

Evaluation of the Program
of LEAA Sponsored Trainees
Attending
the Internal Revenue Service
Special Agent Basic School

NCJRS

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Technical Report
MMI 109-75

ACQUISITIONS

Submitted to

Office of Criminal Justice Plans and Analysis
Government of the District of Columbia
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Washington, D.C. 20004

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SECTION 1

EVALUATION SUMMARY

Approximately 25 state and local law enforcement officials attend the 5 week Internal Revenue Service Special Agent Basic School each year through a Law Enforcement Assistance Administration grant managed by the District of Columbia Office of Criminal Justice Plans and Analysis. MetaMetrics Inc. provided technical assistance and conducted an evaluation addressing key program and administration issues.

1.1 EVALUATION ISSUES

The Internal Revenue Service Special Agent Basic School conducts approximately eight five-week cycles per year of training for IRS Special Agents. Approximately 3 training slots are set aside in each cycle for local and state law enforcement officials involved in economic crime investigation and prosecution.

1.1.1 Policy Concerns

Since the SABS training is of a specialized nature, the question of relevance to state and local law enforcement officials has been raised. In addition, the total training program has been restructured and the continuing of the LEAA sponsored training has been effectively eliminated.

Economic Crime units are being developed in several states and the demand for training may be increasing. To the extent that there is a demand, the role of the Law Enforcement Assistance Administration in providing training requires definition.

1.1.2 Administration Concerns

Two administrative issues in connection with the previous SABS training and any subsequent training that may take place are:

- o Participant Screening: Was training provided to participants with relevant jobs and job responsibilities? Did jobs change away from the provided training? Were participants adequately prepared, particularly in accounting training?
- o Length of Course: Was the five week course and one to two weeks of agency briefings justified? Could agencies spare their personnel for this period and reap on-the-job performance to compensate for the absence period?

1.2 FINDINGS AND CONCLUSIONS

Based on survey questionnaire responses and intensive interviews conducted with participants and state agencies involved in economic crime investigation and prosecution, the SABS training was extremely beneficial to trainees, improved their performance on-the-job, and enhanced trainee awareness of concepts and principles pertaining to economic crime.

1.2.1 Policy Recommendations

The SABS training was relevant and filled a training need in the emerging field of economic crime. Demand for the SABS course has increased threefold since 1972. In 1975 there were 100 applications and only 25 admitted to participate.

From applicants and other potential trainees, there is sufficient demand to consider development of a special training program in economic crimes. MetaMetrics recommends that LEAA, in concert with the Internal Revenue Service, initiate a phased development of a special training program.

1.2.2 Administration Considerations

An estimated 92% of those admitted to the SABS training in 1975 had apparent jobs that were related to the training. Twelve of seventeen trainees responding to the survey

SECTION 2

questionnaire had previous accounting training. The length of the course was considered justified by eleven of twelve supervisors responding to the survey questionnaire.

A new training program should emphasize cooperation on the local, state and federal levels. Additional topics should be included as outlined in Section 3.3. The Internal Revenue Service has the recognition and reputation to assist in developing and providing the required training.

SECTION 2

PROGRAM DESCRIPTION

Since September of 1969, approximately 200 selected LEAA sponsored participants from local and state law enforcement agencies have attended the Internal Revenue Service Special Agent Basic School (SABS) located in the Washington, D.C. area. The Special Agent Basic School forms the nucleus of the training program for agents of the Intelligence Division of the Internal Revenue Service. The instruction offered was seen as having considerable value to State and local law enforcement agencies seeking to strengthen their capability to combat financial crimes.

The training cycle consisted of five weeks of intensive instructions relating to complex commercial investigation and a final two weeks devoted to briefings by pertinent Federal investigation and prosecution agencies. Briefings were conducted by the Fraud Section of the Criminal Division of the Department of Justice; Secret Service, General Accounting Office, Department of Labor, Securities and Exchange Commission, and the Office of the Chief Postal Inspector.

Criteria for participants were that a use for training in financial investigations of a highly technical nature be demonstrated and that previous training include a minimum of two college courses in accounting. Participants ordinarily were selected from large police departments with several investigative specialty units and specialized agencies such as state level fraud investigation or income tax investigation units.

