



OECD International Academy for Tax Crime Investigation

Introduction to Major Case Management



INTRODUCTION TO MAJOR CASE MANAGEMENT (MCM)

OBJECTIVES

- 1) Major Case Management Principles
- 2) What is a Major Case including Challenges
- 3) Theory of the Case
- 4) Roles, Responsibilities and building the Team
- 5) Case Planning
- 6) Business Rules
- 7) Case management and eDiscovery
- 8) Interviews and major cases
- 9) International cooperation

CONDUCTING A CASE

When everything goes well...

- The evidence gathered supports the charges and a conviction is obtained via:
 - A guilty plea or
 - A finding of guilt by judge/jury

CONDUCTING A CASE

When they don't...



PAUL BERNARDO INVESTIGATION

What went wrong:

- No single person in charge / responsible
- No unified, strategic coordination
- Lack of supervisory system
- Inadequate communication between various agencies

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...”

RCMP MODEL



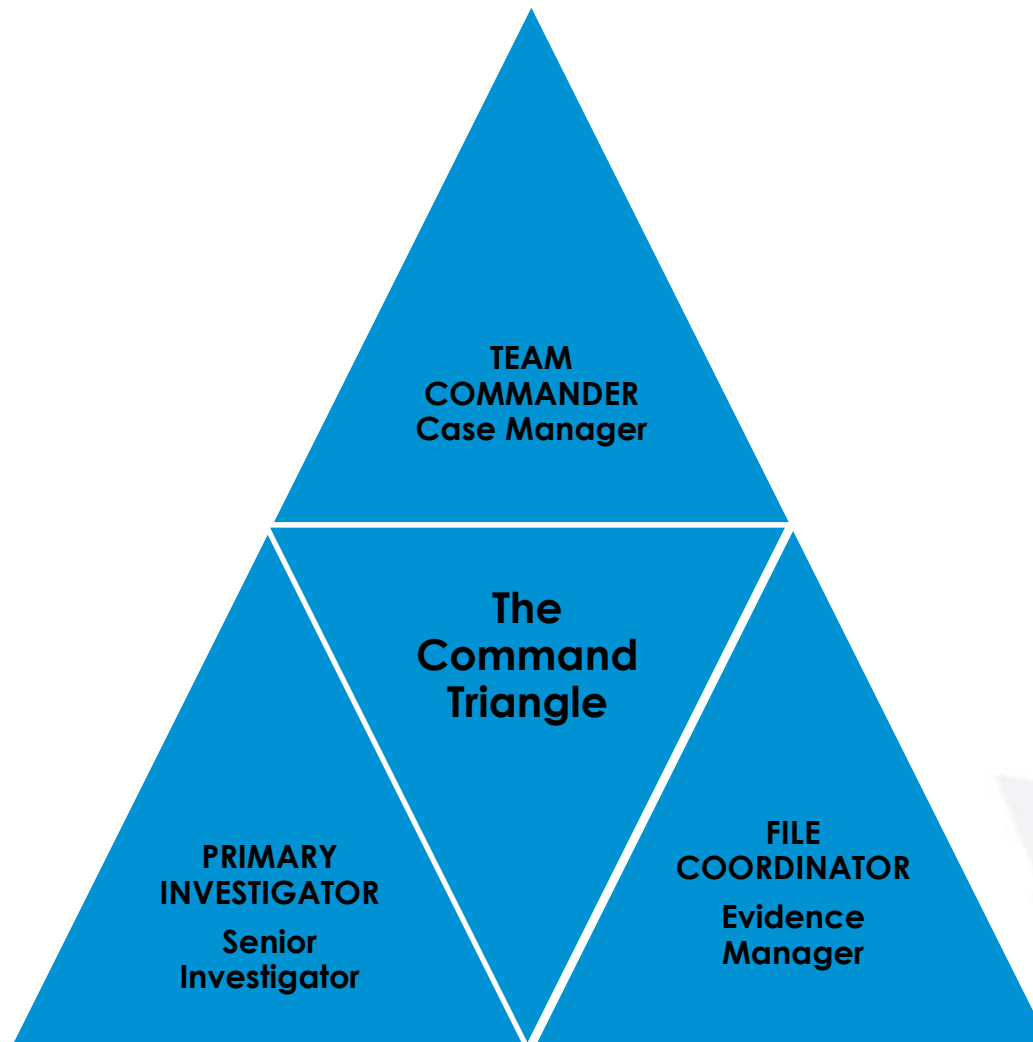
MAJOR CASE MANAGEMENT PRINCIPLES

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

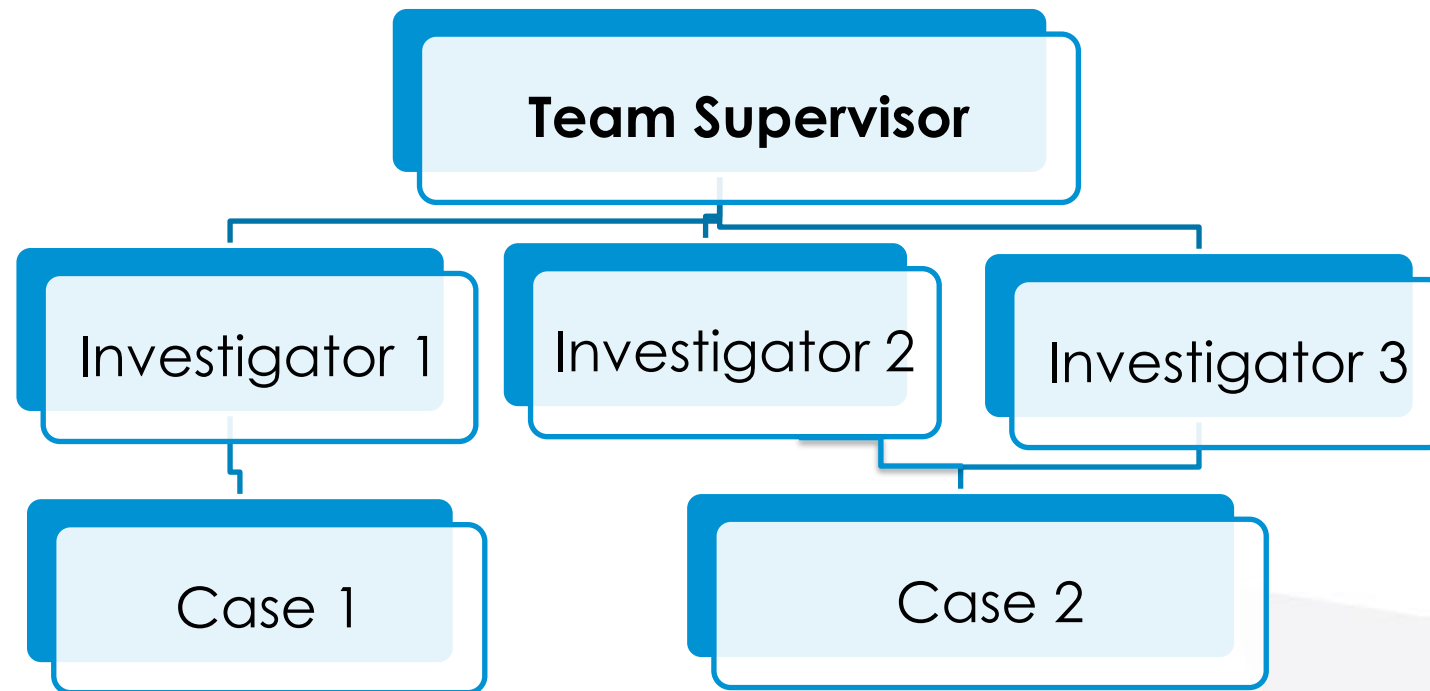
1. The Command Triangle
2. Communication
3. Leadership and Team Building
4. Investigative Strategies
5. Legal Considerations
6. Accountability Mechanisms
7. Management Considerations
8. Ethical Considerations
9. Partnerships



