

Corada Revenue Services

Criminal Investigations Division General Overview



Overview of Corada's Value Added Tax (VAT) System

General Overview

VAT is a consumption tax that is levied at each stage of the supply chain, from production to final sale to the consumer. Businesses registered for VAT must charge VAT on the goods and services they supply and remit the VAT they have charged to the revenue agency.

The VAT is a tax that applies to most supplies of goods and services made in Corada. Generally, VAT registrants have to charge and collect the tax on all taxable (other than zero-rated) supplies of property and services they provide to their customers.

VAT is commonly expressed as a percentage of the total cost of a good or service. For example, if a product costs \$100 and there is a 10% VAT, the consumer pays \$110 to the merchant. The merchant keeps \$100 and remits \$10 to the government.

Definitions

Exempt supplies means supplies of property and services that are not subject to the VAT. Some supplies are exempt from the VAT – that is, no VAT applies to them. This means that you do not charge the VAT on these supplies of property and services, and you are generally not entitled to claim credits on property and services acquired to provide these supplies. Generally, you cannot register for the VAT if your business provides only exempt supplies; one exception is if you are a listed financial institution resident in Corada.

Person means an individual, a partnership, a corporation, the estate of a deceased individual, a trust, or a body that is a society, a union, a club, an association, a commission or other organization of any kind.

Property means any property, whether real or personal, movable or immovable, tangible or intangible, corporeal or incorporeal, and includes a right or interest of any kind, a share and a chose in action, but does not include money.

Registrant means a person that is registered or required to be registered for the VAT.

Service means anything other than:

- property
- money

- anything that is supplied to an employer by an employee in the course of employment

Supply means the provision of property or a service in any way, including sale, transfer, barter, exchange, licence, rental, lease, gift, or disposition.

Taxable supply means a supply that is made in the course of a commercial activity and is generally subject to the VAT (including zero-rated supplies).

The items below are examples of taxable supplies (other than zero-rated supplies):

- sales of new housing
- sales and rentals of commercial real property
- sales and leases of automobiles
- car repairs
- soft drinks, candies, and potato chips
- clothing and footwear
- taxi or commercial ride-sharing services
- legal and accounting services
- franchises
- hotel accommodation
- barber and hairstylist services

Zero-rated supplies are supplies of property and services that are taxable at the rate of 0%. This means there is no VAT charged on these supplies, but VAT registrants may be eligible to claim Credits for the VAT paid or payable on property and services acquired to provide these supplies.

The following are examples of supplies taxable at 0% (zero-rated):

- basic groceries such as milk, bread, and vegetables
- agricultural products such as grain, raw wool, and dried tobacco leaves
- most farm livestock
- most fishery products such as fish for human consumption
- prescription drugs and drug-dispensing services
- certain medical devices such as hearing aids and artificial teeth
- feminine hygiene products
- exports (most goods and services for which you charge and collect the VAT in Corada, are zero-rated when exported)
- many transportation services where the origin or destination is outside Corada.

How does the VAT work?

If you are a VAT registrant, you generally have to charge, collect and remit the VAT on taxable supplies (other than zero-rated supplies) you make in Corada and file regular VAT returns to report the tax.

You can generally claim credits on your VAT return to recover the VAT paid or payable on purchases and expenses to the extent you use, consume, or supply them in your commercial activities.

For the consumer, there is no difference between zero-rated and exempt supplies of property and services because tax is not collected in either case. However, one of the differences for you, as the registrant, is that although you do not collect the VAT on zero-rated or exempt supplies of property and services, you can only claim credits for the VAT paid or payable on purchases acquired to make zero-rated supplies of property and services.

Taxable and exempt supplies

Taxable

Other than zero-rated

Charge the VAT (unless the supply is zero-rated)

Claim your Credits

Zero-rated

Don't charge the VAT

Claim your Credits

Exempt

You do not charge the VAT

You cannot claim Credits

When you fill out your VAT return, deduct your Credits from the VAT you charged. The result is your net tax.

