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Major Case Management Handbook

Information Guide



Criminal Investigations Program / Programme des
enquêtes criminelles
GOVERNMENT OF CANADA / GOUVERNEMENT DU CANADA

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EXECUTIVE SUMMARY

The major case management system is designed to provide for a flexible, yet standardized, response to major case investigations based on the requirements of the particular case. The circumstances of each case will dictate the level and extent to which resources will be assigned to each investigative function. The principles outlined in this handbook can be applied to all cases and team sizes.

The principles outlined may be utilized as an investigative checklist by an investigations manager to conduct a systematic and ongoing examination of the circumstances of a case. The objective is to ensure that the CRA's response is commensurate with the requirements of the particular investigation.

In every defined major case investigation a Command Triangle shall be formed consisting of the functions and responsibilities of a Major Case Manager, Primary Investigator, and File coordinator. All three roles must work together in order to control the flow and direction of the investigation, to lend accountability to the investigation, and to provide a balance to the investigative steps required to complete the investigation.

The importance of planning the team structure at the outset of a major case cannot be overestimated. Investigative teams with clear roles and responsibilities, decision making authorities, and effective communication, are critical components of major case management. Keeping everyone in tune with the investigation will prevent feelings of uncertainty and misunderstandings about the direction of the case and the importance of their assigned tasks. When selecting a team, it is important to make sure that the right people with the right skillset, personalities and interests are selected for the major case.

Systems must be in place to support the effective implementation of major case management. The power of any system is enhanced when used consistently within and across office jurisdictions. Effective management of major cases requires close coordination, synchronization and information sharing. It is imperative that all major cases develop an operational plan with corresponding business rules.

MAJOR CASE MANAGEMENT OVERVIEW

The Criminal Investigation Program has evolved over time, adapting to changes in legislation and jurisprudence, combatting highly sophisticated tax schemes, including the use of off-shore jurisdictions, and adjusting to resource challenges. Throughout all these challenges, our mandate remains consistent in that we want to ensure significant cases of tax evasion are investigated and, where appropriate, referred to the Public Prosecution Service of Canada for criminal prosecution.

Major case management theory is generally applied to all complex cases. These complex cases will have similar features to our Tier 1 investigations, as determined by CID-HQ's prioritization committee.¹ Such cases would typically include: voluminous evidence, complex schemes, such as money-laundering, cross-jurisdictional issues, multiple targets, possibility of the existence of foreign evidence and the potential for complex legal challenges.

Although these complex cases would warrant the application of major case management, all team investigations would also benefit in applying the major case management framework.

"A good investigation starts with careful planning and preparation, a clear understanding of the parameters of the investigation, and with proper authority. Care and attention spent in getting it right at the outset will avoid considerable difficulties later on." (NSW Ombudsman Investigating complaints - a manual for investigators, 2004)



Figure 1 - Planning Steps

¹ [Prioritization and Governance Framework](#)

MCM GUIDING PRINCIPLES

The CRA's major case management approach will encompass the following guiding principles:

- **Investigative teams with clear roles and responsibilities, decision making authorities, and effective communication, are critical components of major case management.** The leadership of the command triangle, supported by an investigative team, is a cornerstone of major case management. The responsibilities of each member of the investigative team must be defined and members must have appropriate training and experience for their assigned role. Regular, open communication within the command triangle and with the rest of the investigative team is essential to the team's effectiveness.
- **Systems must be in place to support the effective implementation of major case management.** A robust infrastructure for information and evidence management and documentation of investigative tasks and decision making is essential. In addition to organizing and managing information, electronic systems also provide valuable investigative and analytical tools.
- **The power of any system is enhanced when used consistently within and across office jurisdictions.** Common tools support collaboration on investigations and aid in the detection of links.
- **Accountability mechanisms are critical for major case management.** Key among these is team structure. Accountability of team members in carrying out their responsibilities is assured through collaboration and communication with the command triangle, and other members of the team, as appropriate. While the case manager has overall responsibility for the speed, flow and direction of the investigation, oversight by and accountability to senior levels ensures investigations are being managed responsibly and resourced appropriately.
- **Critical analysis is a hallmark of effective major case management.** The case manager and command triangle must maintain an atmosphere that encourages critical reflection and open communication within the investigative team. External critical analysis is also important, for both individual investigations (e.g., having operational plans reviewed by someone who is not closely tied to the investigation) as well as the team or unit's general practices. At the individual case level, this helps to ensure that all reasonable investigative avenues are pursued, and provides an opportunity to identify and mitigate risks to the investigation or prosecution.

- **Major case management involves a range of investigative strategies to keep the investigation moving forward and avoid critical errors.** This means capitalizing not only on internal and external resources, but also taking a multi-disciplinary approach, involving Public Prosecution Service of Canada (PPSC) counsel and other relevant experts who may be outside of the criminal investigations program. For example, the schemes used in complex offshore structures to commit tax fraud often require the need for subject matter experts in civil tax law concepts in order to interpret facts and applicable laws so that a sound criminal investigative theory can be developed and advanced.
- **Major cases may involve significant interest by the media and the public in general.** The impact of investigative strategies and decisions on public trust should be considered when sharing information about an investigation with the media.
- **Many investigations will lead to a prosecution; this must be anticipated and planned for early.** It is essential that throughout the investigation, measures be in place to address the prosecution aspects that arise in any investigation, including early and ongoing communication with PPSC counsel. This ongoing communication will aid the investigation in managing all complex evidentiary and legal issues such as obtaining the requisite intent and addressing any known legal defences as well as identify early on any potential evidentiary gaps.
- **Effective file management** ensures that files are structured so that investigators can provide disclosure in a timely and complete fashion and that materials are organized and analyzed to provide PPSC counsel with the materials needed to make the decision to prosecute.
- **Linked cases present additional case management needs.** Multi-jurisdictional investigations require timely, effective and unhindered cooperation and coordination whereby information sharing is essential. Tools must be in place to support the prompt establishment and management of joint investigations. Where joint investigations occur, overarching authority and responsibility must be clear.

