



EMPLOYEE PROFILES

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. He knows and understands how to apply auditing and examination methods as they relate to indirect verification of income techniques. Luthando also 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 who lack the technical knowledge or experience in using indirect verification methods and has often assisted other senior investigators on several major complex cases when needed.