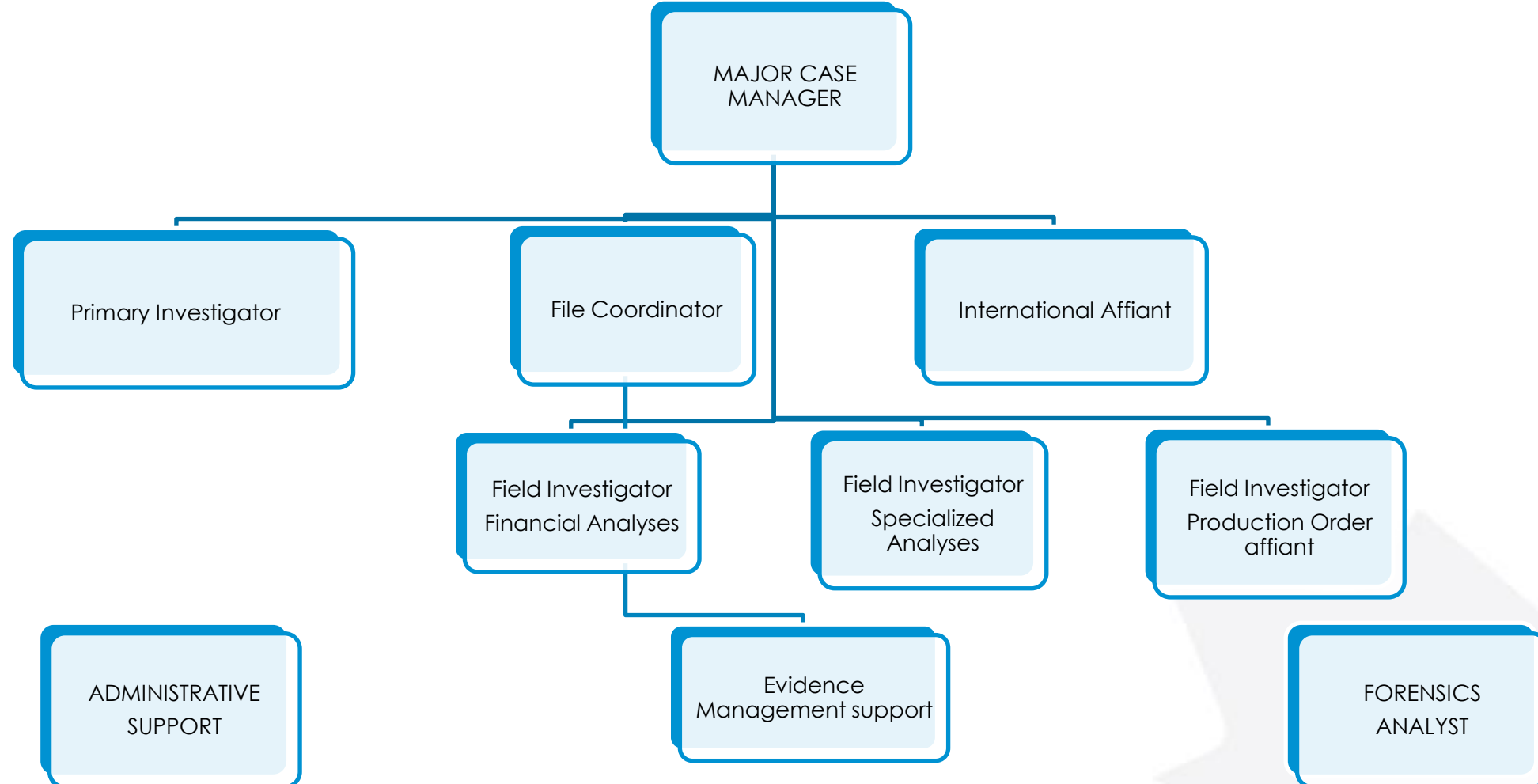
COMMAND TRIANGLE



EXAMPLE OF COMMON TEAM STRUCTURE

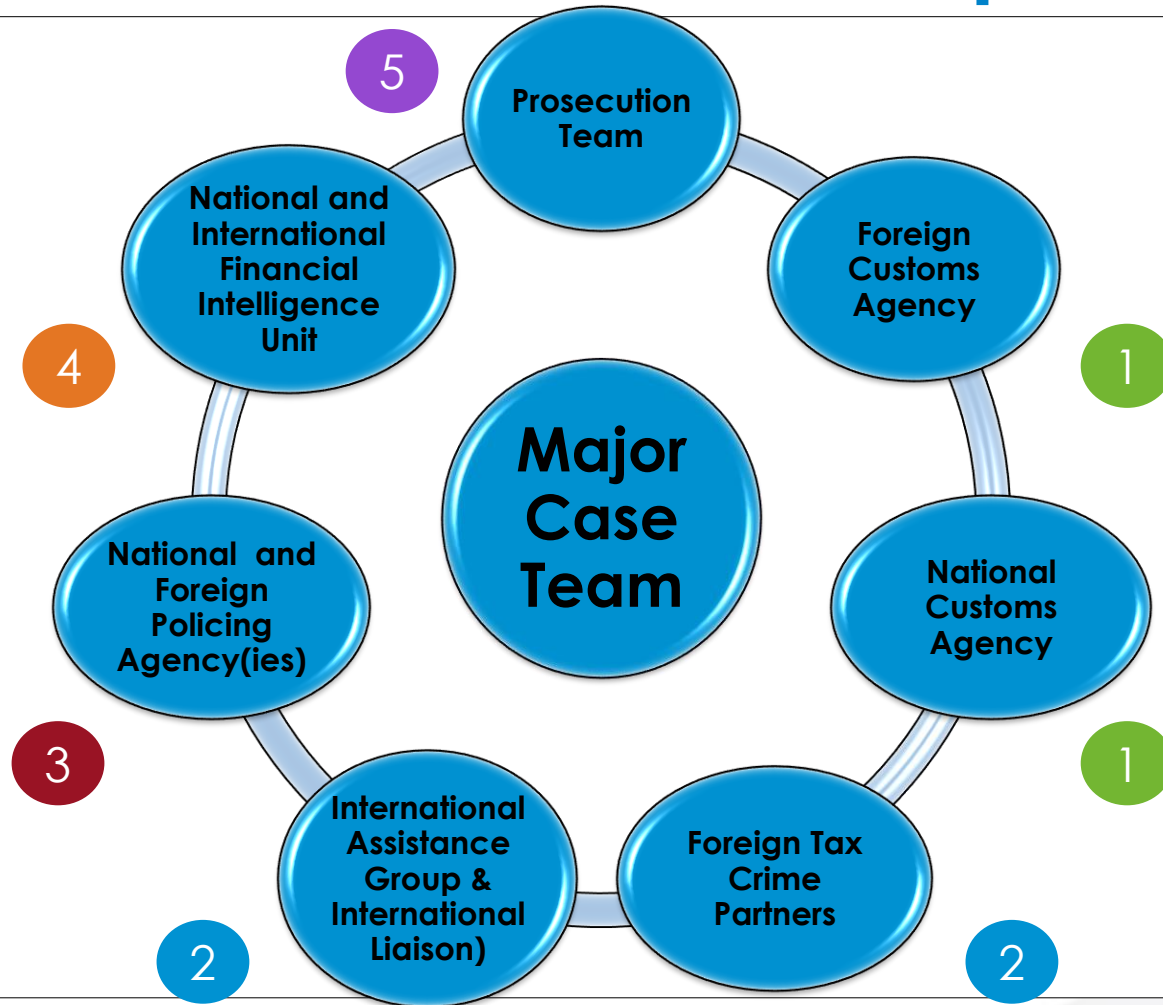


MCM TEAM STRUCTURE (USED IN A REAL CASE)

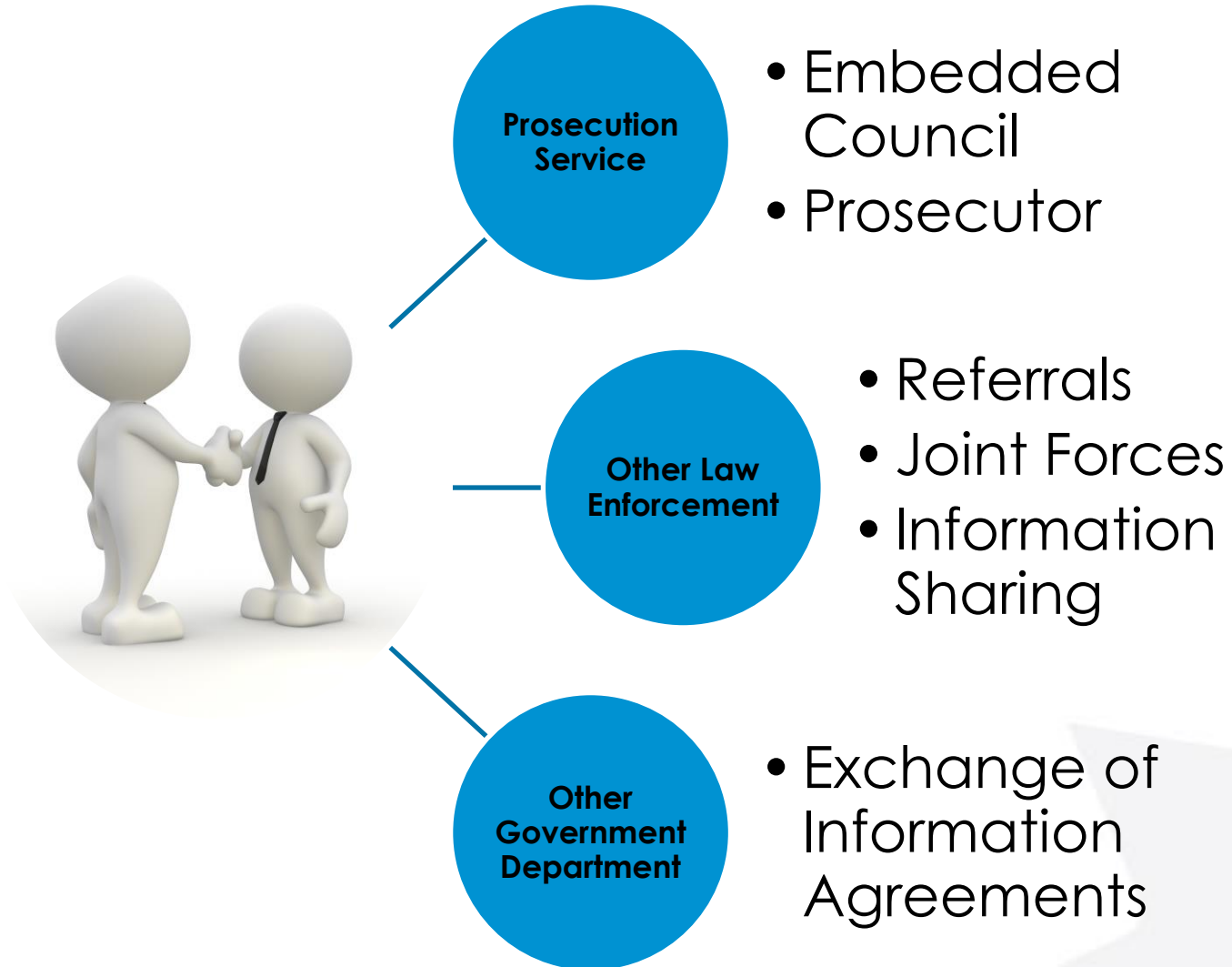


PLENARY EXERCISE

Team and Partnerships



DOMESTIC COOPERATION





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:

