
TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION

Office of Inspections and Evaluations



*Inspection of the Internal Revenue Service's
Medical Requirements for Special Agents*

March 28, 2016

Reference Number: 2016-IE-R007

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

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TREASURY INSPECTOR GENERAL
FOR TAX ADMINISTRATION

DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

March 28, 2016

MEMORANDUM FOR CHIEF, CRIMINAL INVESTIGATION
IRS HUMAN CAPITAL OFFICER

FROM: Gregory D. Kutz
Acting Deputy Inspector General for Inspections and Evaluations

SUBJECT: Final Inspection Report – Inspection of the Internal Revenue Service’s
Medical Requirements for Special Agents (# IE-15-002)

This report presents the results of our inspection/evaluation to determine whether the Internal Revenue Service (IRS) consistently follows established procedures to ensure that its special agents meet the medical requirements for the GS-1811 (special agent) position. This inspection is included in the Office of Inspections and Evaluations Fiscal Year 2016 Program Plan.

Synopsis

The IRS Office of Criminal Investigation (CI) has established written policy and procedures that document special agent position medical requirements, which are designed to ensure that special agents can safely perform law enforcement duties without injury to themselves or others. Overall, the IRS consistently follows established policy and procedures, which include mandatory annual medical screenings for all special agents, to ensure that its special agents meet the medical requirements for the position. While the IRS and contracted medical professionals appropriately administered procedural guidance, we found that the guidelines documented in IRS special agent medical requirements policy and the related sections of the Internal Revenue Manual were not up to date.

Recommendations

We recommended that the Chief, CI, update the IRS CI *GS-1811 Medical Policy Handbook - Criminal Investigations Policies and Procedures* and appropriate sections of the Internal Revenue Manual to reflect changes in policy and procedure that have already been implemented



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by CI. We also recommended that the Chief, CI, update the *GS-1811 Medical Policy Handbook - Criminal Investigations Policies and Procedures* to clearly document the policies and procedures to be followed and all consequences to be imposed in cases in which special agents fail to schedule and complete the required medical screenings by their birthdays.

Response

IRS management agreed with the recommendations in this report. CI plans to update the *GS-1811 Medical Policy Handbook - Criminal Investigations Policies and Procedures* and appropriate sections of the Internal Revenue Manual to reflect changes in the policy and procedures that have already been implemented by CI. CI also plans to update the *GS-1811 Medical Policy Handbook - Criminal Investigations Policies and Procedures* to document policies and procedures to be followed when special agents fail to schedule and complete the medical screenings by their birthdays. Management's complete response to the memorandum is included in Appendix IV.

If you have any questions, please contact me or Kevin P. Riley, Director, Office of Inspections and Evaluations.



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Abbreviations

CASOnline	Client Access System Online
CI	Criminal Investigation
FY	Fiscal Year
HCO	Human Capital Office
IRM	Internal Revenue Manual
IRS	Internal Revenue Service
OPM	Office of Personnel Management
PFP	Physical Fitness Program
TIGTA	Treasury Inspector General for Tax Administration
TRD	Temporary Restricted Duty



Inspection of the Internal Revenue Service's Medical Requirements for Special Agents

Background

Unless a waiver is issued, all special agents in the Internal Revenue Service's (IRS) Office of Criminal Investigation (CI) must meet the medical requirements approved by the U.S. Office of Personnel Management (OPM) for the Treasury Enforcement Agent. The medical requirements approved by the OPM are incorporated in CI's *GS-1811 Medical Policy Handbook - Criminal Investigations Policies and Procedures* (hereafter referred to as the Medical Policy Handbook),¹ which is designed to ensure that special agents are medically able to perform the full range of law enforcement duties.² The medical requirements are also incorporated in the annual medical screening required for all special agents under CI's Physical Fitness Program (PFP). The PFP is mandatory for all special agents and consists of three components:

1. A mandatory annual medical screening, which includes a health history questionnaire, a physical examination, vision and hearing tests, blood test, and a urinalysis.
2. A mandatory annual fitness assessment, which consists of a flexibility test, body composition test, one minute sit-up test, one minute push-up test, and a 1.5 mile run or three mile walk. The fitness assessment has no pass or fail requirements, (*e.g.*, there is no minimum number of sit-ups or push-ups required to pass).
3. An optional health and fitness improvement program.

