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June 18, 2008

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Our file / Notre référence

**MEMORANDUM FOR MR. DARRELL MAHONEY**

**SUBJECT: Internal Affairs and Fraud Prevention Investigation  
HAN 1922-13-07052 Unauthorized Access  
Burnaby Fraser Tax Services Office**

Please find attached, the report of an Internal Affairs and Fraud Prevention Division investigation to determine the extent to which [REDACTED] [REDACTED] Burnaby Fraser TSO, made unauthorized accesses to taxpayer information and misused the CRA's electronic network systems.

The information gathered during this investigation determined that [REDACTED] violated the *Monitoring of the Electronic Networks' Usage Policy* by sending and receiving a total of 22 199 Netsend messages.

[REDACTED] also violated the *Monitoring of the Electronic Networks' Usage Policy* by receiving 55 and sending one email on Microsoft Outlook deemed to contain content of Level One Unacceptable Activity. He received 269 emails that were deemed Level Two Unacceptable Activity. He received 831 emails and sent 81 that were deemed personal in nature to or from [REDACTED] his brother; [REDACTED] his sister; [REDACTED] a former CRA employee; [REDACTED] his former room-mate; [REDACTED] his cousin; and [REDACTED] his friend.

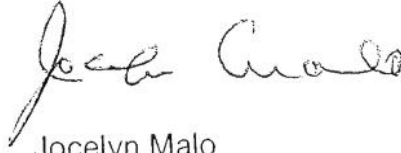
The information gathered during this investigation further determined that [REDACTED] violated the *Code of Ethics and Conduct* and the *Conflict of Interest Policy* when he made an unauthorized access in Rapid to his own residential address and gained access to taxpayer information of neighbours and his mother; when he made an unauthorized access in Rapid to the address of [REDACTED] one of his CRA colleagues, and made an unauthorized disclosure to him about a taxpayer who lived in his apartment; when he made an unauthorized access in Rapid to the taxpayer information of [REDACTED] his cousin; when he made unauthorized accesses in Rapid to the taxpayer information of [REDACTED] and [REDACTED] for personal reasons; and when he made unauthorized accesses in Rapid the taxpayer information of [REDACTED] who he later entered into a personal relationship with.

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Should you require any additional information, please contact  
Josée Labelle, Director, Internal Affairs and Fraud Prevention Division, at  
(613) 948-2438.



Jocelyn Malo  
Director General  
Security, Risk Management and Internal  
Affairs Directorate

Attachment

c.c.: James Ralston, Chief Financial Officer and Assistant Commissioner,  
Finance and Administration  
Peter Cenne, Director, Collective Bargaining Interpretations and Recourse  
Mike Quebec, Director, Burnaby Fraser Tax Services Office, Pacific Region

**BACKGROUND**

On May 10, 2007, while retrieving CRA documents from the work space office of [REDACTED] an employee on unauthorized leave from the Burnaby Fraser Tax Services Office (TSO), management identified writs and other legal documents in his workstation that had not been worked. They also found several documents of a personal nature that suggested [REDACTED] may have used the CRA's electronic network systems for personal use, including possible unauthorized access to taxpayer information. A questionnaire from a personal dating service, completed in what appeared to be [REDACTED]'s handwriting, raised concerns that [REDACTED] was accessing taxpayer information to search for single women. While it was determined that [REDACTED] did not have access to the internet from his CRA computer, an internet social list contained his CRA email address.

An audit trail report for the period of January 1, 2003 to April 19, 2007 was requested to verify [REDACTED] system accesses. The review of the audit trail report revealed that [REDACTED] had accessed the tax information of [REDACTED] his former common-law spouse, [REDACTED] his mother, and [REDACTED] a co-worker. An additional 60 questionable accesses were identified that did not appear to form part of the employee's workload.

The matter was referred to Mike **Quebec**, Director, Burnaby Fraser TSO, who requested that Internal Affairs and Fraud Prevention Division investigate.

**PURPOSE OF THE INVESTIGATION**

To determine the extent to which [REDACTED] made unauthorized accesses to taxpayer information and misused the CRA's electronic network systems.

