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T06

**Challenges of multiagency cooperation in
regard to effective financial investigations**

CEPOL FI PROJECT
1-5 April 2019

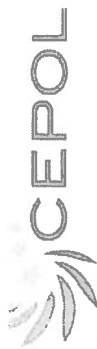
PROGRAMME
(morning sessions)

Sarajevo, Bosnia and Herzegovina

	Day 1 1/4/2019	Day2 2/4/2019	Day3 3/4/2019	Day4 4/4/2019	Day 5 5/4/2019
8,30-9,30	Course opening, introduction of CEPOL, tour de table	Use of various information sources (OSINT,...) and Intelligence led investigations	Financial investigations in the context of B&H	Investigation of organized crime and disruption strategies	Crypto currencies - overview
9,30 - 10,15	Financial investigations in the EU context	Introduction to research of economic crimes	Multiagency cooperation during financial investigations – B&H experience	Prosecutor led investigations and cooperation during financial investigations	FI in relation to crypto currencies – case study
10,15-10,45	Coffee Break + Family photo	Coffee Break	Coffee Break	Coffee Break	Coffee Break
10,45-12,15	Overview of EU Law enforcement agencies	FIU analysis tools	Cooperation with private sector	Missing Trader Intra Community Fraud (MTIC)	CEPOL e-Net
		Case study on ML connected to tax evasion			Conclusions, Q&A and discussion – lessons learned
					Training evaluation, closing ceremony and delivery of certificates
12,15-13,15	Lunch	Lunch	Lunch	Lunch	Lunch



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T06

**Challenges of multiagency cooperation in
regard to effective financial investigations**

CEPOL FI PROJECT

1-5 April 2019

Sarajevo, Bosnia and Herzegovina

PROGRAMME

(afternoon sessions)

	Day 1 1/4/2019	Day 2 2/4/2019	Day 3 3/4/2019	Day 4 4/4/2019	Day 5 5/4/2019
13,15- 14,00	13,15- 14,15 New mechanisms and challenges of international cooperation (JIT, EIO, etc) Case study and Workshop	13,15- 14,15 Investigation of off shore entities in connection with tax evasion and money laundering + workshop	13,15- 14,30 Money laundering (various forms, FI) + workshop	13,30- 14,45 Improvement of asset tracing and recovery capability and skills + workshop	Departure of participants
14,00- 14,15	14,15- 14,30 Coffee break	14,30- 14,45 Coffee break	14,45- 15,00 Coffee break	14,45- 15,00 Coffee break	
14,15- 16,15	14,30- 16,00 Continuation	14,45- 16,30 Continuation	15,00- 16,30 Continuation	15,00- 16,30 Continuation	
19,00	19,00 Dinner	19,00 Dinner	19,00 Dinner	19,00 Dinner	

New Mechanisms and Challenges of International Cooperation

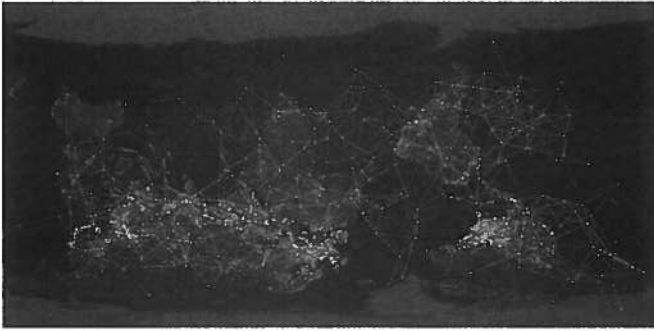
New Mechanisms and Challenges of International Cooperation

- **Presentation Contents**
 1. **The increasingly need for cooperation mechanisms**
 2. **European Cooperation Tools**
 - 2.1. LEAs Information Exchange (e.g .SIENA)
 - 2.2. Mutual Legal Assistance (MLA / EIO)
 - 2.3. Joint Investigation Teams (JITs)
 3. **Challenges**
 4. **Workshop / Case Studies**

