

Corada Revenue Services

Criminal Investigations Division
Information on Personnel



CORADA REVENUE SERVICES

CRIMINAL INVESTIGATIONS DIVISION

PERSONNEL INFORMATION (Available to work a Major Case):



Employee #1 Mark Douglas

Mark is a fairly new investigator with about 2 years of experience. Since his time in the Investigations Division, Mark assisted a senior investigator on a complex case by conducting investigative interviews and summarizing the evidence obtained to support the elements of the alleged tax offences.

Mark also conducted detailed transaction analyses of the target's bank records and financial accounting system to calculate the un-reported taxable income of the target and his corporations necessary to compute the total federal income taxes allegedly evaded. Mark's analyses also documented the evidence supporting the fraudulent acts by the target and the resulting deliberate falsification of the financial statements and related tax returns filed with the tax authorities, which further strengthened the case.

Before joining the Investigations Division, Mark held the position of International Tax Auditor for over 20 years. During this period, Mark developed excellent knowledge and skills in many areas as it relates to determining the correct tax liability of corporations, trusts, and individuals, as well as expertise in the complex methods and practices of tax planning and tax avoidance.

Mark has an extensive knowledge of accounting methods, financial systems, audit techniques and practices which enable him to understand the purpose and legality of complex business transactions and structures, as well as properly interpret the financial results of a wide range of businesses to ensure compliance with applicable federal income tax laws.

Mark also has in depth knowledge about Corada's income tax treaties with other countries which are required to interpret international tax issues and the provisions in tax agreements. He also has developed considerable knowledge about the rules of evidence and documentary requirements to support tax re-assessments; particularly where litigation or competent tax authority review is anticipated.

Mark's skill sets also include excellent interpretation skills in understanding complex fact situations, business law, as well as interpreting legal arguments presented by taxpayers, including tax experts in the legal and accounting professions. He also possesses excellent verbal and written communication skills.

**Employee #2 Karen Mills**

Karen is a senior investigator with 20 years of experience. During that time, Karen has successfully completed several investigations involving major cases of tax evasion, which included international tax fraud schemes.

Karen has expertise knowledge and skills in all critical areas of criminal investigations; she knows and understands how to implement the principles of major case management in large complex investigations. This includes developing and executing investigative methods or techniques to undertake the most complex of cases, in order to secure evidence which supports the existence of fraudulent actions resulting in tax evasion or fraud, involving complex business and accounting structures, including other criminal activities in the case.

Karen has developed a very high level of knowledge and expertise in identifying the tactics used by tax experts in the legal and accounting profession used to devise tax schemes which are designed and implemented to defeat voluntary compliance with income tax laws, and the collection of federal income taxes due to the Government.

Karen also has extensive knowledge of legal principles, theory of proof, jurisprudence, rules of evidence, disclosures, data analysis, and alternate methods of income verification such as net worth in order to conduct forensic investigations and determine financial benefits associated with tax evasion or fraud resulting from fraudulent actions of targets.

Karen's cases often involved securing evidence from multiple foreign jurisdictions; and as result, she has knowledge of and in-depth experience about the sources and methods to obtain evidence from foreign jurisdictions which include International Tax Agreements, Mutual Legal Assistance Treaties (MLAT), Tax Information Exchange Agreements (TIEA) and Competent Authority.

Karen is also an exceptional leader. She has experience in directing and leading other investigators in large, complex investigations when the scope of the investigation requires the involvement of additional resources. When leading or directing others, Karen is very effective and efficient in assisting team members in resolving contentious issues related to the investigation and reviewing the work product of investigators. She provides critical input to each team member's performance, sets goals and priorities, and formulates investigative case plans as well as operational plans, to ensure the desired investigative results are achieved with the given resources.

Karen also has significant court room experience in criminal prosecution proceedings regarding the presentation and organization of evidence and providing testimony, and proven experience in her ability to provide assistance to prosecutors as needed in complex cases.

**Employee #3 Becky Altmann**

Becky has been in the Investigation Division for the past 4 years. During that time, she has successfully completed three investigations of tax evasion; one of which also involved evidence supporting charges for money laundering as part of the overall scheme perpetuated by the target.

Becky has good investigative skills and decision-making capabilities. She adopts the “theory of the case” approach or principle to an investigation. She is very effective in analyzing available data and relevant facts from several sources to recognize inter-relationships that support the development of conclusions.

Becky has an excellent knowledge and understanding of various anti money laundering legislation both in Corada, including several other jurisdictions, and understands the sources and methods of information available from foreign financial institutions that may lead to additional evidence in support of the theory of the case.