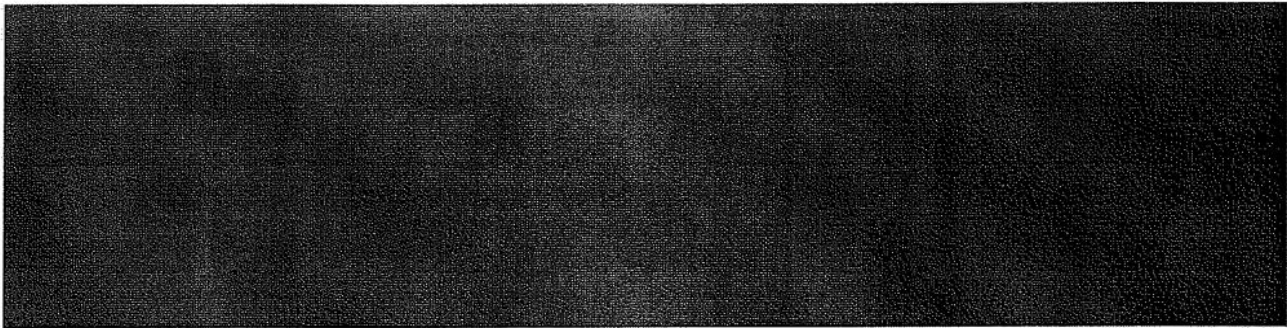
**PERSONS INTERVIEWED**

Unless noted otherwise, all the persons listed below work at the Burnaby Fraser TSO.

1. [REDACTED]
2. [REDACTED]

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- in late April 2007, [REDACTED] was given a ten day suspension for unauthorized absence from the workplace;



- on May 10, 2007, he, along with [REDACTED] and [REDACTED] searched [REDACTED] work space in [REDACTED] absence for any outstanding taxpayer correspondence or actionable items that needed to be looked after. He recognized an operational need to do so because in 2003, when [REDACTED] was away on leave with income averaging, he found a large quantity of taxpayer correspondence that [REDACTED] had failed to log into the system;
- during the May 10, 2007 search, [REDACTED] workstation that needed to be actioned. They also found several documents of a personal nature that suggested [REDACTED] may have used the CRA's electronic network systems for personal use, including possible unauthorized access to taxpayer information. A questionnaire from a personal dating service, completed in what appeared to be [REDACTED] handwriting, raised concern that [REDACTED] was accessing taxpayer information to search for single women. And, while it was determined that [REDACTED] did not have access to the internet from his CRA computer, an internet social list contained his CRA email address;
- in 2006 he had cautioned [REDACTED] about misusing the CRA's electronic network systems, specifically about his excessive use of the Netsend feature for sending pop-up text messages to other CRA employees for personal reasons. On May 10, 2007, Internal Affairs and Fraud Prevention Division provided a report to him that stated [REDACTED] misused the Netsend feature by sending or receiving a

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Table 3: Personal emails sent by [REDACTED] during working hours

RECIPIENT	EMAILS SENT	REMARKS
[REDACTED]	43	[REDACTED] former common-law roommate
[REDACTED]	8	[REDACTED] sister
[REDACTED]	3	Believed to be [REDACTED]
[REDACTED]	11	Believed to be [REDACTED]
[REDACTED]		[REDACTED] mother
[REDACTED]	12	[REDACTED] friend
[REDACTED]	2	
[REDACTED]	1	
[REDACTED]	1	[REDACTED] brother