New Mechanisms and Challenges of International Cooperation

1. The increasingly need for cooperation mechanisms

- Increasingly globalized economy
- Technological development
- Legal evolution of financial and commercial products



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New Mechanisms and Challenges of International Cooperation

2. European Cooperation Tools

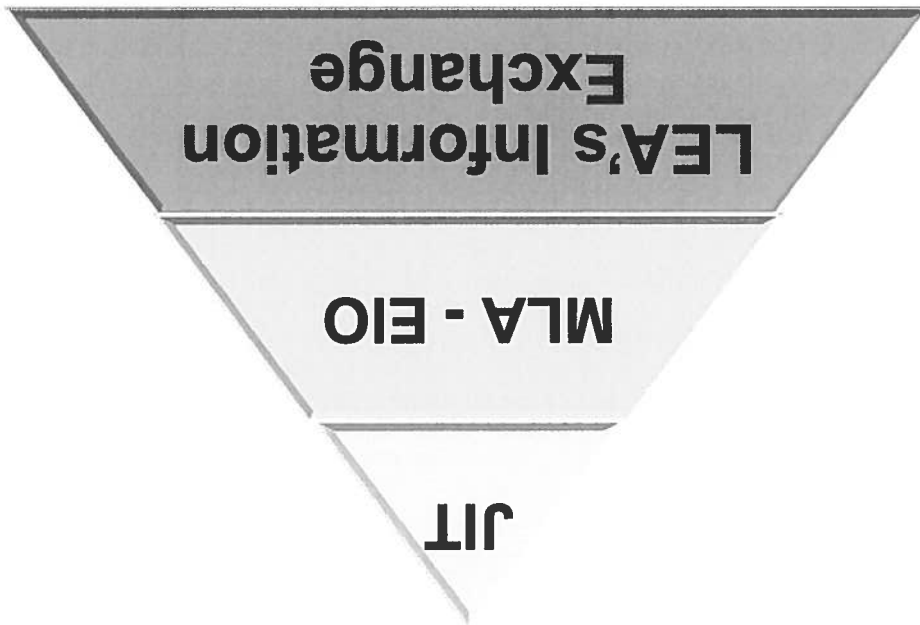
- 2.1. LEA's Information Exchange (e.g. SIENA)
- 2.2. Mutual Legal Assistance (MLA – EIO)
- 2.3. Joint Investigation Team (JIT)

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- Faster cooperation procedures
 - SIENA
- ## 2.1- LEA's Information Exchange (Protocols)

New Mechanisms and Challenges of International Cooperation



New Mechanisms and Challenges of International Cooperation

New Mechanisms and Challenges of International Cooperation

2.2 - Mutual Legal Assistance

- EIO (European Investigation Order)
 - Slower but broader procedures
 - Deadlined Requests
 - Banking Information /Tax Records
 - Covert investigations and intercepting telecommunications
 - House Searches / Arrests

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2.3. Joint Investigation Team (JIT)

Concept

"A Joint Investigation Team is an international cooperation tool based on an agreement between competent authorities - both judicial and law enforcement - of two or more States, established for a limited duration and for a specific purpose, to carry out criminal investigations in one or more of the involved States".

- GUIDELINES ON THE USE OF JOINT INVESTIGATION TEAMS

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New Mechanisms and Challenges of International Cooperation

Advantages

- Centralized and "immediate" decision on the conduct of the investigation.
- JITs enable the direct gathering and exchange of information and evidence without the need to use traditional channels of mutual legal assistance (MLA). Information and evidence collected in accordance with the legislation of the State in which the team operates can be shared on the (sole) basis of the JIT agreement;

- Seconded members of the team (i.e. those originating from a State other than the one in which the JIT operates) are entitled to be present and to take part – within the limits foreseen by national legislation and/or specified by the JIT leader – in investigative measures conducted outside their State of origin.

