



*Breon Brewster '07, Special Agent,
IRS Criminal Investigation Division*



>> Cybersleuth Trails by Meaghan Haugh

Tax Cheats

THE RISE OF ONLINE CRIMES SPURRED RIDER'S FORENSIC CERTIFICATE PROGRAM

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Breon Brewster '07 knows it’s all about numbers. Faulty figures and the evidence he gathers during the course of his financial investigations for the Internal Revenue Service is what brings about convictions. As a special agent for the IRS Criminal Investigation division, Brewster examines individuals suspected of violating tax laws and committing other financial crimes.

“The numbers don’t lie,” says Brewster. “Following the financial transactions that lead from the crime to the criminal gives you the evidence you need to convince a suspect that his time is up. Looking at the mounting evidence of the money trail is enough for most defendants to plead guilty.”

Brewster is one of the 2,800 IRS Criminal Investigation special agents who investigate potential criminal violations of the Internal Revenue Code, including tax, money laundering and Bank Secrecy Act laws. He is currently investigating an individual alleged to have squirreled away thousands of dollars – money, the IRS maintains, the suspect received in refunds by filing false tax claims.

Learning about the rules of collecting evidence is vital, but having to follow the legal guidelines is often challenging, Brewster says.

“We have rules to follow – the same rules that apply during any criminal investigation,” he said. “But the bad guys don’t play by the rules. So it’s easier to convince a jury if you can prove an individual intentionally ignored the rules.”

IRS Criminal Investigation special agents track various types of investigations by following the money. These areas include Legal Source Tax Crimes, Illegal Source Tax Crimes and Narcotics-Related and Counterterrorism Financial Crimes. Only the IRS has jurisdiction to investigate alleged federal tax crimes.

While crimes such as tax fraud are nothing new, the advent of newer technologies has opened new doors for those who would manipulate security breaches to their advantage. The proliferation of e-commerce, the current state of the economy and the technological complexity of our world has caused an upswing in crimes such as identity theft, fraud and exploitation of individuals.

“It’s almost a perfect storm – with the recession, the job market and the tightening of creditors,” said Brewster, who works out of the IRS Field Office in Newark, N.J. “Although technology has made it easier for criminals to conduct financial transactions with the click of a mouse, the special agents of IRS Criminal Investigation are keeping pace with criminals and are continuously learning the new tools needed to follow the money even through cyberspace. Forensic accounting skills are being used more and more each day in our line of work.”

This surge in illegal activity prompted Rider University to respond through its Center for Business Forensics. The Center, housed in the College of Business Administration, provides instruction about corporate fraud and computer crime to undergraduate and graduate students, as well as professional development programming for corporate, law enforcement and government organizations.

“We are educating our students to not become victims themselves,” said **William Amadio**, professor of Computer Information Systems and director of the Center for Business Forensics. “We also have specific programs for students who want to manage information resources in organizations.”

The Accounting, Computer Information Systems and Business Policy faculty

introduced the Forensic Certificate program in fall 2008 in order to prepare students for careers in the field of fraud investigation. Through case studies, mock investigations, and mock trials, guest speakers, and site visits to the New Jersey Regional Computer Forensics Laboratory in Newark, students gain cutting-edge skills to prevent and investigate fraud. The certificate, which includes Accounting and Computer Information Systems tracks, is open to all College of Business Administration students.

Students not only learn about the mechanics of hard drive and memory, data collecting, breaking codes and retrieving documents, such as deleted e-mails, but they learn about the rules of evidence during an investigation. The curriculum encompasses fraud examinations, financial investigations, the psychology of white-collar crime, forensic interrogations and evidence management and presentation for civil and criminal trials. “This is highly technical material. Cyber prosecution requires a wide range of skills,” Amadio said. “In the field, you are talking to 12 different people on the jury. You not only have to communicate to them, but they have to be able to trust you.”

TYPES OF CRIMINAL OFFENSIVES A TYPICAL BUSINESS FORENSICS INVESTIGATOR PROBE:

- **Occupational fraud** – employees steal from the company
- **Intruder fraud** – people outside of the company steal from the company
- **Money laundering** – concealing the source of illegally gotten money
- **Cyber-attack** – people from the outside the organization attacking resources
- **Exploitation of individuals** – other than financial
- **Exploitation of children**