



Office of the Attorney General
Washington, D. C. 20530

April 7, 2026

MEMORANDUM FOR THE DEPARTMENT OF JUSTICE

FROM: THE ACTING ATTORNEY GENERAL

SUBJECT: CREATION OF THE NATIONAL FRAUD ENFORCEMENT DIVISION

The American people deserve a government that stewards their money wisely and protects it from wrongdoers. They rightly expect that taxpayer-funded programs will be administered fairly and protected from theft. Fraudsters who target taxpayer dollars do not just steal from taxpayers, they also prevent critical benefits from reaching those in need and sow seeds of distrust in government institutions and civil society.

The Department has a storied history of combatting fraud and bringing criminal actors to justice. However, the Department has never adopted a comprehensive and coordinated approach to investigating and prosecuting fraud against taxpayer dollars and taxpayer-funded programs. With over a trillion dollars at stake each year, threatened by increasingly sophisticated and opportunistic fraudsters, the time for that comprehensive and coordinated approach is now. Accordingly, to honor our commitment to the public, the Department has established the National Fraud Enforcement Division.

The core mission of the National Fraud Enforcement Division is to zealously investigate and prosecute those who steal or fraudulently misuse taxpayer dollars. The National Fraud Enforcement Division will fulfill that mission by coordinating with agencies responsible for administering benefit programs; partnering with federal, tribal, state, territorial, and local law enforcement on fraud-fighting efforts; developing systems and processes that ensure efficient identification of fraud against taxpayer dollars; and equipping prosecutors and law enforcement with state-of-the-art tools and resources needed to bring criminal actors to justice. The attorneys in the National Fraud Enforcement Division will work every day to protect the financial integrity of our government and the tax system that supports it.

The Department will commence this new mission by consolidating and realigning relevant resources into the National Fraud Enforcement Division. This is necessary to avoid duplication, draw clear lines of effort between divisions, minimize layers of bureaucracy, centralize relevant expertise, and, ultimately, maximize results. But the effort will not stop with mere realignment; rather, as outlined below, the Department will take immediate action to expand the National Fraud Enforcement Division into a robust litigating division capable of reaching any fraud—large or small—perpetrated against taxpayer dollars.

To ensure swift movement towards fulfilling the mission of the National Fraud Enforcement Division, I am directing the following actions and establishing the following protocols:

- Effective immediately, the Assistant Attorney General for the National Fraud Enforcement Division shall assume operational control of the Criminal Division's Tax Section, the Health Care Fraud Unit, and the Market, Government, and Consumer Fraud Unit, and shall establish the priorities and direct the allocation of resources within them. During this interim period, the existing supervisory chains responsible for the above-named units and section will continue to exercise supervisory authority for their personnel, subject to oversight and direction from the Assistant Attorney General for the National Fraud Enforcement Division.
- Within 30 days of the date of this Memorandum, the Office of Legal Policy, after consultation with the National Fraud Enforcement Division, Criminal Division, Justice Management Division, and any other relevant component, shall recommend to the Deputy Attorney General which criminal prosecutorial resources should be realigned into the National Fraud Enforcement Division. In conducting its review, the Office of Legal Policy shall apply a reasonable presumption that any criminal unit or section with a mission similar to that of the National Fraud Enforcement Division, will be brought within the new division. This includes all attorneys, analysts, and associated support and administrative staff in the section and units identified above.
- The Deputy Attorney General will make a final decision on realignment within three business days after receipt of the Office of Legal Policy's recommendations.
- Following the Deputy Attorney General's realignment determination, the Justice Management Division shall facilitate the orderly transfer of identified personnel into the National Fraud Enforcement Division, to be completed no more than 90 days following such determination. The Justice Management Division shall coordinate with the Criminal Division and the National Fraud Enforcement Division to implement a realignment plan that minimizes disruptions to the workforce to the greatest extent possible.
- Within 45 days of the realignment determination, the Office of Legal Policy shall review the Justice Manual, relevant Department guidance, regulations, and memoranda to determine whether updates or edits are required or prudent due to the creation of the National Fraud Enforcement Division. Required or recommended changes shall be submitted to the relevant officials for swift, appropriate action.
- Within 21 days of the date of this Memorandum, each U.S. Attorney's Office shall designate an experienced prosecutor to be detailed-in-place to the National Fraud Enforcement Division. Offices may designate a SAUSA from the office only (1) if the SAUSA is a paid federal employee, (2) if the SAUSA is designated to the particular U.S.