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New Mechanisms and Challenges of International Cooperation

Legal Framework (EU)

- Article 13 of the 2000 EU Mutual Legal Assistance Convention
- 2002 Framework Decision on JITs.
- To date, all Member States have implemented one or both of these legal bases.
- The European Investigation Order (EIO) cannot be used to request the setting up of a JIT

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Legal Framework (3rd Countries)

- Agreement between the European Union and the Republic of Iceland and the Kingdom of Norway on the application of certain provisions of the Convention of 29 May 2000 on Mutual Assistance in Criminal Matters between the Member States of the European Union and the 2001 Protocol thereto;
- Article 5 of the Agreement on Mutual Legal Assistance between the European Union and the United States of America;

- Article 27 of the Police Cooperation Convention for South-East Europe (PCG-SEE), applicable between several Member States (Austria, Bulgaria, Hungary, Romania, Slovenia) and countries of the Balkans (Albania, Bosnia and Herzegovina, FYROM, Moldova, Montenegro, Serbia);

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New Mechanisms and Challenges of International Cooperation

Legal Framework – 3rd Countries (Cont.)

- Article 20 of the Second Additional Protocol to the European Convention on Mutual legal Assistance
- UN Convention against Transnational Organized Crime, 15 November 2000 (Article 19)
- The Convention on mutual assistance and co-operation between customs administrations (Naples II Convention), 18 December 1997 (Article 24)
- UN Convention against corruption (article 49)
- Convention on laundering, search, seizure and confiscation of the proceeds from crime and on the financing of Terrorism (Chapter IV, Section 2 – Article 16)
- Convention on Cybercrime (Title 3 – Article 25)

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New Mechanisms and Challenges of International Cooperation

The JITS Network

- National experts appointed (Judicial and LEA's)
- Experts act as contact points that practitioners, willing to set up a JIT, can address for advice.
- Hosted by Eurojust since 2011, the Secretariat promotes, supports and stimulates the activities of the JITS Network.

- Should you need to contact your JIT National Expert(s), please check available domestic channels (intranets, etc.).

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New Mechanisms and Challenges of International Cooperation

Admissible cases for a JIT

- **Cross-border investigations:**
 - Criminal offences requiring difficult and demanding investigations having links with other Member States.
- **Connected investigations requiring coordination:**
 - Criminal offences in which the circumstances of the case necessitate coordinated, concerted action in the Member States involved.

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New Mechanisms and Challenges of International Cooperation

JIT Process (from Draft to Operational Action Plan - OAP)

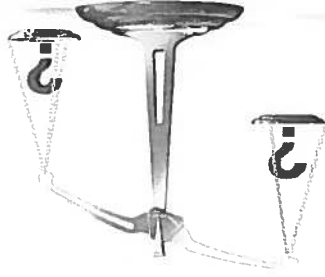
- 1 - Defining the criminal offence
- 2 - Identifying a suitable legal basis
- 3 - Contacting the foreign authorities
- 4 - Request for setting up a JIT
- 5 - Drafting the formal agreement
- 6 - Signing the Agreement
- 7 - Carrying out the agreement – Operational Action Plan (OAP)

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Defining the criminal offence:

- Identifying the crime (acceptable for a JIT)
- Necessity of co-ordinated and concerted action in all involved states (at least two)



Identifying a suitable legal basis

- Conventions
- Bilateral Agreements
- Principle of reciprocity

Contacting the foreign authorities

- Contact with the authorities from the other potential JIT members and, preferably, the JIT Network (*contacts should occur before the JIT request*)
- Eventual participation of EUROPOL or EUROJUST (or some other organism)

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Request for setting up a JIT

- Informal consent
- Formal request (by prosecutor's office)
- Previous meetings with EUROPOL or Eurojust officials are advised

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Drafting the formal agreement

- Contract based
 - The crucial elements of a JIT agreement:
 - Purpose of a JIT
 - Legal possibilities
 - JIT leader, members and participants
 - Financing and possible support from Europol and Eurojust

Signing the Agreement:

- Formal rules (International contract)
- Fast process subject to amendment



New Mechanisms and Challenges of International Cooperation

Carrying out the agreement – Operational Action Plan (OAP):

- Document with operational aspects of the agreement
 - Description of the purpose of the JIT;
 - Operational and logistic features
 - Human
 - Financial
 - Strategy
 - Evidence gathering
 - Possible court disclosure (thoroughness)