If the total amount of VAT you charged is more than the amount of your Credits, you must remit the difference to the Corada Revenue Agency. If the total amount of VAT you charged is less than the amount of your Credits, you can claim a refund.

VAT returns can be filed on a monthly, quarterly or yearly basis.

VAT Offences (excerpt from the Corada Value Added Tax Act)

327(1) Every person who has

(a) made, or participated in, assented to or acquiesced in the making of, false or deceptive statements in a return, application, certificate, statement, document or answer filed or made as required by or under this Part or the regulations made under this Part,

(b) for the purpose of evading payment or remittance of any tax or net tax payable under this Part, or obtaining a refund or rebate to which the person is not entitled under this Part,

(i) destroyed, altered, mutilated, secreted or otherwise disposed of any documents of a person, or

(ii) made, or assented to or acquiesced in the making of, false or deceptive entries, or omitted, or assented to or acquiesced in the omission, to enter a material particular in the documents of a person,

(c) willfully, in any manner, evaded or attempted to evade compliance with this Part or payment or remittance of tax or net tax imposed under this Part,

(d) willfully, in any manner, obtained or attempted to obtain a rebate or refund to which the person is not entitled under this Part, or

(e) conspired with any person to commit an offence described in any of paragraphs (a) to (c),

is guilty of an offence and, in addition to any penalty otherwise provided, is liable on summary conviction to

(f) a fine of not less than 50%, and not more than 200%, of the amount of the tax or net tax that was sought to be evaded, or of the rebate or refund sought, or, where the amount that was sought to be evaded cannot be ascertained, a fine of not less than \$1,000 and not more than \$25,000, or

(g) both a fine referred to in paragraph (f) and imprisonment for a term not exceeding two years.

Prosecution on indictment

(2) Every person who is charged with an offence described in subsection (1) may, at the election of the Attorney General of Corada, be prosecuted on indictment and, if convicted, is, in addition to any penalty otherwise provided, liable to

(a) a fine of not less than 100%, and not more than 200%, of the amount of the tax or net tax that was sought to be evaded, or of the rebate or refund sought, or, where the amount that was sought to be evaded cannot be ascertained, a fine of not less than \$2,000 and not more than \$25,000, or

(b) both a fine referred to in paragraph (a) and imprisonment for a term not exceeding five years.

Overview of the Law and Evidence

The Law

Laws are rules of conduct prescribed or formally recognized as binding and enforced by a governing power.

Common law

Common law comprises the various principles and rules of action related to government and security of a person and property, which derive their authority solely from usage and custom or from court judgements recognizing, affirming, and enforcing such usages and customs.

Statutory law

Statutory law refers to laws enacted and established by a legislative body. All federal offences are statutory, but recourse is frequently made to common law to define words used in the statute. For example, paragraph 327(1)(c) of the *Value Added Tax Act* (VAT) provide for prosecution of a person who "willfully, in any manner, evaded or attempted to evade, compliance with this Act or Part.", but the acts do not define the terms "willfully", "evaded" or "attempted to evade". The meaning attached to these words is found in common law or in the dictionary of common usage.

Criminal law

Criminal law is the branch of law, which defines crimes and provides punishments.

Civil law

Civil law relates to the establishment, recovery, or redress of private and civil rights.

What is an Audit?

The principal role of Audit is to conduct quality examinations, or audits, in order to establish the degree of compliance with tax legislation to ensure that appropriate taxes are assessed and entitlements are received. The audit is completed through the examination and verification of the taxpayer's financial records and supporting documentation. There are many varying degrees of audit, which can range from a desk review of expenses to an in-depth, complex review of a major corporation.

Audit programs can make referrals to the Criminal Investigations Program.

What is a Criminal Investigation?

The Corada Encyclopedia defines a criminal investigation as "... involves the investigation of violations of CRIMINAL LAW", which includes the *Value Added Tax Act* (VAT). It is the Public Prosecution Service of Corada that decides whether a matter will proceed through the COURTS, and in making this determination it is not bound by the wishes of the taxpayer or the CRS.