Although the Standards identify certain types of investigations where major case management *must* be applied, there are many other circumstances where it may assist in structuring the investigation. Many of the practices outlined in these standards are suitable for a wide range of investigations, not limited to major cases.

TEAM HIEARCHY

Command Triangle:

In every defined major case investigation a Command Triangle shall be formed consisting of the functions and responsibilities of a Major Case Manager, Primary Investigator, and File coordinator.

In a large or complex investigation, the investigative functions of a Major Case Manager, Primary Investigator, and File Coordinator may be performed by different individuals. Alternatively, in a small or less complex investigation, one person may be responsible for more than one function.

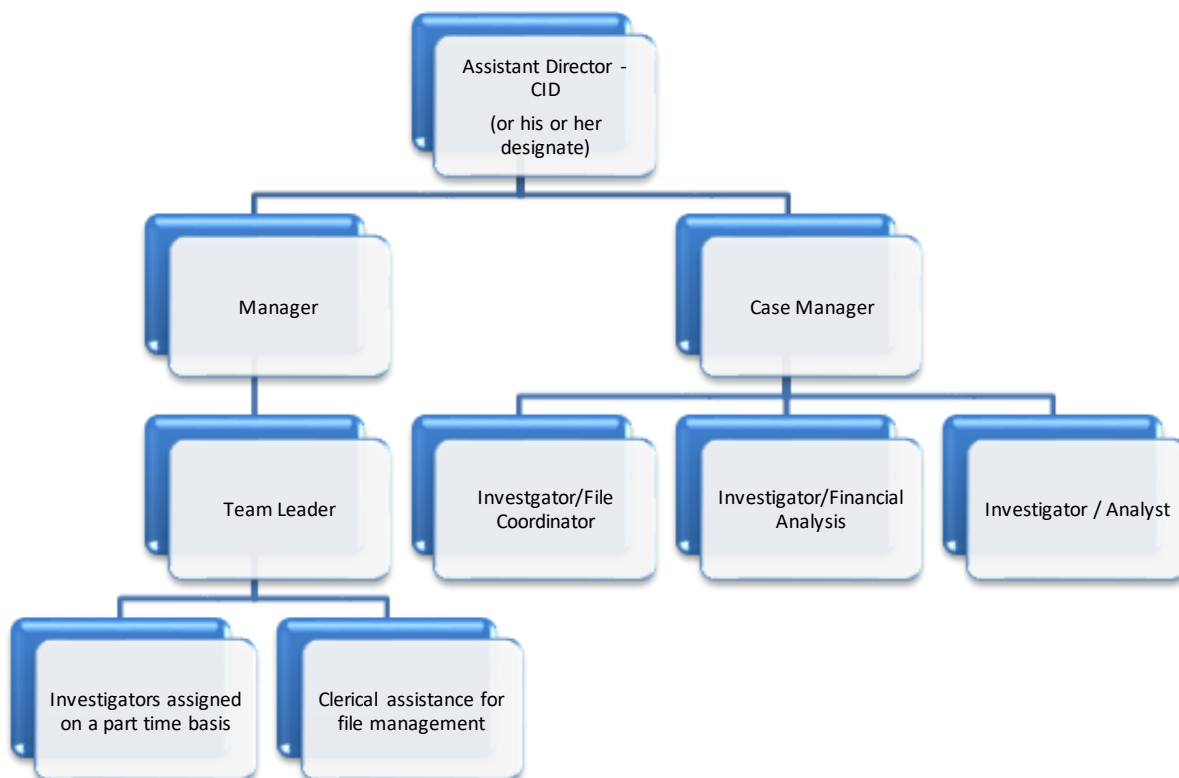
The following diagram depicts a command triangle. All three roles must work together in order to control the flow and direction of the investigation, to lend accountability to the investigation, and to provide a balance to the investigative steps required to complete the investigation.



Effective management of large cases requires close coordination, synchronization and information sharing. The features of the command triangle include:

- Model reserved for major cases.
- Allows for a clear definition of the roles and responsibilities of everyone in the file.
- According to the experience of police agencies, this model makes it possible to better investigate: more quickly, by examining more evidence and producing better files.
- The CID management must first jointly designate the case manager who will be assigned to this file.
- The other members of the investigation team must be chosen based on the profiles required to properly carry out the investigation (experience in the field, desired technical and behavioural skills). Interviews should take place with candidates in order to ensure the compatibility of their personality, as well as to survey their motivation to work on a long investigation.
- Long investigations risks being affected by the inevitable turnover of staff that would have an impact on a case for a few years. However, in order to reduce this risk, a succession plan must be prepared.

When aligned with the CRA reporting structure, a team case might look as follows:



ROLES AND RESPONSIBILITIES

This section will discuss the various roles and responsibilities within a major case, from the case manager and primary investigator, to document coordination and clerical support.

The roles outlined in this document represent a suggested structure and are not meant to be restrictive. What is important is that planning take place at the outset of an investigation to ensure all the responsibilities identified under each of the roles is accounted for and assigned to someone. In larger more complex cases, the roles will likely be distributed amongst more individuals, such as adding in affiants, evidence managers etc. whereas in a smaller case they may be assumed by one person.

The importance of planning the team structure at the outset of a major case cannot be overestimated. The roles and responsibilities of each team member need to be clearly articulated and written out to ensure the team understands who is doing what task, and that all aspects of the case are covered.

The larger and more complex the case, the greater the need for the local office as well as headquarters to provide oversight, particularly in regards to any case that crosses office boundaries.

STRATEGIC - CASE MANAGER

The case manager, who is also known as team commander in law enforcement MCM structures, takes on the strategic responsibilities and ultimately has the responsibility for the case. The case manager supervises the investigation and manages the human, material, and financial resources. He or she also assumes the role of liaison with internal and external partners of the criminal investigations division.

The case manager's strategy is the foundation that all subsequent planning and deployment rely upon. For this reason, the case manager's leadership ability and strategic oversight is paramount to the successful planning and deployment of a case.

