director, Digital Forensics

9.4.11.4.1
(05-24-2024)

Digital Forensics Field Services (DFFS)

- (1) DFFS is led by an Associate Director(s), Digital Forensics Field Services.
- (2) Each DFFS group is comprised of one SSA, a mix of 1811 CISOs, 1801 CIFAs and contract employees.
- (3) Each DFFS group is located in RDFL or in a smaller remote lab throughout the country.
- (4) DFFS personnel are trained in digital forensics methodology to ensure digital evidence is acquired, authenticated, analyzed, and reported in a forensically sound manner according to established forensic best practices.
 - a. Each CISO and CIFA successfully completes BCERT a six-week course that provides baseline digital forensics training, and Basic Mobile Forensics, a two-week course that provides baseline mobile forensics training. Externally hired CIFAs may substitute a combination of education, industry experience, and accredited industry specific certifications for BCERT with Director approval.
 - b. Each CISO and CIFA attends annual advanced training courses to maintain a high level of proficiency and develop additional skills.
 - c. Each CISO and CIFA is required to obtain and maintain various digital forensics certifications to ensure their skills meet industry standards.
- (5) DFFS provides vital services to support criminal investigations:

- a. Assist case agents with affidavit writing and review.
 - b. Provide technical digital forensics services at search warrants, for subpoena/summons responses, and during consent evidence production.
 - c. Ensure digital evidence is obtained, validated, and maintained in a forensically sound manner.
 - d. Conduct analysis on digital evidence to locate and properly interpret potential evidence.
 - e. Report to case agent on results of analysis.
 - f. Assist with discovery production by providing validated copies of digital evidence obtained throughout the investigation.
 - g. Assist case agents with seizure of digital assets.
 - h. Other digital forensics tasks as required.
- (6) It is vital to request DFFS services as early as possible in the investigation when digital evidence is anticipated. Affidavit review must occur prior to final approval to ensure legal requirements are met, all investigative needs are addressed, and no undue restrictions are present. Digital forensics requires extensive planning, research, and resources prior to enforcement actions.

9.4.11.4.2
(05-24-2024)

**Digital Forensics Lab
(DFL)**

- (1) DFL is led by an Associate Director, Digital Forensics Lab.
- (2) Each DFL group is comprised of one SSA and a mix of 1811 Senior Analysts and 1801 CIFAs, Computer Scientists, contractors, and support staff.
- (3) The DFL is headquartered in Woodbridge, Virginia. Some DFL personnel are located in a RDFL or in a smaller remote lab throughout the country.
- (4) DFL personnel are trained in digital forensics methodology to ensure digital evidence is acquired, authenticated, analyzed, and reported in a forensically sound manner according to forensic best practices.
 - a. Each Senior Analyst and CIFA successfully completes BCERT, a six-week course that provides baseline digital forensics training, and Basic Mobile Forensics, a two-week course that provides baseline mobile forensics training. Externally hired CIFAs may substitute a combination of education, industry experience, and accredited industry specific certifications for BCERT with Director approval.
 - b. Each Senior Analyst and CIFA attends annual advanced training courses to maintain a high level of proficiency and develop additional skills.
 - c. Each Senior Analyst and CIFA is required to obtain and maintain various digital forensics certifications to ensure their skills meet industry standards.
- (5) DFL assists DFFS as needed to provide support in criminal investigations.
 - a. Provide technical digital forensics services at search warrants, for subpoena/summons responses, and during consent evidence production.
 - b. Ensure digital evidence is obtained, validated, and maintained in a forensically sound manner.
 - c. Conduct analysis on digital evidence to locate and properly interpret potential evidence.
 - d. Assist case agents with seizure of digital assets.
 - e. Advanced support through DFL Teams as needed.
 - f. Other digital forensics tasks as required.
- (6) DFL provides advanced support to DFFS through the following DFL Teams.

DFL Team	Advanced Support
Cyber Team	<ul style="list-style-type: none"> • Digital asset seizures • Cloud investigations • Network intrusions • Pent/Trap orders • Title III Intercepts • Dark Web investigations • Website captures
Data Recovery Team	<ul style="list-style-type: none"> • Hard drive recovery • Encryption • Password cracking • Specialized imaging
Hardware Team	<ul style="list-style-type: none"> • Selection and purchase of DF equipment • Testing and validation of equipment • Maintain inventory records
Mac Team	<ul style="list-style-type: none"> • Mac Imaging • Apple specific tools • Apple cloud analysis
Mobile Team	<ul style="list-style-type: none"> • Mobile forensics tools • Advanced mobile device extraction • Cloud analysis
Programming/Databases	<ul style="list-style-type: none"> • Databases • Linux based forensics • DF created forensic programs
Software	<ul style="list-style-type: none"> • RAM captures • Windows forensics • Selection and maintenance of DF software • Testing and validation of software
Systems	<ul style="list-style-type: none"> • Network forensics • Server forensics • Virtualization

(7) In addition to the DFL teams above, DF has several DFL Teams which support the infrastructure of DF.

DFL Teams	DF Infrastructure Support
Training and Education	<ul style="list-style-type: none"> • Coordinate DF basic and advanced DF training • Develop basic and advanced DF training curricula • Certification maintenance and renewal
Quality Assurance	<ul style="list-style-type: none"> • Creation and maintenance of DF Standard Operating Procedures (SOP) • Ensure established procedures conform with industry practices for accreditation • Create and maintain methodologies for DF proficiency testing • Create and maintain protocols for DF technical reviews • Monitor DF training and certification compliance

DFL Teams	DF Infrastructure Support
Digital Forensics Environment	<ul style="list-style-type: none"> • Technical lead for ECE • Lead Area CIS cadre lead • Develop and deploy ECE training • Monitor resources
Investigative Technology	<ul style="list-style-type: none"> • Research and select emerging technology to support Cyber and Forensics services in furtherance of CI's mission. • Engineer and deploy broad scale technology solutions for Cyber and Forensic Services. • Maintain broad scale technology solutions for Cyber and Forensic Services.

9.4.11.4.3
(05-05-2022)

**Evidence Control at
Digital Forensics**

- (1) DF employees will maintain proper Chain of Custody for all items in DF custody as per DF Standard Operating Procedures.
- (2) DF employees will maintain custody of digital devices as needed during the acquisition phase. Once acquisition is complete, custody will be transferred to the case agent. Any exception will be approved by the SSA-CIS and recorded in the case file.

9.4.11.4.4
(05-24-2024)

**How to Request
Services of DFFS**

- (1) Case agents should initiate requests for service using Form 10908, Computer Investigative Specialist Request for Assistance.
- (2) Case agents should initiate requests as soon as practicable upon determining a search warrant will be executed, a consent involving digital evidence will be scheduled, a digital asset seizure is likely, or a search warrant or subpoena for digital evidence will be issued.
- (3) Form will be submitted through SSA to SSA-CIS for assignment.
- (4) It is vital to request services as early as possible in the investigation when digital evidence is anticipated. Digital forensics requires planning, research, and resources prior to enforcement actions.