- 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

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

THEORY OF THE CASE

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

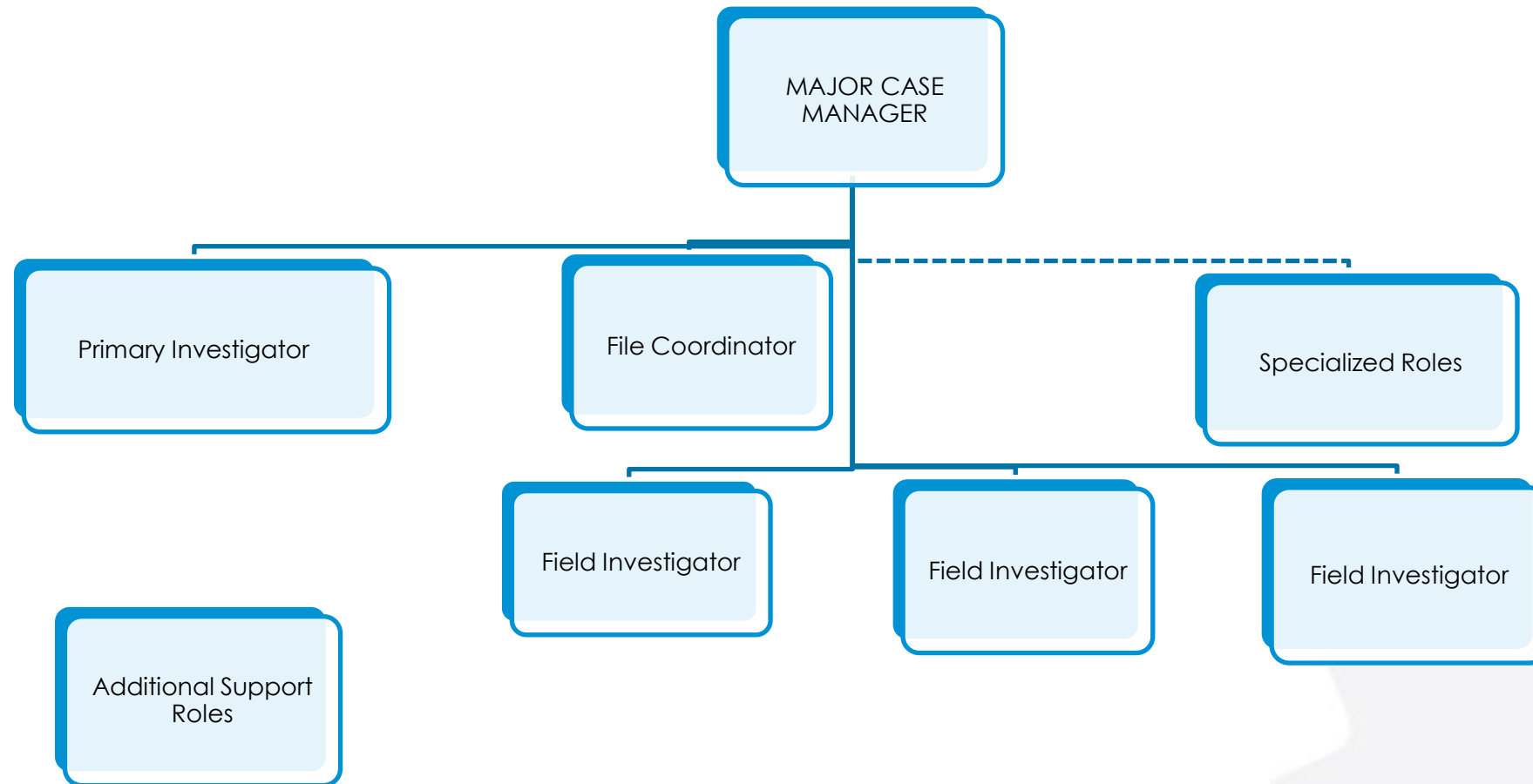


No theory = multiple sets of facts that
are disconnected from each other

THEORY OF THE CASE

- Case overview
- Identify the facts that support the theory
- Identify weaknesses and possible defences

