



EMPLOYEE PROFILES

6. Louise Lemay



Louise has been with the Investigations Division for the past 9 years. During that time, she has successfully completed 4 cases which involved various fraudulent refund schemes perpetrated by tax preparers on behalf of their clients in exchange for a percentage of the unwarranted tax refunds resulting from the claiming of false or overstated expenses, false business losses, and false tax credits.

Louise has very good investigative skills and decision-making capabilities in all critical areas of criminal investigations. Based on her completed cases, she also has a very high level of knowledge about the tactics used by tax preparers in devising schemes designed to generate unwarranted income tax refunds. Louise knows and understands the techniques and practices used by tax preparers to obscure the true and legal affect of transactions or claims used in fraudulent income refund tax schemes.

Louise also adopts the “theory of the case” approach or principle to her investigations. Louise is very effective in analyzing available data and relevant facts from several sources to recognize inter-relationships that support the development of conclusions.

For example, Louise was very effective in using statistical analyses to identify data trends in tax returns that are indicative of fraudulent income refunds schemes on a mass scale in order to target investigations into those tax preparers who facilitate the filing of false income tax returns, and who represent the most serious risk of loss of tax revenues to the Government.

Louise also knows and understands how to develop a working theory of the case, formulate specific investigative case plans, and identify as well as undertake investigative steps into an action plan detailing multiple factors such as potential sources of information, volume of records, the logistics of search and seizures, the forecasting of resources required, the involvement of other law enforcement agencies, and the development of timelines that will assist in proving facts, and advance the allegations in the investigation in a timely manner.

Due to the number of witnesses and reliance on oral evidence in tax preparer cases, Louise has experience in directing and leading other investigators in developing and implementing specific interviewing techniques and presentation methods to secure critical evidence in support the theory of the case and advance the investigation.

For example, Louise has excellent verbal and coaching skills in providing clear direction to teach and demonstrate investigators assisting her, on how to conduct structured interviews and undertake strategies for maximizing evidence gathering opportunities, as well as knowing how to recognize relevant new information or inconsistencies and adapt the interview accordingly.