9.4.11.4.5
(05-05-2022)

**How to Request
Services of Digital
Forensics Lab (DFL)**

- (1) If a DF employee is assigned to an investigation, no additional form is required. If not, case agents should initiate requests for DFL service using Form 10908, Computer Investigative Specialist Request for Assistance through the SSA-CIS.
- (2) DFFS will initiate requests for DFL assistance through internal request processes. DFL SSA or Associate Director, DFL will assign an appropriate Team and DFL personnel to assist on the case.

9.4.11.4.5.1
(05-24-2024)

**How to Request Digital
Forensics (DF) Services
for Digital Asset
Seizures**

- (1) DF has set up a digital asset shared mailbox, **cryptoseizure@ci.irs.gov**, specifically for digital asset seizures.

- 9.4.11.5
(05-24-2024)
Field Office Investigative Professional Staff Group 40/41 (IPS)
- (1) The IPS is comprised of Investigative Analysts (IA) and Tax Fraud Investigative Analysts (TFIA), who are managed by a Supervisory Investigative Analyst (SIA).
 - (2) The IPS provides investigative support to field office investigative activities.
- 9.4.11.5.1
(05-24-2024)
Investigative Analyst (IA)
- (1) The Investigative Analyst (IA) assists in the identification of noncompliance with tax laws and supports ongoing criminal investigations by researching, collecting, analyzing, and evaluating raw data. The IA is available to support any investigation in the field office. For more information pertaining to IA assistance refer to exhibit 9.4.11-1, Standard Operating Procedures (SOP) Groups 40/41.
- 9.4.11.5.2
(05-24-2024)
Tax Fraud Investigative Assistant (TFIA)
- (1) A TFIA provides technical support to investigative activities and has some administrative responsibilities that support the field office. For more information pertaining to TFIA assistance refer to exhibit 9.4.11-1, SOP Groups 40/41.
- 9.4.11.5.3
(05-24-2024)
Supervisory Investigative Analyst (SIA)
- (1) The SIA manages the activities, assignments, training, and performance management of the IAs and TFIAs in their assigned groups. For additional information pertaining to SIA responsibilities refer to exhibit 9.4.11-1, SOP Groups 40/41.
- 9.4.11.6
(05-24-2024)
When to Request IPS Services
- (1) Special agents shall request IPS whenever necessary to further investigative activities.
- 9.4.11.7
(05-24-2024)
How to Request IPS Services
- (1) Requests for investigative support shall be submitted through the established Customer Support request system. For additional guidance refer to the Footprints User Guide.
- 9.4.11.8
(05-24-2024)
Standard Operating Procedures Groups 40/41 (SOP 40/41)
- (1) Criminal Investigation employees can find additional information and guidance in exhibit 9.4.11-1, SOP Groups 40/41.
- 9.4.11.9
(05-24-2024)
Compliance Support Assistant (CSA)
- (1) Compliance Support Assistants (CSA) are part of the field office structure and may be centrally managed by the SAC/ASAC or may be assigned to a specific work group in the field office. Each CSA provides support to more than one group.
 - (2) A CSA provides a variety of services. Possible services performed by a CSA include but are not limited to the following:
 - a. Performs research in support of ongoing investigations and gathers, extracts, and compiles information from a variety of sources. These sources include internal and external databases and the internet.
 - b. Assists as directed in various administrative and investigative tasks.

- c. Selects and uses computer applications for presentation of information to meet users' needs.
- d. Assembles investigative files and reports into proper formats ensuring all required or related materials have been included.
- e. Inputs CIMIS updates as directed, assists in the maintenance of Criminal Investigation Equipment Control System (CIECS); may requisition tax returns using IDRS; may maintain the tax return inventory; and oversee the maintenance of office files.

9.4.11.9.1
(05-24-2024)

Field Office Resource

- (1) The CSAs may be centrally managed by the SAC or an ASAC or may be assigned to a specific work group in a field office. Each CSA provides support to more than one group.
- (2) The CSA duties and support are normally limited to the office environment. A CSA is not authorized to perform field investigation work typically performed by TFIAs or IAs.

9.4.11.9.2
(05-24-2024)

When to Request CSA Services

- (1) Special agents should request the assistance of a CSA during an investigation or when help is needed. Special agents should consider requesting the services of a CSA whenever the services will result in more efficient use of CI's resources.

9.4.11.9.3
(05-24-2024)

How to Request Compliance Support Assistance (CSA) Services

- (1) To request the services of a CSA, special agents should coordinate through the CSA's immediate supervisor.

Exhibit 9.4.11-1 (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41****MISSION STATEMENTS****CRIMINAL INVESTIGATION MISSION**

Criminal Investigation 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.

FIELD OFFICE INVESTIGATIVE PROFESSIONAL STAFF MISSION

To provide quality work products supporting criminal investigations, including but not limited to case assistance, record maintenance, research, analysis, lead development, proactive case identification, summarization of findings and recommendations, and support of court proceedings.

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Exhibit 9.4.11-1 (Cont. 1) (05-24-2024)

Standard Operating Procedures 40/41

Standard Operating Procedures Group 40/41

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EXECUTIVE SUMMARY

OVERVIEW AND GOAL

The goal of the Standard Operating Procedure (SOP) guide is to provide parameters for effective operation of field office investigative professional staff groups also known as Group 40/41. Group 40/41 consists of Tax Fraud Investigative Assistants (TFIA), Investigative Analysts (IA), and Supervisory Investigative Analysts (SIA). Implementation of these SOPs is mandatory in every CI field office.

BACKGROUND:

Supervisory Investigative Analysts (SIAs) developed the SOPs and CI leadership approved mandatory implementation of the SOPs in each field office. The Professional Staff Advocates (PSAs) review and update the SOPs annually or as needed to address changes. This revision is a collaborative effort with input from focus groups of Special Agents in Charge (SACs), Assistant Special Agents in Charge (ASACs), Supervisory Investigative Analysts (SIAs), Supervisory Special Agents (SSAs) and Human Resources (HR). The revisions streamline the overall information, provide clarity, and include updated references.

Exhibit 9.4.11-1 (Cont. 2) (05-24-2024)
Standard Operating Procedures 40/41

Standard Operating Procedures Group 40/41

STAFFING AND STRUCTURE
INVESTIGATIVE PROFESSIONAL STAFF MODEL

An ASAC supervises the SIA. In a multi-ASAC field office, the SAC determines which ASAC supervises the SIA(s). A Request for Organizational Change (ROC) may be needed for a deviation from the structurally aligned ASAC. Management teams review the Position Descriptions (PD) and Critical Job Elements (CJE) every five years, or as needed, to incorporate the new investigative professional staff structure and job duties.

Each group must maintain a span of control with a minimum of 10 and a maximum of 15 investigative staff members per SIA. The model includes an authorized "range" for certain positions to allow flexibility in hiring based on field office needs and workload. IRS policy requires 25% of the SIA staff to be an IA-GS-12 to support the SIA position at the IR-05 level. There is an implementation grace period to bring the staffing to this level as hiring authority permits. Deviations from the proposed model below must be approved by leadership and HR. Considerations must include the availability of work to support the grade and position.