The Treasury Inspector General for Tax Administration's (TIGTA) inspection primarily focused on the first component of the PFP, the annual medical screenings. We did not review the annual fitness assessment component because we determined CI does not require documentation to support the results of the annual fitness assessments. We did not review the component related to the health and fitness improvement program because the optional program does not apply to all CI special agents.

CI administers the mandatory annual medical screenings for all special agents through the use of a contracted occupational health provider (hereafter referred to as the contracted medical provider) and subcontracted medical facilities in the vicinity of the special agents' posts of duty. The subcontracted medical facilities should conduct the medical screenings, and the contracted medical provider should review the results of the medical screening and prepare a medical clearance determination form for each special agent. The form documents the medical determination (whether a special agent is cleared to participate in the PFP and the full range of law enforcement duties), the medical determination date, the date of the medical screening, and

¹ IRS CI *GS-1811 Medical Policy Handbook* (July 2011).

² CI law enforcement duties may consist of executing search and arrest warrants, participating in armed protection and high-risk surveillance assignments, conducting high-risk interviews, *etc.*



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other information. The contracted medical provider records the result of the medical evaluation for each agent in the Client Access System Online (CASOnline).³

TIGTA conducted this review to determine whether the IRS consistently follows established procedures to ensure that its special agents meet the medical requirements for the position. We performed this review at the IRS Headquarters in Washington, D.C., in the Office of CI during the period March through August 2015. We conducted this inspection in accordance with the Council of the Inspectors General for Integrity and Efficiency Quality Standards for Inspection and Evaluation. Detailed information on our objective, scope, and methodology is presented in Appendix I. Major contributors to the report are listed in Appendix II.

³ The medical contractor uses the CASOnline, a system owned by the contractor, to record medical information for each agent. Designated CI employees can access the CASOnline to 1) initiate requests for pre-employment medical screenings and 2) view special agents' current medical clearance status to participate in the PFP.



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Results of Review

Controls Are in Place to Ensure That Special Agents Are Medically Qualified for Law Enforcement Duties

Overall, the IRS consistently follows established policy and procedures to ensure that its special agents meet the medical requirements for the position. In accordance with Title 5 Part 339 of the Code of Federal Regulations, *Medical Qualification Determinations*, these requirements have been established by written directive in the CI Medical Policy Handbook and uniformly applied within CI. However, the guidelines documented in the Medical Policy Handbook and the related sections of the Internal Revenue Manual (IRM)⁴ are not up to date.

Clearances to conduct the physical aspects of law enforcement duties

All special agents must undergo an annual medical screening to determine whether they are medically cleared to participate in the PFP and engage in the physical aspects of law enforcement duties.⁵ According to data obtained from the CASOnline in January 2015, approximately 95.7 percent (2,311 of 2,416) of IRS special agents were either cleared or cleared with restrictions to participate in the PFP based on the results of their annual medical screening or a return-to-duty examination.

We concluded that the information related to the medical clearance of each special agent included in the CASOnline is reliable by comparing information obtained from the medical clearance determination forms to that found in the CASOnline for a statistical sample of 224 special agents.⁶ We did not find any errors in the sample related to whether or not an agent was cleared to participate in the PFP or law enforcement activities.

We also compared the CASOnline to CI workers' compensation records for Fiscal Year (FY) 2013 through the first quarter of FY 2015 to determine whether medically cleared special agents had a pending or active workers' compensation claim. We found no medically cleared special agents who had an active workers' compensation claim, and all special agents who had an inactive workers' compensation claim had been medically cleared and returned to duty in either a full or limited capacity.

⁴ The IRM is the IRS's primary official source of instructions to staff related to the administration and operations of the IRS. It contains the directions employees need to carry out their operational responsibilities.

⁵ CI law enforcement duties may consist of executing search and arrest warrants, participating in armed protection and high-risk surveillance assignments, conducting high-risk interviews, *etc.*

⁶ We used a 95 percent confidence level, a 20 percent expected error rate, and a ± 5 percent precision to select a statistical sample size of 224 special agents.



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Medical screenings and determinations were generally timely

The medical clearance determination process consists of the following steps:

- The special agent must schedule and complete a medical screening by his or her birthday.
- The medical review officer is expected to issue a medical clearance determination based on the results of the medical screening by the special agent's birthday in order to determine if the special agent can safely perform law enforcement duties and participate in the PFP.⁷

CI and the contracted medical provider generally completed each step in the medical clearance determination process in a timely manner.