The "civil" versus "criminal" process differs in the evidentiary burden of proving guilt or innocence. **In criminal matters proof must be beyond any reasonable doubt**, whereas in civil cases the proof need only be on a balance of probabilities.

The two processes also differ in the type of penalty handed down. In a criminal matter, convicted individuals either serve a term of imprisonment or pay a fine to the Courts, or both. In civil cases, there can be no imprisonment and the taxpayers may be ordered to pay to the Receiver General of Corada certain sums of money.

Constitutionally, the CRS is responsible for legislating in all areas that relate to income tax and on occasion, in the most egregious cases, under the Corada Criminal Code.

Tax evasion involves willful deception. To successfully prosecute tax evasion, the Government of Corada must demonstrate that a wrongful action has taken place (actus reus) in conjunction with a conscious intent to evade taxes (mens reas).

ACTUS REUS - Something has been done (the "ACT") that is prohibited by law.

MENS REA – "Guilty mind" There was a conscious awareness on the part of the accused that their actions would result in a specific consequence. It is necessary to show that the conduct (Actus reus) was engaged with the specific intent to evade tax (Mens rea).

How is evidence gathered?

The purpose of a criminal investigation is to identify, gather and preserve evidence. Almost anything can constitute evidence, according to the particular circumstances of a case. Evidence must be factual or based upon factual grounds. Opinion evidence is admissible, so long as the witness offering such evidence can satisfy the court that he or she qualifies as an expert on a specific matter.

Evidence can also be categorized by the forms it takes and the purpose it serves; e.g., real objects, documents or testimony.

While there are statute and common-law rules of evidence and admissibility that have developed over the centuries, there is no one set way an investigator must conduct an investigation. In other words, there are no statutory (or court) imposed procedural rules for the general investigation of crime.

An investigator may question anyone believed able to offer useful information, but that person is not compelled to answer those questions. However, once a decision is made to potentially charge a taxpayer with a criminal offence, the investigator must caution the taxpayer immediately that they are not required by law to answer any question put to them. The taxpayers must also be told without delay that they are entitled to call a lawyer for advice.

For a criminal investigator there are several methods of obtaining evidence:

- Search warrant (section 487(1) Criminal Code (CC))
- Special search warrants (CC 462.32)
- Production order (CC 487.014 or 487.018)
- General warrants (CC 487.01) with or without an assistance order
- Obtaining evidence seized by other law enforcement agencies (CC 490(15))
- Informed voluntary consent
- Inquiry (Section 231.4 of the (ITA))
- Commission evidence (CC 709)
- Mutual Legal Assistance Treaty (MLAT) (Mutual Legal Assistance in Criminal Matters Act) (MLACMA)
- Tax Treaty Request
- Surveillance

Chart - CIVIL AND CRIMINAL

Factors	Civil System	Criminal System
Evidence gathering tools	<p>Information can be compelled from taxpayers:</p> <ul style="list-style-type: none"> • Audit process/books and records reviews • Internal Corada Tax data • Interviews • Requirements, including 3rd parties • Electronic Funds Transfer data • Tax Treaty Request 	<p>Must consider Charter right against “self-incrimination:</p> <ul style="list-style-type: none"> • Search warrants • Production orders • Voluntary interviews • Financial Intelligence Unit disclosures • Static surveillance • Internal Corada Data via affidavits • Inquiry • Commission evidence • Mutual Legal Assistance Treaty (MLAT) (Mutual Legal Assistance in Criminal Matters Act) (MLACMA) • Tax Treaty Request
Legal restraints	<ul style="list-style-type: none"> • Admissibility of supporting documentation/evidence is not governed by common law • Taxpayer Bill of Rights • Taxpayer compelled to answer and provide documents 	<ul style="list-style-type: none"> • Evidence admissibility is governed by strict rules (<i>Corada Evidence Act</i>) • <i>Corada Charter of Rights and Freedom</i> places significant restraints, including right against self-incrimination
Factors	Civil System	Criminal System
Prevailing Jurisprudence on audit vs. investigations	<ul style="list-style-type: none"> • Purpose is to establish tax obligations • Audits can run parallel to investigations; but cannot share audit information once file is accepted for investigations 	<ul style="list-style-type: none"> • Purpose is to investigate and criminally prosecute • Investigations can share information with audit to support civil assessments
Standard of proof	<ul style="list-style-type: none"> • On a balance of probabilities 	<ul style="list-style-type: none"> • Beyond a reasonable doubt • Must prove criminal intent (mens rea) as well as an action to deceive (actus reus)
Results	Reassessment, interest and penalties	<ul style="list-style-type: none"> • Fingerprinting (criminal record) • Court Fines • Incarceration