MAJOR CASE TEAM ROLES

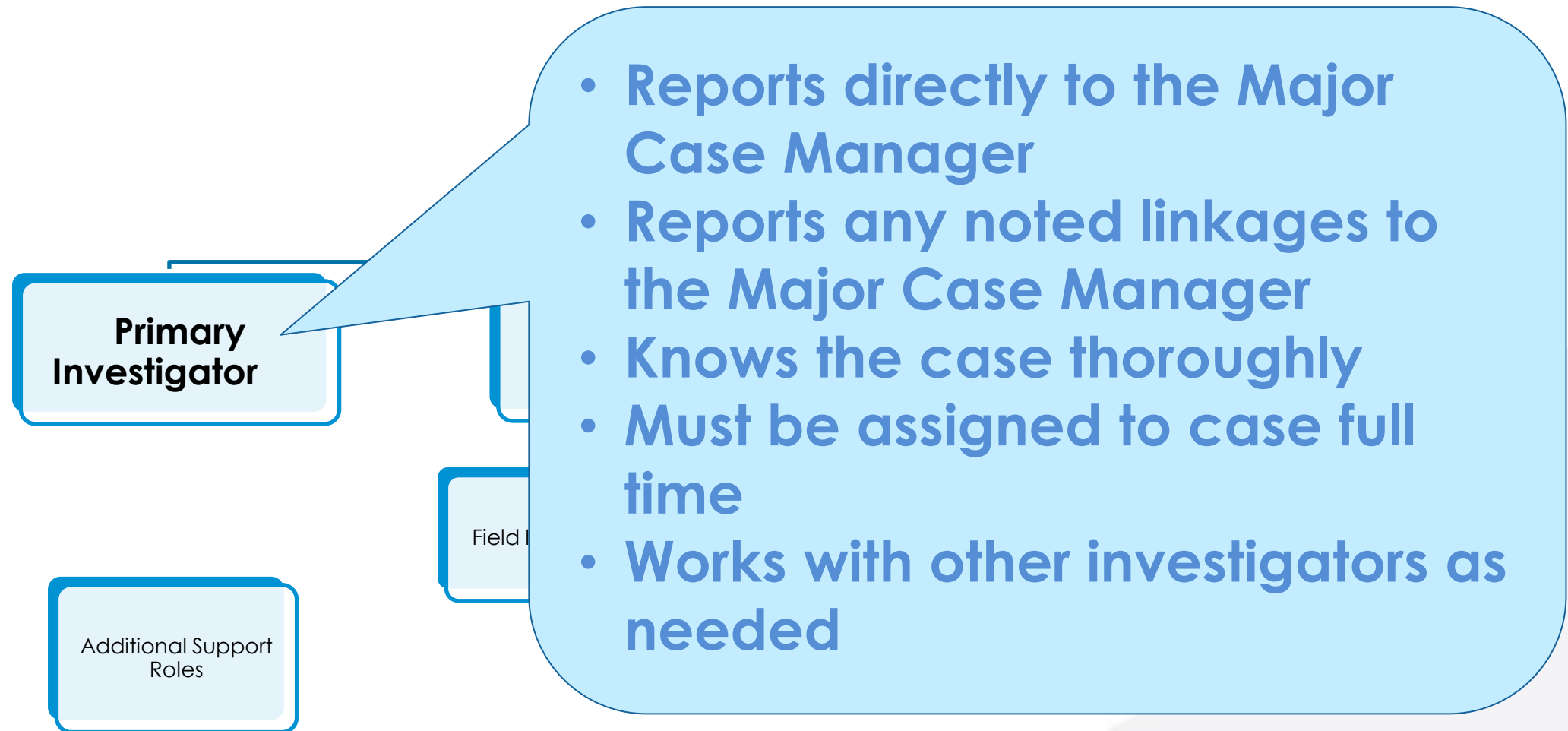


ROLES – MAJOR CASE MANAGER

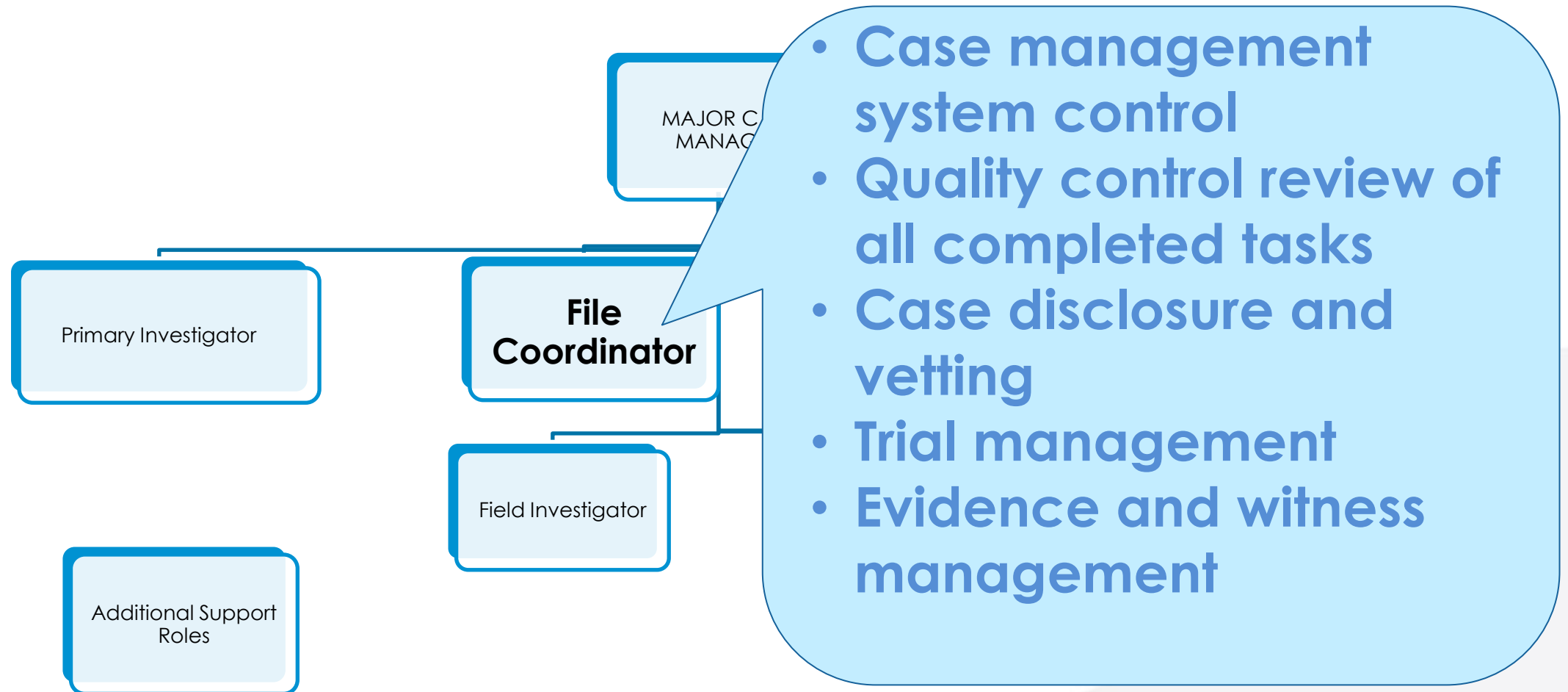
MAJOR CASE MANAGER

- 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



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

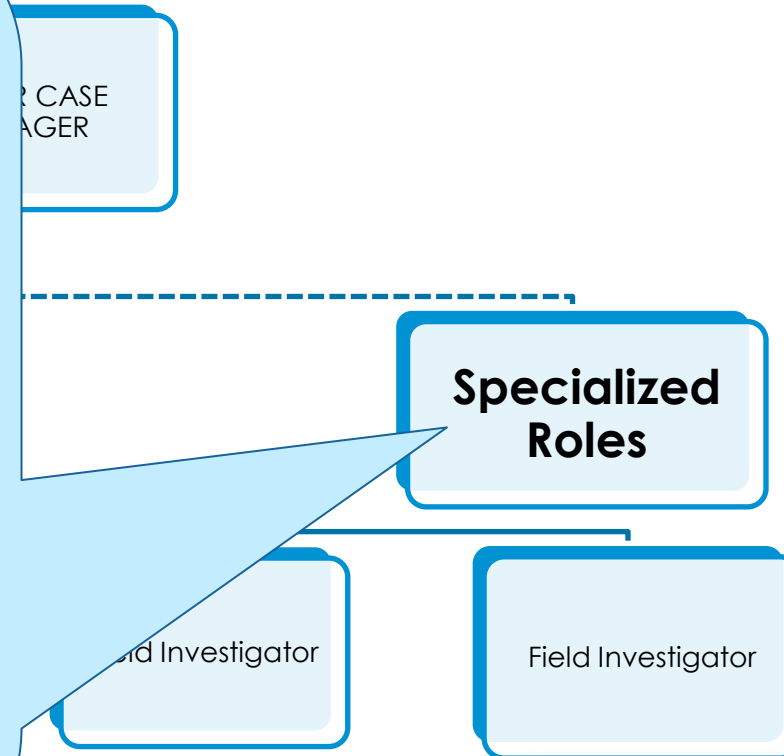
International Affiant

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 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

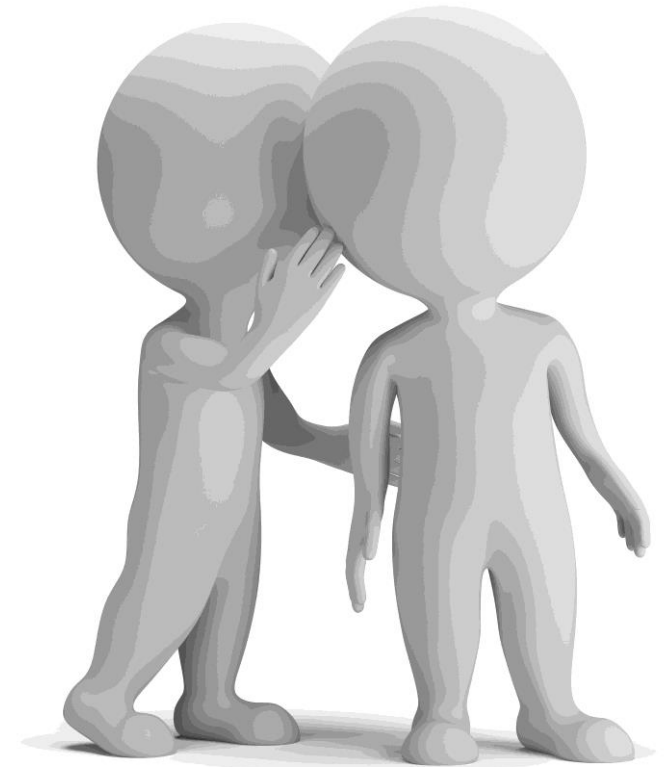
Different levels of management by Major Case Manager:

- General management
- Investigative management
- People and relationship management

BUILDING AN EFFECTIVE TEAM

Communication:

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



CASE PLANNING

What is Planning?



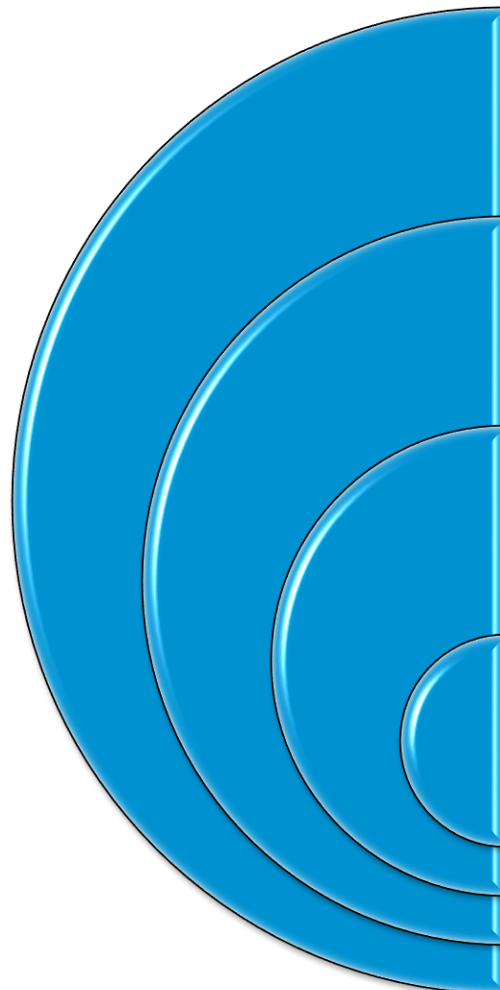
A plan **is a determined course of action** for achieving a specific goal



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



Operational Plan	<ul style="list-style-type: none">• Establish Team Structure• Ensures Adequate Resources are assigned• Overall Investigative Plan
Long Term Plan	<ul style="list-style-type: none">• Detail the investigative steps required for a successful investigation, throughout the lifetime expectancy of the case
Monthly Case Plan	<ul style="list-style-type: none">• Have been shown to be an effective way to manage operations. Provides overview of the work to be completed within one month
Weekly Case Updates	<ul style="list-style-type: none">• Weekly meetings and updates are essential to Major Case success

BUSINESS RULES

What are they and Why are they so important?