Medical screenings were generally scheduled and completed on time

We found that 219 (97.77 percent) of 224 special agents included in our statistical sample scheduled and completed their medical screenings by their birthdays. Five special agents did not schedule and complete their medical screenings by their birthdays; however, CI authorized an exception to the requirement for one special agent because the subcontracted medical facility in the vicinity of the special agent's post of duty closed and an alternate location had to be identified. The remaining four special agents (1.79 percent) completed their medical screenings two to 47 days after their birthdays. Based on our sample results, from a population of 2,416 special agents, we projected that 43 special agents did not schedule and complete their medical screenings by their birthdays.⁸

Each special agent should receive a medical information packet from the contracted medical provider 60 calendar days prior to his or her birthday, and each special agent must schedule and complete the medical screening by his or her birthday, unless an exception is approved. Exceptions to this requirement should be coordinated with the contracted medical provider and human resources staff within CI.

According to the Medical Policy Handbook, if a special agent fails to schedule and complete the medical screening by the due date, the only mandatory consequence is he or she is not authorized to use official time to participate in the PFP's optional health and fitness improvement program. When this issue was discussed with CI Office of Strategy,⁹ they indicated that, in practice, upon notification that a special agent has not completed his or her medical screening, the special agent

⁷ Per the Medical Policy Handbook, the contracted occupational health provider designates physicians from its staff as medical review officers to conduct annual medical screenings, review medical documentation, and issue medical clearance determinations, as well as other services.

⁸ We are 95 percent confident that the number of special agents that did not schedule and complete their medical screenings by their birthday is between three (lower limit) and 83 (upper limit).

⁹ CI Office of Strategy's responsibilities include supporting CI specific human resource needs, including the development and implementation of policies and programs.



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is immediately placed on an informal temporary restricted duty (TRD)¹⁰ status and is not cleared to carry out law enforcement duties. However, this practice is not documented and is inconsistent with the Medical Policy Handbook, which only indicates that a special agent that fails to schedule and complete the medical screening by the due date may be placed on TRD.

Recommendation

Recommendation 1: The Chief, CI, should update the CI Medical Policy Handbook to clearly document the policies and procedures to be followed and all consequences to be imposed in cases in which special agents fail to schedule and complete the medical screening by their birthdays.

Management's Response: IRS management agreed with the recommendation. CI is preparing updates to the Medical Policy Handbook that will clearly document the policies and procedures to be followed when special agents fail to schedule and complete the medical screenings by their birthdays.

Most medical determinations were completed timely

CI expects each special agent to timely schedule and complete the medical screening to allow enough time for a medical review officer to review the special agent's medical screening results and avoid a lapse in the medical clearance determination. After receiving the screening results, the medical review officer is expected to complete the medical clearance determination as quickly as possible based on the facts and circumstances of each case.

We found that the medical review officers completed the medical determination before the due date for 76.79 percent (172 of 224) of the special agents included in our statistical sample.

In 23 (10.27 percent) of 224 cases, the medical clearance determinations were made after the special agents' birthdays.

- In five of these cases (discussed previously in the section related to medical screenings), the special agents did not complete their screenings on time; therefore, the medical determination could not be completed by the due date.
- In 14 cases, the special agents completed their medical screenings one to seven days before their birthdays.

¹⁰ Per the Medical Policy Handbook, TRD is a limited duty status IRS management will authorize when special agents cannot perform the full range of law enforcement duties due to a medical, physical, or psychological condition that has or may have an impact on the employee's skills and abilities. Informal TRD lasts less than 30 days and is enforced by the special agent's management without the need to notify IRS Office of Labor and Employee Relations or formally document the TRD status. TRD lasting more than 30 days requires formal documentation and the special agent's management must notify the IRS Office of Labor and Employee Relations to obtain a formal TRD notification memorandum.



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- In four cases, the special agents completed their medical screenings 21 to 30 days before their birthdays.

In 21 (9.38 percent) of 224 cases, additional medical information was required to make the medical determination. Occasionally, a clearance determination may be delayed past a special agent's birthday while the medical review officer reviews supplemental medical documentation that has been requested after the special agent had completed his or her medical screening.