Necessary Characteristics:

- Strong leadership skills
- High level of experience
- Strong communication skills
- Highly organized with an ability to reassign tasks & resources
- Ability to manage a team of investigators
- Flexible & realistic with goals / objectives
- Willing to make the tough investigative decisions

Responsibilities²:

1. Conducts investigations into financial schemes of taxpayers suspected of tax evasion in the most complex cases of domestic and international tax fraud schemes, with a forensic approach, employing current and innovative investigative techniques and tools. This can include directing/leading investigators in the most complex investigations requiring the involvement of multiple investigative resources.
2. Develops operational strategies and objectives through an operational plan. In setting out an operational plan, the following information should be considered:
 - a. Location, size and scale of the case;
 - b. The number of individuals involved in the alleged offences;
 - c. Wider implications the case may have on other areas within the CRA (i.e. on audit, collections, other jurisdictions, both interprovincial and international);
 - d. The role of any CRA partners, including PPSC and other law enforcement agencies;
 - e. Pertinent legal issues;
 - f. Available information and intelligence; and
 - g. Potential for media interest;
3. Where criminal organizations are involved, a risk/safety assessment should be considered.
4. Responsible for the development of a media plan.
5. Keeps investigation on track through regular team meetings and overseeing the appropriate tasking of assignments. Part of the planning process will be to set a schedule for the timing of the meetings.
6. Identifies and informs management of necessary investigative and support resources required for the investigation. Identifies and secures human/financial resources with the assistance of regional management.
7. Assumes overall control, responsibility, accountability as well as determines strategies to control the speed, flow and direction of the case. In consultation with officers performing primary investigation and file coordination functions, develops and ensures the implementation of investigative strategies.
8. Preparation of all internal reports, including operational plans. Ensures adherence to prescribed reporting and communication procedures.

² These responsibilities are not meant to limit or alter the relevant work descriptions.

9. Reports to/briefs senior management and Headquarters, as required, on the overall direction and management of the investigation and makes decisions to change investigative strategies or directions. This includes instances where situations discovered in the course of an investigation that appear to result in unintended applications of the provisions of the various statutes, as well as recommends corrective changes in policies or legislation.
10. Provides instruction and specialized on-the-job training to criminal investigators.
11. Develops, maintains and cultivates a network/partnership with involved stakeholders: *[Note the following list is not all inclusive and depending on your case you may need to establish additional or new partnerships.]*
 - a. **PPSC** – Assists PPSC lawyers in fulfilling the legal requirement to disclose all relevant information, documents and materials to the taxpayer and their counsel; assists in the preparation of evidence and witnesses for trial; acts as the primary witness in court regarding the conduct of the investigation; and, assists with the enforcement of court ordered sentences including fines.
 - b. **Parties to the offence** – Participates in negotiations between the PPSC and taxpayers concerning fraudulent actions or financial benefits associated with tax evasion and assists collections officers by identifying sources where the amounts due can be recovered.
 - c. **Computer Forensic Analyst Team** – Liaises with the computer forensic analyst team and representatives from other disciplines and agencies.
 - d. **Public Affairs Branch** – Sets out communication strategy in partnership with the Public Affairs Branch. This includes the preparation of media releases in consultation with headquarters and regional communications, in accordance with appropriate guidelines, as part of the criminal investigations program priority to create awareness, maximize deterrence and enhance compliance.
 - e. **International Partners** – Liaise, where possible, with international partners to determine the type or nature of information that exists in order to improve the quality of our international requests.
 - f. **Law Enforcement Agencies (RCMP, CBSA, etc.)** – Liaises with law enforcement partners to further the investigation. Ensures communications are consistent and solicits cooperation and joint participation on cases and the sharing of information (e.g. performing surveillance/executing search warrants and seizures). This includes such agencies as the Royal Canadian Mounted Police (RCMP), Canada Border Services Agency (CBSA), etc.

12. Upon notification of any potential linkage between major cases identified through any investigative technique or process, ensures the linkage is investigated.
13. Ensures duplication of effort and counterproductive interference are eliminated through a task reporting system.
14. At the earliest opportunity, considers the need for a case conference involving representatives from identified stakeholders (e.g., PPSC and involved police services) to review the known facts of the case from an inter-disciplinary perspective to develop protocols, for the processing of forensic exhibits, and to gather expert input to assist the case manager in developing an investigative plan.
15. Where applicable, in consultation with the members of the respective command triangle(s) of the linked investigations, develop an operational plan to be approved by management.
16. Participates in a case review or operational de-briefing for the purpose of making recommendations relating to the direction, speed and flow of the investigation.
17. Reviews all legal documents such as information in support of search warrants, affidavits, documentation to support court orders for the detention of seized records, and recommendations for the laying of criminal charges under the various statutes administered by the CRA.
18. Provides advice and assistance to team members where there are conflicting issues or in negotiations between the PPSC and taxpayers and their representatives.
19. Discusses significant or controversial cases with senior management, Headquarters officers and PPSC counsel to resolve contentious issues.
20. Consults with Headquarters and PPSC concerning the impact of court decisions, jurisprudence and case resolution, and seeks advice on specific or general application of the various legislation enforced by the CRA.
21. Manages the unit's operating budget, including monitoring expenditures vs. planned spending and reporting on same. Participates in the allocation/reallocation of the budget for the division.

TACTICAL – PRIMARY INVESTIGATOR

This role is generally taken on by a senior investigator and involves leading the investigation, as well as preparing reports, under the direction of the case manager. The level of operational responsibilities assigned to this role depends on how the role of the case manager position has been structured. If the case manager's role is designed to be mainly strategic in nature, then the main tasks of this role include the planning, organization, and coordination of the investigation. However, if the case manager role is set up with an operational component, then the primary investigator's role is to provide operational assistance to the case manager through the delegating, assigning and following up on tasks to other investigators who are assisting with the investigation. It should be noted that some of these tasks may be done directly by the case manager himself or herself and that all of the tasks outlined in this section would be at the case manager's direction.