It is not an option to have a field office TFIA or IA outside of this reporting structure. Policy requires that TFIAs and IAs, including SAR-IAs, must report to the SIA who reports to an ASAC.

Field office leadership should consider requesting Top Secret (TS) clearance for at least one SIA and at least one IA-GS-12. This practice allows adequate research, support, and oversight of IA work for sensitive program areas such as Joint Terrorism Task Force (JTTF) cases. Management should assign the appropriate PD for TS security clearance prior to submitting the request. Approval of the TS requests will not be automatic and must include specific justification of the SIA or IA need for the security clearance.

Proposed Staffing	Position	Series-Grade	Position Description (PD)	Critical Job Elements (CJEs)
1	Supervisory Investigative Analyst	IR-1805-05	98676 98321 (CS ¹)	Form 12450-A
	(SIA)			
4	Senior Investigative Analyst (IA)	GS-1805-12	95196 96474 (CS ¹)	
0-6	Investigative Analyst (IA)	GS-1805-11	95182/96427(CS ¹)	6850-NBU
		GS-1805-09	95181	Doc 11601
		GS-1805-07	95180	
0-2	Investigative Analyst	GS-1805-7/9	97040	
	(SAR-IA)		97039	
3-11	Tax Fraud Investigative Assistant (TFIA)	GS-1802-07	92376	6850-NBU
		GS-1802-06	92375	Doc 11605
		GS-1802-05	92374	
		GS-1802-04	92373	

The [Field Office Professional Staff-Current Staffing Levels](#) spreadsheet must be updated monthly. Your SAC must authorize your access to this site. A [Hiring Request](#) may need to be submitted for the Deputy Chief's approval to fill an Investigative Staff vacancy.

¹ Critical Sensitive (CS) is the Position Description (PD) for an employee with Top Secret Clearance.

Exhibit 9.4.11-1 (Cont. 3) (05-24-2024)
Standard Operating Procedures 40/41

Standard Operating Procedures Group 40/41

RESOURCE LINKS

[Critical Job Element \(CJE\) Resource Center](#)

[Position Description \(SPD\) Library for NBU](#)

[Grade vs. Series Chart](#)

FIELD OFFICE ROLES AND RESPONSIBILITIES

All field office employees have a role and responsibility in the successful utilization of Group 40/41. All field office employees have the obligation to follow the SOPs.

DIRECTOR, FIELD OPERATIONS (DFO) RESPONSIBILITIES

- Foster the implementation of the SOP in all field offices.
- Engage, oversee, and communicate expectations to SAC/ASACs for the operation, utilization, and performance of Group 40/41.
- Review updates provided by the SAC on the metrics of Group 40/41 operations and the plan to address identified concerns on a quarterly basis.

SHARED RESPONSIBILITIES SPECIAL AGENT IN CHARGE AND ASSISTANT SPECIAL AGENT IN CHARGE

- Foster the implementation of the SOP in the field office.
- Engage, oversee, and communicate expectations to SSAs, SIAs, agents, and professional staff for the operation, utilization, and performance of Group 40/41.
- Integrate SIAs into their leadership team, including attendance and participation in field office leadership meetings. SIAs should participate in the SAC's leadership meetings in their entirety, regardless of topic.
- Establish reoccurring meetings with SIA(s) to ensure the SAC remains informed of successes and challenges facing their Group 40/41.
 - Reoccurring meetings can be one-on-one meetings or with inclusion of the ASAC(s). The frequency of the meetings is at the SAC's discretion. The SOP recommends frequent conversations to ensure effective field office operations.
- Include SIA and the IA/TFIA in case reviews when there is a designated Group 40/41 member assigned to the investigation.
 - Provide feedback on analytic and investigative support, overcome investigative hurdles with research tools and analytic techniques, and evaluate the viability of continued support.
- Coordinate with the SIA to partner IAs with a General Investigation Coordinator (special agents) to build IA skills in case development, report writing, and presenting sound conclusions and recommendations.
- Complete two Operational Reviews of Group 40/41 per year.
 - The SAC/ASAC can use Administrative Review, Operational Review, and Response Memo templates to document reviews. SAC/ASACs should review Key Performance Indicators (KPI) metrics available and Criminal Investigation Management Information System (CIMIS) data for each Operational Review of Group 40/41.

Exhibit 9.4.11-1 (Cont. 4) (05-24-2024)
Standard Operating Procedures 40/41

Standard Operating Procedures Group 40/41

SPECIAL AGENT IN CHARGE (SAC) SPECIFIC RESPONSIBILITIES

- Identify training and development needs of the professional staff.
- Determine administrative duties assigned to administrative vs. investigative professional staff in the field office.
- Address field office concerns or issues with the model or workflow.
- Decide hiring and promotion with significant collaboration and input from the SIA.
- Ensure all field office ASACs are engaged with Group 40/41 operations, utilization, and performance objectives.
- Support SIAs and Group 40/41 interaction with headquarter functions, field office employees, colleagues in other field offices, other Business Operating Divisions (BODs), and interagency partners.
- Review the IA/TFIA OJT Progress Records upon completion.
- Provide the Director, Field Operations (DFO) updates on the metrics of Group 40/41 operations with a plan to address identified concerns on a quarterly basis.

Although the ASAC is the SIA's direct supervisor, the SAC must remain integrally involved in oversight of Group 40/41 utilization to ensure progression toward the goal of IAs who can partner side-by-side with special agents on complex criminal investigations, and who independently develop and evaluate investigative leads. All agents, regardless of geographic location, should receive the same level of investigative support. Leadership should provide guidance and support and collaborate with SIAs on decisions regarding applicable field office operations. A direct line of communication between the SAC and SIA(s) will assist in quicker, better-informed decisions, as well as faster corrections or pivots as issues arise.

ASSISTANT SPECIAL AGENT IN CHARGE (ASAC) SPECIFIC RESPONSIBILITIES

- Supervise and support permanent and/or acting SIA(s)².
- Ensure externally hired SIAs attend the following training from the Foundational Training Blocks CI: CI-411 Mission and Structure, Role of an IA, Role of a TFIA, Role of an SA, and Investigative Lifecycle within the first 30-days of onboarding.
- Evaluate the SIA's performance, including Mid-year Review and Annual Commitments.
- Engage with Group 40/41 operations, utilization, and performance objectives.
- Identify additional training needs and opportunities for the SIA.
- Assign an SSA from within the field office to serve as a mentor to the new SIA(s).
- Assign leads generated through Group 40/41 proactive case development for further investigation.
- Provide feedback on the leads developed through these initiatives to the SIA and Group 40/41 members.
- Monitor Group 40/41 skills and abilities in case development to ensure they are improving and are productive in meeting field office goals, and expectations in specific program areas. This ASAC responsibility aligns with IRM 9.4.1.4.2.2 Effective Management of General Investigations.
- Include the SIA and relevant Group 40/41 members in branch operational reviews and case reviews at least once annually per group.
- Involving the SIA and SSAs in the initiation and/or evaluation of General Investigations.
- Review and sign the OJT Training and Progress Record upon its completion and ensure it is filed in the Employee Personnel File in TIMS2.

