

Congress of the United States
House of Representatives

COMMITTEE ON OVERSIGHT AND ACCOUNTABILITY

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August 22, 2023

The Honorable Michael Horowitz
Inspector General
Department of Justice
950 Pennsylvania Ave., NW
Washington, DC 20530

Dear Inspector General Horowitz:

Our Committees are continuing to conduct oversight of the programs and operations of the Department of Justice (DOJ), Internal Revenue Service (IRS), and U.S. Secret Service (Secret Service) within their respective jurisdictions. We are writing to further understand the scope of the DOJ's Office of the Inspector General's (OIG) review of allegations made by IRS whistleblowers.

As you are aware, IRS whistleblowers made protected disclosures to Congress regarding DOJ's investigation of Hunter Biden.¹ Specifically, the IRS whistleblowers testified that DOJ's investigation was purposely slow-walked and subjected to improper and politically motivated interference.² Further, the DOJ and IRS have reportedly engaged in unlawful whistleblower retaliation against the IRS employees.³ Their testimony raised serious questions about the federal government's commitment to evenhanded justice.

New evidence continues to corroborate the whistleblowers' testimony. The U.S. District Judge in Delaware refused to approve the plea deal reached between U.S. Attorney David Weiss and Hunter Biden's defense attorneys. The plea deal collapsed after DOJ was forced to admit to the court that Hunter Biden could be open to further investigation. The House Oversight Committee exposed further evidence of President Joe Biden's role in his family's schemes selling him as "the brand" for millions of dollars to foreign nationals, including corrupt oligarchs and Chinese Communist Party linked individuals.⁴ Attorney General Garland named U.S.

¹ Transcribed Interview of Gary Shapley, Internal Revenue Service (May 26, 2023); Transcribed interview of Joseph Ziegler, Internal Revenue Service (June 1, 2023); *Hearing with IRS Whistleblowers About the Biden Criminal Investigation: Hearing Before the H. Comm. on Oversight and Accountability*, 118th Cong. (July 19, 2023).

² *Id.*

³ *Id.*

⁴ Memorandum (Aug. 9, 2023), H. Comm. on Oversight & Accountability. From Maj. Comm. staff to Comm. Members. Re: Third Bank Records Memorandum from the Oversight Committee's Investigation into the Biden Family's Influence Peddling and Business Schemes.

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Attorney David Weiss as Special Counsel—only after the plea deal with Hunter Biden fell apart. And then, Hunter Biden’s defense attorneys acknowledged in a court filing that the U.S. Attorney’s Office in Delaware did not reach out to engage in settlement discussions *until* May 2023.⁵ Notably, on April 19, 2023, one of the IRS whistleblowers, IRS Supervisory Special Agent (SSA) Gary Shapley, wrote Congress through his attorney seeking whistleblower protections to discuss how this investigation has been hindered by “preferential treatment and politics.”⁶ The DOJ appears to be continuing to sacrifice its professional responsibility to cover for the President’s son—and perhaps, the President himself.

The IRS whistleblowers also provided their protected disclosures to your office. On July 17, 2023, the Committees wrote you requesting an update about the status of the DOJ OIG’s investigation based on these disclosures.⁷ In your response on July 19, you acknowledged that SSA Shapley “disclosed information to [your] office.”⁸ You further wrote:

In undertaking this assessment, however, we are mindful of the potential limitation on the OIG’s jurisdiction as a result of Section 8E(b)(3) of the Inspector General Act, 5 U.S.C. § 413(b)(3), which requires my office to refer to DOJ’s Office of Professional Responsibility (OPR) “allegations of misconduct involving Department attorneys, investigators, or law enforcement personnel, where the allegations relate to the exercise of the authority of an attorney to investigate, litigate, or provide legal advice.” Consistent with our usual practice when such a potential jurisdictional issue arises, we consult with OPR about the matter.⁹

Based on your statements and the DOJ’s pattern of politically motivated actions, we are concerned that the DOJ is limiting your office from fully investigating the disclosures provided to your office. To help the Committees understand the scope of your investigation, please provide documents and/or information sufficient to explain whether your office is (1) limited in any way from fully investigating the whistleblowers disclosures based on 5 U.S.C. § 413(b)(3) or any other law or regulation, and (2) if you are limited, how and why your office is limited. Please provide this information by September 6, 2023.

Thank you for your attention to this matter.

⁵ Defendant’s Response to the United States’ Motion to Vacate the Court’s Briefing Order, U.S. v. Hunter Biden (D. of Del.) (No. 23-mj-002740-MN).

⁶ Letter from Mr. Mark D. Lytle to Hon. Jason Smith, Chairman, H. Comm. on Ways & Means, et al. (April 19, 2023).

⁷ Letter from Rep. James Comer, Chairman, H. Comm. on Oversight & Accountability, Rep. Jim Jordan, Chairman, H. Comm. on the Jud., and Rep. Jason Smith, Chairman, H. Comm. on Ways & Means, to Michael Horowitz, Inspector Gen., Dept. of Justice (July 19, 2023).

⁸ Letter from Michael Horowitz, Inspector Gen., Dept. of Justice to Rep. James Comer, Chairman, H. Comm. on Oversight & Accountability, Rep. Jim Jordan, Chairman, H. Comm. on the Jud., and Rep. Jason Smith, Chairman, H. Comm. on Ways & Means (July 19, 2023).

⁹ *Id.*

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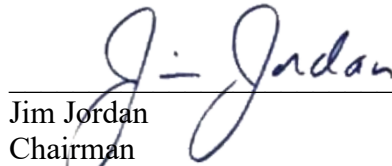
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Sincerely,



James Comer
Chairman
Committee on Oversight and Accountability



Jim Jordan
Chairman
Committee on the Judiciary



Jason Smith
Chairman
Committee on Ways and Means

cc: The Honorable Jamie Raskin, Ranking Member
Committee on Oversight and Accountability

The Honorable Jerrold L. Nadler, Ranking Member
Committee on the Judiciary

The Honorable Richard E. Neal, Ranking Member
Committee on Ways and Means