

**Statement of David Samuel Johnson**  
**Nominee to be Inspector General for Tax Administration at the United States Department of**  
**the Treasury**  
**Nomination Hearing before the Senate Committee on Finance**  
**November 14, 2024**

Chairman Wyden, Ranking Member Crapo, and distinguished Members of this Committee:

I am honored to appear before you today for consideration to be the Inspector General for Tax Administration at the Department of the Treasury. I want to thank the Members and their staff for meeting with me during this process. I also want to thank my family, particularly my extraordinary wife and daughter, as well as all of my friends and colleagues for their support.

The Inspector General for Tax Administration plays a critical role in government, providing independent and objective oversight of the Internal Revenue Service (IRS), which processes hundreds of millions of tax returns and collects trillions of dollars in revenue annually. If confirmed, I look forward to working with this Committee and other Members of Congress to maintain the integrity of the administration of our nation's tax laws and to combat fraud, waste, and abuse at the IRS.

I have dedicated nearly my entire career to public service. The importance of civic engagement was instilled in me early on by my parents, both of whom served in government during portions of their own careers. My mother taught anatomy and physiology at the Uniformed Services University of the Health Sciences and my father served our country as a physician in the Army and the Navy and later as a civilian employee with the Army. During my own career, I have served as a law clerk for a federal judge, a federal prosecutor at two different components of the Department of Justice (DOJ), an enforcement attorney at the Securities and Exchange Commission (SEC), and a federal law enforcement official at one of the largest Offices

of Inspector General in the country. As a naturalized United States citizen who was adopted from South Korea when I was five months old, I have had the privilege of delivering remarks on three occasions to fellow newly naturalized citizens at their Naturalization Ceremonies before presiding Judges Rosemary Collyer, Thomas Hogan, and Dabney Friedrich at the United States District Court for the District of Columbia. These experiences have reinforced my respect and admiration for our country and have equipped me with the requisite humility, judgment, knowledge, and skills to be the Inspector General for Tax Administration.

I currently serve as a career member of the Senior Executive Service and the head of the Office of Investigations at the Department of Veterans Affairs (VA) Office of Inspector General (OIG). In this capacity, I lead a large and diverse staff comprising over 270 special agents, forensic accountants, analysts, specialists, and attorneys who conduct investigative oversight of the second-largest federal agency. The VA OIG's mandate from Congress is momentous: to support our nation's military veterans and the VA programs that provide critical benefits to them and their families. Due to the massive size and scope of VA, my office handles a wide variety of complex and sensitive investigations, ranging from allegations of bribery and fraud schemes to homicides and sexual assaults. During my tenure as the Assistant Inspector General for Investigations, criminal and civil investigations at the VA OIG have resulted in billions of dollars in monetary benefits to VA and taxpayers, as well as convictions in significant violent crimes cases against veterans. In particular, special agents in my office led an investigation of a VA nursing assistant who administered insulin to murder seven veterans and assault another at the VA Medical Center in Clarksburg, West Virginia. The former nursing assistant is now serving seven consecutive life sentences plus an additional 240 months in prison for her heinous crimes.

In addition to my management experience at the VA OIG, I have a strong background in enforcement and oversight roles as a former federal prosecutor and SEC trial counsel. I served as an Assistant United States Attorney (AUSA) at the United States Attorney's Office for the District of Columbia for over nine years. For most of my time as an AUSA, I was a senior prosecutor in the office's Fraud and Public Corruption Section, where I specialized in white collar matters and worked with numerous Offices of Inspector General due to my office's location in the nation's capital. Later, as a supervisory prosecutor in the Fraud Section of DOJ's Criminal Division, I supervised and handled cases involving transnational corruption, including foreign bribery and money laundering. At the SEC, I enforced the laws governing our nation's capital markets to protect investors, handling civil and administrative matters involving complex financial instruments and accounting issues.

I am proud of the work I have accomplished during my over 20 years of public service and, if confirmed, will be honored to lead the Office of the Treasury Inspector General for Tax Administration (TIGTA) in its important mission. The role of Inspectors General is vital to ensuring that our government operates economically, effectively, and efficiently. Inspectors General conduct independent fact-finding and make objective recommendations so that Congress and the agency head are fully and currently informed of any deficiencies in agency programs and can take appropriate action based on accurate and unbiased information. In my time at the VA OIG, I have focused investigative oversight resources on the most impactful issues facing VA and the veteran community. If confirmed, I will do the same for the IRS and provide candid, reliable, and pertinent information to Congress, the Treasury Secretary, and the IRS Commissioner to help improve the IRS's operations for the benefit of all Americans.

Thank you for your consideration. I am happy to answer any questions.