² In instances where a field office has more than one ASAC, it is incumbent on any ASAC who do not exercise direct oversight of an SIA to remain informed of operations, structure, and SOPs. This knowledge is essential for the ASAC to ensure full utilization of Group 40/41 in their branch and for the ASAC's development as a future SAC.

Exhibit 9.4.11-1 (Cont. 5) (05-24-2024)
Standard Operating Procedures 40/41

Standard Operating Procedures Group 40/41

SUPERVISORY SPECIAL AGENT (SSA) RESPONSIBILITIES

- Foster the implementation of the SOP in the field office.
- Ensure agents follow SOP protocols to request investigative assistance.
- Facilitate the assignment of special agents when an IA/TFIA needs their assistance to complete items on the OJI Training and Progress Record.
- Promote the collaboration between special agents and Group 40/41 and ensure agents are utilizing the group for all allowable aspects of casework.
- Support training and development of IAs and TFIAs as case partners.
- Coordinate four-way meetings (SSA/SIA/SA/IA) on newly developed investigative leads upon assignment.
- Ensure feedback to the SIA regarding the timeliness and quality of work products occurs.
 - Responsibility for providing feedback extends to all work products received, including leads Group 40/41 proactively developed. SSA oversight of GIs in their group inventory ensures Group 40/41 skills and abilities in case development are improving and are productive in meeting field office goals, and expectations, in specific program areas. This SSA responsibility aligns with IRM 9.4.1.4.2.2 Effective Management of General Investigations
- Serve as a mentor related to field office political savvy, local procedures, and protocols.
- Reinforce and support deadlines from the field office administrative staff.
 - As SAC Administrative Staff levels allow for administrative duties to shift from the TFIAs and IAs to the SAC Secretaries, AO, and MPAs, it will be essential that SSAs reinforce deadlines for agents to respond to data calls, input time and attendance, mileage uploads, the return of signed forms, etc. The goal, to the extent possible, is to avoid shifting administrative duties from TFIAs to the SSAs.
- Coordinate with the SIA for TFIA assignments, tasks, or special projects.

SPECIAL AGENT (SA) RESPONSIBILITIES

- Follow established protocols to request investigative assistance.
- Provide the SIA, SSA and other FO leadership, feedback on products received from Group 40/41 as well as workflow and turn-around times.
 - Perfecting procedures and improving skill levels of Group 40/41 staff will take time.
 - Feedback from the end user is essential.
 - Respond to Footprint Survey requests when received.
- Partner with Group 40/41 members by sharing their knowledge, explaining their investigation, sources of information, and providing clear and thorough explanation of research needed/requested. When contacted about a research request, mentor Group 40/41 members by explaining the source of the investigation, pertinent facts, and a clear and thorough explanation of needs.
- Coordinate with the SSA to assist IA/TFIAs when agent assistance is needed to complete items on their OJI Training and Progress Record.
- Ensure Group 40/41 has opportunity to assist with field office work according to policy.

Exhibit 9.4.11-1 (Cont. 6) (05-24-2024)
Standard Operating Procedures 40/41

Standard Operating Procedures Group 40/41

GROUP 40/41 ROLES AND RESPONSIBILITIES
SUPERVISORY INVESTIGATIVE ANALYST (SIA) RESPONSIBILITIES

- Foster the implementation of the SOP in the field office.
- Routinely communicate with their staff and all levels of field office leadership.
 - Additional SIA Communication guidance can be found [here](#).
- Represent Group 40/41 in all field office leadership team meetings, interagency/external engagements, and outreach activities.
- Collaborate with the ASAC to assign Group 40/41 members to GIs in support of CI and field office investigative priorities.
- Work proactively with the SAC, ASAC, and SSAs to ensure all agents fully utilize Group 40/41 for investigative support, field work, and lead generation.
- Assign an On-the-Job Instructor (OJI), to guide the newly hired or promoted staff, through the required OJI Training and Progress Record, conduct periodic reviews of progress, concur on competencies, and forward the completed record for ASAC review and acknowledgement.
- Plan and carry out the training and development of employees, identify and nominate candidates for national training according to solicitation instructions.
- Devote time to develop and support TFIA's in their job duties. The SIA has discretion to assign a TFIA(s) to development of case referral packages and written summary reports. These assignments should be based on the skill level of the TFIA.
- Distribute and maintain a list of mandatory databases for their staff.
 - [The Onboarding and Beyond-DayByDay](#) tool contains the [System Access List \(SAL\)](#) that may be used for this. The SAL has information and access instructions for databases and programs CI uses.
- Assign, direct, and review the work of subordinate employees.
 - Ensure assignments are grade appropriate and provide opportunities for professional growth.
 - Review work related to sensitive investigations.
 - Discretion to develop additional review criteria for performance management purposes. Seek approval from the ASAC for additional oversight measures prior to implementation. There is a value in consistency amongst CI field office SIAs in terms of oversight.
 - Discretion to assign On the Job Instructors (OJI) to review work products. Review of work products may be a responsibility of the mentor as determined by the SIA.
 - Assign "Team Lead³" roles for specific projects.
 - Use assignments for leadership development, to create an environment of knowledge sharing and mentorship, facilitate efficiency, and improve tracking when multiple staff members are involved in an assignment.
 - Assign TFIA's to specific groups for continued administrative support.
 - SAs/SSAs submit investigative requests and work items through the established system. These SOPs acknowledge the needs of some SSAs and the lack of administrative support available in some field offices. The SIA manages the TFIA directly and need to take their guidance and direction from the SIA and not the SSA they are supporting. The SSA should request the assignment of a group member to help with particular tasks through the SIA. Additionally, the SIA needs to be able to review and understand all work/work products by the staff for evaluative purposes.

Exhibit 9.4.11-1 (Cont. 7) (05-24-2024)
Standard Operating Procedures 40/41

Standard Operating Procedures Group 40/41

- Ensure deadlines are met or if warranted, extensions are requested timely.
 - Ensure the agent/SSA is aware and agrees to the change in deadline.

³ Large projects may require team lead to take responsibility for coordination of assignment components, communication with team members, and meeting deadlines. Once the project is complete, the “team lead” role concludes.