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New Mechanisms and Challenges of International Cooperation

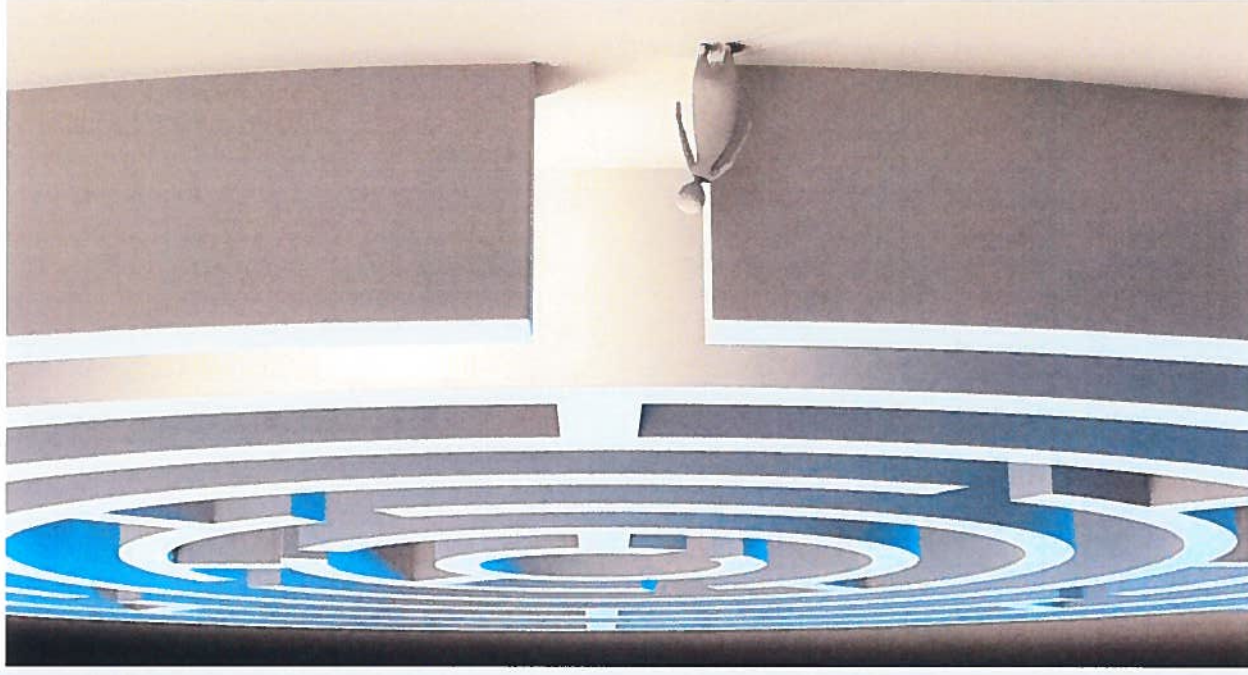
• The EMPACT Group

- 4 year cycle priorities (by SOCTA)
- Cooperation among:
 - Law enforcement agencies
 - Other EU agencies
 - EU institutions
 - relevant third parties.
- Strategic and operational meetings
- Broader scope of realities through national representatives

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New Mechanisms and Challenges of International Cooperation



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New Mechanisms and Challenges of International Cooperation