Tuition costs were assumed by the Internal Revenue Service. The Law Enforcement Assistance Administration through the District of Columbia Office of Criminal Justice

Plans and Analysis provided transportation and subsistence costs.

The SABS was specifically designed for IRS requirements and training benefits to local and state participants were seen as ancillary to the IRS training mission. The overall training course has been restructured and the present format does not permit continued LEAA sponsored participation.

2.1 PROGRAM PARTICIPATION

Table 2-1 shows the number of applications and admissions since 1971. Apparent relevance of the trainees' jobs was determined by the job title and/or agency of the admitted trainees. Admissions have been limited to 25 per year and the number of applications have steadily increased.

Table 2-1

Program Summary

<u>Year</u>	<u>Number of Applications</u>	<u>Admissions</u>	<u>Job Relevant</u>	<u>Admissions as % of Applications</u>
1971	20	19	(1)	95%
1972	30	21	70%	90%
1973	70	25	95%	36%
1974	85	25	(1)	29%
1975	100	25	92%	25%

(1) Applications data not complete

2.2 PROGRAM CONTENT

The IRS SABS Training Program is designed for special agents who have completed the five weeks Basic Income Tax Law Course and the six weeks Treasury Law Enforcement School. There are 20 major subjects as shown on the following pages.

**STUDENT AND INSTRUCTOR GUIDE
FOR
SPECIAL AGENT TRAINING PROGRAM**

Table of Contents

<u>Subject and Part Number</u>	<u>Subject and Part Title</u>	<u>Subject and Part Number</u>	<u>Subject and Part Title</u>
1.	ORGANIZATION, FUNCTIONS POLICIES AND DUTIES	5.2	Rights and Obligations of Prospective Defendants
1.1	Organization of IRS and Intelligence	5.3	Rights and Obligations of Witnesses
1.2	Functions and Policies of IRS and Intelligence	5.4	Privileged Communica- tions
1.3	Duties of a Special Agent	5.5	Admissions and Confes- sions
2.	ORIGIN, CLASSIFICATION AND PROCESSING CASES	6.	DOCUMENTARY EVIDENCE
2.1	Origin of Investigations	6.1	Admissibility of Docu- ments
2.2	Classification of Cases	6.2	Questioned Documents
2.3	Processing Cases After Investigation	6.3	Practical Problems
3.	LAW AND EVIDENCE	7.	SUMMONS
3.1	Introduction to SABS Law Subjects	7.1	Authority, Use and Limi- tations
3.2	General Concepts	7.2	Preparation and Service
3.3	Rules of Evidence	7.3	Enforcement
3.4	Hearsay	8.	WILFULNESS
3.5	Problems	8.1	Importance, Definition and Proof
4.	SOURCES OF INVESTIGA- TIVE INFORMATION	8.2	Defenses
4.1	Informants	8.3	Practical Problems
4.2	Banks	9.	INCOME TAX VIOLATIONS
4.3	Business and Govern- mental Records	9.1	Civil and Criminal Sanc- tions
4.4	Securities Broker Problem	9.2	Evasion
5.	WITNESSES AND PROSPEC- TIVE DEFENDANTS (LAW AND EVIDENCE)	9.3	Failure to File, Pay, Supply Information and Keep Records
5.1	Constitutional and Statu- tory Provisions	9.4	Failure to Account For and Pay Over