- he reviewed telephone records pertaining to [REDACTED] and determined he made and received some 27 and one-half hours of personal calls between January 2007 and April 2007. None of these calls matched any ACS diary entries.
- he reviewed the audit trail report of accesses [REDACTED] had made and discovered numerous questionable accesses that were not related to his authorized workload. He noted that a high percentage of the accesses were to taxpayers who resided outside the Burnaby Fraser TSO jurisdiction, mostly in Vancouver. Some of the taxpayers were single females born between 1970 and 1980 and approximately the same age as [REDACTED]
- while [REDACTED] was assigned to take calls [REDACTED] these calls were sorted by TSO jurisdiction. Most of the incoming calls pertained to taxpayers who lived within the Burnaby Fraser TSO boundaries. Therefore, it was unusual that [REDACTED] so frequently accessed the information of taxpayers who resided outside the Burnaby Fraser TSO area. It was also unusual that [REDACTED] needed to look up the taxpayer information in Rapid because normal procedure was to ask personal information such as a social insurance number from the taxpayer to verify their identity. [REDACTED] had not made any diary notes to record the alleged taxpayer calls and subsequent accesses to Rapid and he could not link any of the questionable accesses [REDACTED] accounts. In his experience, it did not make sense that [REDACTED] questionable accesses were initiated by taxpayer calls. He did not think [REDACTED] was involved in work related [REDACTED] because there was no logical correlation between the questionable accesses and other [REDACTED] accounts;
- [REDACTED] looked up the address to his own apartment building, by performing a Rapid Option T search for [REDACTED] possibly to obtain taxpayer information about his neighbours. Included was a hit for [REDACTED] which

[REDACTED]	October 1, 2003	ACS; Rapid I, C (2001, 2002), DD.3 (2001, 2002)
[REDACTED]	October 10, 2003	Rapid Alpha T, E, I, C2 (2000), DD.3 (2000, 2001, 2002)
[REDACTED]	October 10, 2003	Rapid Alpha T, E, I, DD.3 (2000, 2001, 2002)
[REDACTED]	November 6, 2003	Rapid Alpha T, E, I, C (1998, 2002), DD.3 (1999, 2000, 2001, 2002)
[REDACTED]	November 27, 2003	Rapid Alpha T, E, I, C (2002), DD.3 (1998, 1999, 2000, 2001)
[REDACTED]	December 3, 2003	Rapid Alpha T (1 hit)
[REDACTED]	December 10, 2003	Rapid Alpha T, E, DD.3 (2002), C (2002)
[REDACTED]	December 10, 2003	Rapid Alpha T (3 hits)
[REDACTED]	December 16, 2003	Rapid Alpha T (1 hit)
[REDACTED]	December 16, 2003	Rapid Alpha T (1 hit)
[REDACTED]	December 29, 2003	Rapid Alpha T (124 hits)

- his analysis revealed [REDACTED] made unauthorized accesses to the taxpayer information of single, female taxpayers of similar age to [REDACTED]

**Table 5: Questionable system accesses made by [REDACTED] for possible personal interest**

NAME	DATE OF ACCESS	BIRTHDATE	MARITAL STATUS	REMARKS
[REDACTED]	Sep 15, 2005	Jul 31, 1978	Single	Resided in Surrey
[REDACTED]	Sep 18, 2005	Feb 19, 1978	Single	Resided in Surrey
[REDACTED]	Jan 12, 2004	unknown	Single	Resided in Vancouver
[REDACTED]	May 28, 2004	Jan 27, 1978	Single	Resided in Vancouver
[REDACTED]	May 28, 2004	Jan 27, 1978	Single	Resided in Vancouver
[REDACTED]	Jun 10, 2004	Oct 30, 1978	unknown	Resided in Victoria
[REDACTED]	Jun 10, 2004	Mar 28, 1984	unknown	Resided in Surrey
[REDACTED]	Aug 20, 2004	Oct 19, 1980	unknown	Resided in Vancouver
[REDACTED]	Sep 22, 2004	May 18, 1972	Single	Resided in Abbotsford
[REDACTED]	Jan 1, 2003	Nov 15, 1980	Single	Resided in Nanaimo
[REDACTED]	Jan 6, 2003	Aug 18, 1980	unknown	Resided in Coquitlam
[REDACTED]	Jan 13, 2003	Mar 11, 1975	Single	Resided in Port Moody

