



MCM CASE STUDY EXERCISE 1 – THEORY OF THE CASE

CONTEXT:

You are an **investigator** working with the **CORADA REVENUE SERVICE** in **CORADA**. You have completed an evaluation of the referral identified as Mercury Limited.

ADDITIONAL CASE FACTS

As you are ready to submit your conclusion to your Director, he advises you that he has received additional information as it pertains to Mercury Limited. He hands you a USB key and advises that everything you need to re-evaluate the case is included on the USB key.

FOR YOUR ACTION:

In your breakout group(s) use the information provided to you about the case (see Handouts below) along with the fact tracking template to complete this exercise.

REVIEW and **DISCUSS** all of the case information known to date. Based on your review;

DETERMINE whether this case should be classified as a major case. If you categorize it as a major case, **IDENTIFY** the criteria to support this designation;

CAPTURE any facts that you know along with the source document in the “Fact Tracking Template”.

DESIGNATE a presenter who will provide a 5 minute presentation to the class outlining:

1. Whether this case is a major case including the criteria used; and
2. A brief description as to the theory of the case including:
 - Person(s) of interest;
 - Company/companies of interest; and
 - Alleged offences



HANDOUTS:

- Fact Tracking Template ¹
- Documents included on USB key:
 - 2-1 Referral email received from International Audit Division
 - 2-2 CORADA FIU transfers
 - 2-3 CORADA SYSTEM RESULTS – ACCOUNTANT
 - 2-4 CORADA System result notes
- All information provided during the pre-requisite exercise

¹ You received a fact tracking template as part of the pre-requisite material. This template will be used throughout the exercises in this case. It is an evergreen document. Please provide as much detail as you can based on the information provided. You will be given opportunities to edit this template as you proceed through the exercises.