Necessary Characteristics:

- Must know the case thoroughly
- Must be assigned to the case full-time
- Must be prepared to testify to the status of the case
- Must work with other investigators, as needed
- Primary investigator – experienced investigator

Responsibilities³:

1. Reports directly to the case manager who has ultimate control over the following tasks.
2. Reports as soon as possible any potential linkages to other cases.
3. Helps identify the human and material resources required to conduct the investigation and advises the case manager.
4. Examines all information relevant to the investigation and ensures the communication of the information to the Investigative Team.
5. Maintains appropriate scheduling of the Investigative Team.
6. Assigns duties, authorities and responsibilities to personnel within the Investigative Team commensurate with their skills, experience and training.
7. In consultation with the case manager, controls the direction, speed and flow of the investigation.

³ Id. 2

8. Provides clear, concise instructions on job duties or tasks to all personnel.
9. Ensures the completion of all assignments in a timely fashion.
10. Prepares and presents monthly case reports.
11. In consultation with the File coordinator, if applicable, ensures the preparation and maintenance of the detailed chronology of the investigation.
12. Coordination of obtaining information and documents from third parties, including through interviews and searches.

OPERATIONAL RESPONSIBILITIES – FILE COORDINATOR

The operational component involves evidence gathering and management, including becoming familiar with all of the investigation's documentation and all the evidence elements collected by investigators. Additional operational considerations are the drafting of any judicial applications related to search warrants and production orders as well as ensuring that evidence elements are classified, indexed and searchable; organizing the preparation of evidence disclosure from day 1 of the investigation.

Based on the size of the investigation, various roles such as file coordinator, evidence manager or affiant may be assigned to one or several investigators dedicated to evidence management and writing judicial applications. A decision as to the reporting structure and duties will need to be outlined at the outset of the investigation.

Tasks to be assigned:

- Prepare all judicial authorizations
- Managing all information
- Organizing all evidence
- Disclosure procedures
- Preparing all court exhibits (in conjunction with investigators)

Responsibilities of the persons assigned these operational tasks⁴:

1. Has a clear understanding of the overall case strategy.
2. Maintains an accurate account of documents, evidence, witnesses.

⁴ Id. 2

3. Ensures business rules are followed and the elements of evidence have been collected in compliance with laws and jurisprudence, in order to make them admissible as evidence.
4. Ensures there is a reliable system for managing all sensitive material within the case.
5. Scrutinizes all documents received during the investigation to ensure their, consistency, quality and completeness. This is particularly important with a team spread over different jurisdictions or sections.
6. Reports any potential linkages to other cases.
7. Ensures all materials and information are appropriately organized and indexed for exhibit management and disclosure.
8. Implements standards and controls for the file coordination system.
9. Creates and maintains the detailed chronology of the investigation, in consultation with the Primary Investigator or Team Leader.
10. In conjunction with the Primary Investigator or case manager, ensures each tip/message is quickly and thoroughly investigated or prioritized for action.
11. Ensures the appropriate security of all records and information.
12. Ensures classification and dissemination of records in accordance with established policy or directions received from the Case manager.
13. Maintains minutes of the Investigative consultant team meetings in the records of the investigation.
14. Manages, coordinates and tracks identified tasks (examples of a task log, task report).
15. Obtains all required Judicial Authorizations.
16. Depending on the Judicial Authorization sought, liaises with institutions in possession of documents/evidence sought after so that the documents/evidence can be gathered within a sufficient time frame (i.e. 30 or 60 days).
17. Acts as an advisor with respect to evidence collected by the regional investigation teams in order to ensure that the business rules are followed and the elements of evidence have been collected in compliance with laws and jurisprudence, in order to make them admissible as evidence. It provides advice on the preparation of evidence disclosure.

OTHER ROLES

Depending on the size and scope of your investigation, the command triangle may consider separating out some of the duties and assigning them to separate individuals. Some of the roles that should be considered are:

AFFIANT

Consideration should be given to assigning one or more affiants in your major case to write and obtain all required Judicial Authorizations. This individual would review all material gathered during the investigation to ensure that judicial authorization they were assigned makes full, fair and frank disclosure. Additionally, they would maintain a source document binder, in either electronic or hard-copy format that contains a copy of all referenced investigative material related to their assigned judicial authorization.

EVIDENCE MANAGER

The evidence manager will make tactical decisions with respect to evidence management and the investigation's documentation. He or she becomes familiar with all of the evidence collected by investigators. The evidence manager will conduct quality control in order to ensure that the business rules are followed in relation to the evidence and that all evidence has been collected in compliance with laws and jurisprudence. Other duties will include document management and preparation of disclosure.

INTERVIEW COORDINATOR

If your case requires a large volume of interviews, it may be prudent to assign an interview coordinator. This person would coordinate all of the interviews. They would also provide a written narrative summary of all audio and/or videotaped interviews and develop appropriate interviewing strategies that will maximize the value of information and evidence obtained from interviews.

FIELD INVESTIGATORS

In every major case, field investigators shall be selected and assigned by the command triangle based on the nature of the investigation and the experience of the person to undertake specific functions and duties.

Under the direction of the command triangle, they perform the tasks that are assigned to them such as, interviews, preparation of orders, evidence review, etc. They are responsible for operational decisions for the tasks that are assigned to them.

SPECIALISTS AND SUPPORT SERVICES

Every major case requires additional support and specialized expertise in order to be successful. Therefore, when preparing to conduct a major case, consideration should be given to the requirements needed for various specialists or support services. The type or range of support needed is based on the nature and scope of the investigation.

The appropriate specialists or support services from the various sectors may be part time or full time. A plan needs to be made to integrate these resources in to the investigation team either, remotely or on site. To ensure effective oversight, it is understood that for each of these services, task definitions will have to be established, as well as expectations regarding the services to be performed.

Support services can range from individuals who conduct various types of research such as open source information to a stenographer to transcribe interviews.

