

Trevor McCurry, CFE

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Objective

To have a fulfilling career by continuously expanding my knowledge of accounting and investigating, accepting new investigative challenges and sharing my investigative knowledge through coaching and training.

Experience

Canada Revenue Agency

Technical Advisor – Criminal Investigations Division

January 2023 – Present

- Reviewed and provided technical feedback to investigators on judicial authorizations, reports and investigative techniques.
- Developed local training products and delivered training to multiple offices in the Ontario Region.
- Delivered national training products to investigative staff.
- Conducted research and provided advice on the application of provisions set out in the *Income Tax Act, Excise Tax Act, Criminal Code, Canada Evidence Act, Charter of Rights and Freedoms, Privacy Act* and the *Personal Information Protection and Electronic Documents Act*.

Case Manager – Criminal Investigations Division

September 2023 – January 2023

- Managed a team of seven investigators working on a Major Case involving complex international elements related to tax evasion, fraud and proceeds of crime.
- Responded to complex legal issues encountered by the Major Case team and developed procedures to overcome these issues.
- Collaborated with internal and external stakeholders to resolve multi-jurisdictional issues including stakeholders in foreign jurisdictions.
- Developed members of the Major Case team through the transfer of knowledge on investigative techniques, processes and policies.

Senior Investigator – Criminal Investigations Division

February 2016 – September 2023

Investigator – Criminal Investigation Division

April 2012 – February 2016

- Primary investigator and member of the command triangle for a Major Case team involving complex international elements related to tax evasion, fraud and proceeds of crime.

- Conducted financial investigations by utilizing direct evidence as well as indirect investigative techniques such as Net Worth Analysis, Banking Analysis and Source and Application of Funds Analysis.
- Seized and restrained property using the Proceeds of Crime legislation under the *Criminal Code*.
- Participated in multiple Joint Force Operations with domestic law enforcement partners.
- Participated in a Simultaneous Criminal Investigation Program with the United States Internal Revenue Service.
- Provided testimony in multiple criminal court proceedings.

Auditor – Special Enforcement Program

June 2011 – April 2012

- Conducted civil audits of corporations, partnerships 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 such as a Net Worth Analysis, Banking Analysis, Source and Application of Funds Analysis and Revenue Projections.

Technical Advisor – Underground Economy Section

May 2009 – June 2011

Auditor – Underground Economy Section

April 2007 – May 2009

- Provided technical advice to auditors primarily assessing unreported income through the use of a Net Worth Analysis.
- Provided training on indirect techniques to quantify unreported income through the use of a Net Worth Analysis, Banking Analysis, Source and Application of Funds Analysis and Revenue Projections.
- Conducted civil audits of corporations, partnerships and sole proprietors suspected of non-compliance with the *Income Tax Act* and *Excise Tax Act* through the use of indirect techniques such as a Net Worth Analysis, Banking Analysis, Source and Application of Funds Analysis and Revenue Projections.

Education

Association Certified Fraud Examiners

November 2017

- Certification – Certified Fraud Examiner (CFE)

Athabasca University

January 2013

- Bachelor of Management

Algonquin College

May 2005

- Business Administration – Accounting