<u>Subject and Part Number</u>	<u>Subject and Part Title</u>	<u>Subject and Part Number</u>	<u>Subject and Part Title</u>
10.	RELATED VIOLATIONS	15.	INTERVIEWING AND INTER- ROGATION
10.1	Aiding and Assisting	15.1	Introduction, Prepara- tion, and Planning
10.2	False Statements	15.2	Practical Application (Interrogation)
10.3	False Claims and With- holding Statements.	15.3	Records of Interviews and Interrogations
10.4	Conspiracy	16.	REPORTS
11.	METHODS OF PROVING INCOME	16.1	Planning and Writing Reports
11.1	General	16.2	Prosecution Reports
11.2	Specific Items Method	16.3	Nonprosecution Reports
11.3	Net Worth Method	17.	PRE-TRIAL COURT PROCE- DURES
11.4	Expenditures Method	17.1	Complaint, Warrant or Summons, and Pro- ceedings Before U.S. Commissioner
11.5	Bank Deposits Method	17.2	Indictment and Informa- tion
11.6	Practice Problems	17.3	Arraignment, and Other Pre-Trial Matters
12.	PLANNING AND CONDUCT- ING FRAUD INVESTIGATIONS	18.	TRIALS AND RELATED COURT PROCEDURES
12.1	Commencing Fraud In- vestigations	18.1	Trial By Jury and By Court
12.2	Planning and Conducting Preliminary Investiga- tions	18.2	Defense and Closing Phase of Trial
12.3	Planning and Conducting Full-Scale Investiga- tions	18.3	Civil Procedures
13.	WAGERING TAX AND GAMING DEVICES	19.	PREPARATION OF COURT CASES
13.1	Law and Regulations	19.1	Planning For Grand Jury
13.2	Wagering Operations	19.2	Preparation For Trial
13.3	Investigative Procedures and Forfeiture	19.3	Preparation Of Witness Briefs And Folders-- Problem
13.4	Wagering Tax Reports	20.	CONDUCT IN COURT AND MOCK TRIAL
14.	OTHER INVESTIGATIONS	20.1	Responsibilities, Witness Demeanor, And Conduct
14.1	Interference Cases	20.2	Mock Trial -- U.S. v. Dr. J. B. Clark
14.2	Refund Cases		
14.3	Excise Taxes		
14.4	Jeopardy Assessments and Offers in Comprom- ise		

SECTION 3

PROGRAM EFFECTIVENESS

To determine the value of the IRS SABS training for LEAA sponsored participants and relevant training issues, interviews were conducted with LEAA and IRS officials, sponsored participants and two state agencies involved in prosecuting financial crimes. A survey questionnaire was mailed to 90 individuals who had completed the course.

3.1 QUESTIONNAIRE SUMMARY AND TRAINEE CHARACTERISTICS

Table 3-1 summarizes the response to the mailed questionnaire. Questionnaires are included as Appendix A of this report. Of the 13 questionnaires returned by supervisors, only one was the supervisor of a trainee in a job not relevant to the SABS training.

Table 3-1

Questionnaire Summary

	<u>Supervisors</u>	<u>Trainees</u>
Questionnaires Mailed	90	90
Questionnaires Returned	13	19
Returned as % of Mailed	14.4%	21.1%

3.1.1 Supervisor Questionnaire

Supervisors are in the ideal situation to appraise training effectiveness. Their understanding of the agency mission can be directly related to training requirements. Additionally, they provide a viewpoint on the effect of training on the employee's job performance. Each participant

was asked to deliver a questionnaire to his current supervisor.

Eleven of twelve responding supervisors were supervisors of the trainees at the time of training. All responding felt that the length of the course, five weeks plus one or two weeks of agency briefings, was justified. Eleven of twelve felt there was an improvement in the trainee's performance as a result of the training.

3.1.2 Trainee Characteristics

The trainee questionnaire requested specific job descriptions in order to determine the relevance of the training to the actual job responsibilities and activities. On the basis of this information, twelve of the nineteen responding trainees were classified as having current relevant jobs. This calls to question the procedure of selecting trainees on the basis of job title and agency.

Table 3-2 summarizes characteristics of the trainees.

Table 3-2

Trainee Characteristics

	<u>Not Relevant Jobs</u>	<u>Relevant Jobs</u>	<u>Total</u>
In Same Job	3/7 ⁽¹⁾	11/12	14/19
Relevant Job During Course	2/7	11/12	13/19
Change in Job Respons.	4/7	2/12	6/19
Training More Relevant to Present Position	3/7	10/12	13/19
Previous Relevant Job Experience	3/6	11/12	14/18
Accounting Courses	4/6	9/11	12/17

(1) Second number indicates total responding to the survey question.

Of the nineteen trainee respondents, four had not completed college. Twelve of seventeen had completed accounting courses on the college level. Eleven of eighteen respondents felt that the training had the additional effect of increasing their understanding of economic crimes and economic criminals.