Specialists that need to be considered range from internal technical expertise such as tax avoidance specialization, to specialists on various software such as an individual who is proficient in eDiscovery, to specialists who will qualify as experts in court such as a forensic accountant. A data analyst is a common type of specialist that should be considered when forming a major case management team. With early planning this person can ensure their work aligns with that of your file coordinator and evidence manager.

The need for specialists needs to be part of the preliminary planning so that they can be brought into the team early on. For example, all major cases should identify their computer forensic resources so that they can engage in early consultation.

When deciding on a specialist, consider whether or not you just need the expertise to help move the case along or whether they will also be required to testify as an expert witness.

BUILDING AN EFFECTIVE TEAM

“Gathering a group of individuals in order to have them achieve a specific mandate does not necessarily represent a sufficient condition for establishing a work team.”

(http://w.cours.gel.ulaval.ca/2011/h/GEL1001/default/7references/TravailEquipe_A07.pdf)

With a view to form a cooperative and dynamic team towards long-term achievements, immediate consideration to the composition of the team will be necessary. It will also assist, on a proactive basis, in dealing with some of the investigative challenges mentioned later on in this document. Some of the factors that should be considered in order to build an effective team are discussed in this section.

SKILLS AND PERSONALITIES OF THE PEOPLE INVOLVED

It's important to make sure that the right people with the right skillset, personalities and interests are selected for the major case. Selection of team members should not be made solely on the availability of staff but rather on ensuring they have the right skills needed by the team. This will not only help in setting up an effective team but also in the individual job satisfaction of the team members.

Some things that should be considered when setting up the team include:

- All team members should have the necessary technical knowledge to enable them to complete their duties efficiently with little guidance;
- Beyond the technical abilities of the Case manager, the ability to lead the team is also paramount to foster an attitude of trust;
- The primary investigator must be flexible and listen to the team, be open to ideas and insights that may go beyond the original plan;
- The file manager must be organized and have an eye for quality control;
- Roles should be assigned based on experience, knowledge, skills and interests;
- Where training is required for one or more members of the team, it should be prioritized at the start of the investigation where possible.

Although it is important to consider the already-acquired knowledge of the investigators, the Case manager should also make sure to further extend individual learning throughout the duration of the case. The extent to which the team members are motivated and have initiative will go a long way in the efficiencies of the team as a whole.

TEAM CHARACTERISTICS

The following include the characteristics of an effective team:

- Everyone should be aware that the investigation is a “CRA” investigation, not “mine” or “ours”;
- Each team member must be able and willing to work in a team environment;
- Although change is inevitable, a long-term commitment to the team should be foreseen;
- It is essential that all members see each role as important. Each team member will bring a different set of experiences and values to the team;
- Effective communication is key within the team as a whole and amongst team members;
- The team dynamics will have a strong impact on how the team performs.

In the work environment, where feasible, a space should be planned to allow the team to meet on a regular basis to:

- Hold its regular meetings;
- Have discussions daily;
- Solve minor conflicts where necessary;
- Feel valued as a member of the team;
- Preserve the work environment and products.

This space could be used for variety of tasks including but not limited to:

- Weekly meetings and monthly case plan meetings;
- Special meetings to develop and maintain team spirit;
- Know your teammates information sessions;
- Discussions to better understand and accept each other's differences and similarities;
- Share monthly reports and present deliverables by each member to allow a common comprehension;
- Allow for all members to see the big picture by promoting brainstorming and innovative ideas.

By enhancing communication within the team, trust will be built and members will be more apt to step outside the box. This will promote creative thinking.

POTENTIAL MANAGEMENT AND NON-CASE RELATED ISSUES

It's important to note that many challenges involving individual and team aspects may be avoided or mitigated by considering some of the human resource issues as we progress.

- Performance issues:** It is critical that tasks be assigned to investigators who have the necessary expertise or ability to complete it. This doesn't necessarily mean that the individual members don't require training or can't complete research for a particular task. If performance is an issue, it is important to deal with it early. State your factual observations to the team member. Make sure that you are able to personally observe the situation and not solely rely on other members of the team. It is also important to determine if it is a learning issue. Perhaps coaching, mentoring or training is needed. Document your discussions and brainstorm inclusion of the team member in various forms.
- Stress:** While some stress will be a reality of the situation, the management of ongoing stressors will help alleviate problems. There are four types of stress – situational, critical event, work/home stress, and cumulative. Cumulative stress is the most hazardous to the investigators and should be monitored. Members should feel like they are working together, not in silo. When investigators feel supported and as part of a team, they are less likely to take the stressors that go with a major case personally. Make sure that individual members are not over-worked and can deal with their individual workload. It is important for investigators to know that a certain amount of stress is normal for a member of a major case.
- Turnover / attrition:** Due to the longevity expected of a major case team, you should assume that there will be changes to the team as time passes. In order to deal with this, it will be best to standardize investigative processes, task management, working papers to make the process easy to explain to all members. By rotating the roles of investigators or by setting up backup roles, you will make sure that each investigator is aware of the other's duties and expectations. It will make it easier for investigators to cover for each other in time of long-term absences or unforeseen turnover. This should also promote teamwork and collaboration.

Whatever the situation, communication is key. Always be willing to listen to the employee's side of the story before considering the courses of action. Always be willing to deal with the situation. One-on-one meetings with each member on a monthly basis to assess each of their needs and motivation will be an asset in mitigating risk and in assessing job satisfaction and stress levels.

One of the biggest impact by the case manager will be to make sure that investigators who are selected in participating on the team are interested to be part of the team. Beyond that, their interest can be preserved by applying the concepts discussed above.

COMMUNICATION

Communication is a key element in conducting successful major cases. Regular meetings where teams can share their progress, challenges and any best practices is an important aspect when working in a team environment. Keeping everyone in tune with the investigation will prevent feelings of uncertainty and misunderstandings about the direction of the case and the importance of their assigned tasks.