Set Expectations

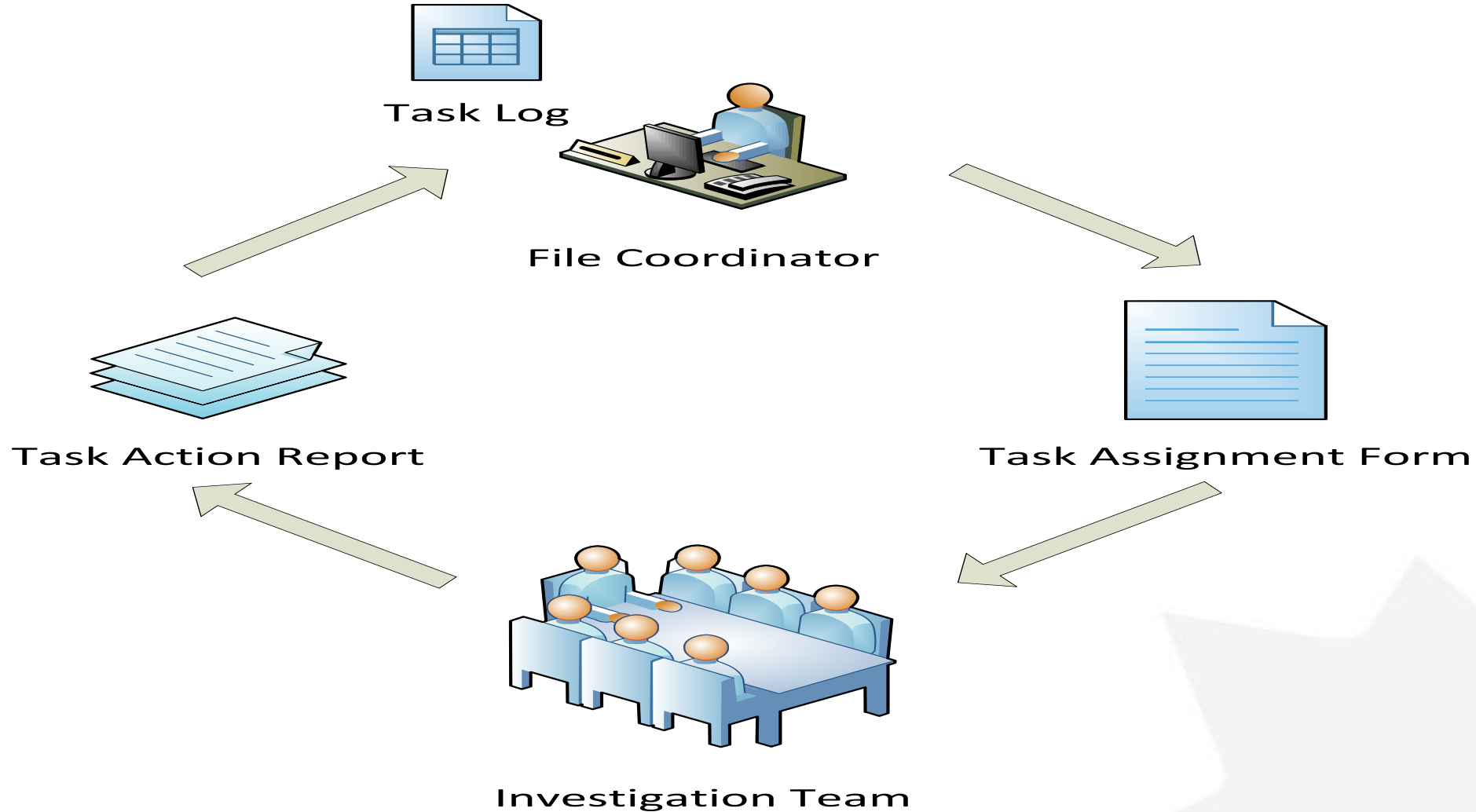
Provide Guidelines

Ensure Consistency

Reduce Administrative Burden & Delays

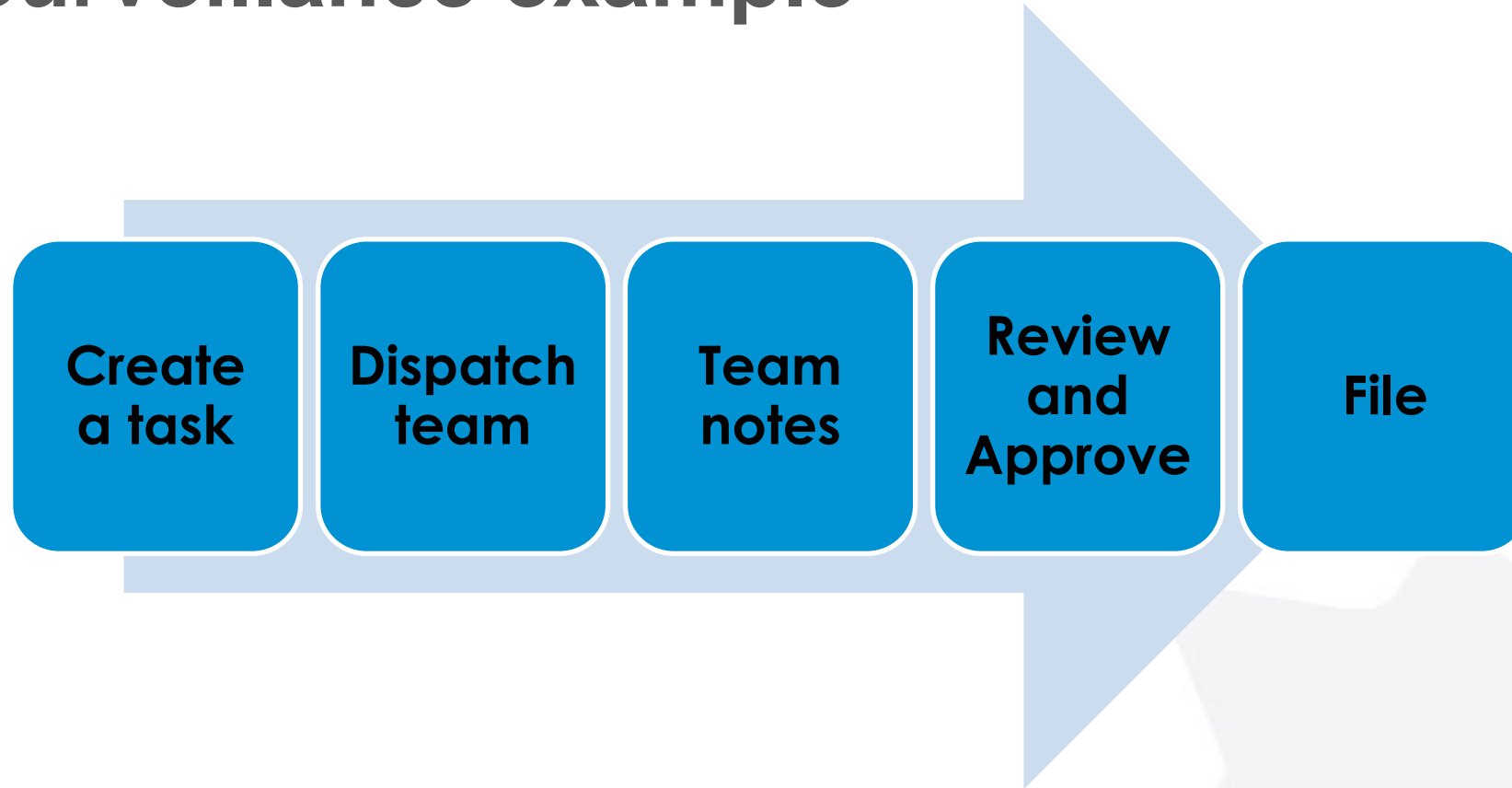
**Compliance with Practice, Policy &
Legislation**

