



**OECD International Academy for Tax and Financial Crime Investigation**

*Managing Financial Investigations*



# Four Scenarios

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# Scenario 1

- Your team has determined that evidence of criminal activity is likely to be found at a lawyer's (i.e., solicitors') office in Delaware. Assume your team includes investigators based in the United States so you don't need any international process for obtaining this evidence.
- Questions:
  - What steps might you take to obtain that evidence?
  - What steps might you take after you obtain that evidence?
  - What potential problems might you face, and how might you overcome them?

# Scenario 2

- Your team has determined that evidence of criminal activity is likely to be found in a set of financial institutions based in Canada. You have also determined that two individuals, a Canadian government official and a private citizen who works in a bank, are likely to provide useful statements.
- Questions:
  - What steps can you take to obtain this evidence?
  - What potential problems might you face?
  - How might you overcome those problems?

# Scenario 3

- Your investigation has shifted focus to a tax attorney and accountant named Malcolm. You suspect he may know more about your investigation than he has told you. You also suspect his reputation is not as spotless as Malcolm claims. A financial analysis shows unexplained wire transfers going out of his account every month.
- Questions:
  - What options do you have with respect to Malcolm?
  - What problems or obstacles are you likely to face?
  - How might you overcome those problems and obstacles?

# Scenario 4

- Based on discussions with Malcolm, your team suspects that a lawyer working for the Panamanian revenue authority has been soliciting and receiving kickbacks in exchange for reducing tax liabilities for Robert's Rigs, a sole proprietorship owned by Robert Rockville that does business with the company you are investigating.
- Questions:
  - What next steps might you take?
  - What kind of evidence will advance the investigation, and how can you obtain it?
  - What problems might you face, and how might you overcome them?