Jan 13, 2003	Oct 23, 1975	Single	Resided in Vancouver
Jan 21, 2003	Dec 30, 1978	Single	Resided in White Rock
Jan 28, 2003	Dec 29, 1977	Single	resided in Surrey, B.C.
Mar 3, 2003	Jun 11, 1978	Single	Resided in Surrey
Jul 3, 2003	May 14, 1975	Married	Resided in Prince Rupert
Jul 30, 2003	May 7, 1978	Single	Resided in Surrey
Aug 20, 2003	Feb 14, 1980	Common-law	Resided in North Vancouver
Sep 15, 2003	Jan 13, 1974	Single	Resided in Vancouver
Sep 18, 2003	May 7, 1974	unknown	Received several personal emails from her, resided in Flin Flon, MB.
Oct 1, 2003	Dec 16, 1968	Single	Resided in Surrey
unknown	Mar 5, 1968	Single	Resided in Pitt Meadows

On January 31, 2008, and on February 28, 2008, in the presence of [REDACTED] UTE, [REDACTED] Burnaby Fraser TSO, [REDACTED] reported that:

- he started working for the CRA as an intern in 1998 and became an indeterminate employee in 2000. All of his service was with [REDACTED] at the Burnaby Fraser TSO;
- his current team leader was [REDACTED] and his previous team leader was [REDACTED];
- he had been away on extended leave since last summer and had returned to work on January 23, 2008;
- his current home address was [REDACTED]. He lived with his mother, [REDACTED].

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COMMENT: There appears to be several spellings for the name of [REDACTED] mother, including [REDACTED]

- he had completed a questionnaire from a dating service and had kept it in his workstation. It was a practical joke for [REDACTED] a CRA colleague. Although he had completed the form, he had not registered online at the dating service's website nor had he mailed it in. His colleagues in the collection division had often put each other on various mailing lists as practical jokes. He had completed the questionnaire on his own time and had kept it at his workstation to show [REDACTED]

COMMENT: [REDACTED] is a [REDACTED] with the [REDACTED] of the Burnaby Fraser TSO [REDACTED]

[REDACTED] made out the questionnaire in the name of [REDACTED] and provided a home telephone number of 604 [REDACTED] and a work number of 604 [REDACTED]. On February 6, 2008, the senior investigator searched the Telus reverse look-up for telephone numbers and determined that 604 [REDACTED] was listed to an [REDACTED] and the other number was to a Telus Mobility cellular telephone number with no subscriber information provided. A review of the call detail report revealed that between March 23, 2007 and April 5, 2007 [REDACTED] placed 15 and received 9 calls from [REDACTED] number 604 [REDACTED]. It is reasonable to conclude that [REDACTED] is the same person as [REDACTED]. [REDACTED] did not include any CRA telephone numbers on the questionnaire or any other data that would identify the CRA. The reverse side of the questionnaire contained 11 other telephone numbers. The senior investigator was not able to match any of them against the questionable accesses [REDACTED] had made to taxpayer information.

The following table summarizes the list of telephone numbers contained on the reverse side of the questionnaire and provides the Telus reverse look-up search results. The senior investigator determined that [REDACTED] and [REDACTED] were not CRA employees. Further, they did not match any of [REDACTED] Rapid accesses.

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Table 6: List of telephone numbers from the reverse side of the electronic dating questionnaire completed by [REDACTED]

NUMBER	LOCATION	TYPE	PROVIDER	RESULTS
(604) [REDACTED]	Vancouver, B.C.	Cell	Rogers Wireless	Unpublished or Unavailable
(604) [REDACTED]	Vancouver, B.C.	Land Line	Telus	Unpublished or Unavailable
(604) [REDACTED]	Newton, B.C.	Land Line	Telus	Unpublished or Unavailable
(604) [REDACTED]	Vancouver, B.C.	Cell	Fido	Unpublished or Unavailable
(250) [REDACTED]	Vernon, B.C.	Land Line	Telus	Unpublished or Unavailable
(250) [REDACTED]	Vernon, B.C.	Land Line	Telus	Unpublished or Unavailable
(604) [REDACTED]	Abbotsford, B.C.	Cell	Rogers Wireless	Unpublished or Unavailable
(604) [REDACTED]	Vancouver, B.C.	Land Line	Telus	Unpublished or Unavailable
(604) [REDACTED]	Vancouver, B.C.	Cell	Fido Solutions	Unpublished or Unavailable
(604) [REDACTED]	Langley, B.C.	Land Line	Telus	[REDACTED]
(604) [REDACTED]	Surrey, B.C.	Land Line	Telus	[REDACTED]

