



## OECD Asia-Pacific Academy for Tax and Financial Crime Investigation

*Introduction to Major Case Management*



# INTRODUCTION TO MAJOR CASE MANAGEMENT (MCM)

# OBJECTIVES

- 1) What is a Major Case including Challenges
- 2) Major Case Management Principles
- 3) Establishing the Theory of the Case
- 4) Command Triangle
- 5) Roles, Responsibilities and building the Team
- 6) Case Planning, Task Assignment and Business Rules
- 7) Case Management and Data Analytics
- 8) Interviews and Major Cases
- 9) Partnerships, Domestic and International Cooperation

# HOW MAJOR CASE MANAGEMENT CAME TO CANADA THE PAUL BERNARDO INVESTIGATION

“The work of the most dedicated, skilful, and highly motivated investigators, supervisors and forensic scientists can be defeated by the lack of effective case management systems...”

[Justice Campbell Report - Summary](#)

# WHAT IS A MAJOR CASE?

General definition:

Is the same as any other investigation, but bigger...

# WHAT IS A MAJOR CASE?

Criteria to qualify as a Major Case are:

- Complex tax schemes;
- Voluminous records;
- Inter-jurisdictional issues / foreign evidence
- Multiple targets;
- Potential for complex legal issues;
- Mastermind

# WHAT IS A MAJOR CASE?

Case complexity factors to consider:

- Not necessarily applied to volume of records
- Complex financial analysis / net worth
- Foreign evidence / cross-jurisdiction
- Complex Corporate Structures
- Number of agencies involved
- Public Interest

# WHAT IS A MAJOR CASE?

Why is Major Case Management important?

- Requires strict case planning strategy
- Allows for allocation of specific resources
- Clear roles and responsibilities
- Economies-of-scale / synergize
- Different workload / work flow requirements

[Major Case Management Handbook](#)

# CHALLENGES



What do you  
believe the  
challenges of  
conducting a Major  
Case might be?



# CHALLENGES OF MAJOR CASES

1. Underestimation of investigation complexity
2. Volume of documents
3. Lack of focus
4. Shifting of priorities
5. Disrespect of the roles and responsibilities
6. Work in silo
7. Lack of case planning

# CHALLENGES OF MAJOR CASES

- 8. Failure of timely reviews of case / progress
- 9. Lack of multijurisdictional accountability
- 10. No accountability to senior management
- 11. Pride of authorship / defensiveness
- 12. Interference of non-team personnel
- 13. Unsuitable file management
- 14. Absence of innovation

# CHALLENGES OF MAJOR CASES

- 15. Failure to request assistance when needed
- 16. Lack of experienced investigators
- 17. Team turnover
- 18. Lack of team cohesion or performance issues
- 19. Team stress
- 20. Lack of financial or human resources
- 21. Lack of leadership
- 22. Tunnel Vision

# MAJOR CASE MANAGEMENT PRINCIPLES

The following are principles of major case management that we have learned from our Royal Canadian Mounted Police (RCMP):

1. The Command Triangle
2. Communication
3. Leadership and Team Building
4. Investigative Strategies
5. Legal Considerations
6. Accountability Mechanisms
7. Management Considerations
8. Ethical Considerations
9. Partnerships



# THEORY OF THE CASE

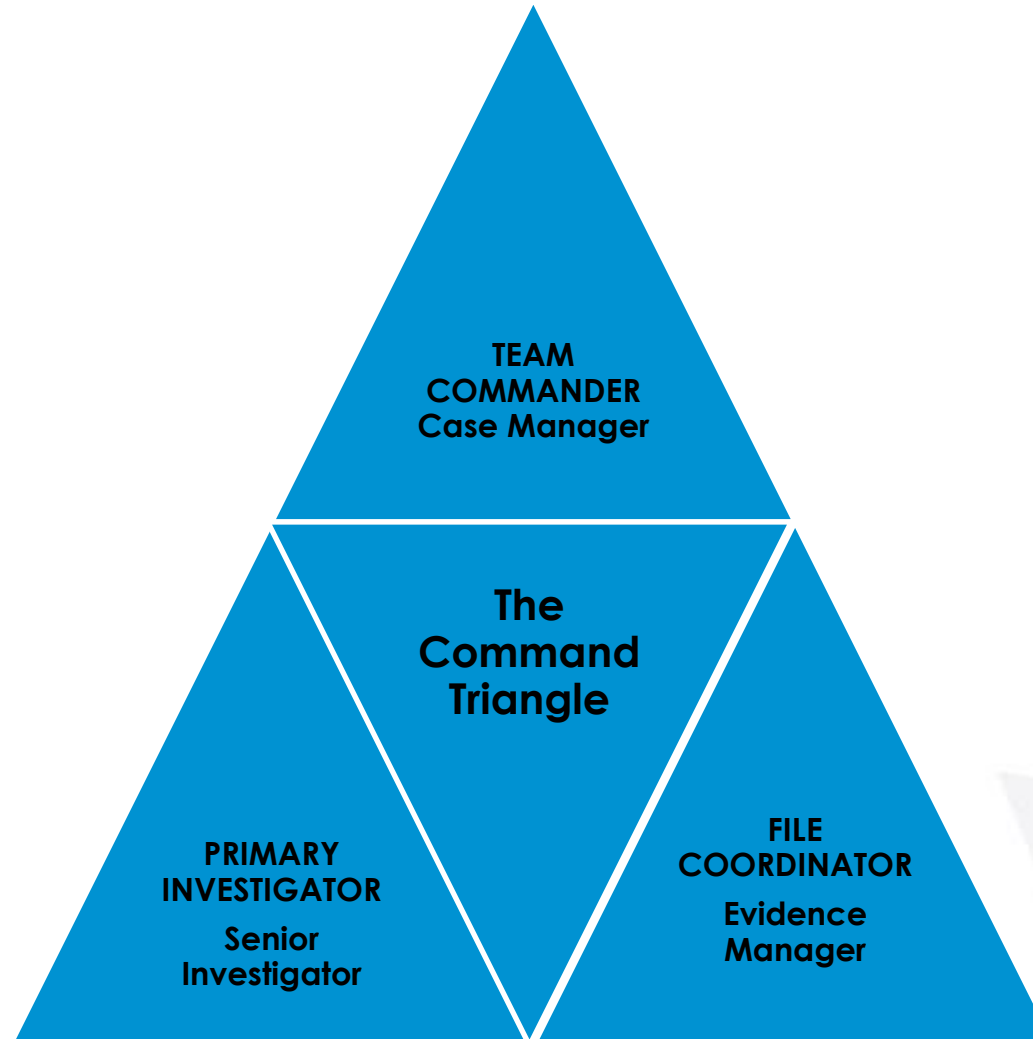
If you don't have a theory, you have no case



