

Cory Kavanaugh

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Objective

To continue to expand my knowledge of investigations and accounting while also sharing my investigative experience through training.

Experience

Canada Revenue Agency

Senior Technical Advisor – Training and Learning Section, Criminal Investigations

December 2024 – Present

January 2022 – July 2023

- Developed and updated national training courses, sessions, and workshops for the Criminal Investigation community.
- Delivered training courses to criminal investigators and team leaders using a variety of delivery methods.

Manager – Training and Learning Section, Criminal Investigations

July 2023 – December 2024

- Managed the creation of training products and the delivery of training to criminal investigators and computer forensic analysts.
- Worked with various program areas and regional offices to create role-based learning paths.
- Engaged and consulted with stakeholders in the Criminal Investigations Program to identify training and learning needs.

Team Leader – Criminal Investigations Division

August 2016 to January 2022

- Directed and managed a team of criminal investigators working on various files which included Joint Force Agreement with other investigative bodies, investigations into promoters of a tax scheme, and investigations with an international element.

- Reviewed legal documents such as informations in support of search warrants, documentation to support court orders, and recommendations for laying of criminal charges under the various statutes administered by the CRA.
- Developed members of the team through the transfer of knowledge on investigative techniques, processes, and policies.

*Investigator – Criminal Investigations Division
January 2009 to August 2016*

- Conducted investigations into financial schemes of taxpayers suspected of tax evasion in cases of domestic tax fraud schemes, with a forensic approach, employing current and/or innovative investigative techniques and tools.
- Established the theory of proof, conducted interviews, evaluated witnesses, procured, preserved and weighed all evidence and defenses to determine whether a criminal prosecution recommendation was warranted.
- Prepared legal documents such as an Information to Obtain both Search Warrants and Production Orders, affidavits, court orders for the detention of seized records, and agreements between two or more countries, such as a Mutual Legal Assistance Treaty (MLAT) and a Specific Exchange of Information (EOI).
- Provided testimony in multiple criminal court proceedings.

*Auditor – Special Enforcement Program
January 2008 to January 2009*

- Conducted civil audits of corporations and sole proprietors charged with or suspected of various offences under the *Criminal Code* through the use of indirect audit techniques to quantify unreported income.

Education

Athabasca University
2005-2008

- Accounting Specialization courses

University of Calgary
1995-2000

- Bachelor of Arts in Sociology with a specialization in Criminology
- Minor in Business