

Attachment 31

5/15/2023

1330

Conference Call With:

SAC Kareem Carter

ASAC Lola Watson

SSA Gary Shapley

SA Joe Ziegler

Re: Sportsman

A calendar invite was received from ASAC Watson.

1. Kareem Carter stated that the ITFC, case agent Joe Ziegler and SSA Gary Shapley would be removed from the Hunter Biden investigation at the request of the Delaware USAO and DOJ. The Delaware USAO and DOJ told SAC Carter that in order to move forward that a new investigative team needed to be assigned to the investigation.
2. SAC Carter stated that in order to have the case move forward they had to put a new team on the case. He said that he would figure out who was going to be assigned and send an email on 5/16/2023 with the new case team. He stated that he learned about this late last week.
3. GS asked if DelUSAO and/or DOJ provided a reason why a new investigative team was needed. SAC Carter said that they did not explain why.
4. GS said that it was inappropriate and unethical for IRS-CI to acquiesce to an unprecedented request like this without being told why.
5. GS stated that he did not believe that SAC Carter was not provided with a justification and if he was not sharing that justification with him for some reason that that was his decision; but that if they truly did not tell him why and IRS-CI simply did what they were told that that was a huge problem.
6. GS stated that he had been providing updates to IRS-CI leadership since at least June of 2020 that provided specific examples of Delaware USAO and DOJ being unethical, inappropriate and providing preferential treatment to the subject. He stated that if they simply do what those parties requested without taking into consideration that they are not acting appropriately, that IRS-CI would be complicit in the unethical conduct by Del USAO and DOJ.
7. GS stated that he required confirmation from the Chief, Deputy Chief and DFO from IRS-CI that this was the decision made by my senior leadership. GS stated that he would forward SAC Carter's email to those parties and request their confirmation.
8. GS stated that he could not simply follow this instruction considering the unethical nature of the request and the lack of information that was provided to support this request. SAC Carter state that it was a "management directive" that was being issued to GS.

9. GS stated that he knew what "management directive" meant and the labor relations implication of using that term. He stated that if the "management directive" was not able to be completed that it cannot be consider a failure to follow a management directive.
10. GS asked if the prosecutors were being replaced as well. SAC Carter said he did not know the answer to that.
11. GS asked SAC Carter to send the IRM section that outlines this issue. SAC Carter said that he did not think he had to do that and GS asked if there was policy that outlined what occurs when the DOJ requests the investigative team be replaced. He did not respond.
12. GS told SAC Carter that he wanted him to send me an email about this issue so it is documented. SAC Carter responded that he would send an email the following day with the new investigative team. GS again said that he wanted an email confirming this decision and who made it.
13. GS stated that to transfer the case to a new agent(s) that has been ongoing for 5 years was not as easy as SAC Carter was implying. GS stated that it would take months to get agents up to speed and they would never know what the current investigative team knows. GS also told SAC Carter that all of the documents have been provided in Discovery and have already been turned over.
14. GS stated that it seemed nefarious that a new team would be assigned since the original team raised contemporaneous unethical conduct by the prosecutors that could simply be brushed over by DOJ with the new team.
15. GS told SAC Carter that he should think about what is happening and not simply say "yes" to everything he is told to do by IRS-CI senior leadership and/or Del USAO/DOJ. GS stated that SAC Carter has to know that something is not right.
16. ASAC Lola Watson and SA Joe Ziegler made no comments.

This memorandum was written immediately following the conference call. The call ended at approximately 1347.

Signature of Witnesses

Special Agent Joe Ziegler



Special Agent Gary Shapley