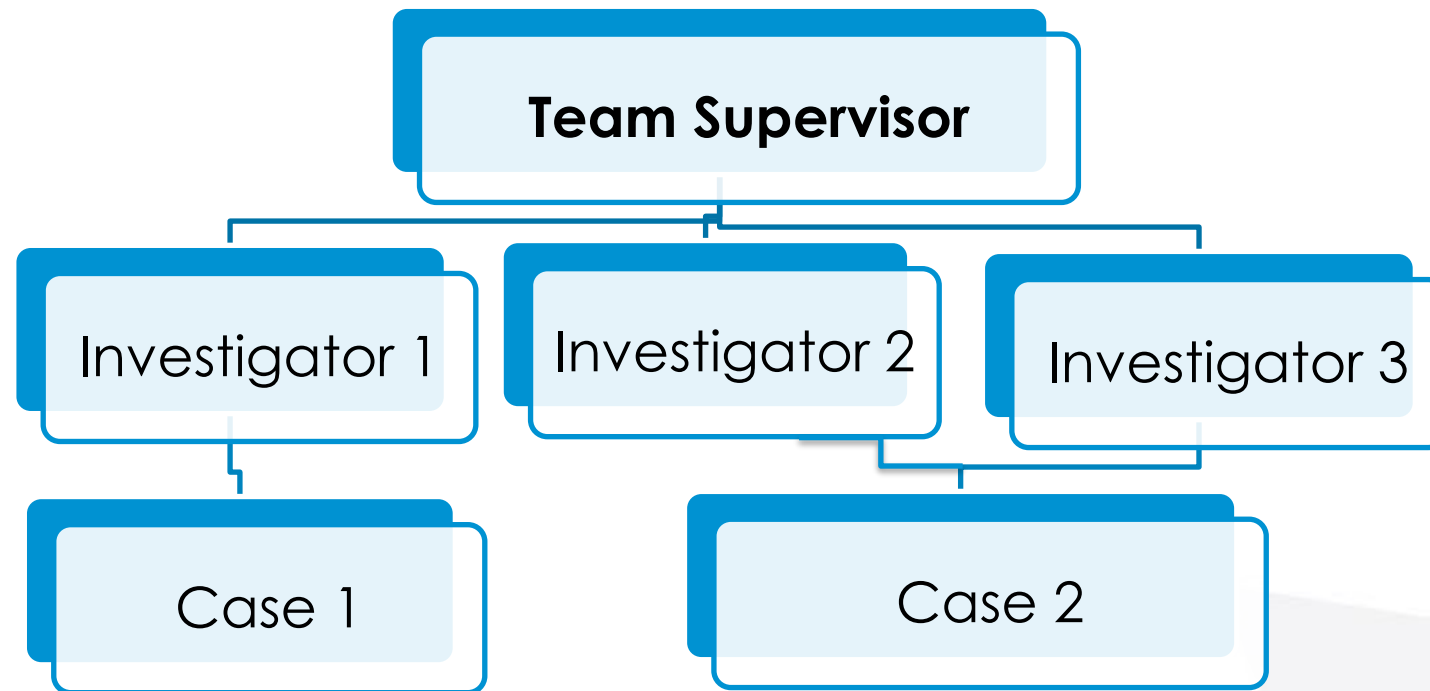
No theory = multiple sets of facts that are disconnected from each other

[OECD Theory of the Case Template.docx](#)

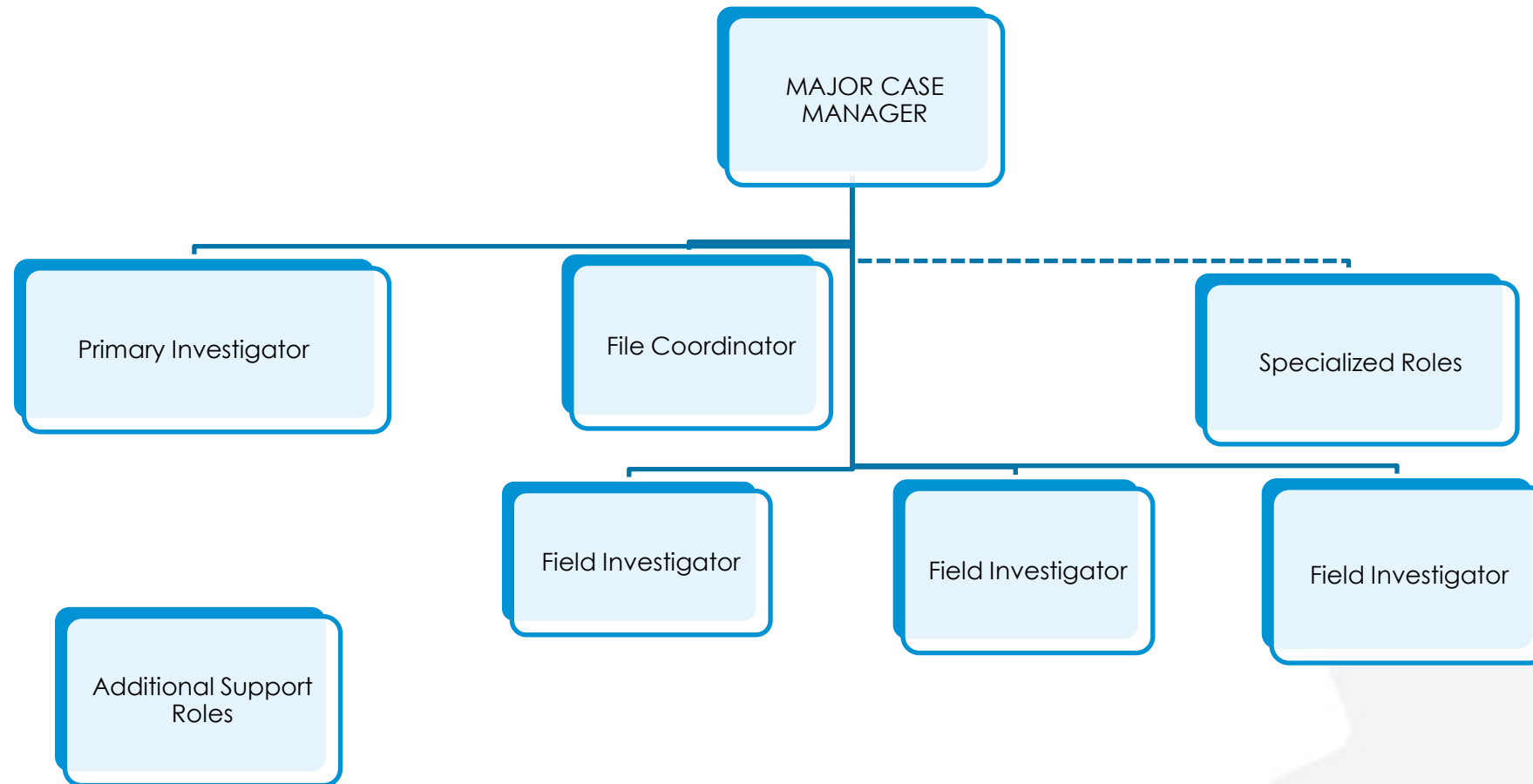
# COMMAND TRIANGLE



# EXAMPLE OF COMMON TEAM STRUCTURE



# EXAMPLE OF A MAJOR CASE TEAM STRUCTURE WITH ROLES





# ROLES – MAJOR CASE MANAGER

## MAJOR CASE MANAGER

- Directs and leads investigators in the most complex investigations
- Develops operational strategies and objectives
- Responsible for direction and flow of the investigation
- Keeps investigation on track through regular case meetings, overseeing task assignment and completion
- Is accountable, responsible and controls the investigation
- Develops, maintains and cultivates partnerships
- Identifies potential linkages
- Identifies the need for resources
- Reviews all legal documents