At the inception of a major case, the command triangle need to establish business rules to ensure a clear line of timely communication. The business rules should cover items such as conduct and timing of meetings.

INVESTIGATIVE TEAM MEETINGS

Investigative team meetings are an essential tool and play a vital part in the command triangle's ability to effectively run any major case investigation. They allow the command triangle to set out clear goals for the investigation while providing team members with clear assignment of responsibilities. Investigative team meetings will help establish and maintain the pace of the investigation by keeping everyone focused on the goals and investigative strategies (short, medium and long term) while also allowing for team building, providing everyone the opportunity to participate fully. Investigative team meetings will highlight the efforts of the members of the team, and establish a form of accountability for team members.

ELECTRONIC COMMUNICATION

As a large part of our communication is now done electronically, business rules will need to be established to ensure that all electronic communication is properly captured. When considering protocols around electronic communication it is important to remember these definitions.

DEFINITIONS

1. **Record:** any information contained in any physical medium that is capable of being preserved. This includes audio-visual records, photographs, maps, drawings, film, sound recording, videotape, microform, magnetic tape, paper or electronic files and any other documentary material.
2. **Corporate Information:** is information required to carry out operations, to make decisions or to account for activities of the CRA:

Examples are:

- Emails or BBM messages that contain information pertaining to operational and/or investigative decisions, actions and transactions are a legitimate source of evidence. Such as:
 - Summaries of debriefs;
 - Summaries of surveillance;
 - Direction(s) or decision(s) given regarding an investigation.
3. **Transitory Information:** is information required only for a limited time to complete a routine action:

All communication needs to follow agency and criminal Investigations policy. More information can be found in the criminal investigations manual at: [Criminal Investigations Manual 1.14 Mail, email, facsimile and secured shared drives](#)

Emails and other forms of electronic communication have become second nature as a means of communicating both within organizations, including the CRA, as well as externally. As a result, consideration must be given to the effective information management within an investigation in order to satisfy disclosure obligations. A starting point is to utilize [good email management practices](#).

CASE PLANNING

Planning is the process of thinking about and organizing the activities required to achieve a desired goal or objective

Planning is important in all cases but is an absolute necessity in any major case to ensure that **objectives are achieved** and the investigation is conducted in an efficient manner.

WHY PLANNING IS SO IMPORTANT?

By conducting proper planning we have a path to meet our objectives. Planning allows us to monitor our progress and facilitates the coordination of tasks and resources. Proper planning is essential and makes us better investigators.

It takes less time to do a thing right, than it does to explain why you did it wrong – Henry Wadsworth Longfellow

MAJOR CASE OPERATIONAL PLAN

A **major case operational plan** is the combination of a **detailed investigative plan** and a prosecution plan. The detailed investigation plan which is part of the operational plan will become your road map for the investigation. It will guide you through your decision-making process and ensure you stay on track.

The **prosecution plan** is also part of the major case operational plan and will initially be prepared at the earliest possible point in a major case when meaningful information can be provided. The plan should be regularly updated and re-submitted as the investigation progresses and new information becomes available.

This document is an evergreen document that will be updated during significant events in the case. Although there is no set time period for its update, it is recommended that, as a minimum, it be prepared at the inception of a case and updated after the search action and prior to referral.

Once the CRA has determined that a case may require a major case management team, the Manager of the team in charge of the file will:

- a) Draft an operational plan; and
- b) Inform the PPSC of the existence of a major case and discuss the possibility of assigning PPSC advisory counsel.

The Manager will develop an operational plan that structures the investigation in contemplation of a prosecution. This may include, amongst other things:

- Establishment of a team structure to ensure adequate resources are recognized with an outline of roles and responsibilities for the investigation;
- Succession Planning (there needs to be a range of investigators and prosecutors assigned to this case to ensure the case survives changes within an organization);
- A case management process for documents, electronic data, and scanning capacity; and
- A plan for handling disclosure.

The CRA will forward the operational plan to PPSC and consult on the possible assignment of PPSC advisory counsel.

The preparation of the initial operational plan is the responsibility of the Assistant Director, Criminal Investigations of the Canada Revenue Agency (CRA).

Once the approved structure for the team is in place, the case manager will take over the responsibility of the updates of the operational plan

It is incumbent on the Assistant Director, Criminal Investigations and the PPSC, to ensure that a viable and realistic operational plan is created and all necessary updates meet the requirements of the CRA's investigative plan and the Deputy Director of the PPSC's prosecution plan.

CASE PLAN

A **case plan** may be prepared as soon as the detailed operational plan is approved and the team is in place.⁵ The case plan needs to have sufficient detail to provide a high level description of the investigative steps that should be done and achieved to move the case forward.

The written plan includes an estimate of time requirements, the actual time consumed, a work completion date, a review date and the supervisor's comments on review of the plan and the results. It should be directly tied to the project management.

This case plan should be updated on a monthly basis. Updating your case plan on a monthly basis has been shown to be an effective way for supervisors to manage their operations.

Remember that investigations rarely proceed as planned. As the investigation changes course your plan must also change to reflect the new direction of the investigation.

The monthly update provides an overview of the work to be performed during the month and the tasks needed to be completed. It's the responsibility of the case manager to prepare and ensure follow up on the Monthly case plans.

BUSINESS RULES

A **business rule**⁶ defines or constrains some aspect of the investigative process. Business rules are intended to assert business structure or to control or influence the behavior of the management of the case. Business rules describe the operations, definitions and constraints that apply to the investigation of the major case. Business rules can apply to people, processes, corporate behavior and computing systems in

⁵ Project management is the practice of initiating, planning, executing, controlling, and closing the work of a team to achieve specific goals and meet specific success criteria at the specified time. It should be directly tied to the detailed investigation plan.

⁶ Guidance can be found on the development of business rules for a major case in the Business Rules Supplemental Document

an organization, and are put in place to help the organization achieve the goals of the investigation.