In eight (3.57 percent) of 224 cases, the date of the medical clearance determination was not applicable. A medical screening was not required for one special agent in a non-duty status. For the other seven special agents, the required annual medical determinations were superseded by a new medical clearance determination as a result of a reported medical or physical condition.¹¹

Figure 1 summarizes our sample results related to the timeliness of medical clearance determinations.

¹¹ Per the Medical Policy Handbook, in addition to the annual medical screening based on a special agent's birthday, medical clearance determinations can be updated throughout the year as a result of changes to a special agent's medical or physical condition that may limit or impair his or her ability to fully perform law enforcement duties. The contracted medical review officer will make a new medical clearance determination at the time the special agent self-reports a condition and at the time the special agent is cleared to return to full-duty.



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Figure 1: Timeliness of 224 Sampled Medical Clearance Determinations

Medical Clearance Determination made...	Records	Percentage of the Sample ¹²	Estimated Size in Actual Population ¹³
Before previous clearance expired.	172	76.79%	1,855 ¹⁴
After previous clearance expired.	23	10.27%	248 ¹⁵
After expiration with exception due to additional medical information requested for clarification and completeness.	21	9.38%	227 ¹⁶
Not applicable.	8	3.57%	86 ¹⁷
Total	224	100%	2,416

Source: TIGTA analysis of CASOnline records and sampled medical clearance determination forms.

Overall, the IRS and contracted medical provider followed policy and procedure as outlined in the Medical Policy Handbook related to the annual medical screenings.

Waivers of medical qualifications are appropriately approved and documented

TIGTA found that CI followed established procedures to request and approve medical waivers for special agents when it was determined a special agent could safely perform law enforcement duties despite having the disqualifying condition. Three (1.34 percent) special agents in our sample were cleared for duty after a waiver of the OPM hearing medical qualification standard was requested by the CI Medical Advisory Committee Chair and approved by the Chief, CI. In these cases, the annual audiogram revealed the special agents did not meet the hearing requirements for the special agent position; however, each special agent completed additional

¹² Due to rounding this column does not total to 100 percent.

¹³ We used a 95 percent confidence level, a 20 percent expected error rate, and a ± 5 percent precision to select a statistical sample size of 224 special agents from a population of 2,416 special agents.

¹⁴ We projected the medical clearance determinations were made by the due date for 1,855 special agents. We are 95 percent confident that the lower and upper limits of our projection are 1,728 to 1,983 special agents, respectively.

¹⁵ We projected the medical clearance determinations were made after the due date for 248 special agents. We are 95 percent confident that the lower and upper limits of our projection are 156 to 340 special agents, respectively.

¹⁶ We projected medical clearance determinations were made after additional medical information was requested and reviewed for 227 medical clearance determinations for special agents. We are 95 percent confident that the lower and upper limits of our projection are 138 to 315 special agents, respectively.

¹⁷ We projected the date of the medical clearance determination was not relevant for 86 special agents. We are 95 percent confident that the lower and upper limits of our projection are 30 to 142 special agents, respectively.



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mandatory testing,¹⁸ and the medical review officer determined there was sufficient evidence to show the special agent could safely perform law enforcement duties.

In accordance with Title 5 Part 339 of the Code of Federal Regulations, *Medical Qualification Determinations*, and the Medical Policy Handbook, the IRS can waive an established medical standard when there is sufficient evidence that an applicant or incumbent, with or without reasonable accommodation, can perform the essential duties of the position without endangering the health and safety of the individual or others. Unless a waiver of a medical standard is requested and approved by the Chief, CI, a special agent who does not meet an established medical standard is not qualified for the special agent position.

Documented Policies and Procedures Are Inconsistent

Medical requirements policies and procedures have been established; however, some guidance is inconsistent and outdated

CI's policies and procedures for its special agent medical requirements are primarily documented in the Medical Policy Handbook. The Medical Policy Handbook was last revised in July 2011 and does not include some policy and procedural updates that have occurred in recent years.

The handbook does not properly cite the Chief, CI, as a delegated approval authority for medical standards waivers. According to the Medical Policy Handbook, the IRS Human Capital Office (HCO) has approval authority for granting waivers. However, with the approval of the Department of the Treasury, the IRS HCO delegated to the Chief, CI, the authority to approve or deny medical and physical standards waivers for special agents that do not require approval from the OPM.