# ROLES – PRIMARY INVESTIGATOR

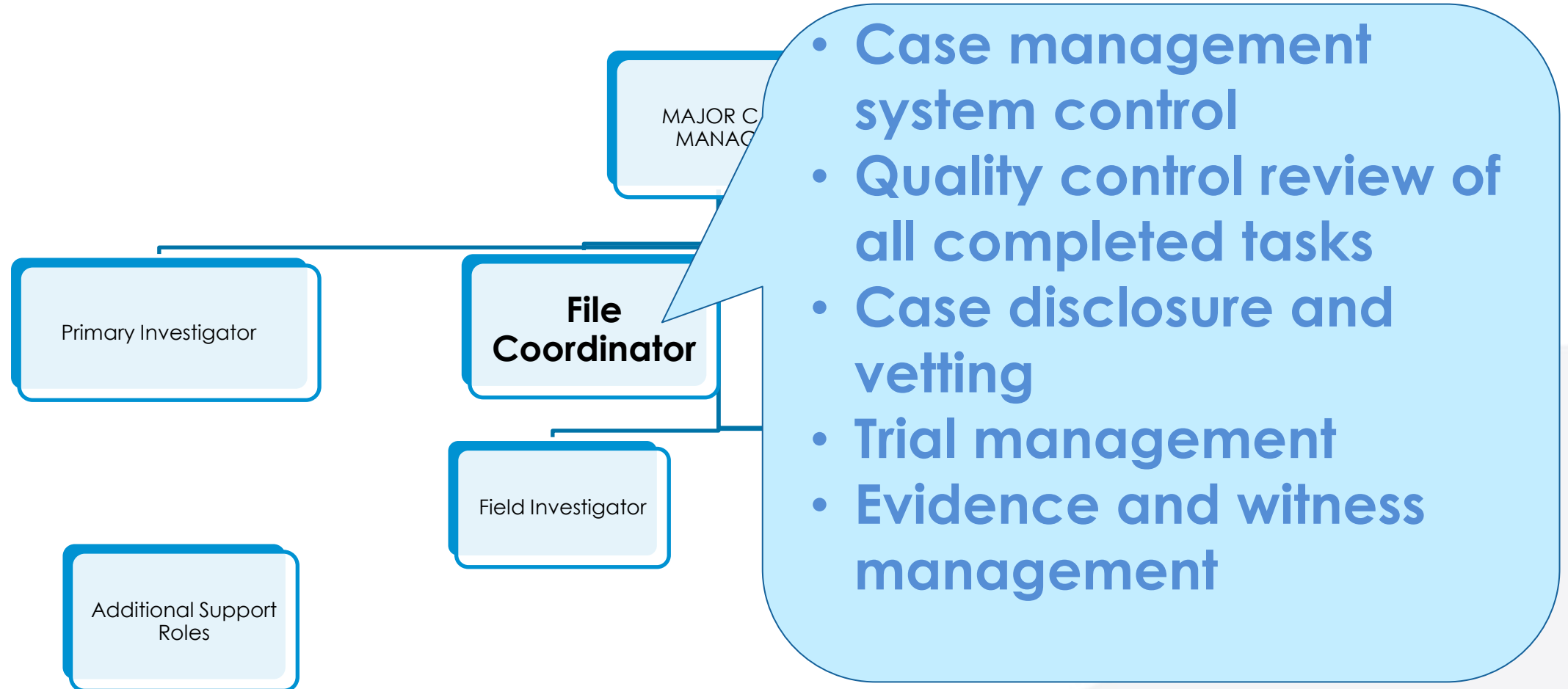
**Primary  
Investigator**

Additional Support  
Roles

Field I

- Reports directly to the Major Case Manager
- Reports any noted linkages to the Major Case Manager
- Knows the case thoroughly
- Must be assigned to case full time
- Works with other investigators as needed

# ROLES FILE COORDINATOR



# ROLES – FIELD INVESTIGATOR

- Performs investigative and non-investigative duties as assigned by either the **Major Case Manager** or **Primary Investigator**

MANAGER

File Coordinator

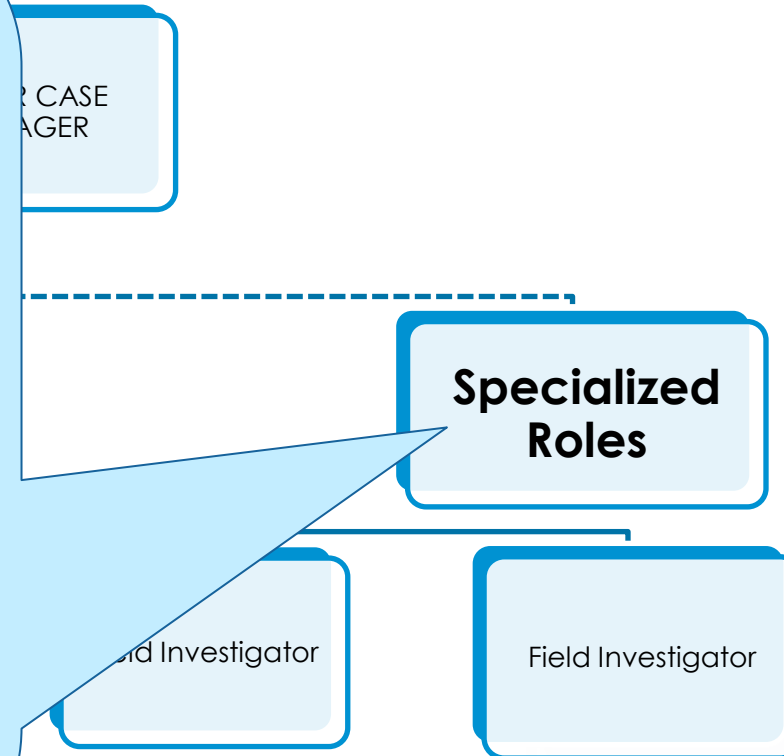
International Affiant

**Field Investigator**

# SPECIALIZED ROLES

Roles can include:

- Affiant
- Evidence Management Support
- Data analyst
- Specialized technical skills in forensics or financial analysis
- International expertise



# ADDITIONAL ROLES

Roles include any type of support roles such as:

- Data input / analyst or administrative support
- Can also include access to technical skills that are not full time members of the team such as computer forensic analysts

Primary Investigator

File

**Additional  
Support  
Roles**

# BUILDING AN EFFECTIVE TEAM

"None of us is as smart as  
all of us"

Ken Blanchart



# BUILDING AN EFFECTIVE MAJOR CASE TEAM

## Skills and personalities of team members:

- Experience and technical knowledge
- Independence
- Able and willing to work in a team environment
- Long-term commitment
- Critical thinking

## Skills and personalities specific to Major Case Manager:

- Strong leadership skills AND
- Technical knowledge
- Highly organized
- Decisive
- Flexible and realistic
- Accountability
- Integrity

## Different levels of management by Major Case Manager:

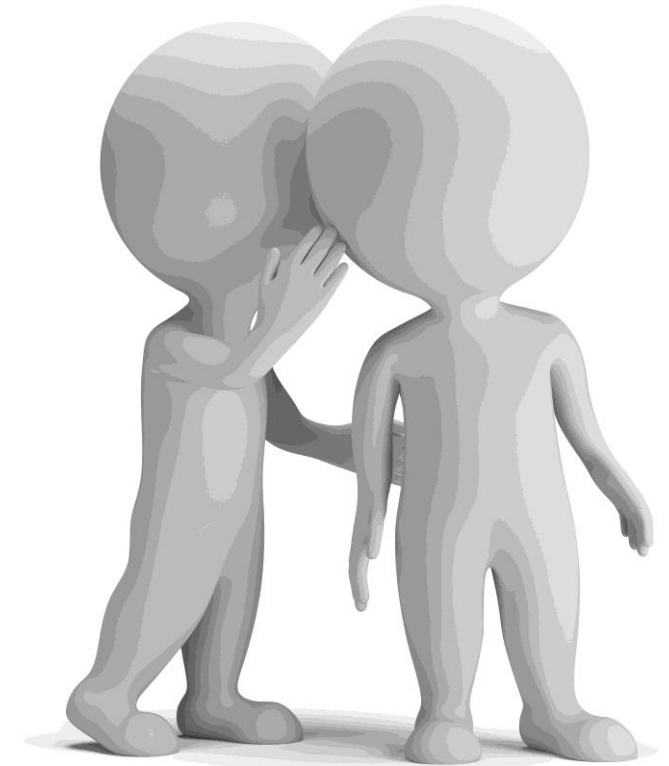
- General management
- Investigative management
- People and relationship management



# BUILDING AN EFFECTIVE MAJOR CASE TEAM

## Communication:

- Regular team meetings, no exclusions
- Senior management meetings / communication
- Stakeholders / partners