3.2 SABS PROGRAM RELEVANCE

The supervisor and trainee questionnaires requested information on the importance of each of the twenty subjects to ⁽¹⁾ overall and ⁽²⁾ specialized job responsibilities. Responses to these two categories were similar. A ranking of these subjects is shown in Table 3-3. Topics are listed in order of importance as indicated by the supervisors. The trainee rankings are for those trainees currently in a relevant job situation.

Table 3-3

Rankings of IRS SABS topics
According to Job Importance

	<u>Supervisors</u>	<u>Trainees</u> ⁽¹⁾
Sources of Investigative Information	1	10
Interviewing and Interrogation	2	1
Planning and Conducting Fraud Investigations	3	5
Preparation of Court Cases	4	(1)
Documentary Evidence	5	2
Methods of Proving Income	6	3
Income Tax Violation	14	13
Conduct in Court	15	7
IRS Organization	16	17
Origin of IRS Cases	17	18
Pre-Trial Court Procedures	18	16
Summons	19	8
Other Investigations, e.g. tax refunds	20	19

⁽¹⁾Not listed in Trainee questionnaire.

Topics ranked 7 through 13 are not included in order to highlight the highest and lowest rankings. Those topics ranked lowest are those with specialized IRS case characteristics and procedures. The supervisors and trainees were largely in agreement except for Sources of Investigative Information, Conduct in Court and Summons. Trainees' understanding of the exact nature of the training and/or conceptual insights as a result of the training may have affected the difference in rankings for these three topics.

Trainees were asked if their training previous to the SABS training was sufficient to prepare them for the various subjects. Table 3-4 ranks the subjects according to this category.

Table 3-4

Previous Training Sufficient

	<u>Rankings</u>	<u>Importance</u> <u>Rankings</u>	<u>50% of</u> <u>Trainees</u> <u>Needed</u> <u>More</u> <u>Training</u>	<u>Recommended</u> <u>as Core</u> <u>cause of</u> <u>New Pro-</u> <u>gram</u>
Trials and Related Court Procedures	1	6		X
Documentary Evidence	2	2	X	X
Witnesses and Prospective Defendants	3	10		
IRS Organization	4	17		
Conduct in Court	5	7		
Summons	6	8		
Reports	7	11		
Interviewing and Interrogation	13	1		X
Wilfulness	14	15		
Law and Evidence	15	4		X
Planning and Conducting Fraud Investigations	16	5		X
Income Tax Violations	17	13		
Methods of Proving Income	18	3	X	X
Wagering Tax and Gaming Devices	19	14		

The lower ranked subjects would indicate those in which previous training was not sufficient. Combining this information with the importance to job rankings results in identifying

the topics which were especially valuable to the trainees. These subjects are indicated as recommended for a new training program and are desired more than the two subjects, Trials and Documentary Evidence, in which previous training was seen as sufficient.

Fifty per cent of the trainees felt that more training was required for Documentary Evidence than was presented in SABS. This probably indicates that trainees had previously received substantially more on this topic than was presented in SABS.

The trainees were asked how well -- very well, adequately, or poorly -- the SABS training prepared them by subject area. Table 3-5 interprets this information as indicating the quality of the delivered training.

Table 3-5

Quality of IRS SABS Training		50% of Trainees Needed More Training	Recommended as Core Courses of New Program
	<u>Rankings</u>		
Wilfulness	1	15	
Income Tax Violations	2	13	
Summons	3	8	
Methods of Proving Income	4	3	X
Origin of IRS Cases	5	18	
Interviewing and Interrogation	6	1	X
Law and Evidence	14	4	X
Other IRS Investigations	15	19	
Sources of Investigative Information	16	10	X
Trials and Related Court Procedures	17	6	X
Wagering and Game Devices	18	14	
Witnesses and Prospective Defendants	19	10	

3.3 POTENTIAL TOPICS FOR A COURSE ON ECONOMIC CRIMES

From interviews with LEAA and two State agency officials, 8 potential topics were identified. Supervisors and trainees were asked to rate the importance of these topics to agency mission and job responsibilities. Table 3-6 shows the combined rankings of supervisors and trainees with relevant jobs. Of these topics the second, third and fourth are somewhat similar to SABS topics: Methods of Proving Income, Planning and Conducting Fraud Investigations, and Sources of Investigative Information.

