



MAJOR CASE MANAGEMENT CASE STUDY PART 3

CONTEXT:

Assume you are the major case manager assigned to **PROJECT ARTIFACTS**. At the end of case study part 2 you were provided with a document titled “Project Artifacts MCM Team” which outlines the major case management team that was created to handle this case.

CASE FACTS:

You and your team have conducted additional investigative steps and based on these investigative steps you have determined that all 13 cases appear to be related.

- 1) You have interviewed the 13 referring auditors and discovered the following information:
 - a. None of the export businesses had store front locations. All of the business addresses were locations that rented out space and mailboxes.
 - b. All of the businesses operated the same way. They would purchase lithographs from a domestic supplier and then export it.
 - c. None of these businesses had domestic sales.
 - d. All of the export businesses were in VAT refund positions.
 - e. There appeared to be very little activities in the Corporate Bank accounts other than the payment to purchase the lithographs, the deposit from the sales of the lithographs and the VAT refund cheques.

- 2) You reviewed the audit files, corporate records, internal databases and conducted internet searches on all 13 exporters that were audited and discovered the following:
 - a. All of the companies used one of four domestic suppliers to purchase the lithographs.
 - b. The directors all appear to have a relation to one another:
 - i. Kevin and Adam Williams are brothers.
 - ii. Spencer Williams is their cousin.
 - iii. Jada Jones appears to be in a common law relationship with Kevin Williams.
 - iv. Jenny Jones and Jada Jones appear to be the same person as Jada sometimes goes by Jenny.
 - v. Guy Groulx is married to Kevin and Adam’s sister Claire.

- 3) You conducted research on the 4 domestic suppliers of the lithographs and discovered the following:
 - a. All four of these companies do not have an internet presence.
 - b. You could not find a store front location for any of the four companies.

- c. All four did not remit the VAT they claimed on the sales of the lithographs.
- d. You looked at the corporate records for the four companies.

Company Name	Director and Shareholder
Art Supplier Limited	Robert Williams
Artsy Lithos Inc	Claire Groulx
Lithographs & More	Robert Williams
Paints and Me	Claire Groulx

- e. Robert Williams is Kevin and Adam Williams brother. Claire Groulx is Guy Groulx’s wife
- 4) The team has reached out to Corada’s Customs Agency and discovered the following:
 - a. The 13 exporters have monthly shipments identified as “artwork” which is exported to various countries.
 - b. They have never inspected a shipment.
 - 5) The team has entered in a joint investigation with Corada’s Customs Agency and together, you have executed Judicial Orders which allow you to examine the content of the packages shipped in a covert manner. You have seized various lithographs.
 - 6) You have found a reputable lithograph appraisal firm in Corada who has examined the seized lithographs. They have valued each lithograph at \$20 each maximum. This valuation was completed overnight during the examination and seizure of the lithographs shipped. A Non-Disclosure Agreement with the appraising firm was sought.
 - 7) Upon completion of the appraisals, the seized lithographs were re-packaged for shipment to ensure the intended recipient had received the pieces of art and the investigation was not impaired.
 - 8) You have conducted research of open source and of worldwide databases that your agency has access to regarding the foreign recipients of the lithographs. You were able to identify that exports to Italy were signed for by Francesco Rizzo and exports to Pacifica were signed for by Miguel Garcia. As of yet, there are no identified contact persons on the sales invoices to other countries including: Australia, Bermuda, U.S. Currently you do not know if these individuals are connected in any way to the directors of the export businesses.

FOR YOUR ACTION:

In your breakout group(s): CONDUCT the analysis assigned to your group. Note: if you make any assumptions, please specify what they are).

- Group 1 - Identify who the team still needs to interview.
 - Create an interview sequence plan (ideally, who should be interviewed first to last) and explain why you propose this sequence.
 - As part of the development of your interview sequence plan, determine if you want one team to conduct all interviews or have different teams conduct the interviews so they can be done concurrently.

- Group 2 - Identify any foreign evidence you would need to obtain and explain why.

- Group 3 – Identify 3 investigative steps your team would take to continue with this investigation and explain why.

NO.	PLANNED INVESTIGATIVE STEPS
1	
2	
3	

- Group 4 – Using the team information provided in the document titled “Project Artifacts MCM Team”, outline a communication strategy to ensure the team is kept informed as you progress through the case.
- **DESIGNATE** a presenter who will provide a presentation to the class outlining your groups findings.

HANDOUTS:

- Corada Revenue Services Personnel Overview
- Project Artifacts MCM Team
- Corada Revenue Services VAT Overview
- MCM Case Study Preparation