# CASE PLANNING

## What is Planning?



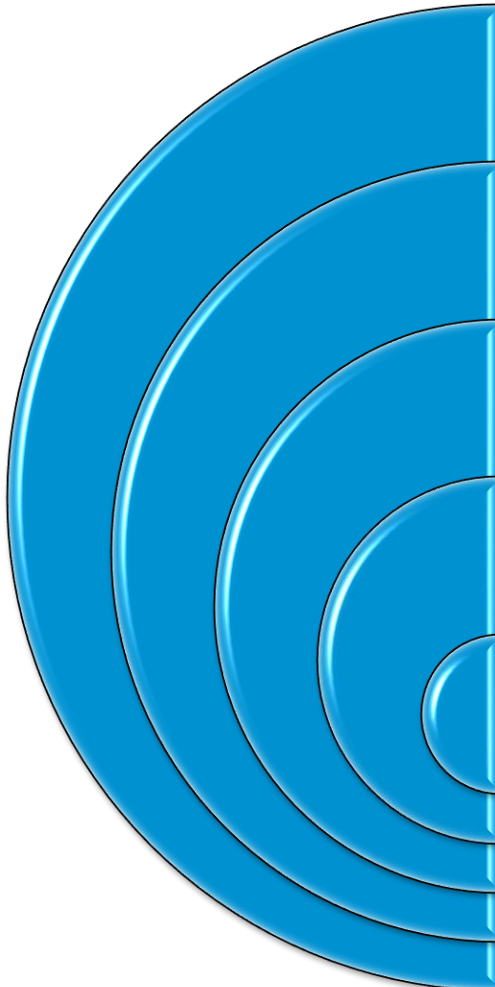
A plan **is a determined course of action** for achieving a specific goal



Planning involves a logical progression of activities, steps, actions or methods which are undertaken to achieve desired objectives.

**Planning results in the "plan"**

# CASE PLANNING



<u>Operational Plan</u>	<ul style="list-style-type: none"><li>• Establish Team Structure</li><li>• Ensures Adequate Resources are assigned</li><li>• Overall Investigative Plan</li></ul>
<u>Long Term Plan</u>	<ul style="list-style-type: none"><li>• Detail the investigative steps required for a successful investigation including deadlines.</li><li>• Updated throughout the lifetime expectancy of the case.</li></ul>
<u>Monthly Case Plan</u>	<ul style="list-style-type: none"><li>• Have been shown to be an effective way to manage operations. Provides overview of the work to be completed within one month time period.</li></ul>
<u>Weekly Case Updates</u>	<ul style="list-style-type: none"><li>• Weekly meetings and updates are essential to Major Case success</li><li>• This spreadsheet tracks the weekly tasks assigned.</li></ul>
<u>Task Report</u>	<ul style="list-style-type: none"><li>• This document provides details on the specific tasks completed.</li><li>• Summarizes what you intend to do, why you are doing it and the result of the task.</li></ul>

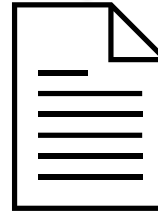
# TASK ASSIGNMENT



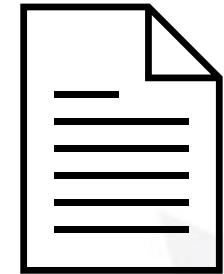
Command Triangle



Task Report Template.docx



Task log template.xlsx



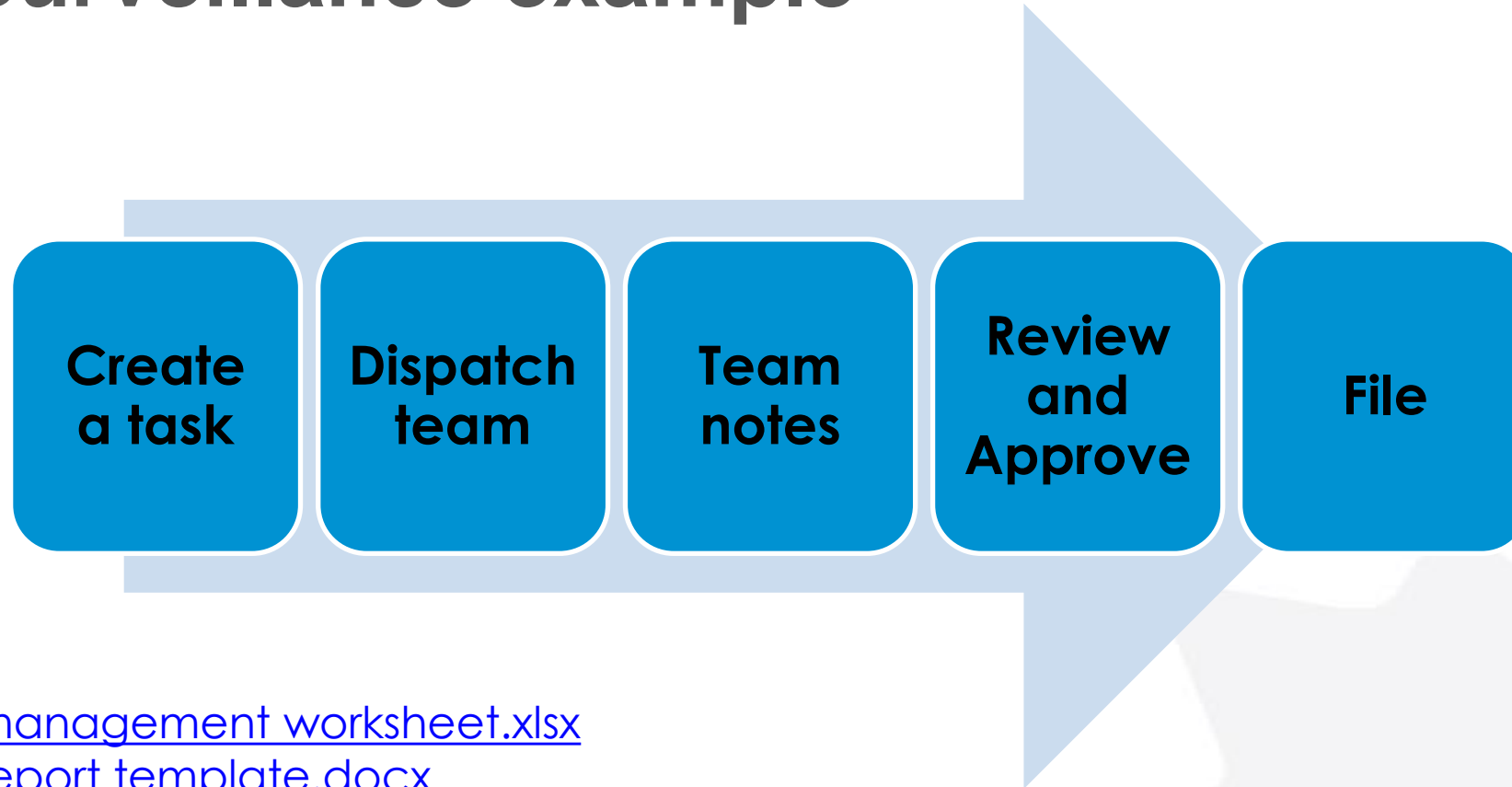
Task assignment form template.docx



Investigation Team

# TASK ASSIGNMENT

## Surveillance example



[Surveillance management worksheet.xlsx](#)  
[Surveillance report template.docx](#)

# BUSINESS RULES

**What are they and Why are they so important?**

---

Ensure Clarity and Consistency

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Efficiency

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Documentation and Accountability

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Can influence decision making

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[MCM Business Rules Supplemental.pdf](#)

# BUSINESS RULES

## Example - Document Numbering

---

**Prefix:** “INV” for invoices

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**Sequential number:** “INV-001,” “INV-002,” and so on

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**Date:** Consider including a date as part of the document number.

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**Version number:** such as “v01,” “v02,” etc.

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**Case number:** case number may be included in the document number.