- he had no idea who [REDACTED] or [REDACTED] were or why he had listed their names on the back of the dating service questionnaire;
- he had registered personally with other electronic dating services but on his own time. He just browsed these sites and had never met anyone this way. This activity had nothing to do with his duties at the CRA and did not conflict with them;
- he had kept a party invitation list in his workstation, which contained his CRA email address. When he was [REDACTED] he belonged to a group of federal government [REDACTED] including a woman [REDACTED] with the RCMP. She had put his name on a list for get-togethers. As he did not have internet access through his CRA computer at his workstation, he could not receive emails from the group at work. He likely went to the CRA library for Internet access and printing. He did this on his own time during lunch or coffee break. As he printed the information seven years ago, he could not remember specifics;

**COMMENT:** On February 6, 2008 the senior investigator examined the "E-Vite" party invitation and determined it was dated October 4, 2001.

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- he could not recall why he conducted an Option T search and then accessed the taxpayer information of [REDACTED] on December 10, 2003;
- he could not recall why he conducted an Option T search for [REDACTED] on December 10, 2003;
- he could not recall why he conducted an Option T search for [REDACTED] or [REDACTED] on December 16, 2003;
- he could not recall why he conducted an Option T search for [REDACTED] on December 29, 2003;
- he could not recall why he conducted an Option T search and then the taxpayer information of [REDACTED] on September 22, 2004;
- he could not recall why he conducted an Option T search and then accessed ACS and the taxpayer information of [REDACTED] on November 17, 2004;
- he could not recall why he conducted an Option T search and then accessed the taxpayer information of [REDACTED] on September 15, 2005;
- he could not recall why he conducted an Option T search for [REDACTED] on September 11, 2005;

**COMMENT:** The search was connected to [REDACTED] request that [REDACTED] provide him with his daughter's social insurance number for the purchase of savings bonds.

- he conducted an Option T search and then accessed the taxpayer information of [REDACTED] his cousin, on September 18, 2003 to find her address because they had been out of touch for a while and he wanted to contact her. He realized that was a mistake and contrary to CRA policy. He did not disclose her taxpayer information to her or anyone else;

**COMMENT:** [REDACTED] accessed Rapid Option T, E and DD.3 (2000, 2001 and 2003). While both Options E and DD.3 provided [REDACTED] mailing addresses, Option DD.3 provided additional information pertaining to her employer and employment income, over and above her mailing address and telephone number.

- as [REDACTED] he had accessed thousands of [REDACTED] in Rapid during his employment with the CRA. It was coincidental that some of those [REDACTED] belonged to young single women. The allegation that he had used Rapid and taxpayer information to look up potential dates was ridiculous.

**ANALYSIS**Electronic Dating Service

The investigation did not find any evidence to link the electronic dating service questionnaire found in [REDACTED] workstation to alleged personal use of the Rapid system, despite management's inference that he had done so. His explanation that he filled it out as a prank for his work colleague is, on a balance of probabilities, valid. The information contained on the questionnaire, including the eleven telephone numbers listed on the reverse side, could not be linked with any taxpayer information [REDACTED] had accessed.

E-Vite Party List

The investigation did not find any evidence to link the "E-vite" or electronic party invitation found in [REDACTED] workstation to alleged personal use of the Rapid system. The information contained on the invitation list could not be linked with any taxpayer information [REDACTED] had accessed.

Unauthorized Access / Disclosure Pertaining to [REDACTED]

The investigation did not find any evidence to support management's inference that [REDACTED] made unauthorized access to or disclosure of the taxpayer information of [REDACTED]. Additionally, there is no evidence to suggest that [REDACTED] provided [REDACTED] with preferential treatment by providing him with his daughter's social insurance number to facilitate the purchase of bonds. If [REDACTED] had done so, he would not likely have drawn attention to himself by discussing the situation to [REDACTED] the following day. There is no reason to doubt that [REDACTED] conducted the Rapid Option T search in good faith, not realizing when he commenced that [REDACTED] was the daughter of [REDACTED]. When that was determined he ceased his search and later disclosed the incident to [REDACTED]. Further analysis during the course of the investigation revealed that it was unlikely he could have identified [REDACTED] from this Rapid Option T search as none of the social insurance numbers matched the social insurance numbers of the three [REDACTED] in Rapid.