Becky also knows and understands the evidentiary criteria to be met in the statutes regarding proceeds of crime and money laundering which can identify the existence of other fraudulent actions committed by the target beyond tax evasion, and the investigative and legal actions that can be undertaken when the elements of money laundering exist.

Becky is also very knowledgeable about money laundering techniques employed by criminals which facilitate tax evasion and divert illicit funds into legitimate enterprises including the use of sophisticated arrangements by targets that advantage of the financial secrecy laws.

Becky’s other skill sets include very good verbal and written communication, as well as excellent drafting and technical review of legal documents such as search warrants, and other judicial authorizations, as well as management reports, including the drafting of specific requests through International Tax Agreements, Mutual Legal Assistance Treaties (MLAT), Tax Information Exchange Agreements (TIEA) and Competent Authority.

**Employee #4 Luthando Firash**

Luthando has been with the Investigations Division for about 8 years. During that time, he has successfully completed approximately 5 investigations of tax evasion. Most of the cases Luthando has completed involve sole proprietors and/or their businesses under-reporting their gross sales revenues or failing to report income

altogether.

Luthando has very good knowledge and skills in using direct methods and indirect methods of proving income, including cases where the sources of income may not be completely identifiable or apparent or there is a lack of business or accounting records.

Luthando has excellent risk analysis skills in determining which method of proving income in a criminal investigation is appropriate and which, will have the best chance to withstand legal challenges or rebuttals from defence.

Luthando has a sound knowledge of legislation, regulations, and policies including various tax treaties and conventions, legal principles, case law, related publications, including other legislation and regulations that may impact the taxation of taxpayers, business practices, research methods and techniques, tax planning methods, and rules of evidence to evaluate taxpayers' submissions concerning potential assessments or re-assessments.

Luthando also has knowledge and understanding of the reporting requirements of various regulatory bodies as they relate to financial institutions, insurance companies, and stockbrokers which may be used as sources of information. Luthando also knows and understands how to collect and access relevant information from online searches using open sources of information from a wide range of data sources including social media.

Luthando is also proficient in the use of various computer systems and computer technology including several specialized software applications used by businesses. He is very effective and efficient in using computer audit techniques to analyze electronic records in order to compile records and generate reports, memos, correspondence and other work-related documents such working papers to support his cases.

Luthando is very capable in investigative interviewing and presentation techniques used to gather relevant information and documents from third parties, including the accused, in order to support or advance cases being investigated . He also has very good communication skills and is often called upon for assistance by other investigators.



Employee #5 Matteo Mangiapane

Matteo is a senior investigator with 24 years of experience. During that time, Matteo has successfully completed several investigations involving the most complex cases of tax evasion, which included international tax fraud schemes, as well as joint investigations with other law enforcement agencies in Corada involving criminal organizations.

Matteo has expertise knowledge, skills and execution in all critical areas of criminal investigations. This includes developing and executing investigative methods or techniques to undertake the most complex of cases, in order to secure evidence which supports the existence of fraudulent actions resulting in tax evasion or fraud, involving complex business and accounting structures.

Matteo knows, understands and adheres to the principles of major case management (MCM) in his approach to large complex cases of tax evasion or tax fraud. Matteo has very good managerial skills and techniques in building and leading teams that are specialized in accordance with the major case management theories and practices,

while taking into account the complexities of the investigation, and the methods to undertake to secure evidence.

Matteo has significant knowledge and experience in strategic and operational planning methods, techniques, standards, and practices as they relate to leading major complex investigations which include major projects with law enforcement agencies in Corada, as well as cases combined as a multi-jurisdictional investigation.

Matteo has expertise knowledge and skills in the development and implementation of accountability, control and tracking mechanisms in major complex cases to monitor key issues, review work product resulting from the implementation of investigative techniques or methods for quality assurance, and secure necessary resource requirements in order to achieve investigative objectives.

Matteo also has exceptional knowledge and skills in providing technical advice and guidance on complex investigative, audit and legal issues to ensure effective management of the overall investigation as it relates to leading major complex cases.

Matteo also has significant experience in planning and coordinating actions of specialized staff from different technical areas to assist in conducting the investigation; as well as a proven ability to establish and maintain strong working relationships and networks with external partners.

As a result of his experience, Matteo also has exceptional coaching skills needed to encourage collaborative participation and improve employee knowledge by developing and implementing specific on the job training required for investigators involved in or assisting with complex cases of tax evasion or fraud.



Employee #6 Alvaro Javier

Alvaro has been in the Investigations Division for approximately 2 years. Although Alvaro has not had carriage of an investigative file, he has assisted other senior investigators in at least 2 major complex cases involving tax evasion.