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**Year:** the year in which the document is created or received

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**Alphanumeric characters:** combination of letters and numbers

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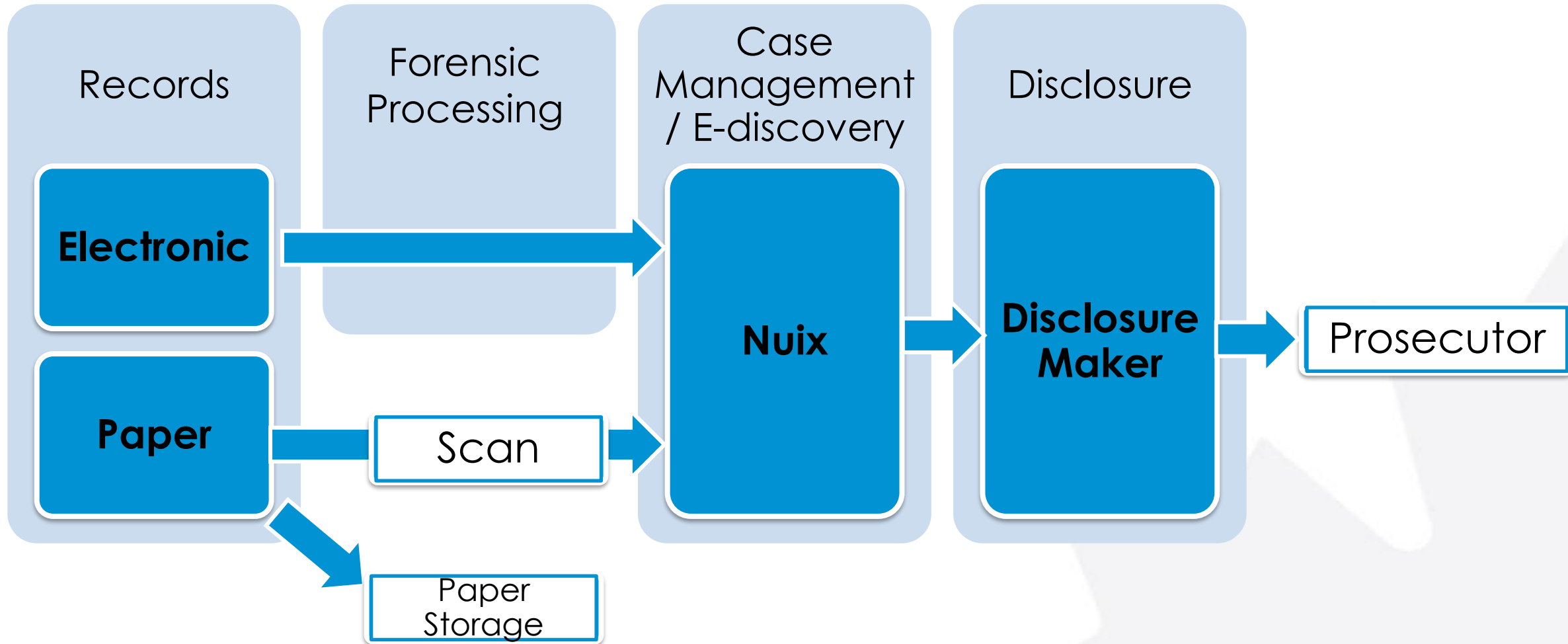
**Separator Characters:** Hyphens, underscores, periods etc.

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**Leading Zeros:** “INV-001” instead of “INV-1”

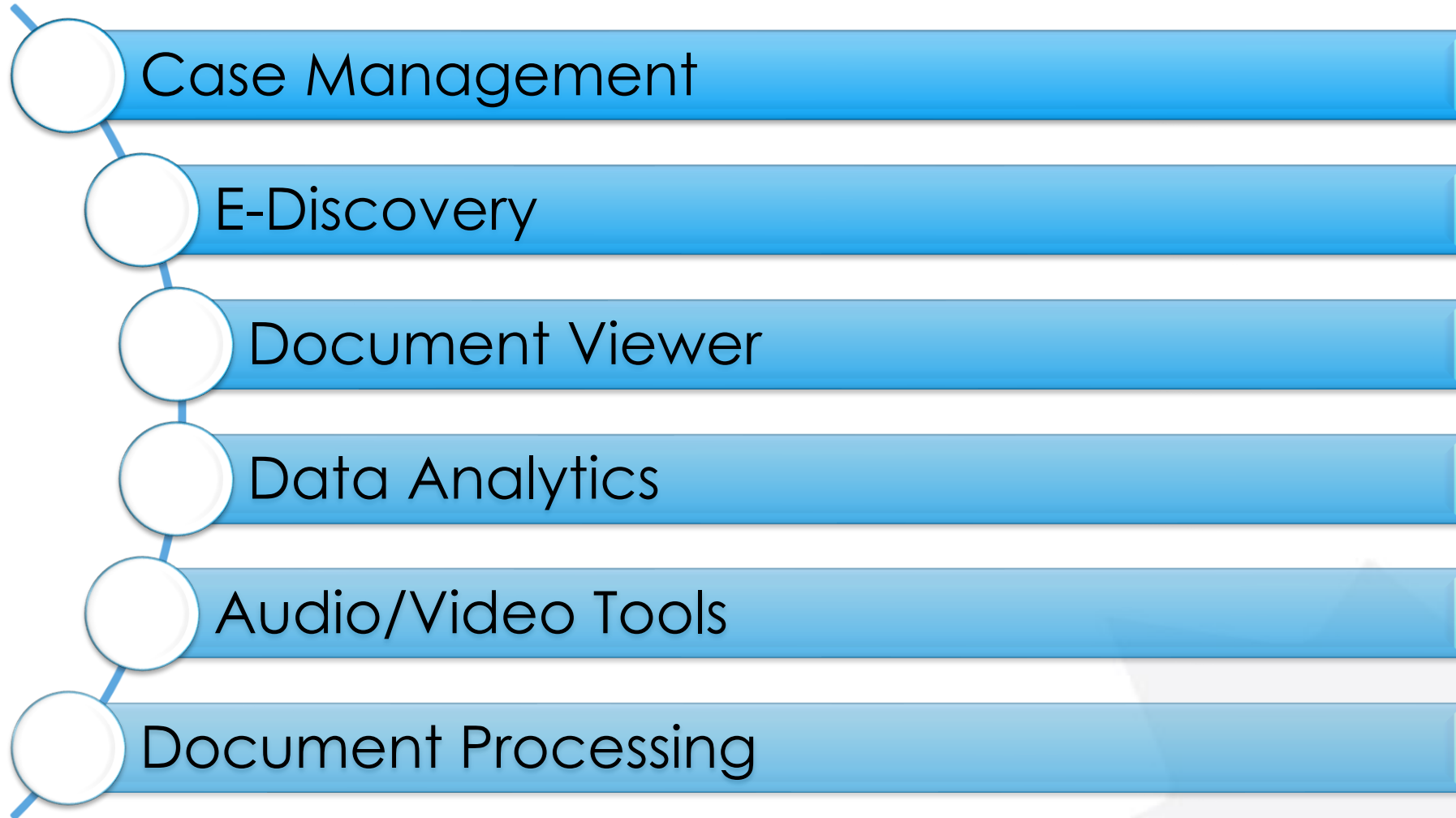
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# CANADA'S SOLUTION





# MAJOR CASE MANAGEMENT TOOLS



# MAJOR CASE ANALYTICS

1. Planning
  2. Quality of Data
  3. Navigating a Sea of Data
  4. Automation
  5. Leveraging Data
  6. Presentation of Results
-

# QUALITY OF DATA

## Important Questions

- How was this dataset created?
  - What is the source of data?
  - Are there any obvious errors?
  - Can I share this data?
-