¹⁸ As part of the annual medical screening, a mandatory audiogram is completed for each special agent. If a special agent fails the audiogram twice, the special agent is required to pass a Functional Hearing Test which tests the special agent's speech recognition, speech reception, and ability to discern speech with the inclusion of background noises.



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Additionally, the OPM established hearing requirements for special agents. CI mandated audiogram screenings for special agents effective October 2013; however, both the CI Medical Policy Handbook and CI's IRM 9.1.4.6 *Directive No. 5 – Physical Fitness Program* state audiograms are optional.¹⁹ Further, IRM 6.339.1 HCO *Medical Qualification Determination Requirements* inaccurately listed the former CI Physical Fitness Standards Test, which was pass or fail, as a job requirement for IRS special agents.²⁰ The Physical Fitness Standards Test was terminated by the former Chief, CI, in October 2010.²¹ We discussed these findings with the HCO and CI during the course of our inspection, and the Chief, HCO, updated IRM 6.339.1. However, CI's IRM Part 9.1.4.6 has not been updated and does not reflect current policy.

Although documented policy and procedures were not timely updated, the IRS continued to follow the most recent guidance provided and required that special agents undergo an annual audiogram during medical screenings, and requests for medical waivers were appropriately forwarded to the Chief, CI, for approval.

Recommendation

Recommendation 2: The Chief, CI, should update the CI Medical Policy Handbook and IRM Part 9.1.4.6 to reflect the current policy.

Management's Response: IRS management agreed with the recommendation. CI plans to update the Medical Policy Handbook to properly show the Chief, CI, as the delegated authority to approve medical waivers, and update the Medical Policy Handbook and the IRM to indicate annual audiograms are mandatory.

TRD controls should be updated to reflect accepted practices

CI's Medical Policy Handbook does not include current procedures or controls designed to ensure that special agents on TRD can return to full duty in a reasonable time period. Internal controls need to be clearly documented in management directives, administrative policies, or operating manuals in paper or electronic form, and the documentation should be readily available for examination.²²

¹⁹ IRM 9.1.4.6 (Sept. 20, 2013).

²⁰ IRM 6.339.1 (Nov. 3, 2009).

²¹ From September 2008 through October 2010, the IRS established and implemented a Physical Fitness Standards Test for its special agents. The test was initially introduced to allow special agents time to acclimate to the new requirements, and in October 2009, the Physical Fitness Standards Test became a job requirement. Incumbents would have been required to pass the test in order to maintain their positions as law enforcement officers.

²² U.S. Government Accountability Office, GAO-14-704G, *Standards for Internal Control in the Federal Government* (Sept. 2014).



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According to the Medical Policy Handbook, TRD is a limited-term status used when there is an expectation or prognosis that the special agent will make a full recovery in a reasonable amount of time. Special agents can be placed on TRD up to 180 days unless an extension is authorized by the Chairperson of CI's Medical Advisory Committee.²³ CI staff indicated that CI does not notify a special agent of an authorization to extend TRD beyond 180 days, nor is any formal documentation of an extension of TRD required. Instead, the Medical Advisory Committee reviews TRD cases that exceed 90 days to determine if there is a reasonable expectation or prognosis that the special agent will make a full recovery and whether additional medical information is required to assess the status of an agent's recovery. According to CI, this practice has been in place since at least Calendar Year 2006, although the practice is not outlined in the current Medical Policy Handbook.

CI should clearly document the TRD procedures and controls, because more than 50 percent of TRD cases included in our inspection were open for 90 or more days. Between FY 2013 and the end of the second quarter of FY 2015, CI opened 323 TRD cases for special agents with a medical, physical, or psychological reported condition.²⁴ The special agents in these cases remained on TRD from one to 832 calendar days. As of August 1, 2015, we found that 84 (26.0 percent) of 323 cases were open between 90 and 180 days, and 83 (25.7 percent) of 323 cases were open more than 180 days.²⁵

Recommendation

Recommendation 3: The Chief, CI, should clearly document TRD policies and procedures in the CI Medical Policy Handbook.

Management's Response: IRS management agreed with the recommendation. CI plans update the Medical Policy Handbook to clearly document how CI monitors TRD cases.