BUSINESS RULES – Task Assignment

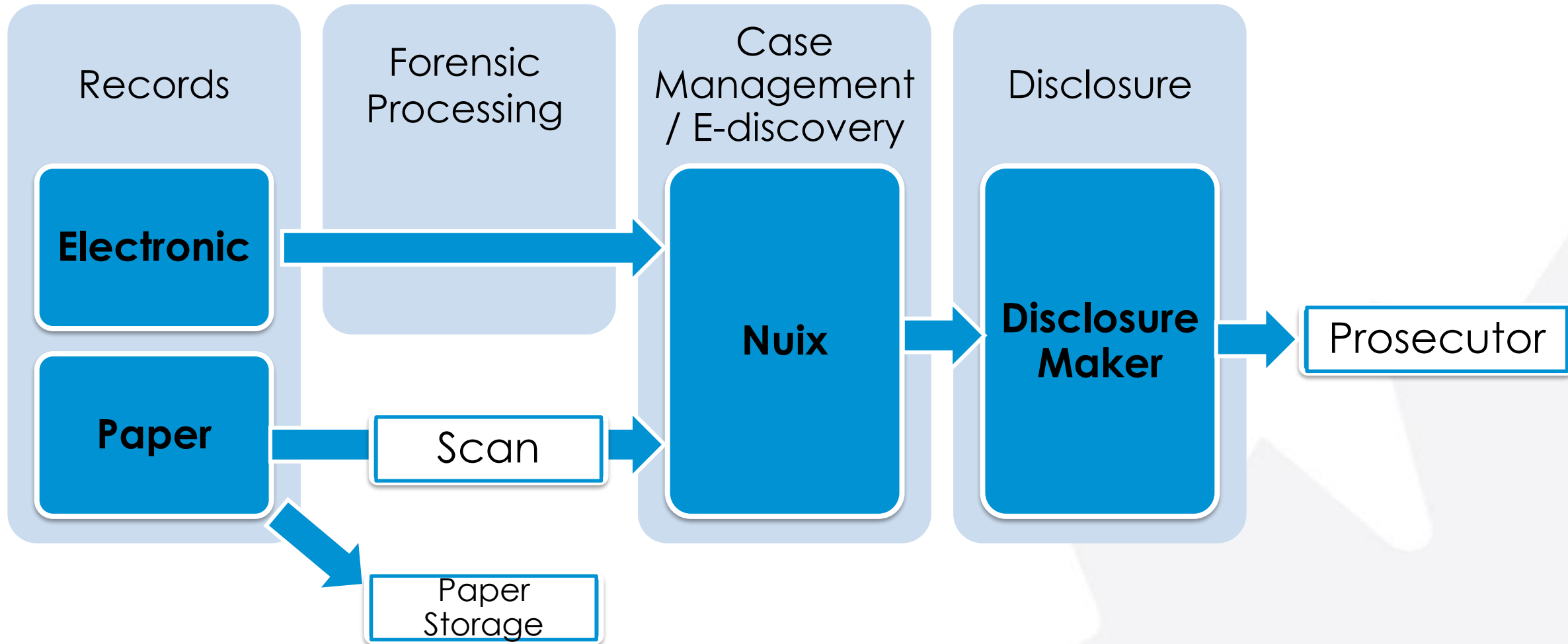


BUSINESS RULES

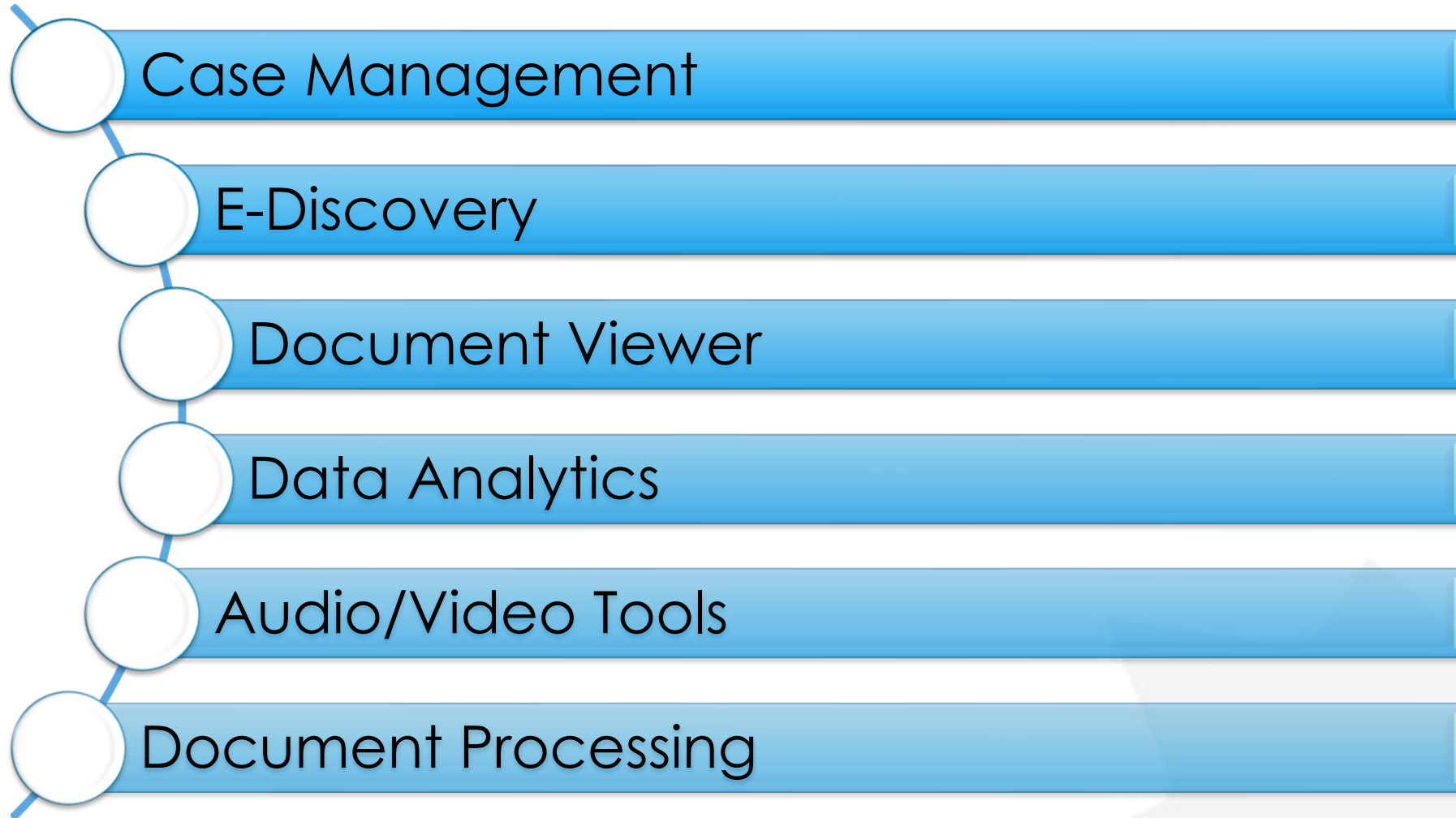
Surveillance example



CANADA'S SOLUTION



MAJOR CASE MANAGEMENT TOOLS



MAJOR CASE TOOLS

Document Viewer

- View and open relevant case documents

Data Analytics

- Analyze datasets

Audio/Video Tools

- Record, redact, transcribe, and/or translate

Document Processing

- File OCR (i.e bank statement), forensic conversion, etc

MAJOR CASE TOOL SAMPLE

Category	Function	Software
Case Management	File Repository	Nuix
		Adobe Acrobat Pro
		Caseware Working Papers
		Custom Solution
		Excel
Data Analysis	Cryptocurrency Tracing	Chainalysis
		Cipher Trace
		TRM
	Custom	Scripts
	Database	Caseware IDEA
		Microsoft Access
	Spreadsheets	Excel
		Google Docs
	Visualizer	IBM i2
		Gephi
		Maltego
		Microsoft Power BI
		Palantir
		Tableau

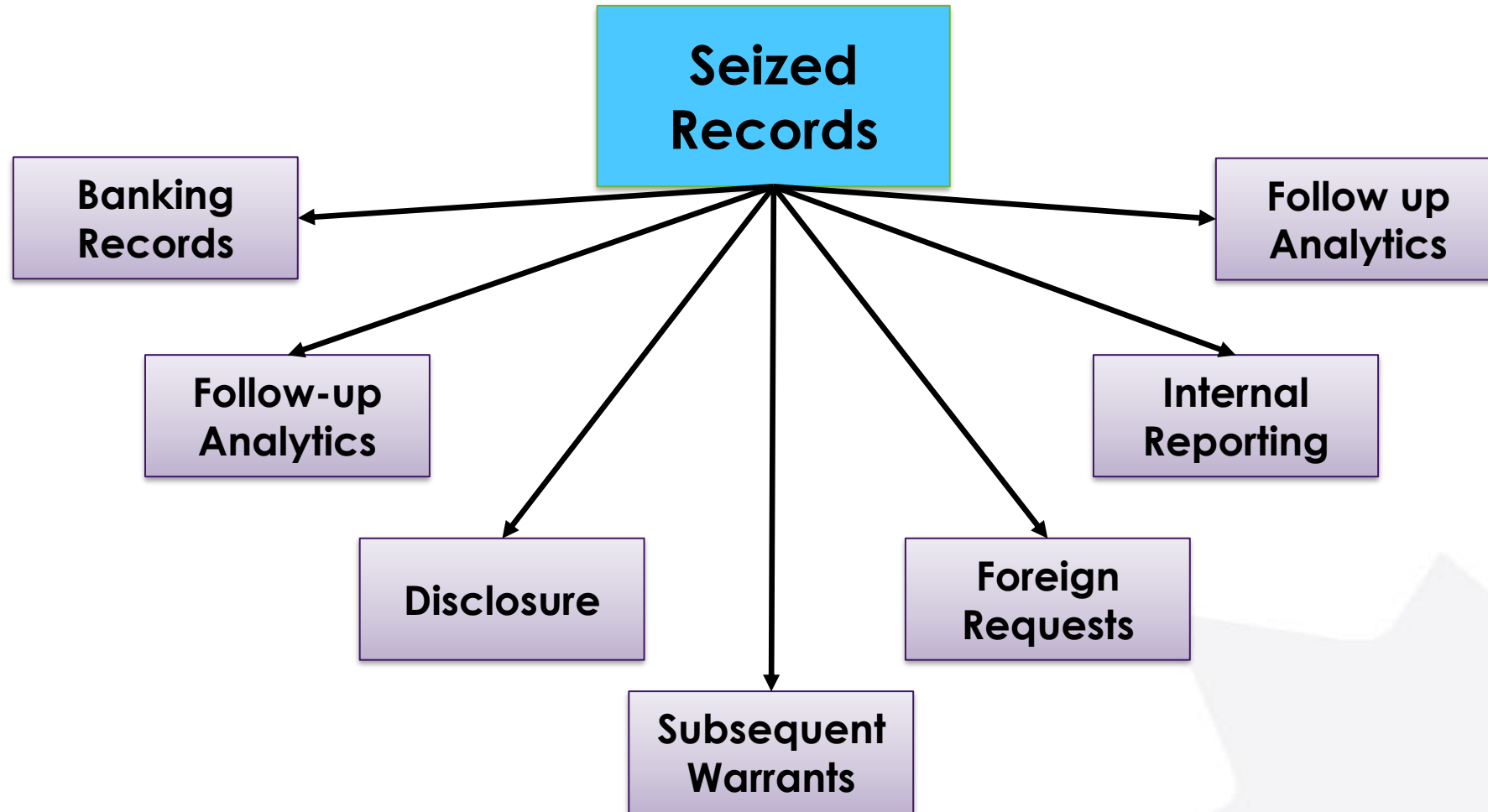
MAJOR CASE TOOL SAMPLE

Category	Function	Software
Data Exploration	eDiscovery	Nuix
		Relativity
		Summation
Data Processing	OCR	Altia
		Abby Fine Reader
		Adobe Acrobat Pro
		Simple OCR
	Transcription	<i>Solutions available</i>
	Translation	<i>Solutions available</i>
Document Viewers	PDF Readers	Microsoft Power Pivot
		Foxit
		Adobe Acrobat Pro

MAJOR CASE ANALYTICS

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

PLANNING



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?
-

SPOTTING ERRORS

Important Review Items

- Does this make sense?
 - Filter checks
 - Pivot table review
 - Spot Check
 - Can you use the information sourced?
-