# LEVERAGING DATA



## Cross linkages

- Phone #, user ID, bank account, IP addresses, representative

## Financial inconsistencies

- Gross margin analysis, unusual FS captions

## Timelines

## Feedback Loops

# MAJOR CASE ANALYTIC TAKEAWAY

- Have a system in place
  - Know what tools you need/are available
  - Have a plan
  - Leverage your team
  - Don't be afraid of voluminous datasets
-

# INTERVIEWS AND MAJOR CASES

Some interview basics that still apply in major cases:

- **Preparation is vital**
- **Interview sequencing**
- **Familiarity with the case**
- **Outline vs. Questionnaire?**

# HOW ARE INTERVIEWS DIFFERENT IN A MAJOR CASE?

- Number of interviews
- Inconsistency in interviewer(s)
- Theory of the case / facts can be complex to follow
- Administrative aspect can be a burden



# WHAT CAN WE DO TO MITIGATE THESE RISKS?

An Interview Coordinator can assist in Major Case Interviews



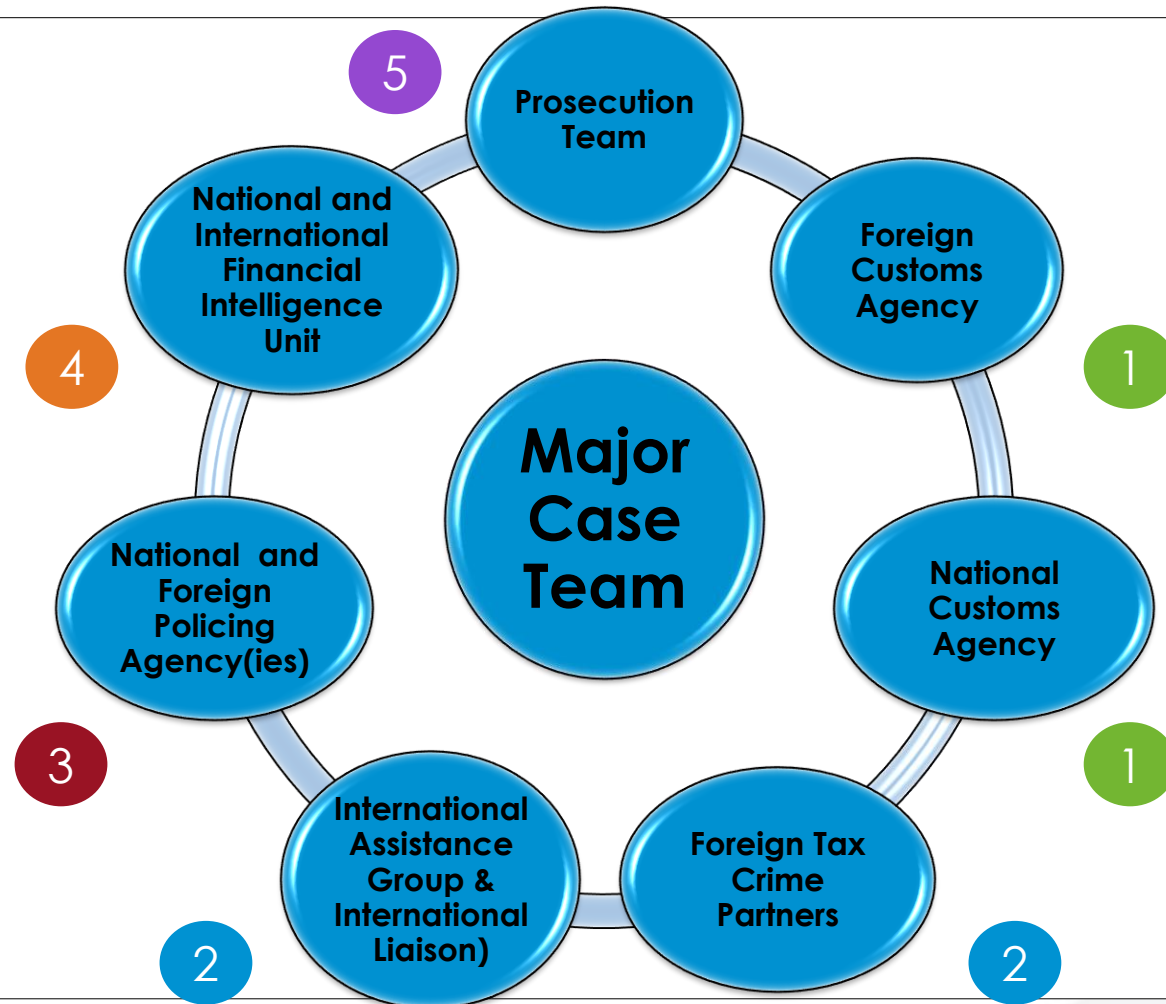


# WHAT CAN WE DO TO MITIGATE THESE RISKS?

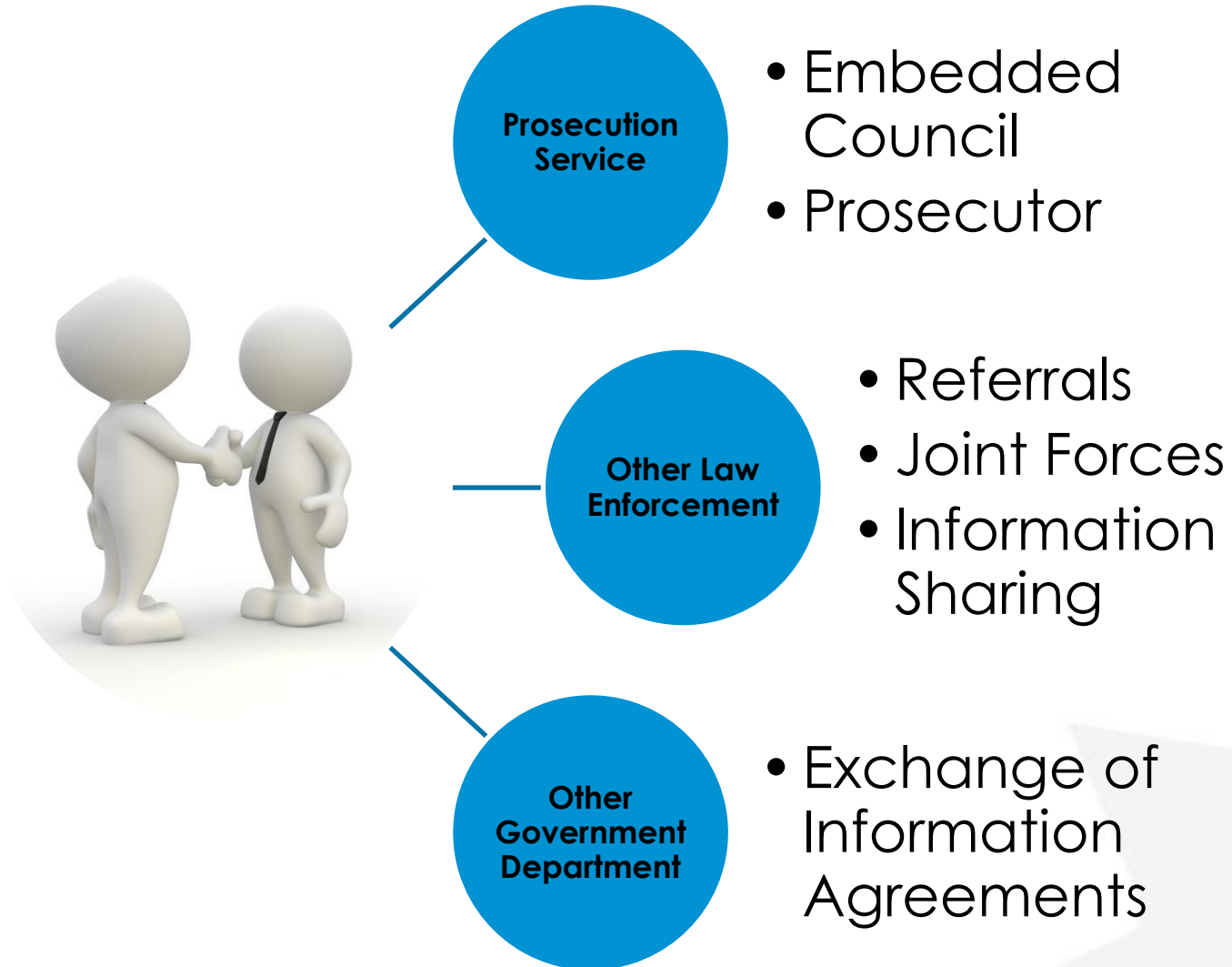
Knowledge of case facts by all interviewers will help focus the interview to “what we need to know”

Regular team meetings and discussions should include the topic of ongoing witness interviews, what we have learned, where the new information will take us (what’s different?)