²³ IRS CI *GS-1811 Medical Policy Handbook* (July 2011). The Medical Advisory Committee is responsible for establishing and monitoring the special agent Medical Program policies and procedures issued by the Chief, CI.

²⁴ Of the 323 TRD cases, CI opened 117 in FY 2013, 134 in FY 2014, and 72 as of the second quarter in FY 2015.

²⁵ According to IRS records, 24 of these cases remain open and the special agents have not returned to full duty due to limiting medical, physical, or psychological conditions which may limit their ability to safely perform the full range of law enforcement officer duties.



Inspection of the Internal Revenue Service's Medical Requirements for Special Agents

Appendix I

Detailed Objective, Scope, and Methodology

The objective of this review was to determine whether the IRS consistently follows established procedures to ensure that its special agents meet the medical requirements for the GS-1811 (special agent) position. To accomplish this objective, we:

- I. Identified and documented the medical requirements for CI special agents.
 - A. Interviewed CI leadership.
 - B. Interviewed a non-statistical sample¹ of Lead PFP Coordinators, the current National PFP Coordinator, and the former National PFP Coordinator.²
- II. Determined whether the annual medical screenings and other required examinations were conducted, reviewed, and documented on medical clearance determination forms and special agent statuses updated in the CASOnline.³
 - A. Analyzed a CASOnline report that documents the current medical clearance determination for special agents.
 - B. Reviewed a statistical sample of medical clearance determination forms to validate the reliability of records maintained in the CASOnline, and to determine whether medical screenings and clearance determinations were timely.⁴
 - C. Determined whether the Medical Advisory Committee Chair requested a waiver of the medical qualification standards when it was determined a special agent could safely perform law enforcement duties despite having the disqualifying condition.

¹ A non-statistical sample is a nonprobability sample, the results of which cannot be used to project to the population.

² In addition to the current and former CI National PFP Coordinators, TIGTA interviewed seven (23 percent) of 31 Lead PFP Coordinators. We selected a non-statistical sample of PFP coordinators to document and verify the roles and responsibilities of the PFP coordinators.

³ The medical contractor uses the CASOnline, a web-based system owned by the contractor, to record medical information for each agent. Designated CI employees can access the CASOnline to 1) initiate requests for pre-employment medical screenings and 2) view special agents' current medical clearance status to participate in the PFP.

⁴ TIGTA selected and reviewed a statistical sample of 224 medical clearance determination forms from a population of 2,416 cases in which special agents had received a medical clearance determination for participation in the PFP. A statistical sample was used to allow the results to be projected to the overall population. We consulted with two statisticians to verify our sampling methodology. We selected our sample using a 95 percent confidence level, a ± 5 percent precision, and a 20 percent estimated error rate.



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- III. For FYs 2012 through 2014, reviewed information related to special agents who were not cleared for duty to determine whether CI adhered to established procedures.
- A. Determined how many special agents were placed on TRD during FY 2014 in order to convalesce pending a positive medical clearance determination by the medical review officer.
 - B. Verified the duty status of special agents with a current or pending workers' compensation claim based on a review of Federal Employees' Compensation Act⁵ records from the Department of the Treasury Safety and Health Information Management System.⁶

⁵ 5 U.S.C. § 8101-8193 (2013) provides Federal employees injured in the performance of duty with workers' compensation benefits. The Federal Employees' Compensation Act is administered by the Department of Labor's Office of Workers' Compensation Programs.

⁶ The IRS's Workers' Compensation Center is responsible for controlling and reviewing employee claims and monitoring the status of injured employees. The Workers' Compensation Center uses the Safety and Health Information Management System to process and control Federal Employees' Compensation Act claims. The Safety and Health Information Management System is used by the IRS to monitor claims and ensure that proper benefits are provided.



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Appendix II

Major Contributors to This Report

Kevin P. Riley, Director
James A. Douglas, Supervisory Evaluator
John L. da Cruz, Senior Program Analyst
Matthew J. Schimmel, Senior Program Analyst



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Appendix III

Report Distribution List

Commissioner
Office of the Commissioner – Attn: Chief of Staff
Deputy Commissioner for Operations Support
Deputy Commissioner for Services and Enforcement
Director, Office of Audit Coordination



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Appendix IV

Management's Response to the Draft Report



Criminal Investigation

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

February 25, 2016

MEMORANDUM FOR DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND EVALUATIONS

FROM: Richard Weber 
Chief, Criminal Investigation

SUBJECT: Response to Draft Report – Inspection of the Internal Revenue Service's Medical Requirements for Special Agents (#IE-15-002)

Thank you for the opportunity to review and comment on the subject draft report. We appreciate your report's acknowledgement that Criminal Investigation (CI) consistently follows established policy and procedures to ensure that its special agents meet the medical requirements for the position, which include mandatory annual medical screenings for all special agents.