Judicial Authorizations

Search Warrant – A search warrant is the most common judicial tool used by investigators. It allows those named on the warrant to search and seize the books and records and things that were made available during the course of the audit along with items the taxpayer withheld, such as a second set of books and records, missing cash register tapes etc.

In order to obtain a search warrant the investigator must have reasonable grounds to believe that an offence was committed, that records or things that are evidence of the offence exist and are to be found in a particular location.

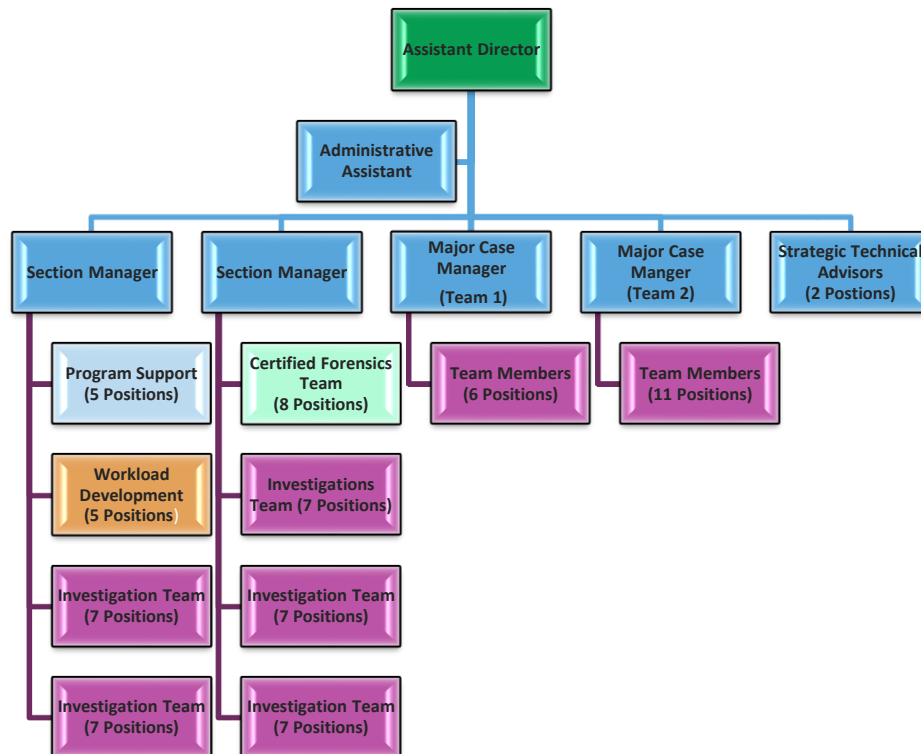
Production orders - A Justice of the Peace (JP)/Judge may order a person who is not under investigation to produce documents or copies of documents certified to be true copies to a peace officer or public officer within a time frame and place to be named in the order.

A general warrant can only be used for situations when there is no other provision under the Criminal Code or any other Act of Parliament that would provide for a warrant, authorization, or order permitting the technique, procedure or device to be used or the things to be done. In most cases, a search warrant or a production order pursuant to the CC can be obtained to secure the necessary evidence.