# TEAMS AND PARTNERSHIPS



# DOMESTIC COOPERATION

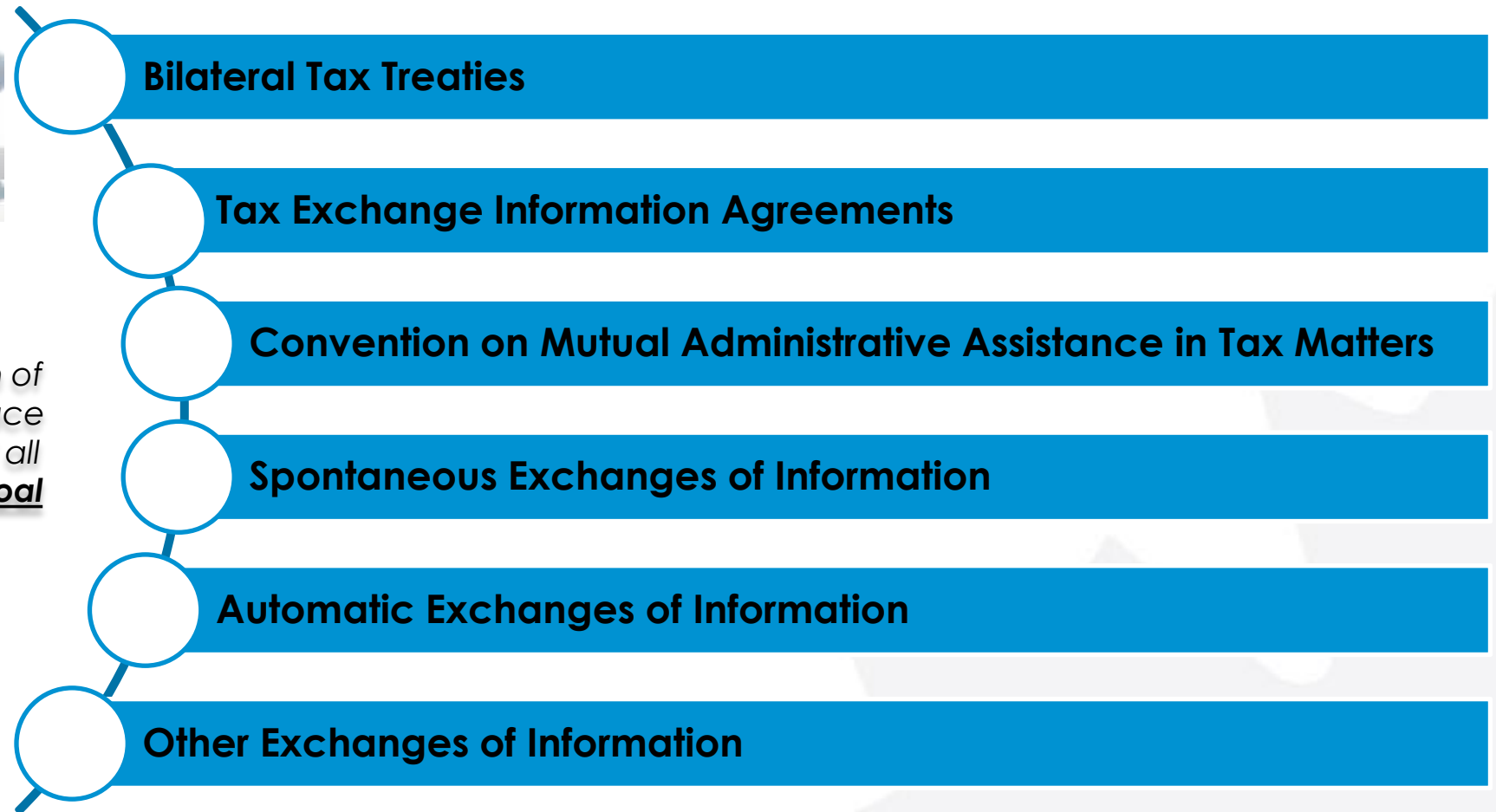


# INTERNATIONAL COOPERATION EXCHANGES OF INFORMATION

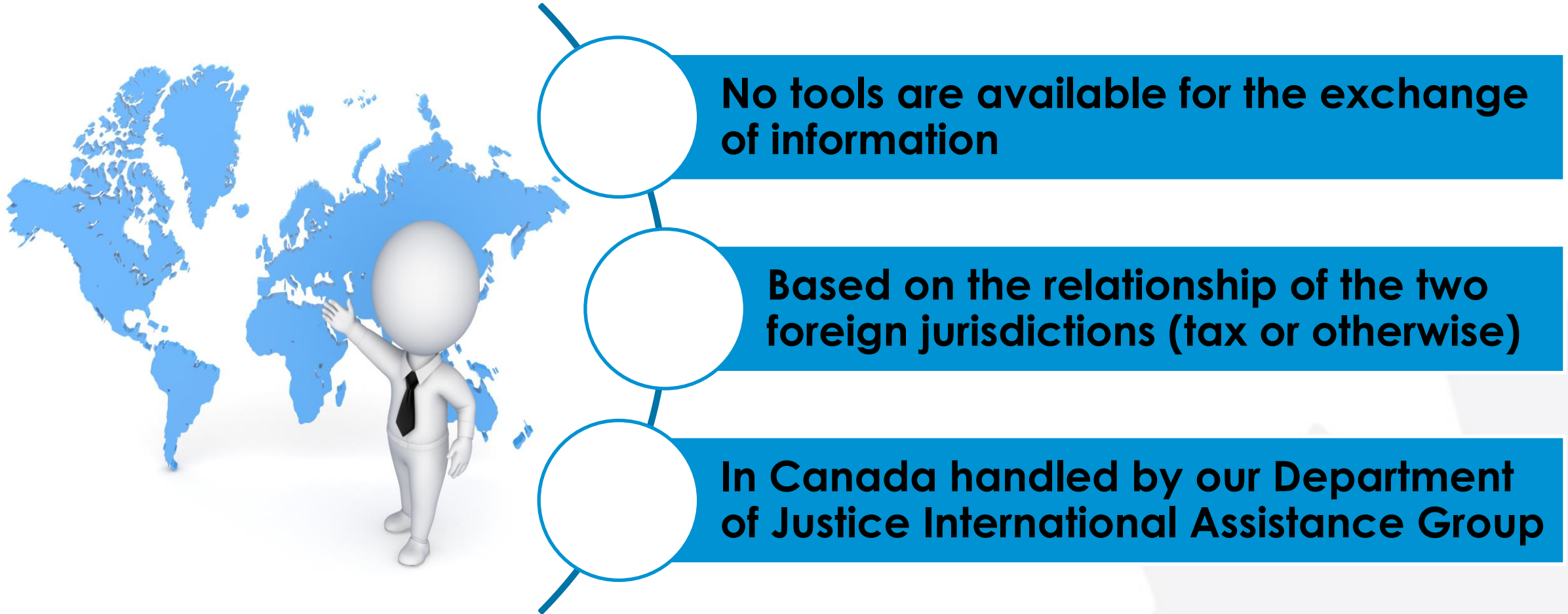


*The investigation, prosecution and suppression of a crime for the protection of the citizen and the maintenance of peace and public order is an important goal of all organized societies. **The pursuit of that goal cannot realistically be confined within national boundaries.***