We agree with your recommendation to update our *Medical Policy Handbook – Criminal Investigation* to reflect changes in the policy and procedures that have already been implemented by CI. CI recognized the need to update the *Handbook* and related Internal Revenue Manual (IRM) sections as changes in policies and procedures are implemented and we started the process early last year. As noted in your report, CI engaged the Human Capital Office (HCO) in April 2015 to update IRM 6.339 to reflect the removal of CI's Physical Fitness Standards as well as document the re-delegation of authority to the Chief, CI, to approve medical waivers that do not require OPM approval. The HCO published the updated IRM during the pendency of this inspection, December 2015. Also, CI initiated the remaining updates to the IRM in March 2015; and these updates have either been completed or are pending.

CI is cognizant of our responsibility to ensure our 1811s, from agents to executives, are medically fit to safely carry out law enforcement duties and we are committed to ensuring we maintain a robust medical program to meet this responsibility.

Attached is a detailed response outlining our corrective actions.



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If you have any questions, please contact me or Deputy Chief Don Fort at (202) 317-3541.

Attachment



Inspection of the Internal Revenue Service's Medical Requirements for Special Agents

Attachment

Our comments on the specific recommendations in this report are as follows:

RECOMMENDATION #1

The Chief, Criminal Investigation (CI), should update the CI Medical Policy Handbook to clearly document the policies and procedures to be followed and all consequences to be imposed in cases where special agents fail to schedule and complete the medical screening by their birthday.

CORRECTIVE ACTION

We agree with the recommendation. CI is working on updates that will clearly document that when a special agent fails to schedule and complete the medical screening by their birthday, they will be deemed, "not cleared – no exam" in the Client Access System (CAS). CI Human Resources will notify the agent's management chain that the agent must be placed on informal temporary restricted duty (TRD) immediately. TRD restricts the agent from engaging in law enforcement duties as well as using duty time to engage in physical fitness activities. Informal TRD may last up to 30 days. If the agent does not complete their exam during the informal TRD, the matter is referred to the servicing Employee Relations/Labor Relations Office for formal TRD and possible administrative corrective action.

EXPECTED COMPLETION DATE

August 31, 2016

RESPONSIBLE OFFICIAL(S)

Director, Strategy

RECOMMENDATION #2

The Chief, CI, should update the CI Medical Policy Handbook and IRM Part 9.1.4.6 to reflect the current policy.

CORRECTIVE ACTION

We agree with the recommendation. CI will update the *Handbook* to clearly document that the Internal Revenue Service – Human Capital Office has re-delegated the authority to approve medical waivers to the Chief, CI. In addition, the *Handbook* and IRM 9.1 updates will include that CI has mandated annual audiogram screenings for special agents effective October 2013.

EXPECTED COMPLETION DATE

August 31, 2016

RESPONSIBLE OFFICIAL

Director, Strategy



Inspection of the Internal Revenue Service's Medical Requirements for Special Agents

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RECOMMENDATION #3

The Chief, CI, should clearly document TRD policies and procedure in the CI Medical Policy Handbook.

CORRECTIVE ACTION

We agree with the recommendation. CI will update the *Handbook* to clearly document how CI monitors TRD cases. As noted in the report, CI has not employed a finite TRD timeframe since 2006. However, all TRD cases lasting more than 90 days are being monitored by the Medical Advisory Committee (MAC) to ensure the agent is supplying regular medical documentation as to their prognosis, as well as to ensure there is a reasonable expectation/prognosis that the special agent will make a full recovery and return to full duty.

EXPECTED COMPLETION DATE

August 31, 2016

RESPONSIBLE OFFICIAL

Director, Strategy



To report fraud, waste, or abuse, call our toll-free hotline at:

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Treasury Inspector General for Tax Administration
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Washington, D.C. 20044-0589

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