While a business rule may be informal or even unwritten, we recommend documenting the rules clearly. When carefully managed, rules can be used to help the command triangle to better achieve goals, remove obstacles to case progress, reduce costly mistakes, improve communication, comply with legal requirements, and increase the quality of the final investigative product.

For major case management, the investigative workflow is spelled out through the use of business rules. These rules identified at the inception of a major case will outline the specifics around who will conduct what task, how it will be conducted along with communication and document management protocols. Business rules will cover, but are not limited to the following:

ACCOUNTABILITY

The case manager has ultimate responsibility for the tasks assigned within a major case investigation. The case manager and primary investigator are responsible for identifying the tasks to be completed and assign them through the File coordinator. The File coordinator is responsible for maintaining a record of all identified tasks and results.

DOCUMENT AND EVIDENCE MANAGEMENT

The effective management of all documents is important in any criminal case but it is especially important when handling a major case which will have exponentially more documentation and evidence. Without good document and evidence management practices the case is put at risk. A plan for effectively handling the documents and evidence needs to be established at the inception of a major case. Specific details as to how to handle the documents should be put as part of the case's business rules to ensure the consistent handling of all documents and evidence.

The plan and corresponding rules need to include elements such as:

- How the evidence is handled;
- Who controls the storage and maintenance of the evidence;
- The approach to using any technological solution such as ringtail; and
- A disclosure protocol

Many investigators think that the principles underlying evidence organization for court only become relevant at the referral and court preparation stages. It is important to continually emphasize the importance of applying these principles and concepts commencing at the beginning of an investigation, and continuously during the investigative process. Sometimes it is effective to start with the end and work backwards.

The benefits to the investigator and CRA are that the investigator can identify problems with the evidence early in the case and take the necessary steps to rectify the problem well in advance of the expiry of a retention order or the beginning of the trial, and the investigator can assess, at an early stage, whether sufficient evidence has been obtained to prove a particular fact, and if so, the investigator can move on to other issues. This will result in a more efficient and less intrusive investigation.

Early on, all major cases need a **disclosure protocol** that will outline how they intend on managing, vetting, redacting and disclosing the evidence in the case.

A major issue facing investigators is what to include in the “investigative file”. The investigative file will include: the “fruits of the investigation” and may also include privileged records and/or irrelevant records. “Fruits of the investigation” are, in the strictest sense, all evidence gathered throughout the investigation and records relating to how the investigation was conducted. All of these records are relevant and must be produced to the defence.

EXHIBITS

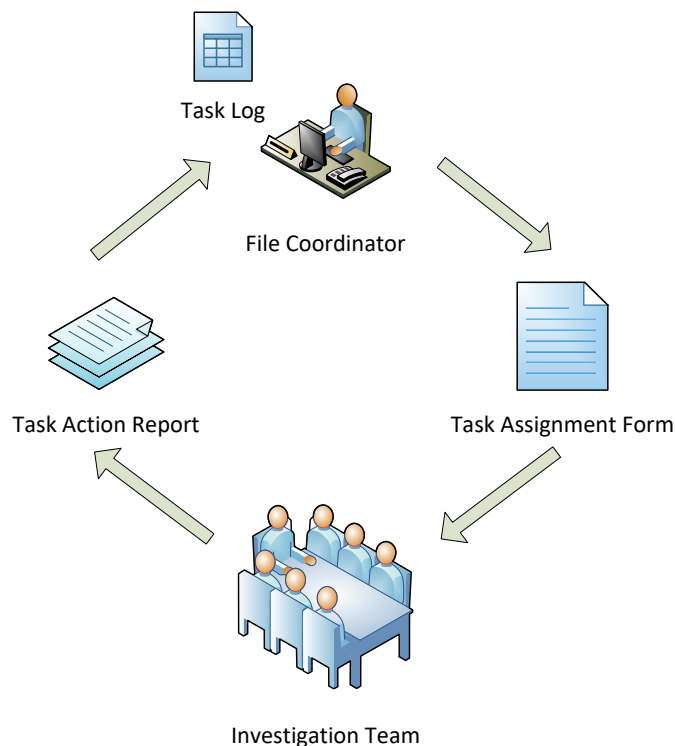
Continuity of exhibits is of utmost importance, and the continuity of exhibits remains with, and is the responsibility of the exhibit coordinator (**depending on resource availability, this role may be assumed by another member of the investigative team**).

All exhibits will be seized and handled in accordance with CRA policy. The process for handling the exhibits needs to be clearly outlined in the business rules set up at the outset of the investigation.

In the event of multiple locations, consideration may be given to assigning an exhibit coordinator and exhibit persons for each location. The exhibit coordinator will oversee all work conducted by the individual exhibit persons.

TASK MANAGEMENT

In order to maintain control over the task assignment, all major cases must utilize a **task log** which is to be maintained by the file coordinator. A task log is a chart that documents all tasks within the investigation. All task assignments are individually numbered and assigned by the file coordinator. Team members will in turn prepare a report on the progress and results of each of their assigned tasks and submit these back to the file coordinator.



A **task assignment form** will be used by the File coordinator to administer all aspects of the investigation. A **task action report** will be used by the investigator or other personnel to write a detailed description of all actions taken with respect to the assigned task.

Note: The business rules established by the command triangle will determine the form and format for these tasking documents. For cases utilizing major case management software, these documents will be generated by the software. For other cases, particularly those not involving other agencies, it may be sufficient to use T2020 Memos for File when assigning tasks or reporting on the actions taken.

RESPONDING TO TASKS (TASK ACTIONS)

The investigator will work on the task and document their investigative activities in a task action report. If an investigator is not assigned the task but completes work to help with the task, he/she will need to identify the assigned task number and submit a separate task action report. The "Action(s) Taken" should be written in third person, past tense and in a professional manner in order to facilitate the efficient drafting of an Information to Obtain (ITO) or Affidavit.

If documents, exhibits, or multimedia are seized/collected as part of the task, this fact must be mentioned in the task action report. Documents referenced should be listed clearly at the bottom of the task action report in a format established in the business rules.