LEVERAGING DATA



Cross linkages

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

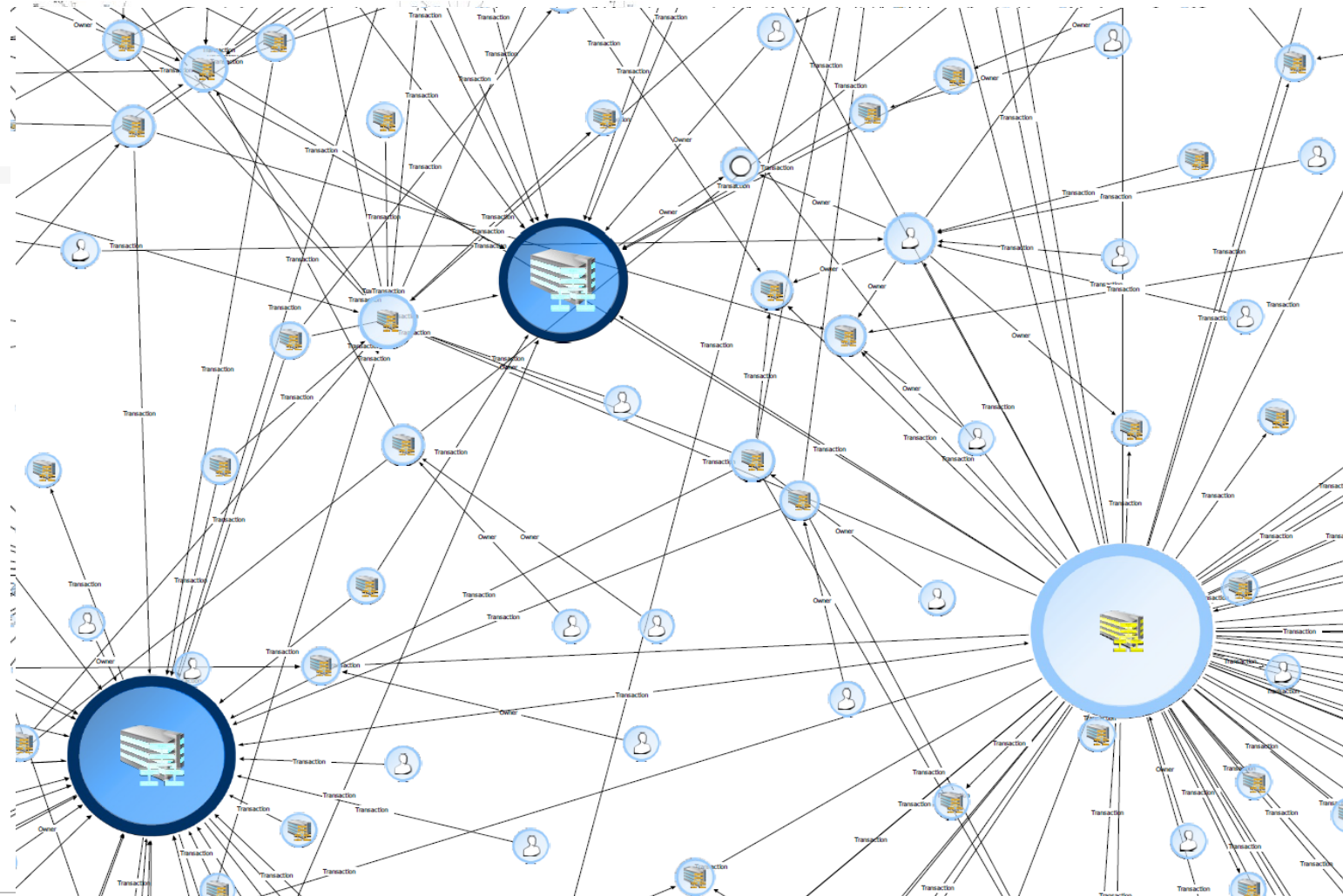
Financial inconsistencies

- Gross margin analysis, unusual FS captions

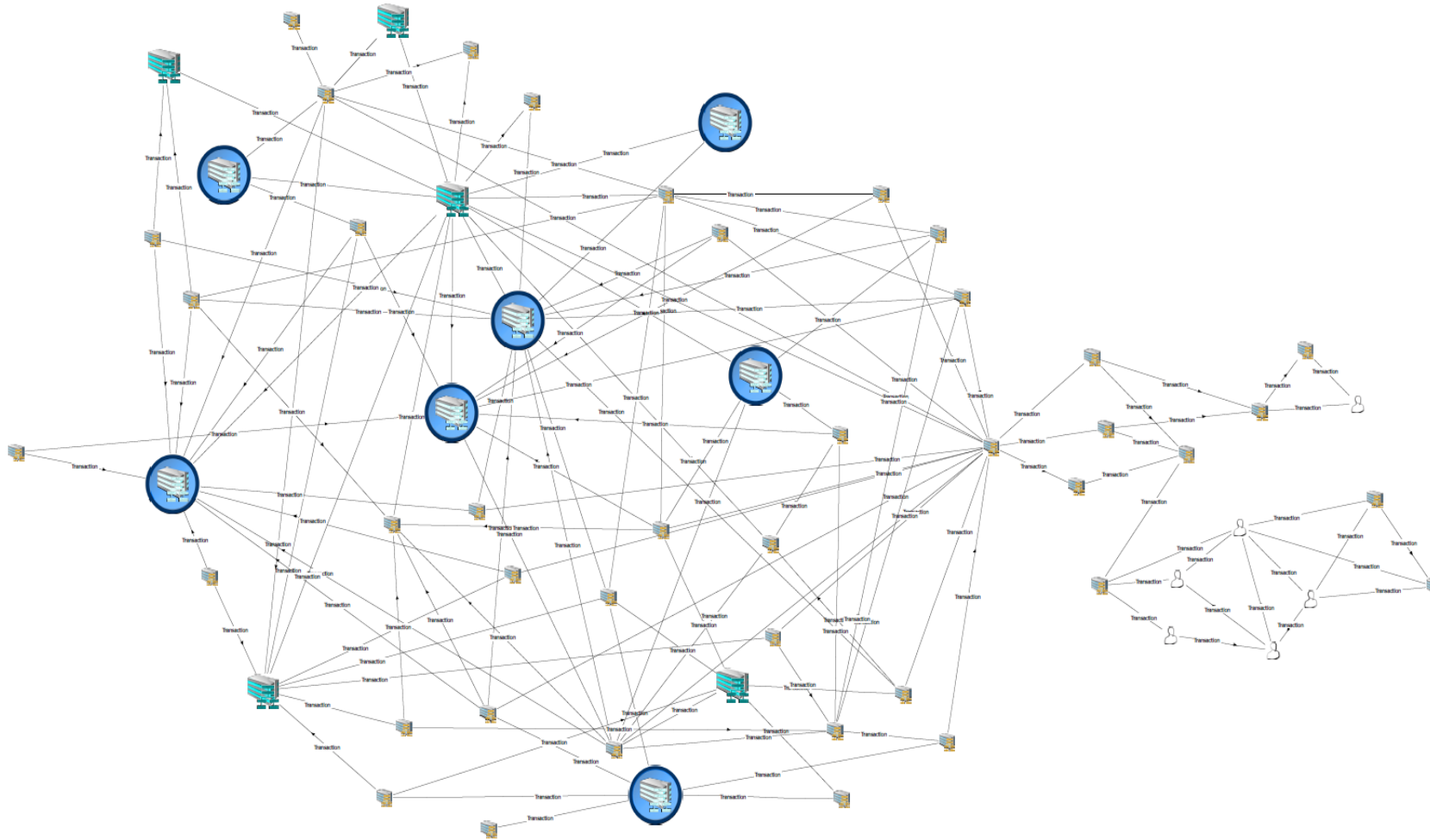
Timelines

Feedback Loops

PRESENTATION OF RESULTS



PRESENTATION OF RESULTS



DATA INTEGRITY



Independent verification by an objective party



Independent “re-do” by an objective third party



Step by step instructions by data analyst detailing methodology taken



Control checks



Sampling

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

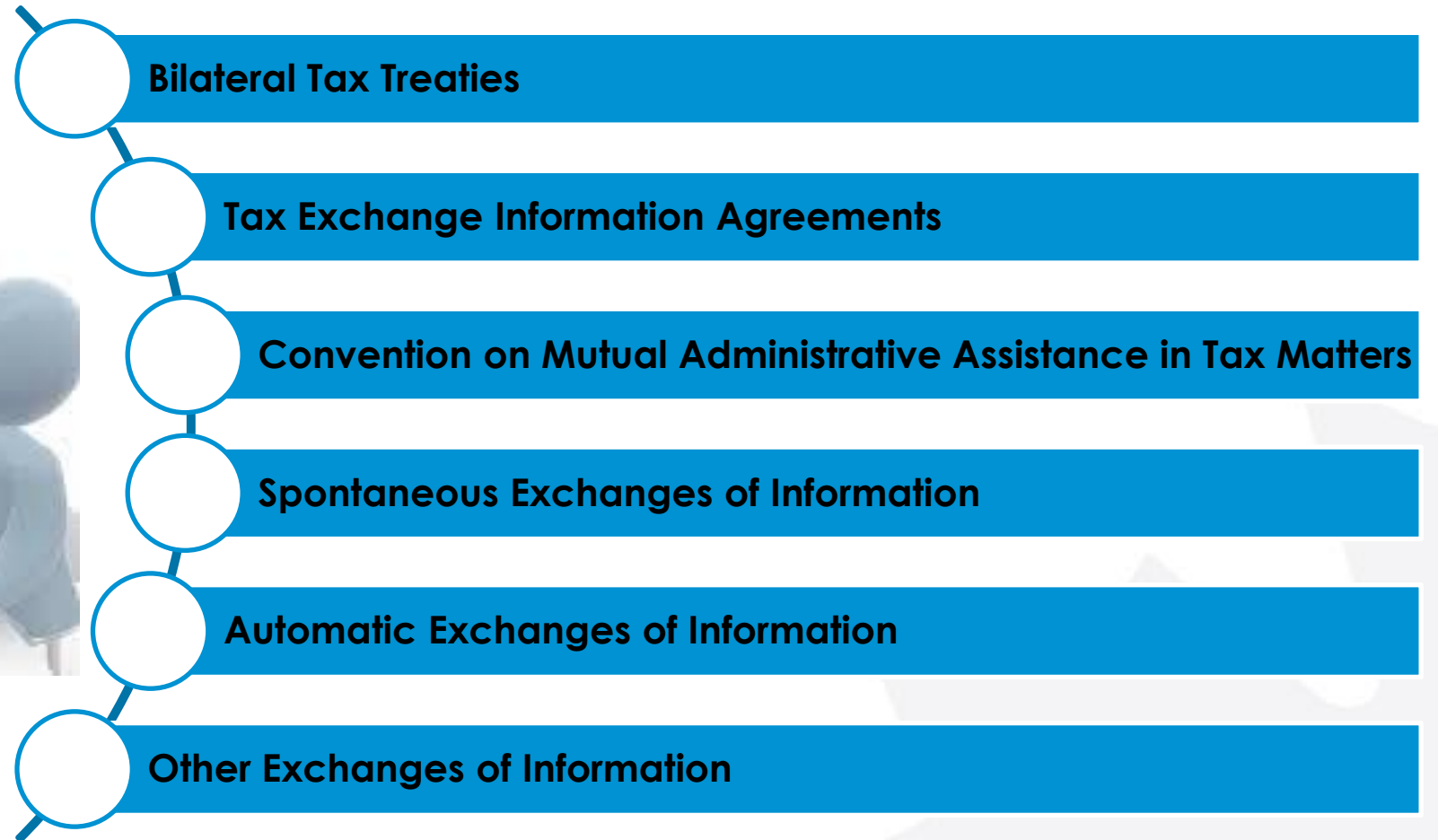


WHAT CAN WE DO TO MITIGATE THESE RISKS?