Table 3-6

Importance of Potential Topics

	<u>Rankings</u>	<u>Responses</u>	
		Very Important	Somewhat Important
Modus Operandi of Economic Crimes	1	22	1
Application of Financial Investigative Techniques	2	21	2
Planning for Investigation and Prosecution	3	20	1
Sources of Investigative Information	4	19	3
Basic Accounting	5	18	3
Economic Crime Violations	6	16	7
Sources of Cases	7	15	8
Reports	8	6	13

Table 3-7 shows the supervisors' ranking of both potential and SABS topics. The last two subjects are considered more important by the trainees than by the supervisors. The listing provides an initial outline for a specialized course on Economic Crimes for local and state law enforcement personnel.

such as medicine and medicine.

Table 3-7

Supervisor Rankings of Continued IRS SABS
and Potential Course Topics

	<u>SABS Courses</u>
Modus Operandi of Economic Crimes	
Sources of Investigative Information	X
Application of Financial Investigative Techniques	
Planning for Investigation and Prosecution	
Basic Accounting	
Interviewing and Interrogation	X
Planning and Conducting Fraud Investigation	X
Economic Crime Violations	
Preparation of Court Cases	X
Documentary Evidence	X
Methods of Proving Income	X
Witnesses and Prospective Defendants	X
Law and Evidence	X
Trials and Related Court Procedures	X

3.4 INTERVIEW RESULTS

MetaMetrics conducted extensive interviews with two state agencies that are recognized as leaders in investigating and prosecuting economic crimes. The interviews addressed training issues, need for training in economic crimes, potential participants, training delivery modes, value of SABS training and potential topics for a specialized course.

3.4.1 Illinois Financial Crimes Bureau

The two top officials of the Financial Crimes Bureau, Office of the Attorney General, State of Illinois were interviewed. The Bureau is funded through an LEAA grant and investigates and prosecutes offenses involving appropriation of tangible items by scheme and artifice not involving force, threat of force or burglary. Offenses include those using deception or fraud, embezzlement and abuse of trust. Special areas of interest include state taxes, state revenue, official corruption, consumer fraud, and fraud of programs such as medicare and medicaid.

The two officials felt that successful investigation and prosecution of economic crime required substantial financial resources and dedicated and trained personnel. They indicated that training encouraged change in perceptions of economic crime and stimulated innovative approaches.

The existing IRS SABS Course was seen as highly (70%) relevant to the agency mission. The course material related to court procedures was seen as beneficial even for the trained attorneys on the staff.

A resource that was identified as a vast potential for pursuing economic crime was vice-assigned police where a de-emphasis on non-victim crime was taking place. These law enforcement personnel would require training before re-assignment could be undertaken. Local District Attorneys also were seen as requiring training in economic crime.

With respect to delivery of training, a federal agency at the level of the Securities Exchange Commission or the Federal Bureau of Investigation was seen as desirable. The Attorneys General or District Attorneys organizations were not considered ideal for the purpose of such specialized training. The Internal Revenue Service SABS training was considered to be of high quality and the IRS reputation and agency recognition made them the best alternative for a course of economic crime.

3.4.2 Wisconsin Criminal Prosecution Unit

Two top officials of the Criminal Prosecution Unit, Department of Justice, State of Wisconsin, were interviewed. The Criminal Prosecution Unit is one of two units involved in the prosecution of economic crime. The other is the Anti-Trust Unit.

The Criminal Prosecution Unit developed from concern for organized crime, government corruption and other economic

crimes. Areas for consideration are taxation, securities, and state commissions such as banking, agriculture and insurance. The Criminal Prosecution Unit relies on the investigative activities of the Division of Criminal Investigations, Wisconsin Department of Justice.

During the interview, a concern was indicated for the financial capacity of states to develop economic crime investigations and prosecutions. Key to successful prosecution is the cooperation of local, state and federal agencies and the exchange of information. The communities' perceptions of economic crime are increasing and "white collar" criminals are seen as serious offenders in the recessionary post-Watergate era.