In addition to the above, obtained documents should also be recorded on a **document submission spreadsheet**. This spreadsheet also must be submitted to the file coordinator at the conclusion of the Task and will assist him/her in making entries in the **documents intake / exhibit register**. Information received by the investigator in electronic format will be described in the task action report and submitted to the file coordinator as is.

DOCUMENTS OBTAINED WHILE PERFORMING TASKS

How investigators are to submit documents that are referenced in a **task action report** will be established in the Business Rules.

SURVEILLANCE

Surveillance is an investigative technique involving the deployment of various types of resources to observe the activities of one or more individuals for the purposes of gathering evidence or information. Any surveillance action contemplated as part of a major case must comply with [Criminal Investigations Manual Chapter 25 – Covert Operations](#).

INTERVIEWING

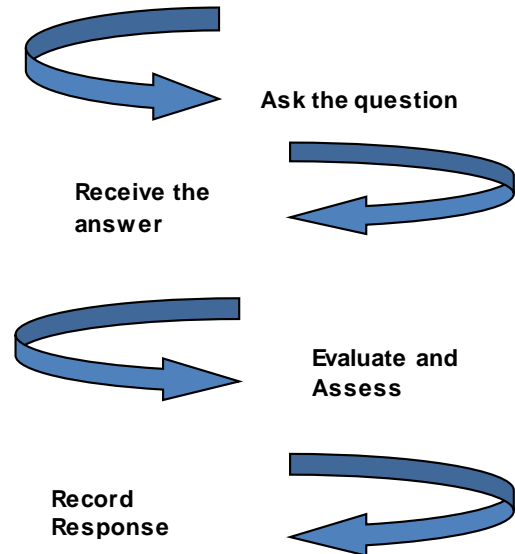
Interviews are one of the most critical elements of a successful CRA investigation. The aim of an investigative interview is to obtain accurate & reliable information / facts from a witness or from the accused. In a major case you may have multiple individuals who need to be interviewed. Therefore, consideration may need to be given to assigning an interview coordinator.

Whether or not you assign an interview coordinator, it is important that all interviews are prepared for properly.

A starting point in your interview preparation may be to create a profile of your witness prior to conducting the interview. This information is captured in a **witness profile summary**.

Before every interview you should create a roadmap for the interview you by identifying

- the issues in the case & the facts you need to prove
- the facts you want to prove with this witness
- what evidence you expect this witness will provide to prove these facts
- how the witness' evidence will prove a fact (e.g. the witness identifies a document and the document itself is used to prove a fact, or, the witness speaks directly to that fact)



Always ask yourself “do I have the right witness to prove this fact?”

You want to obtain admissible, relevant and reliable evidence that has probative value, from a witness that you can identify as credible, not simply answers to questions

INTERVIEW SEQUENCE PLAN

Witness interviews should be planned out in an order that will enable the investigator to maximize the value of the information gathering process. The **interview sequence plan** lists the witnesses you plan to interview, the order of the interviews, the allegations you intend to discuss, and the questions you intend to ask. When witnesses are interviewed sequentially, you should avoid delays between one interview and the next to minimise the opportunity for collusion.

The order in which the witnesses are interviewed will depend on:

- the importance of their evidence. The need for their evidence at points in time consistent with the investigative plan, for example witness evidence needed for an ITO will be needed sooner than a confirmation statement on an invoice from a supplier,
- their degree of association with the person who is the subject of the complaint, and
- their availability.

EXPERTS

Major cases may need experts to aid in proving or disproving some aspect of the case. As it takes time and resources to acquire the correct expert, these decisions need to be made in a timely fashion and should be captured as part of the **major case operation plan**.

The decision to use expert resources to conduct examinations shall be made by the command triangle.

INVESTIGATIVE CHALLENGES IN MAJOR CASES

Although all cases have challenges, these challenges are often accentuated in major cases due to the need to work in a team, the volume and complexity of evidence, and the increased scrutiny by senior management as to the progress.

The CRA's major case management approach needs to take into account the challenges facing the organization in handling these types of cases. Some of the challenges that the investigative team will need to consider when embarking on a major case are:

- Underestimation of investigation complexity
- Volume of documents and evidence to be handled
- Keeping the case focused and on track (in other words not letting the case snowball without planning and control)
- Inappropriate shifting of priorities
- Incorrect assumptions about roles and assignments
- Work in a silo
- Failure to do timely reviews of case and case progress
- Problems with Multi-jurisdictional accountability
- No accountability to senior management
- Pride of authorship, defensiveness

- Interference from non-team personnel
- Unsuitable file management
- Absence of investigative innovation
- Failure to ask for appropriate help when needed
- Lack of experienced investigators and investigator turnover in a team
- No team cohesion or a lack of cooperation amongst members
- Team stress
- Unproductive media relations
- Deficiencies in finances and resources
- Distinction of roles in PPSC between investigative and prosecutorial counsel

If you do not plan for or address these challenges:

“The work of the most dedicated, skillful, and highly motivated investigators and supervisors and forensic scientists can be defeated by the lack of effective case management systems and the lack of systems to ensure communication and co-operation among law enforcement agencies.

One of the key concepts of the case management system is that there needs to be standardized investigation techniques — the same processes and procedures used in each and every major investigation — because one can never know which investigations may later be linked.” (The Campbell Report)

Major Case Management (MCM) is a proven approach for dealing with large and/or complex investigations. The CRA recognizes that certain cases stand out from others in terms of the seriousness of the offence, the scope or complexity of the investigation, or the resources required to successfully carry out the investigation. These investigations must be effectively planned and managed from the earliest opportunity to make effective and efficient use of limited resources, and to ensure a timely progression of the investigative process.

“MCM structures an investigation by providing clear goals and objectives; establishing lines of responsibility and decision-making authority; and creating infrastructure for the recording, storage and sharing of information, and contributing to operational efficiencies.”

— Forsaken: The Report of the Missing Women Commission of Inquiry, Executive Summary, p.21

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