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

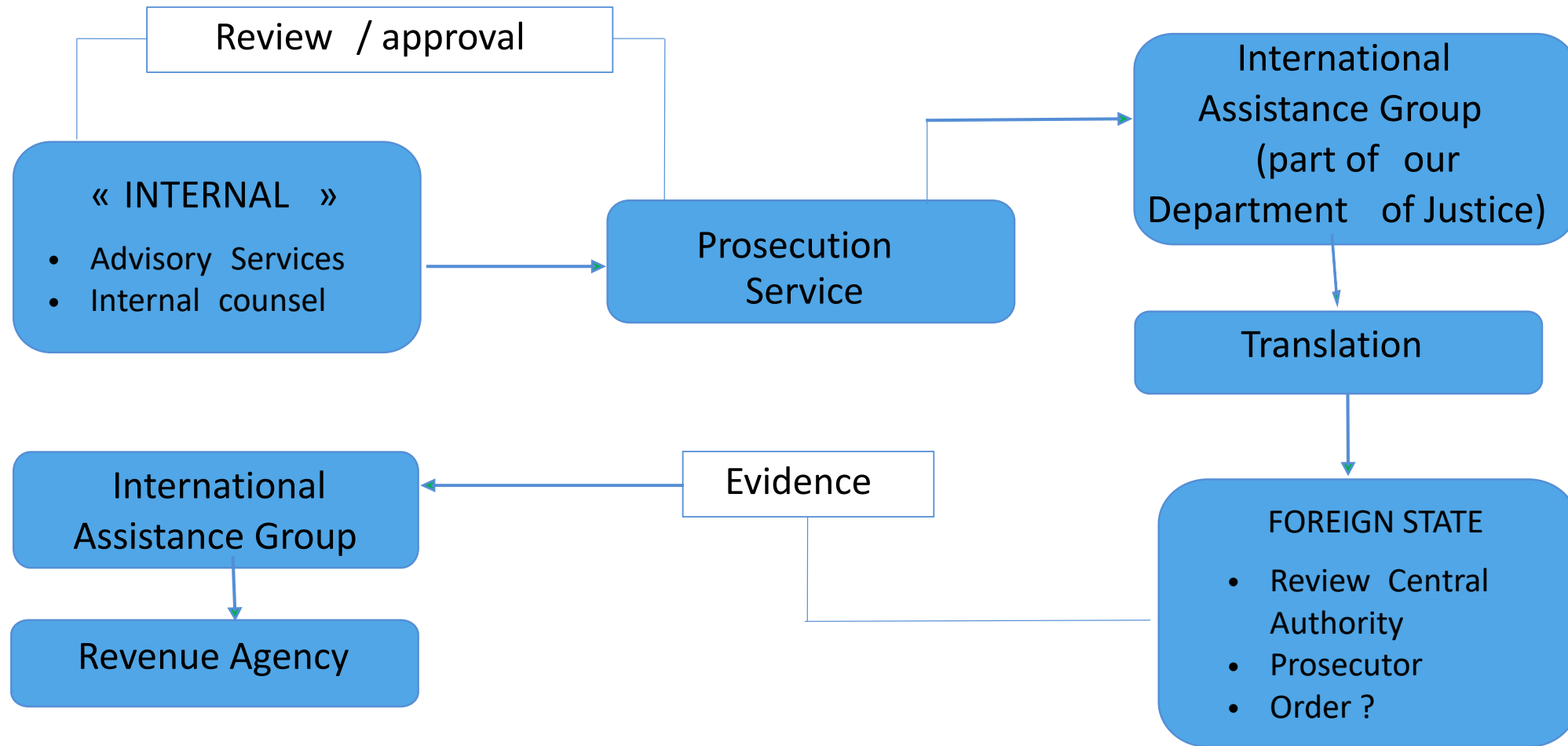
Regular team meetings and discussions should include the topic of ongoing witness interviews, what we have learned, where the new information will take us (what’s different?)

INTERNATIONAL COOPERATION EXCHANGES OF INFORMATION

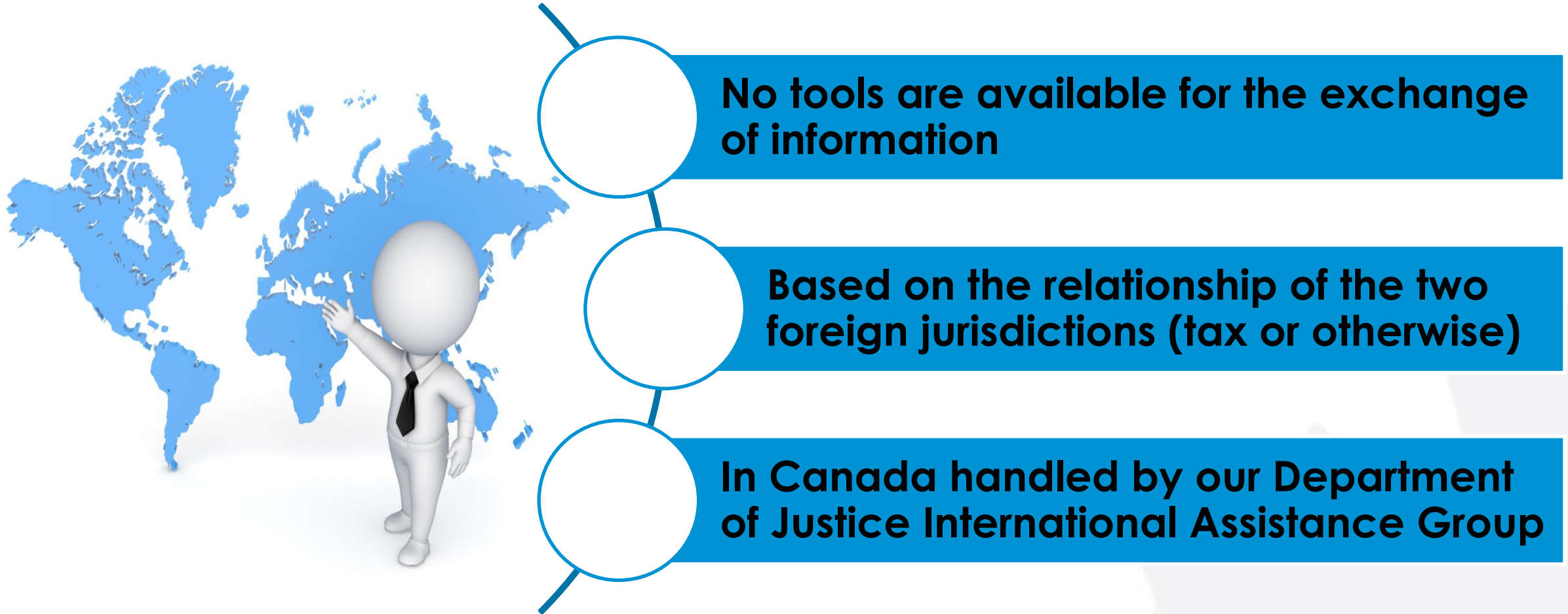


INTERNATIONAL COOPERATION

MLATS - From drafting to getting the evidence



INTERNATIONAL COOPERATION NON-TREATY REQUEST



INTERNATIONAL COOPERATION

OTHER CONSIDERATIONS



Financial Intelligence Units

Extradition Requests

Interpol / Europol Red Alert

Commission Evidence

Publicly-available information

CONDUCTING A MAJOR CASE – What is Needed?

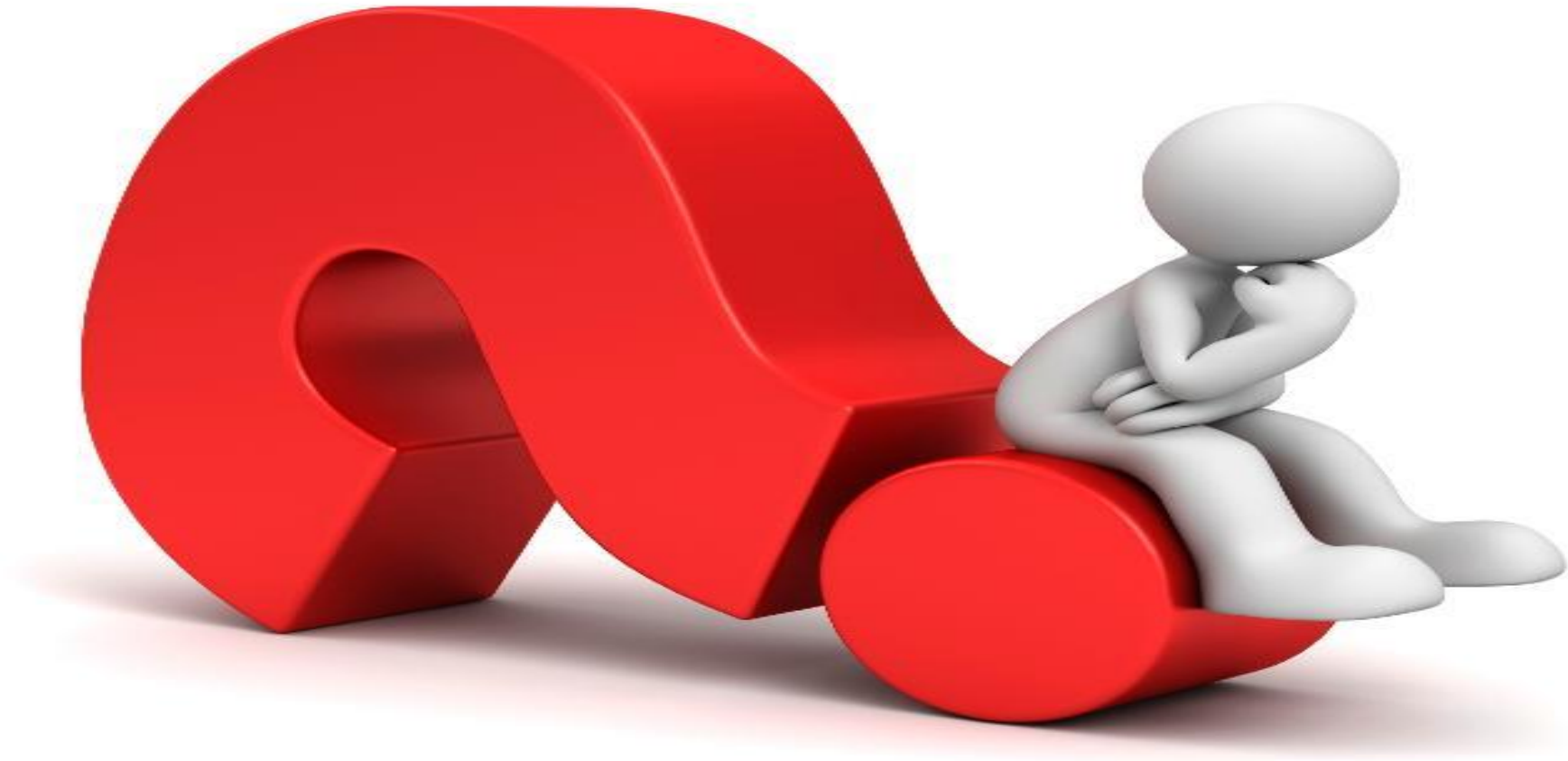


PRINCIPLES OF MAJOR CASE MANAGEMENT



LET'S

QUESTIONS?





OECD International Academy for Tax Crime Investigation

Conducting Financial Investigations