- Ensure frequent communications are encouraged between IA/TFIAs and SA they are assisting.
- Ensure the quality of work products provided by their staff.
 - Review a sampling of work product and must make managerial decisions in terms of oversight and quality control. It is the SIA’s responsibility to keep their leadership team informed about their staff’s capabilities. SIAs can use the Capability Assessment Tool (CAT) to facilitate this task.
- Establish group quality control review measures in writing and with the concurrence/approval of their ASAC/SAC. Procedures may differ depending on the work product involved and/or the experience and performance level of the assigned Group 40/41 member.
- Coordinate four-way meetings (SSA/SIA/SA/IA) on newly developed investigative leads upon assignment.
- Coordinate initial and subsequent four-way meetings for professional staff identified leads or professional staff assignment to major case initiatives.
 - Understand activities to be conducted, determine if professional staff should be permanently assigned, and develop a timeline for completion of work. Follow-up meetings should be conducted to discuss progress, review commitments, and solicit feedback.
- Develop relationships with peer analysts/managers at other area agencies/partners, focusing on agencies with priorities similar to CI, or where the field office has assigned an embedded or dedicated support member of Group 40/41.
- Evaluate employees’ work performance. Refer to Managerial Oversight.
- Perform all other related functions IRM 1.4.9.2.2.1 Duties of the Supervisory Investigative Analyst
- Plan, schedule, and coordinate work operations.
- Mentor new or acting SIAs if requested.
- Upload SIA hours worked monthly in CIMIS.
 - “Supervision and Management” relates to duties of a supervisory nature and is the primary category SIAs use. This includes time of field office management, including functions of a general supervisory nature, supervision of investigative support, evaluation of workload, allocation and control of assignments, meetings and conferences on management matters, and preparation of management operations reports.
 - SIAs may enter monthly or quarterly “Accomplishments” specific to undertakings that went above and beyond their required task and critical job elements. Bullet points describing specific examples of achievements will help SIAs preparation of their own Mid-Year Reviews, Annual Ratings, and Operational Reviews.
- Review staff diaries per IRM 9.12.1.2 (3)
 - This review is typically in conjunction with mid-year reviews. Management may also make ad hoc requests for review of an employee’s diary. SIAs review entries, make notes, and file in TIMS2 as an official copy of the employee record. SIAs must complete their review and return the diary data file as soon as practical. Employees must save the returned data file to continue to make diary entries.

Exhibit 9.4.11-1 (Cont. 8) (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41****ACTING SIAS****GROUP 40/41 PROFESSIONAL STAFF SHARED RESPONSIBILITIES**

If HR processes a PAR action the acting individual has all the responsibilities of an SIA under the IRM authority.

Acting SIAs must receive the same support and guidance as permanent SIAs.

- Foster the implementation of the SOP in the field offices.
- File completed IDRS Footprint tickets as a PDF in TIMS2 using proper [file naming conventions](#).
 - The SIA will provide the location of the folder which will look similar to the example below.
 - \\Cscsvr001\tims2\Group_Admin\Group_40\IDRS_Requests\FY2022
- Monitor and communicate expected completion times, delays, and extensions on individual assignments with all stakeholders.
- Conduct field work and are responsible for supporting the full scope of investigative and trial activities.
- Check assignments regularly, and promptly update the status of their assignments accurately within Footprints.

SENIOR INVESTIGATIVE ANALYST (SR. IA) RESPONSIBILITIES

Senior IAs (GS-12) are responsible for performing their duties as described in the assigned position description. IAs support investigative needs of agents by researching, analyzing, drawing conclusions, summarizing information, and making recommendations.

The Sr. IA will master their craft in lead development while furthering and supporting the efforts of GIs they are assigned to. The goal for the IA is to possess the necessary skills to produce high quality written products and draw accurate conclusions.

Senior IAs develop skills proficient to be an effective partner with special agents on complex cases and lead case identification/development.

Senior IAs should possess the skills to support all field office investigations. Senior IAs should be subject matter experts in specialty areas of tax fraud, money laundering, and/or other CI-wide and field office investigative priorities.

Senior IAs assist in the training and development of all investigative staff. Senior IAs may also be assigned the role of On-the-Job Instructor (OJI). As an OJI, the senior IA is responsible to follow the procedure outlined in the On-the-Job Training and Progress Record.

INVESTIGATIVE ANALYST (IA) RESPONSIBILITIES

IAs (GS-7/9/11) are responsible for performing their duties as described in the assigned position description. This is a developmental role that provides the opportunity to gain the skills and knowledge needed to compete for a GS-12 IA position. IAs may be asked to support both special agents and senior investigative analysts. IAs support investigative needs by researching, analyzing, drawing conclusions, summarizing information, and making recommendations. Ideally, the IA is developing themselves with assistance from the SIA to perfect their critical thinking skills, knowledge, and abilities for advancement.

Exhibit 9.4.11-1 (Cont. 9) (05-24-2024)
Standard Operating Procedures 40/41

Standard Operating Procedures Group 40/41

TAX FRAUD INVESTIGATIVE ASSISTANT (TFIA) RESPONSIBILITIES

TFIA GS-5/6/7 are responsible for performing their duties as described in the assigned position description. TFIAs develop the skills necessary to support the investigative needs of SAs, IAs, and field office goals. TFIAs process research requests, highlight significant findings that increase in complexity with experience and grade, and perform investigative and administrative tasks to support the field office. TFIAs may be assigned to perform specific administrative tasks for assigned groups at the direction of the SIA.

MANAGERIAL OVERSIGHT

Refer to sections of [IRM 6.430.1](#) for performance management guidance.

[Go back to page 8](#)

JOB AIDS

These Job Aids provide the SIA examples of Exceeds/Meets criteria within each CJE to properly evaluate their staff with the position. The job aid also provides the IA/TFIA guidance for continued growth.

[Job Aide for Investigative Analysts](#)

[Job Aide for Tax Fraud Investigative Assistants](#)

[Midyear Review Form-TFIA](#)

[Midyear Review Form-IA](#)

[Considerations](#)

[Form 6850 Appraisal Schedule](#)

IRM REFERENCES:

[Responsibilities within the IRS Performance Management Program 6.430.1.6](#)

[The Annual Performance Appraisal Process 6.430.2.4.1](#)

[Revalidated Annual Appraisal 6.430.2.4.11](#)

[Monitoring Commitments or Objectives 6.430.3.4.1](#)

TEMPLATES

[Group 40/41 Operational Review Template](#)

[SIA Group Administrative Review Template](#)

[SIA Response to Operational/Administrative Reviews Template](#)

DIARY REQUIREMENTS

CI Leadership requires SIAs, IAs, and TFIAs to maintain a daily record of activities in an electronic data file aka CI Electronic Diary. Employees must input time reports, Forms 5043, into CIMIS by the second workday after the end of the calendar month, or earlier if the employee will be on leave. CIMIS compiles Form 5043 information to include in the monthly snapshots generated for headquarters reporting purposes.

Exhibit 9.4.11-1 (Cont. 10) (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41**

Accuracy of Diary information is paramount to identify opportunities for additional staffing, automation, software, tools, and/or improving efficiencies. The information also provides insight into specific special agents' engagement with Group 40/41.