Misuse of the CRA Telephone System

By his own admission, [REDACTED] made excessive use of his CRA telephone to place and receive personal calls, including 143 calls placed to and 29 received from his mother's telephone number. However, a review of the call detail report for the period July 1, 2004 to April 19, 2007 revealed that the majority of these calls, placed over approximately three years, were of short duration of five minutes or less.

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Misuse of Electronic Networks Systems

The Electronic Networks Monitoring Section of the Internal Affairs and Fraud Prevention Division determined that [REDACTED] misused the Netsend feature of Microsoft Outlook to send and receive a total of 22,199 pop-up messages during a nineteen-month period. The Electronic Networks Monitoring Section also determined that [REDACTED] received 55 emails and sent one email on Microsoft Outlook deemed to contain content of Level One Unacceptable Activity. He received 269 emails that were deemed Level Two Unacceptable Activity. He received 831 emails and sent 81 that were deemed personal in nature. None of these emails were related to his authorized workload. By his own admission [REDACTED] sent and received emails from CRA facilities to friends and relatives during working hours including:

[REDACTED] his brother in Ottawa; [REDACTED] his sister in White Rock; [REDACTED] a former CRA employee; [REDACTED] his former room-mate; [REDACTED] his cousin in Flin Flon; and, [REDACTED] his friend.

[REDACTED] admitted that his excessive use of the electronic network secondary systems probably exceeded acceptable limited personal use. [REDACTED] ongoing misuse of the CRA's electronic networks clearly violated Chapter 28, *Monitoring of the Electronic Networks' Usage Policy*, Security Volume, Finance and Administration Manual.

Unauthorized Accesses Pertaining to Residential Addresses

By his own admission [REDACTED] accessed the addresses of six apartment buildings in the Vancouver area via a Rapid Option T search: [REDACTED]

[REDACTED] could not provide a reasonable explanation as to why he had done so. With respect to the Rapid Option T access to his own apartment address at [REDACTED] his stated rationale was to obtain the postal code of the building next door. This does not seem to be a credible explanation. Moreover, by looking up his own address, [REDACTED] accessed the names and social insurance numbers of all the tenants who lived in his building, including his mother's, when there was no legitimate operational requirement to do so.

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Unauthorized Access and Disclosure Pertaining to [REDACTED]

With respect to the address at [REDACTED] it is significant that [REDACTED] stated he learned from an exotic dancer who called [REDACTED] line that she lived in the building. [REDACTED] knew, or learned, that his work colleague [REDACTED] also lived in that building, and by his own admission, he "may have" informed [REDACTED] about the exotic dancer and where she lived. Although [REDACTED] denied making an unauthorized disclosure of taxpayer information to [REDACTED] even a partial disclosure of a taxpayer's occupation and address would constitute an unauthorized disclosure of taxpayer information.

Unauthorized Access to the Taxpayer Information of [REDACTED]

[REDACTED] by his own admission, made an unauthorized access to the taxpayer information of [REDACTED] his cousin from Flin Flon, Manitoba. His stated reason was to obtain her current address to contact her for personal or family reasons. He accessed Rapid Option T, E and DD.3 (2000, 2001 and 2003). While both Options E and DD.3 provided [REDACTED] mailing addresses, Option DD.3 provided additional information pertaining to her employment history and income.

Unauthorized Access Pertaining to Social Networking

[REDACTED] by his own admission, brought into the Burnaby Fraser TSO a personal list containing 63 hotmail addresses not associated with his CRA workload. Allegedly because his printer did not work, he emailed the list to a colleague who also worked at the Burnaby Fraser TSO using his CRA Microsoft Outlook account and had her print it, which she did on November 16, 2005. [REDACTED] acknowledged the list was his but paradoxically denied knowing most of the names on it. This list, which management later recovered from his workstation, contained six taxpayers that [REDACTED] made unauthorized accesses to on Rapid. It included [REDACTED] (his cousin) and [REDACTED] (his room-mate) for whom he admitted the unauthorized accesses. It also included four others who he denied any knowledge of including [REDACTED]. Significantly, the latter three matched a list of taxpayers (Table 5) that management believed [REDACTED] had identified on Rapid as single women approximately his own age that he was seeking out for personal reasons.

