

May 14 – 25, 2007

Federal law Enforcement Training Center (FLETC) **Glynco, GA**

International Financial Fraud Training Program

For Tax Enforcement Officials, Financial Investigators, and Prosecutors

BACKGROUND

Internal Revenue Service — Criminal Investigation Division

On July 1, 1919, the IRS Commissioner created the Intelligence Unit to investigate widespread allegations of tax fraud. To establish the Intelligence Unit, six United States Post Office Inspectors were transferred to the Bureau of Internal Revenue to become the first special agents in charge of the organization that would one day become Criminal Investigation. They formed the nucleus that built the Intelligence Unit into an elite group of highly trained, dedicated professionals, who are recognized as the finest financial investigators in the world.

The Intelligence Unit quickly became renowned for the financial investigative skill of its special agents. It attained national prominence in the thirties for the conviction of public enemy number one, Al Capone, for income tax evasion, and its role in solving the Lindbergh kidnapping. From these promising beginnings, the Intelligence Unit expanded over the intervening decades, investigating tax evasion by ordinary citizens, prominent businesspersons, government officials, and notorious criminals.

In July 1978, the Intelligence Unit changed its name to Criminal Investigation (CI). Over the years, CI's statutory jurisdiction expanded to include money laundering and currency violations in addition to its traditional role in investigating tax violations. However, Criminal Investigation's core mission remains unchanged. It continues to fulfill the important role of helping to ensure the integrity and fairness of our nation's tax system.

Since CI's inception in 1919 to the present, the conviction rate for Federal tax prosecutions has never fallen below 90 percent. This is a record of success that is unmatched in US Federal law enforcement.

Program Overview

The International Financial Fraud Training Program focuses on using financial investigative techniques and forensic accounting procedures to solve crimes. Most crimes involve financial transactions. The motive for many crimes is financial gain. This course will benefit criminal investigators and their supervisors, tax enforcement officials, and government prosecutors in combating serious crimes that include:

- Tax Evasion
- Money Laundering
- Fraud
- Narcotics
- Terrorism
- Public Corruption
- Organized Crime
- Embezzlement
- Prostitution
- Human Trafficking
- Espionage
- And many others

Objectives

This two-week program concentrates on numerous aspects of conducting financial fraud investigations. After completing the IFFTP course, you will be able to:

- Use indirect methods to prove income and determine the amount of proceeds gained from illegal activities
- Analyze financial documents
- Identify money laundering trends and methods to combat money laundering
- Document case files
- Testify in court to financial evidence

Sample of Course Content:

- Currency Reporting and Violations
- Money Laundering
- Asset Forfeitures
- Sources of Financial Information
- Special Investigative Techniques for Financial Investigations
- Fundamentals of Digital Evidence
- Documentation and Evidence in Financial Investigations
- Specific Item Method of Proof
- Expenditures Method of Proof
- Net Worth Method of Proof
- Bank Deposits Method of Proof
- Analyzing Bank Records
- Forensic Evidence in Financial Investigations

In addition to courses related to financial investigations, the program also includes instruction in:

- Defensive Tactics
- Building Entry and Room Clearing

Methodology

The program uses experience-based methods of instruction, concentrating on:

- Practical exercises
- Role plays
- Case Study

Students will receive manuals, reference materials and case studies for use in the classroom and take home for future reference.

A written evaluation of the participant's performance during the coursework is prepared for the sponsoring agency.

The instructors are criminal investigators drawn from the Internal Revenue Service and other federal law enforcement agencies.

Program Dates

There is only one program session scheduled for the year 2007

Session: May 14 – 25, 2007

Nominations due by: January 31, 2007

Location: Federal Law Enforcement Training Center (FLETC) in Glynco, Georgia

Participants should plan to arrive on Saturday, May 12, 2007. This will allow time to rest on Sunday.

Session Fees

Separate checks are required for each fee:

IRS Training Fee: \$5,000 USD

Made payable to the US Treasury

FLETC Recreation Association Fee: \$75 USD

Made payable to the FLETC Recreation Association

Fee includes meals, housing, course materials, administrative costs, certificates, and reception.

Participants should bring a check or traveler checks to pay for the program.

The costs are based on participants staying at a local hotel. If housing becomes available at the training facility, the fees will be reduced.

The fees may be paid by the participant, a sponsoring agency, or an international organization such as the United Nations or the United States Agency for International Development (USAID).

Minimum Requirements:

Participants must —

- Have auditor or investigator experience
- Be fluent in English with minimum scores as follows:

ALIGU (both listening and reading) 80

British Council Acceptable Level

TOEFL 525

However, we will accept candidates if their head of office certifies that they speak, read, write and comprehend English at a level to function in the class.

- Be in good physical condition in order to utilize the Federal Law Enforcement Training Center (FLETC) facilities.
- Have health/accident insurance applicable in the United States for the duration of the course (short-term medical insurance is available in the United States for approximately US \$125 per month)

Security Clearance Requirements

Due to post 09/11/2001 heightened security measures the following information is required to clear foreign nationals attending classes at the FLETC. The following information should be provided in a nomination letter on agency letterhead:

- Name of Participant
- Foreign Agency
- Date of Birth
- Place of Birth
- Passport Number
- Visa Number (if applicable)
- Affirm that the individual is a sworn law enforcement officer or has a law enforcement affiliation (state the affiliation)
- Affirm that the individual poses no medical threat to the United States
- Affirm that the individual poses no security threat to the United States
- List who will be responsible for payment

Submit your nomination or inquiries to:

Internal Revenue Service

Office of Insular Affairs & International Cooperation

SE:LM:IN - MA3-315B

1111 Constitution Avenue, NW

Washington, DC 20224

Phone: 202-435-5140

FAX: 202-435-5130

E-mail: Tony.F.Reyes@irs.gov



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USA

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