IRM REFERENCES

[Daily Record of Activity Diary 9.12.1.2](#)

RESOURCES

[Electronic Diary Procedures](#)

[Manager Review Guide-Electronic Diary](#)

[Sending Diary Reports to SIA/Manager](#)

[Tips, Tricks and Helpful Hints for IAs/TFIAs](#)

[Tips, Tricks and Helpful Hints for SIAs](#)

[Tips, Tricks and Helpful Hints – Video](#)

[CIMIS Time Report Job Aid](#)

[CIMIS Upload 5043 from Diary Job Aid](#)

TRAINING & MENTORING**SIA TRAINING & MENTORING**

All SIAs will attend Front-line Leadership Training (FLTP). Externally hired SIAs without prior CI experience will complete the [Foundational Training Blocks CI](#) courses: CI-411 Mission and Structure, Role of an IA, Role of a TFIA, Role of an SA, and Investigative Lifecycle within the first 30-days of onboarding and attend available TFIA/Investigative Analyst training at the earliest opportunity. The SAC/ASAC will assign an SSA mentor from their field office and coordinate the assignment of an SIA mentor from a neighboring field office to newly hired SIAs. The SAC/ASAC should set expectations of the SSA-SIA mentor relationship and remain flexible depending on the level of support needed and issues faced by the SIA(s) in the field office. The SAC/ASAC will facilitate the assignment of an experienced SIA through proper chain of command, to help and support the new SIA as they navigate their leadership role. Effective mentoring will require in-person shadowing with their assigned mentor or another experienced SIA.

The SIA mentor from another field office should not be a replacement for the field office SSA mentor. An SSA from within the same field office can give better insight to how their field office works, communicates, etc. The SIA mentor from another field office can be a great resource for evaluation and personnel issues.

SIA TRAINING & MENTORING

All IAs and TFIAs will receive relevant training for the skills and abilities needed for their position through their On-the-Job Instructor (OJI), SIA, other group 40/41 members, and national sponsored training. Management teams identify and create training to address national needs and requirements. Newly hired IAs, and TFIAs should complete the recorded [Foundational Training Blocks CI](#) within 30-days of onboarding. Employees will complete the nationally sponsored Investigative Research Virtual Training followed by the in person TFIA and IA Training when scheduled. This virtual training integrates the “how” and “why” the research is relevant and supports investigations. The in-person training applies all training concepts into an interactive case study.

Exhibit 9.4.11-1 (Cont. 11) (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41**

Staff members may identify and propose training opportunities to leadership for approval. CI encourages all staff to share knowledge with others upon returning from training.

AVAILABLE TRAINING AND RESOURCES

[Foundation Training Block CI](#)

[Investigative Research Virtual Training \(2022\)](#)

[IA-OJT Progress Record](#)

[Job Aide for Investigative Analysts](#)

[TFIA-OJT Progress Record](#)

[Job Aide for Tax Fraud Investigative Assistants](#)

WORKFLOW**INVESTIGATIVE REQUESTS**

SAs and IAs⁴ in need of investigative assistance must submit their request through Footprints except in exigent circumstances. Footprints allows for effective tracking of Group 40/41 assignments. The use of an investigative assistance management software, such as Footprints, should not replace direct communication between Group 40/41 members and agents. The SIA and investigative staff must have a clear understanding of the request to provide the most effective and efficient response. The SIA will call the agent for clarification on requests when needed. Further clarification from the agent assists the SIA to make the best decisions for appropriate grade assignment and due date.

Investigative requests are submitted through the established mechanism, currently Footprints. The request or "ticket" should include a description of all research needed.

Agents request IDRS through a Footprints request selecting the dropdown menu and checking the box to Certify - Tax Authorization. The authorization states, "I certify I am authorized to access tax information on this case." SIAs will reject tickets that do not have both items selected. Agents can further define specific IDRS command codes needed and/or provide more instruction in the description section. There is also a checkbox to request tax returns. SIA assignment of the ticket constitutes approval to conduct IDRS research. In exigent circumstances, an email or verbal management authorization is acceptable. Professional staff must document the request and approval as soon as possible via email or Footprint ticket. These situations should be rare.

Agents should include a reasonable "needed by" date when making research requests. This is the first indication to the SIA of the urgency of the request from the agent perspective. SIAs have discretion to establish deadlines and "due dates" for their assigned staff. These deadlines can differ from the agent's "needed by" date based on the SIAs assessment of the request, through conversation with the requesting agent as needed. In addition, the SIA will consider skill level and complexity of the request, availability, and workload of Group 40/41 staff when establishing the assignment "due date."

⁴ An IA proactively identifying leads, may request research support of a TFIA through Footprints. The SIA retains control of the ticket assignment. The TFIA follows the workflow and returns the research to the IA for further analysis. The IA has a wider scope of responsibility and may be identifying numerous leads. The assistance of a TFIA will help speed the process and foster learning through the TFIA/IA relationship.

Exhibit 9.4.11-1 (Cont. 12) (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41**

Agent's requesting BankScan should see additional guidance under Research Guidance and Expected Turn Around Times

SIA(s) have the discretion to assign work to TFIA's and IAs. The SIA's determination will be based on several factors, including grade appropriateness, availability, skill to complete the request, need for exposure to the assignment type, database access, and current workload.

- Assignments will not be based solely on physical location of the IA/TFIA, unless the assignment requires proximity to the case agent, such as trial assistance at a courthouse. The goal is to ensure equal support of agents, regardless of their geographic location, balanced workload for IAs and TFIA's, and cross training of Group 40/41 staff through exposure to a variety of assignments.
 - SIAs will consider the agents' request for the same IA/TFIA who previously worked and is familiar with the case during the assignment process.
- The SIA must include all Group 40/41 members (including SAR IAs) in a rotation of assignments. Exceptions require SAC/ASAC approval. The removal of a Group 40/41 member from the assignment rotation should be a rare, if ever, occurrence and should be based on special circumstances and business needs.
 - The SACs/ASACs consider it appropriate for SIAs to include IAs detailed to IRS CI from other agencies in Footprints. These IAs become part of the rotational assignments.
 - Contractors should retain their current reporting structure and continue to support the mission specified by their contract with IRS.
- SIAs establish deadlines for IA and TFIA assignments. These deadlines will be based on the following factors: "needed by"⁵ date indicated by the agent submission; the complexity of the assignment; conversations with the requesting agent; field office priorities; and the employee's workload.
- SIAs may adjust due dates based on staff workload, changing priorities, and/or availability of information needed to complete the request. IAs and TFIA's must communicate due date adjustment needs with the SIA *before the due date expires*. The SIA will make a final determination to prioritize work and will confer with SAs to ensure the new date is acceptable. The assigned Group 40/41 member is responsible to communicate the approved changes in due date to the requesting agent.

Professional staff must check their assignments regularly, and promptly update the status of their assignments accurately within Footprints.

The assigned Group 40/41 member will call the agent to review and clarify the research request and expectations. This conversation (recommended by phone or in-person) gives the assigned IA/TFIA the ability to gain a comprehensive understanding of the agent's needs and identities involved in the request and will reduce the number of follow up requests required.