In order to obtain a search warrant, production order or a general warrant, investigators will have to prepare an affidavit titled an “Information to Obtain”.

Overview Criminal Investigations Division

Division Organizational Chart



Summary of Roles

Assistant Director – Responsible for the functioning of the Division including all human resource and financial matters. Signs off on referrals to the Prosecution Service.

Section Manager – Responsible for the management of the teams assigned to his or her section. Also, assists the Assistant Director with the management of the Division.

Major 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 a case assigned to his or her team that is designated a “major case”. The case manager supervises the investigation and manages the human, material, and financial resources related to that investigation.

Strategic Technical Advisor – The strategic technical advisors provide timely and informed technical, accounting and policy guidance, and support to the criminal investigators in the general conduct of their investigations.

Program Support – This is a centralized team that supports the criminal investigations teams. For example this team will conduct all property searches, provide assistance for searches and court preparation, and assist with data entry.

Workload Development – Develops and maintains relationships with internal (Audit, Collections, Appeals, etc.) and external (law enforcement and government agencies) stakeholders. Receives and evaluates referrals to criminal investigations to determine if investigations should be initiated.

Certified Forensics Team - Computer Forensic Analysts (CFAs) working within the Criminal Investigations Program use specialized tools, techniques and processes to search, seize, analyze and preserve the integrity of the digital evidence.

Investigations Teams - to investigate significant cases of tax evasion and, where appropriate, referred to the Public Prosecution Service of Corada for criminal prosecution

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.

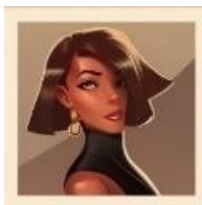
Karen has developed a very high level of knowledge and expertise in identifying the tactics used by tax experts in the legal and accounting profession used to devise tax schemes which are designed and implemented to defeat voluntary compliance with income tax laws, and the collection of federal income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

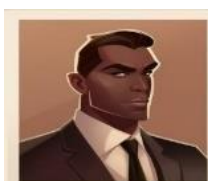
Luthando has excellent risk analysis skills in determining which method of proving income in a criminal investigation is appropriate and which, will have the best chance to withstand legal challenges or rebuttals from defence.

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 Anastasia Wagner

Anastasia has been a senior investigator for approximately 16 years. Since that time, Anastasia has successfully undertaken and completed several major criminal investigations for tax evasion and fraud.

Anastasia has very good investigative skills and decision-making capabilities in all critical areas of criminal investigations. Anastasia also has excellent managerial skills and extensive experience in leading and directing investigative teams in forensic investigations of very complex cases for tax evasion.

Anastasia has experience in and adopts the principles of major case management when the scope of the investigation requires additional resources. Anastasia also has substantial knowledge and experience in strategic and operational planning methods, techniques, standards, and practices as they relate to leading and directing investigators in major complex investigations.

Anastasia has very good skills in developing investigative plans and assigning investigative tasks taking into account potential sources of information, logistics of

searches, undertaking strategies for conducting interviews, and forecasting the type and timing of resources needed as the case progresses. She has excellent analytical skills and is able to integrate information and evidence from multiple sources and recognize critical facts to develop new lines of inquiry that corroborate and support the development of conclusions.

Anastasia also has excellent knowledge, skills in the execution of implementing accountability mechanisms in cases, as it relates documenting task review processes of the team and their work product.

Anastasia also has considerable skills and experience in the techniques and practices to build, direct, and guide an investigation team that is specialized in accordance with the complexities of the case, while taking into account operational requirements, and managing resources committed to the investigation effectively and efficiently. She understands and knows how to provide clear direction to members of the investigation team as well productive feedback to improve performance.

Anastasia also has significant experience in determining new skills development for members of the investigation team through specialized on-the-job training and personal development which have a direct impact on improving the efficiency and effectiveness of investigative teams by improving investigative techniques and methods used by the team to meet objectives.