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.

May 7

- 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.

May 10

- 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.

July 8
90 days

- 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.

~~May~~ Apr. 28