The assigned Group 40/41 member will update the ticket/request to "In Process" status when ready to begin the work. It is the IA/TFIA responsibility to remain informed of their assigned tickets and respective due dates. In addition, IAs/TFIA's are responsible for keeping the requesting agent informed if the timeline for completing their

⁵ The "needed by" date is the requestor's initial communication to the SIA as to the urgency of the request. request changes for any reason. The assigned IA/TFIA will follow local quality control review procedures established prior to returning the work to the agent.

Exhibit 9.4.11-1 (Cont. 13) (05-24-2024)
Standard Operating Procedures 40/41

Standard Operating Procedures Group 40/41

- Professional staff must summarize their findings appropriate to the research conducted. The IA/TFIA must include a statement summarizing their interpretation of the research, in relation to the request and allegations, in the communication/transmission of the work product to the agent. The length and detail of this “interpretive statement” will be dependent on the research product requested. All complete lead development packages must include a summary of findings or “interpretive statement.”

The assigned IA/TFIA will return the completed work product to the requesting agent via email that provides the agent the link to the data exchange folder; or whatever mechanism is available in CI for transferring large files.

When the IA/TFIA gives the work to the agent, the researcher updates the request to “Completed.” The agent must review the work and timely notify the IA/TFIA/SIA if the work product did not meet expectations. *The IA/TFIA/SIA will make every effort to resolve the issue without the need for additional requests.* Subsequently, work not contained in the original request will require a new Footprints submission.

The agent or requestor should never reopen a completed ticket. The agent may find it beneficial to ask for the same researcher for follow up requests and can do so in the Description section. When practical the SIA will accommodate the request. The SIA must also consider grade appropriateness, workload, and other priorities when making assignments. Assignments are ultimately at the discretion of the SIA.

During exigent circumstances an agent or SSA should contact the SIA or senior Group 40/41 member via phone or email. Exigent circumstances should be rare and only when time is of the essence. The Group 40/41 member responding to the request notifies the SIA of the situation. Exigent circumstances exist when information is needed immediately in the performance of agent related duties. It is the responsibility of the SIA to manage the definition of “exigent” in their field office and will need SAC/ASAC support. Expansion of the definition of “exigent” will result in inaccurate KPIs. In “exigent” circumstances outside of business hours, agents may use other law enforcement resources designed for 24/7 requests such as SECTOR or local Fusion Centers.

If the research requires a Collateral Request to another field office, the SIA will initiate the request.

Please refer to the Research Guidance and Expected Turn-Around Times for more information on expectations for specific request types.

COLLATERAL RESEARCH

REQUESTING FIELD OFFICE If information cannot be obtained for the request or specific items within the request through local field office resources, the assigned IA/TFIA will email their SIA explaining the need for a collateral. Include the following information:

- Case name
- Case number
- Subject name, DOB and SSN
- Case type – PI/SCI
- Violation type – T26/T18
- Research needed
- Ticket number

The SIA will initiate the Collateral Request. The original request should remain open until the appropriate field office responds. The requesting IA/TFIA is responsible for the oversight and follow-up of the Collateral Request and maintaining the initial ticket.

Exhibit 9.4.11-1 (Cont. 14) (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41**

RESPONDING FIELD OFFICE: The SIA receives and reviews the collateral email request. The SIA creates a Footprint ticket and appropriately makes an assignment per established guidelines. As a courtesy, the SIA should email the requesting SIA informing them of the assigned IA/TFIA and due date. The requesting and responding field offices should follow the workflow procedures to complete the request.

Organized Crime Drug Enforcement Task Force (OCDETF)

If the assigned IA/TFIA cannot obtain the specific items within the request from CI field office sources the IA/TFIA can request the information through the [OCDETF Fusion Center](#). The requestor should follow the Request OCDETF Fusion Center Assistance Instructions. [Request OCDETF Fusion Center Assistance Instructions](#)

ADDITIONAL INVESTIGATIVE RESOURCES

[Refund Fraud and Investigative Support \(RFIS\) - Home](#)

[Applied Analytics – Home](#)

[National Criminal Investigation Unit \(NCIU\) - Home](#)

[Data Processing Center - Home](#)

TYPES OF ASSIGNMENTS**INTRODUCTION**

There are many options for a field office to fully utilize Group 40/41 members' talents depending on staffing levels, training, skills, and abilities. These operating procedures address several types of assignments below. When determining assignments, field offices should consider staffing levels and turn-around/project completion timeframes. Grade appropriate assignments are a key consideration and responsibility for SIAs. Ultimately, TFIAs will process research requests and some administrative tasks, while IAs will complete full lead development packages, senior IAs are expected to partner with SAs on complex investigations. The SIA must set the proper priorities when making assignments. Professional staff should prioritize work to complete requests on open investigations before conducting proactive case development. The SIA must ensure there is a balance between workload priorities, specialty assignments, and staffing levels. Investigative professional staff assignments are ultimately at the SAC's discretion. SAC/ASAC engagement is essential to guide agent expectations and address quality and timeliness issues quickly.

GENERAL INVESTIGATIONS (GI)

SIAs, with the concurrence of the ASAC, should assign IAs to General Investigations (GI) for case development and support. SIAs can make these assignments rotational to allow more opportunity for staff to gain the experience and exposure of work in this setting. The goal is for a senior IA to partner with the GI Coordinator with the primary responsibility of identifying and vetting leads. If an ASAC approves assignment of an IA to multiple GIs, consider limiting the percentage of time the IA can devote to lead development. This will help with their ability to balance their workload and meet expectations.

GI leads found by an agent that need further development require a research request in Footprints. The IA assigned to the GI will not be able to develop every lead found based on the percentage of time the ASAC/SIA have authorized assignment to the GI. This support requires a research request to allow the SIA to properly manage workflow and metrics to capture and accurate analysis of Group 40/41 services. The assigned professional staff must keep the SIA apprised of efforts to support lead development from the GI as part of their workload management.

Exhibit 9.4.11-1 (Cont. 15) (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41****SUSPICIOUS ACTIVITY REPORT REVIEW TEAM (SAR-RT)**

Many field offices have multiple agents and/or IA SAR-RT Coordinators based on geographic location. Assignments to the SAR-RT are determined by the SAC. SIAs may recommend IA/TFIA SAR-RT assignments to the SAC based on their knowledge of their staff's skills and abilities. SACs may select one IA/TFIA or multiple to support the SAR-RT Coordinators.

ASSIGNMENTS TO INVESTIGATIONS

SIAs can assign IA/TFIAs to specific investigations. Assigning a professional staff to support specific investigations allows the professional staff to better understand the investigative cycle, build rapport with the agent, and participate in field work. SIAs will not authorize 100 percent of any IA/TFIAs time dedicated to a specific assignment, task force, or GI. Exceptions require SAC approval. Assignments should be grade appropriate work. SIAs must give thoughtful consideration when approving the assignment of an IA/TFIA to an investigation as opposed to a task, a project, or specific aspect of a case. The SIA determines the parameters and complexity of the assignment and percentage of time spent with concurrence from the ASAC.