Alvaro was responsible for compiling, organizing and inputting information from the target's banking records and financial systems into excel spreadsheets and using powerful data analysis formulas to perform detailed transaction analyses to assist in identifying transactions, and activities, including key data from documents connected with fraudulent acts by the target, connected with deliberate falsification of expense claims in the financial statements and related tax returns field with the tax authorities.

Alvaro has very good skills in financial data analysis and extraction. He knows and understands how to use methods and techniques in developing databases for the conduct of complex and integrated reviews of data and information from several

sources and types of business systems – such as accounting, finance, inventory, production, emails, point of sale, including electronic commerce.

Alvaro is very proficient in the use of specialized data analytics software packages and tools, and can find, interpret, organize and keep track of large data sets, and create useful reports and interactive dashboards, including data visualizations such as charts, graphs, and timelines to assist senior investigators in creating actionable plans to advance their cases.

Alvaro's skills set also includes very good critical thinking and communication. He knows and understands how to explain the results of the data analyses and its implications beyond the numbers so that investigators he is assisting can better interpret what does the data says about what has been accomplished and what evidence or information may be missing.

Before joining the Investigations Division, Alvaro held the position of a Computer Audit Specialist for 12 years where he gained valuable experience and skills in identifying, obtaining, converting and analyzing taxpayers' data using Computer Audit Assist techniques, hardware, and software to acquire data files, process them, and produce reliable working papers and reports large case auditors. Alvaro also has a degree in Criminology and Computer Science.



Employee #7 Leon Stanislaw

Leon has been with the Investigation Division for approximately 13 years. Leon is an Informatics Investigator and has been involved in numerous cases of varying complexities during his time. Leon's role in Investigations is to provide specialized computer forensic analysis in computer assisted investigations pertaining to accounting and financial systems of targets suspected of committing tax related offences

Leon participates in and contributes to pre-search meetings and discussions with the lead investigators and provides advice on computer and electronic data related issues and adds to the planning of searches, as well as assisting in the drafting of the pre-conditions to support the issuance of the Search Warrants as it relates to search and seizure of digital evidence. He provides advice to investigators regarding hardware and software configurations, as well as accounting systems to ensure the accuracy and completeness of the data identified to be seized, as set out in the Search Warrants.

Leon has expertise knowledge, skill and execution in leading on-site search and seizure of the target's computerized accounting and information systems including other digital devices, through the analysis and evaluation of files, data, hardware, and software in accordance with the terms and conditions of the Search Warrants.

Leon understands and knows the measures to be taken to ensure adequate security and storage of the target's electronic data seized or collected, including data covered within the scope of the Search Warrants, through data analysis and recovery reports to

support the procedures taken, and to ensure the integrity of the data for authentication and evidentiary purposes, as well as rebut legal challenges to the validity of the data.

Leon has expertise knowledge and skills in identifying, acquiring, selecting, transforming, creating, and delivering accurate and complete data in electronic format and/or in printed reports, including financial, accounting, fiscal and other data obtained from taxpayers, by using complicated and complex search procedures which are beyond the realm of traditional data acquisition, processing and investigative techniques. The resulting information is used by investigators to assist them in making critical decisions and achieving investigative objectives as well as developing other lines of inquiry for investigation.

Leon provides on-going advice, assistance and technical support to investigators during the course of the investigation on electronic information and electronic investigative techniques. Leon also has expertise knowledge, skills and execution in using various e-discovery forensic tools to advise in and assist investigators and prosecutors with the disclosure of electronic data and presentation of electronic evidence for Court purposes.



Employee #8 Haruto Minoru

Haruto has been with the Investigations Division for about 1.5 years. Haruto has completed basic training in conducting criminal investigations. Haruto has assisted with tasks on a few investigations and has not had carriage of any investigative file to date. For the most part, Haruto has gained experience in and knows how to manage, inventory, organize, retrieve and store evidentiary materials and investigative work product using computer technology and e-discovery software and tools to prepare reports, and disclosure productions and exports for various end users.

Haruto has a good understanding of and demonstrates skills in implementing standards and control measures for the maintenance of a file coordination system, and related procedures to ensure all investigative information and work product, including data, documents and records are appropriately indexed, cross referenced, and classified for proper dissemination.

Haruto knows and understands key elements in developing usable file structures to organize related documents and records according to business function needs and related activities of the investigation, which improves workflow, and contributes to a better application of business rules and a more systematic and routine management of records in order to facilitate better control of evidence in the case.

Haruto has experience in and very good ability to efficiently handle voluminous records and documents from various sources to ensure their completeness, authenticity, integrity, usability and quality. Haruto also has experience in converting paper documents and converting them into electronic documents that are searchable. He knows and understands how to redact sensitive information from documents in accordance with established business rules set out by the major case manager.