The two officials felt that a specialized course on economic crime should be multi-disciplinary in approach. Cases other than taxation should be analyzed. Securities violations warranted special consideration. In addition to a specialized course, LEAA should consider conferences for special groups such as local police and conferences on special topics.

APPENDIX A

SURVEY QUESTIONNAIRES

Questionnaires were designed for trainees receiving SABS training and the supervisors of the trainees. Each set consisted of a cover letter, characteristics request, questions on relevance of training questions on questions SABS subject areas and questions on potential topics for a specialized course on economic crime.

If you have any questions, please contact me.
Thank you for your contribution.

Sincerely,

Supervisor's Questionnaire

A member of your organization has attended the seven-week training course offered at the Internal Revenue Special Agent Basic School in Washington, D.C. As you know the purpose of the course is to improve capabilities to handle criminal investigations of a complex commercial nature.

Your response to this Questionnaire, along with his response will aid in an evaluation of this training which this office is currently undertaking. Also, it will aid in the future development of the training given to state and local law enforcement officials.

We request your open and candid responses which will be entirely confidential.

If you have any questions, please contact me at (202) 629-2022.

Thank you for your cooperation.

Sincerely,

Phyllis Mercer
Administrative Aide
LEAA IRS Special Agent
Basic School

Title of Your position:
and Unit

Complete Name of Agency:

Approximate length of time
the training participant
has been on your staff.

Were you his supervisor at the time of his training?

 Yes No

Have you seen any difference in the performance of the training participant which may be attributable to the IRS training Course?

_____ yes _____ no

If yes, please describe the differences or give examples.

Do you feel that the length of the course, seven weeks, is justified?

_____ yes _____ no

Please comment.

Below is a list of subject and part titles provided during the IRS Training Course. Please respond to the questions by checking the appropriate box and adding your comments.

SUBJECT

How important is this subject to the training participants overall job responsibilities?

How important is this subject to his specialized assignments?

How important is this subject to the accomplish-
ment of your unit's objectives?

Comments
Not Applicable
Not Important
Somewhat Important
Very important

Comments
Not Applicable
Not Important
Somewhat Important
Very Important

Comments
Not Applicable
Not Important
Somewhat Important
Very Important

**I. IRS ORGANIZATION, FUNCTIONS
POLICIES AND DUTIES**

Organization of IRS and Intelligence

Functions and Policies of IRS and Intelligence

Duties of a Special Agent

**II. ORIGIN, CLASSIFICATION AND
PROCESSING CASES**

Origin of Investigations

Classification of Cases

Processing Cases After Investigation

III. through XX

(See Listing in Section 2.2)

In attempting to develop a training course on Economic Crimes, Organized Crime and/or White Collar Crimes, we would appreciate your response to the following questions on subject areas.

SUBJECT

How important would this subject be in the accomplishment of your unit's overall objectives

How important would this subject be in the accomplishment of your unit's specialized objectives?

Very important

Somewhat Important

Not Important

Not Applicable

Comments

Very Important

Somewhat Important

Not Important

Not Applicable

Comments

SOURCES OF CASES FOR INVESTIGATION AND PROSECUTION

State Commissions

Police Agencies

ECONOMIC CRIME VIOLATIONS

Securities

Insurance Code

Banking Code

Business Regulations

Licensing Codes

Income Tax

Please indicate others

In attempting to develop a training course on Economic Crimes, Organized Crime and/or White Collar Crimes, we would appreciate your response to the following questions on subject areas.

SUBJECT

How important would this subject be in the accomplishment of your unit's overall objectives

How important would this subject be in the accomplishment of your unit's specialized objectives?

Very important

Somewhat Important

Not Important

Not Applicable

Comments

Very Important

Somewhat Important

Not Important

Not Applicable

Comments

BASIC ACCOUNTING

Systems

Methods

Financial Statements

Work Papers

Books of Account

Posting Documents

In attempting to develop a training course on Economic Crimes, Organized Crime and/or White Collar Crimes, we would appreciate your response to the following questions on subject areas.