There is no evidence that [REDACTED] emailed [REDACTED] from the CRA. However, it is reasonable to conclude he contacted them on his own time and that he used their taxpayer information for his own personal reasons. This substantiates management's initial concern that he was using Rapid as a tool for researching taxpayers' backgrounds for his own social purposes.

Unauthorized Access and Conflict of Interest Pertaining to [REDACTED]

[REDACTED] accessed the taxpayer information of [REDACTED] for personal reasons and this materially assisted him entering into a relationship with her. Although he at first denied doing so, by his own admission, he accessed her taxpayer information in January and October of 2003, in both cases starting with a generic Rapid Option T search and narrowing the field down to her specific account. The information he obtained from the accessed screens (Rapid Options E, I, and DD.3 for 2000, 2001 and 2002) included her social insurance number, address, telephone number, date of birth, marital status, income and employment history. He offered no rational justification for making the accesses and they do not appear to be related to his authorized workload. It is unlikely that he was attempting to locate the owner of a delinquent janitorial

company by contacting the employees of the company's clients, in this case, the restaurant where [REDACTED] worked. If that were true, he would not have had to conduct an option 1 search for her account because he would have already obtained her social insurance number from the restaurant's payroll records. It is significant that [REDACTED] stated that during 2003 when he made the accesses, he knew of [REDACTED] but had not yet entered into a relationship with her. It is also significant that he stated he met her at a club, which he didn't identify, during the summer of 2004 and they were roommates during late 2004 and 2005. Thus, it is reasonable to conclude that [REDACTED] accessed Rapid for his own personal use and benefit, and in so doing, placed himself in a real conflict of interest situation when he entered into a relationship with [REDACTED] and derived a benefit in shared living expenses.

### CONCLUSION

The information gathered during this investigation determined that [REDACTED] Bu'naby Fraser TSO, violated the *Monitoring of the Electronic Networks' Usage Policy* by sending and receiving a total of 22 199 Netsend messages.

[REDACTED] also violated the *Monitoring of the Electronic Networks' Usage Policy* by receiving 55 and sending one email on Microsoft Outlook deemed to contain content of Level One Unacceptable Activity. He received 269 emails that were deemed Level Two Unacceptable Activity. He received 831 emails and sent 81 that were deemed personal in nature to or from [REDACTED] his brother [REDACTED] his sister; [REDACTED] a former CRA employee [REDACTED] his former room-mate; [REDACTED] his cousin; and [REDACTED] his friend.

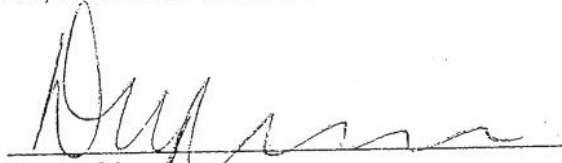
The information gathered during this investigation further determined that [REDACTED] violated the *Code of Ethics and Conduct* and the *Conflict of Interest Policy* when he made an unauthorized access in Rapid to his own residential address and gained access to taxpayer information of neighbours and his mother; when he made an unauthorized access in Rapid to the address of [REDACTED] one of his CRA colleagues, and made an unauthorized disclosure to him about a taxpayer who lived in his apartment; when he made an unauthorized access in Rapid to the taxpayer information of [REDACTED] his cousin; when he made unauthorized accesses in Rapid to the taxpayer information of [REDACTED] for personal reasons; and when he made unauthorized accesses in Rapid the taxpayer information of [REDACTED] who he later entered into a personal relationship with.

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SUPPORT DOCUMENTS ON FILE

Notes, statements, and other relevant documents are held on file.

Prepared by:



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Internal Affairs and Fraud Prevention Division

Reviewed by:



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Internal Affairs and Fraud Prevention Division

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