If professional staff are assigned to support a case the agent does not need to request further assistance through Footprints once the SIA makes the assignment. The agent will direct the IA/TFIA to complete the tasks described to the SIA. The assigned employee documents time spent on the assignment in their diary under the CIMIS case number. The combination of the Diary and KPIs will effectively capture the utilization of the professional staff assignment.

The agent must provide feedback to the SIA regularly.

TASK FORCE

The SAC should designate a maximum percentage of time that an IA/TFIA can devote to supporting a task force. SAC/ASAC should consider SIA recommendations and Group 40/41 responsibilities when making the determination. SAC/ASAC/SIAs must assess the business results of the support quarterly and determine if the assignment is a productive use of Group 40/41 resources

PROACTIVE LEAD DEVELOPMENT

The employee is conducting proactive lead development when they independently identify a quality investigative lead through a GI, Applied Analytics data requests, or another source; develop the lead; and submit a summary package of research, analysis, and recommendation for case initiation consideration by the SAC/ASAC. IAs charge proactive lead development time in their Diary to the related GI number. Proactive lead development does not require a research request in Footprints⁶.

All TFIAs and IAs may identify and develop leads, but it is a requirement and expectation for IA GS-12s. The SIA must approve proactive lead development. SIAs must consider field office needs and priorities when making this authorization to include staffing considerations. A fully staffed Group 40/41 is more equipped to support proactive lead development. IA/TFIAs charge time to "proactive lead development" in their CI Diary using the related GI case number. Leads not related to a GI can begin as "Information Items" allowing a limited amount of research and evaluation time to determine if further development should occur under a GI or other investigative priority. IA/TFIAs do not use Footprints for this.

Exhibit 9.4.11-1 (Cont. 16) (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41**

SIAs encourage IA GS-12s to be proactive and innovative with ideas for case development through GI, data analytics, or new ideas approved by the SIA and SAC/ASAC. To ensure there is no duplication of efforts, it is important to note the Nationally Coordinated Investigative Unit (NCIU) and Refund Fraud and Investigative Support (RFIS) both have missions related to proactive case development to supplement leads generated by field offices. SIAs should consider the business needs of the field office and Group 40/41 workload prior to approval of proactive lead development outside an approved GI. The SIA must regularly discuss proactive case development activities of Group 40/41 with the SAC/ASAC. The SAC/ASAC assess the needs of the program areas and ensure coverage.

Investigative staff should discuss opportunities for proactive lead development with their SIA before engaging in independent action. ASACs and SSAs handle oversight of GIs. ASAC and SSA oversight will ensure Group 40/41 skills and abilities in case development are improving and are productive in meeting field office goals, expectations, and program areas. This oversight responsibility aligns with [IRM 9.4.1.4.2.2](#) Effective Management of General Investigations.

The IA/TFIA becomes the requestor and the IDRS operator when conducting proactive lead development. The IDRS audit trail features associated with the employee's IDRS profile capture employee access, so there is no Footprint request needed. However, a log to document access during proactive lead development will benefit the employee in the event of an audit.

INVESTIGATIVE SUMMARY REPORTS

These operating procedures strive to promote consistency. The [Summary Report Template](#) is the required standard report format for Group 40/41 members. Professional staff can adjust the headers and sub-sections as needed.

ADMINISTRATIVE DUTIES OF TFIAS

SACs should make every effort to shift administrative duties not listed on the TFIA PD to SAC Administrative Staff whenever possible. Shifting these administrative responsibilities will allow TFIAs to focus on their investigative duties, training, and development. SIAs must assign a TFIA to a field office group(s) for coverage of administrative

⁶ CI is working toward a combined Diary-Footprint report. This comprehensive report will provide a picture of the full utilization of Group 40/41, including request for investigative assistance from agents (captured in Footprints) and IA/TFIA time charged to complex cases and proactive lead development (captured in the CI Diary program). aspects such as, Tax Return Inventory (TRI), Federal Records Center (FRC) shipments, purchase card transactions, etc.

Requests for administrative assistance do not go through Footprints. The SSA and SIA must coordinate the reoccurring or special duties assigned to a TFIA. Communication between the SSA and SIA is key. TFIAs that sit with agent groups should make every effort to be a good citizen, keep the SSA informed of scheduled days in the office, attend group meetings, and know what is within their scope of responsibility and when to redirect to other resources.

Exhibit 9.4.11-1 (Cont. 17) (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41**

TFIAs should not accept investigation requests outside of Footprints. Leadership considers reviewing narrative documents, including Special Agent Reports (SAR), Grand Jury (GJ) Packages, Ex-Parte Court Orders, and Affidavits for grammar and spelling, an administrative function for a TFIA, not an investigative support function. SSAs are responsible for review of such narrative documents. The SSA has context of the investigation and needs to see their agent's work product in its raw form for performance evaluation. The TFIA should receive the approved packages for completion of accuracy reviews and processing, as needed.

The SAC Administrative Staff should review correspondence for proper addressing and grammar. The SAC/ASAC should eliminate any redundancy of tasks in this area.

DATABASES

ACCESS: System Access List (SAL)

PROFICIENCY: SIAs can use the Capabilities Assessment Tool (CAT) to track system access, staff proficiency, and identify training gaps.

RESEARCH GUIDANCE AND EXPECTED TURN - AROUND TIMES

BANKSCAN: Due to the significant time involved with manual input of deposit items and cancelled checks, agents will submit separate requests for bank statement conversion vs. deposit items and checks.

The first ticket request is for the conversion of bank statements into spreadsheet form. **The staffer must reconcile the spreadsheet before returning it to the agent.** The second request is for the input of the detailed items. The agent can use this summary spreadsheet for their investigation, witness interviews, etc. and can reference the detail items while awaiting the completion of a second request.

SCANWRITER: ScanWriter is a bank records processing software and is an alternative to BankScan. This is a relatively new tool, and the parameters and expectations should be discussed by the SIA, assigned staff, and SA when the assignment is made.

DAT FILES: CI encourages agents to request the "DAT file" from the financial institutions whenever possible. The agent can request the DAT file in subpoenas/summons attachment language. Obtaining and providing the DAT file to Group 40/41 will significantly reduce the turn-around time on this type of request.

DATA PROCESSING CENTER (DPC): SIAs should consider the DPC as an alternative method and resource for voluminous projects.

Please refer to the Guide-Average Turn-Around Time for Investigative Assistance for more information on expectations for specific request types.

[Go back to page 12](#)

Exhibit 9.4.11-1 (Cont. 18) (05-24-2024)
Standard Operating Procedures 40/41**Standard Operating Procedures Group 40/41****CONCLUSION**

These operating procedures provide guidance and parameters for operating field office Groups 40/41 in an effective and efficient manner. CI requires all field offices to implement and follow the operating procedures to promote success and continued growth of their staff's skills, knowledge and abilities and improve timeliness of investigations. Field office leadership should continue to encourage and provide continuous communication, engagement, and oversight to their team.

AUTHORIZED FOR MANDATORY IMPLEMENTATION: (06/21/2023)

Chief Criminal Investigation



Executive Director Strategy



Deputy Director Strategy



Director Human Resources