Attorney's Office full time, and (3) with the agreement of the SAUSA's home agency. Each district's detailee will be responsible for administering the mission of the National Fraud Enforcement Division in their district. Each United States Attorney shall also ensure that, beyond the work of the aforementioned detailee, investigations and prosecutions of fraud against taxpayer-funded programs are adequately staffed and diligently pursued.

- Within 14 days of the date of this Memorandum, the Criminal Division and the Executive Office for United States Attorneys shall provide a report to the National Fraud Enforcement Division that (1) identifies all ongoing investigations into fraud perpetrated against taxpayer-funded programs that have been referred to Department of Justice prosecutors; and (2) lists significant events, such as a complaint or indictment, guilty plea, trial, or sentencing, expected to occur within the next 90 days in investigations into fraud perpetrated against taxpayer-funded programs.
- The Department's grant-making components, in coordination with the National Fraud Enforcement Division, the Justice Management Division, and the Executive Office for United States Attorneys, shall, as appropriate and consistent with applicable law, establish a grant program, or refocus existing grant programs, to enable state and local prosecutors to join the mission of the National Fraud Enforcement Division as Special Attorneys or Special Assistant U.S. Attorneys.
- The National Fraud Enforcement Division, in coordination with the Justice Management Division, shall design and implement a hiring plan that enables the Department to rapidly and substantially increase prosecutorial resources across the country to combat fraud against taxpayer-funded programs.
- The Justice Management Division and Office of Attorney Recruitment and Management shall support the National Fraud Enforcement Division's participation in the Attorney General's Honors Program.
- The National Fraud Enforcement Division shall coordinate with the Justice Management Division and other relevant components, law enforcement agencies, agency inspectors general, and members of the Task Force created by Executive Order 14395, titled "Establishing the Task Force to Eliminate Fraud," to establish and support a National Fraud Detection Center dedicated to identifying fraud across taxpayer-funded programs and generating leads for investigators and prosecutors.
- The Civil Division shall designate a National Fraud Enforcement Division liaison to ensure that the Department leverages the full range of enforcement tools—civil and criminal—to combat fraud against taxpayer dollars.
- The Federal Bureau of Investigation shall coordinate with the National Fraud Enforcement Division and any relevant law enforcement agencies, particularly agency

inspectors general, to ensure sufficient resources are allocated to investigating fraud against taxpayer-funded programs. Additionally, the Federal Bureau of Investigation shall coordinate with the Justice Management Division to increase the number of agents, analysts, and forensic accountants available to investigate fraud against taxpayer-funded programs.

- Until further notice, the Criminal Division's Appellate Section; Money Laundering, Narcotics and Forfeiture Section; and filter teams shall be responsible for supporting, advising, and litigating on behalf of National Fraud Enforcement Division, consistent with the support these units and teams provide the Criminal Division.
- Within 90 days of the date of this Memorandum, the Office of Legal Policy shall review relevant laws, regulations, and guidelines bearing on fraud investigations, prosecutions, and penalties, and provide recommendations to the Deputy Attorney General for strengthening such laws, regulations, and guidelines.
- Within 120 days of the date of this Memorandum, the Office of Legal Policy shall provide a recommendation to the Deputy Attorney General on whether non-criminal elements of the Department should be brought within the National Fraud Enforcement Division.

The Deputy Attorney General shall issue any further directives necessary to fully implement the National Fraud Enforcement Division.