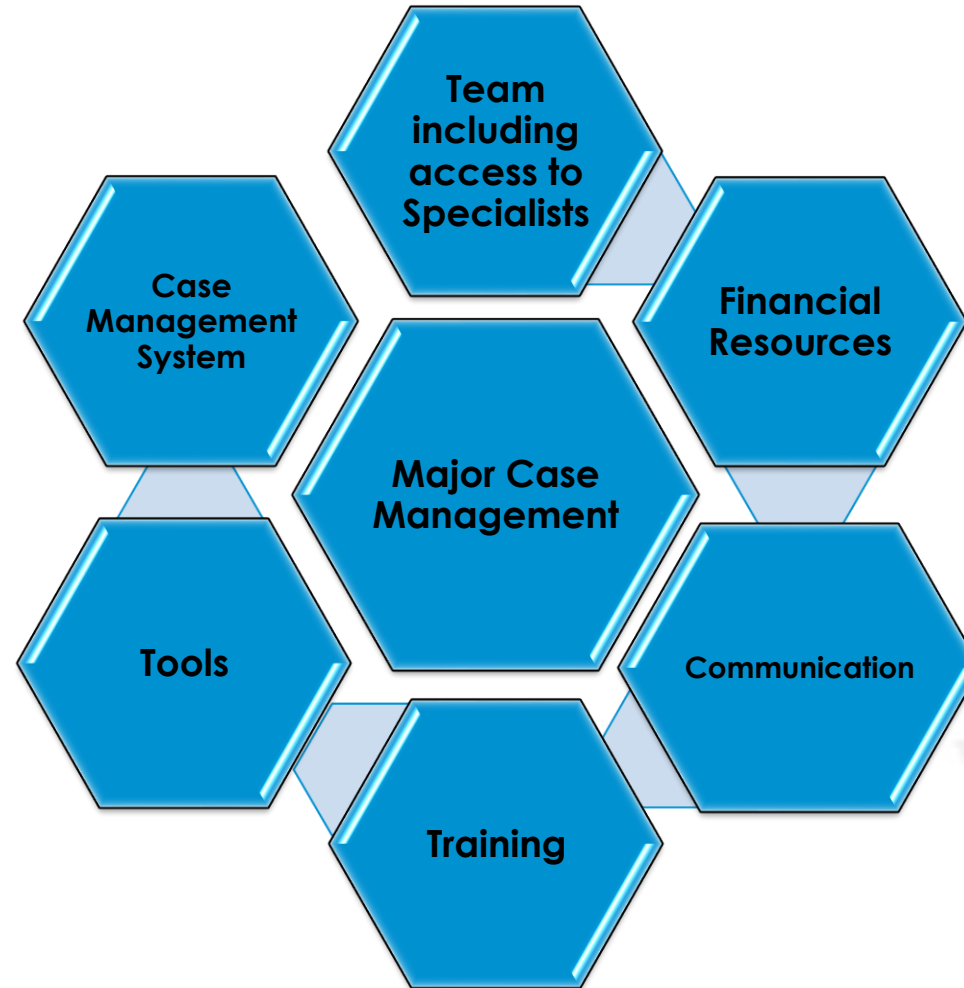
*United States v. Cotroni, [1989]  
1 S.C.R. 1469 at 1485*



# INTERNATIONAL COOPERATION NON-TREATY REQUEST



# CONDUCTING A MAJOR CASE – What is Needed?

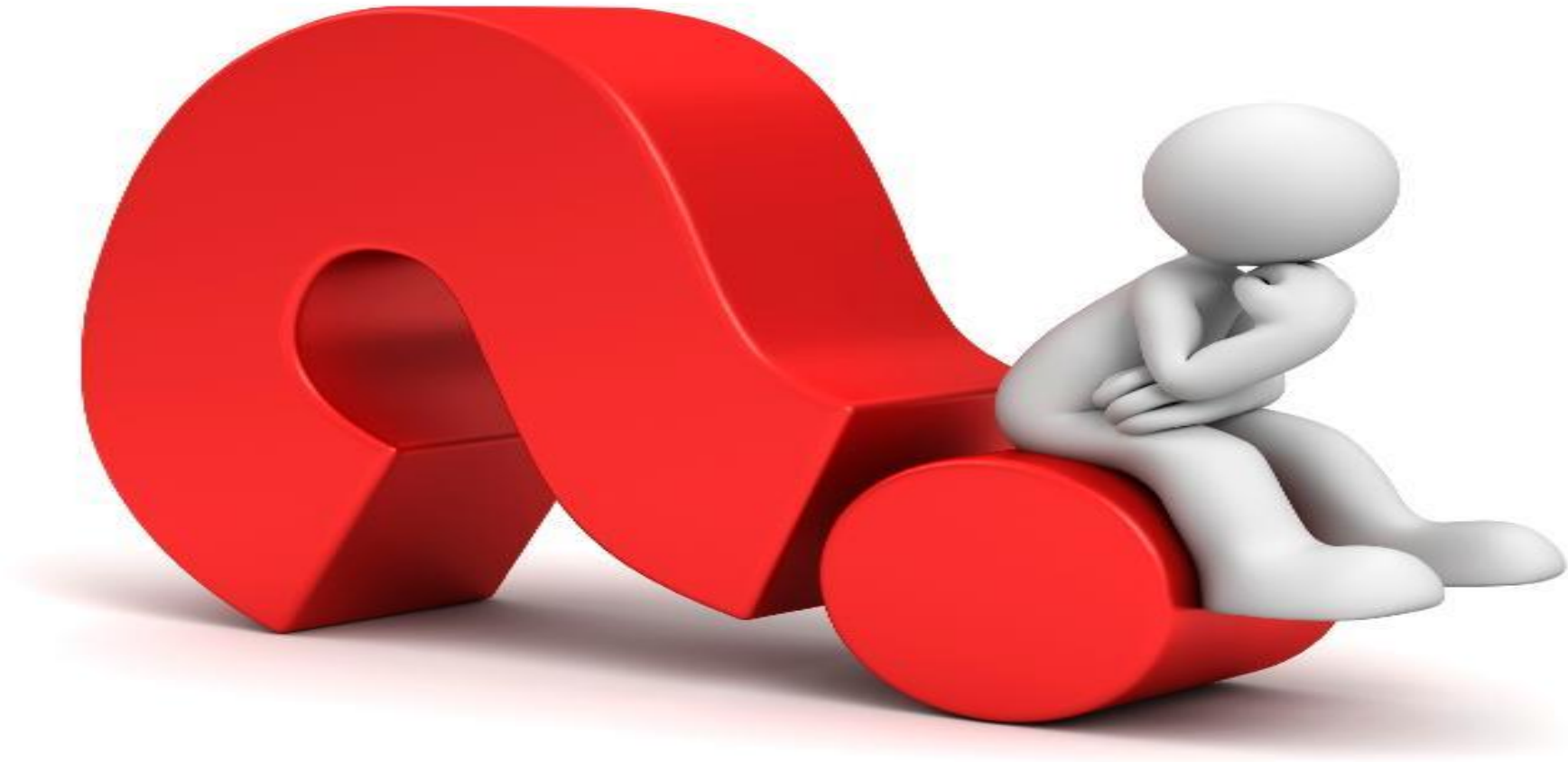


# PRINCIPLES OF MAJOR CASE MANAGEMENT



LET'S

# QUESTIONS?







## OECD International Academy for Tax Crime Investigation

*Conducting Financial Investigations*