SUBJECT

How important would this subject be in the accomplishment of your unit's overall objectives

How important would this subject be in the accomplishment of your unit's specialized objectives?

Very important

Somewhat Important

Not Important

Not Applicable

Comments

Very Important

Somewhat Important

Not Important

Not Applicable

Comments

SOURCES OF INVESTIGATIVE INFORMATION

Federal Agencies

State and Local Agencies

Computerized Information

Informal Sources

Corporate Records

PLANNING FOR INVESTIGATION AND PROSECUTION

Allocating of Time

Returns to Use of Manpower

Determining Case Priorities

File Organization

REPORTS

Administrative Use of Forms

Design of Forms

When reports are not required

TRAINEE QUESTIONNAIRE

GOVERNMENT OF THE DISTRICT OF COLUMBIA
EXECUTIVE OFFICE



OFFICE OF CRIMINAL JUSTICE PLANS
AND ANALYSIS

REPLY TO:
1329 E STREET, N.W., SUITE 200
WASHINGTON, D. C. 20004
(202) 629-5063

Dear

Enclosed is an Evaluation Questionnaire regarding your participation in the seven-week training course offered at the Internal Revenue Special Agent Basic School in Washington, D. C.

As you know, the course was made available to you primarily for the purpose of helping you improve your agency's capability to handle organized crime investigation of a complex commercial nature. In this regard, we are sending you two copies of an questionnaire. Inasmuch as an evaluation component was required as a part of this approved U. S. Law Enforcement Assistance Administration grant, it would be appreciated if you would complete the enclosed questionnaire, giving one copy to your supervisor and returning the other copy to this office.

Thank you.

Sincerely,

Phyllis Mercer

Enclosure

Trainee Questionnaire

Name:

1. Job Classification

2. Full Name of Agency

3. Unit to which Assigned

4. How long in present position within Unit.

5. Title of position within Unit.

6. Please give general Description of Duties:

7. Formal education completed:

_____ High School

_____ Some College

_____ College Graduate

_____ Other Training

8. What is your experience relevant to organized crime and/or economic crime investigation.

9. Have you had any accounting courses? If so, please list the courses or the approximate number of course credits.

11. Did the IRS Training Course benefit you in your present or previous positions in ways other than in preparing actual cases? For example, promotions or an improved understanding of economic criminals? Please explain and offer illustrations.

12. Please estimate the total number of cases in which the IRS training was of use. _____

Briefly illustrate the applicability of the training in three past instances.

1).

2).

3).

13. What do you feel were the major strengths and weaknesses of the IRS Training Course?

Strengths:

Weaknesses:

BELOW IS A LIST OF SUBJECTS & PART-TITLES FROM THE STUDENT & INSTRUCTOR GUIDE WHICH ONE OR MORE OF YOUR LAW ENFORCEMENT OFFICIALS RECEIVED WHILE ATTENDING THE ITS COURSE. PLEASE RESPOND BY CHECKING THE APPROPRIATE BOXES & ADDING YOUR COMMENTS AS TO THE IMPORTANCE OF THE BELOW SUBJECTS.

Subject and Part Title	How important is this subject to your <u>overall</u> job responsibilities?	How important is this subject to your <u>specialized</u> assignments?	Please indicate the approximate number of actual cases in which the subject was useful to you.	How well did the IRS training prepare you in the <u>very important</u> or <u>somewhat important</u> subject areas?	Did your previous training and/or experience prepare you sufficiently in the <u>important</u> subject areas?	Do you feel you need more training than was provided by the IRS Course in any of the areas?	COMMENTS
	Very Important Somewhat Important Not Important Not Applicable	Very Important Somewhat Important Not Important Not Applicable	Number of cases	Very Well Adequately Poorly	yes no	yes no	
IRS ORGANIZATION, FUNCTIONS, POLICIES AND DUTIES Organization of IRS and Intelligence Functions and Policies of IRS and Intelligence Duties of a Special Agent							
II. ORIGIN, CLASSIFICATION AND PROCESSING CASES Origin of Investigations Classification of Cases Processing Cases After Investigation							
III through XX (See Listing in Section 2.2)							