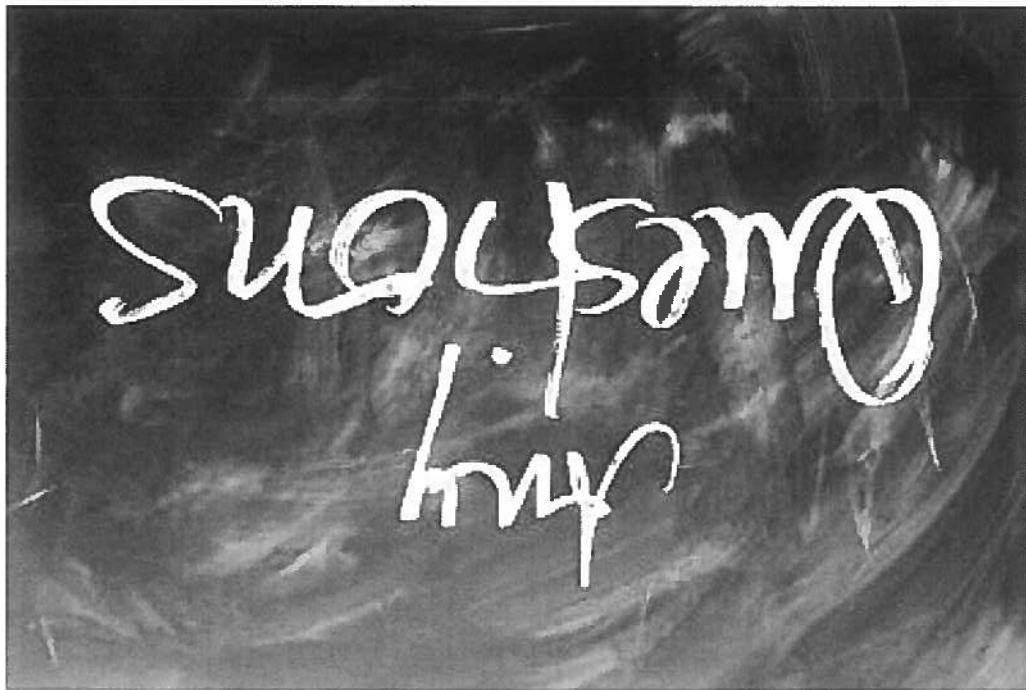
3. Challenges

- Cooperation in JIT's and EIO should be extended beyond investigations, to asset recovery (Confiscation).

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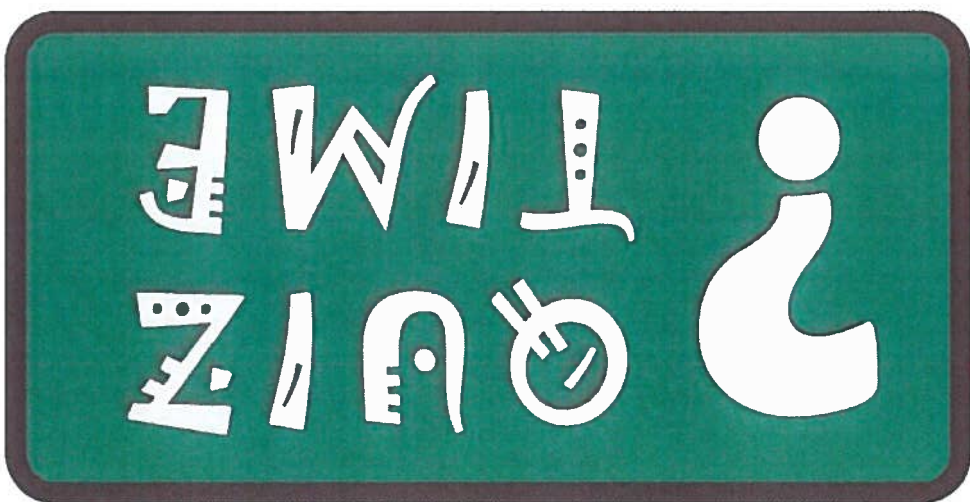
New Mechanisms and Challenges of International Cooperation

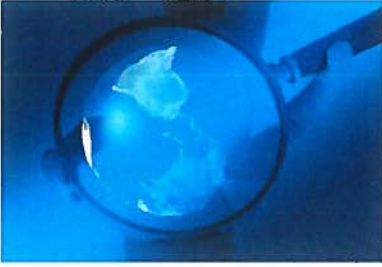


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New Mechanisms and Challenges of International Cooperation





- **Presentation Contents**
 - Definition
 - Objectives and Benefits
 - Different levels of performance (Criminal / Financial / Intelligence)
 - The European role
 - Some available tools

Financial Investigations in the EU context

Financial Investigations in the EU context

Financial Investigations in the EU context

- Definition

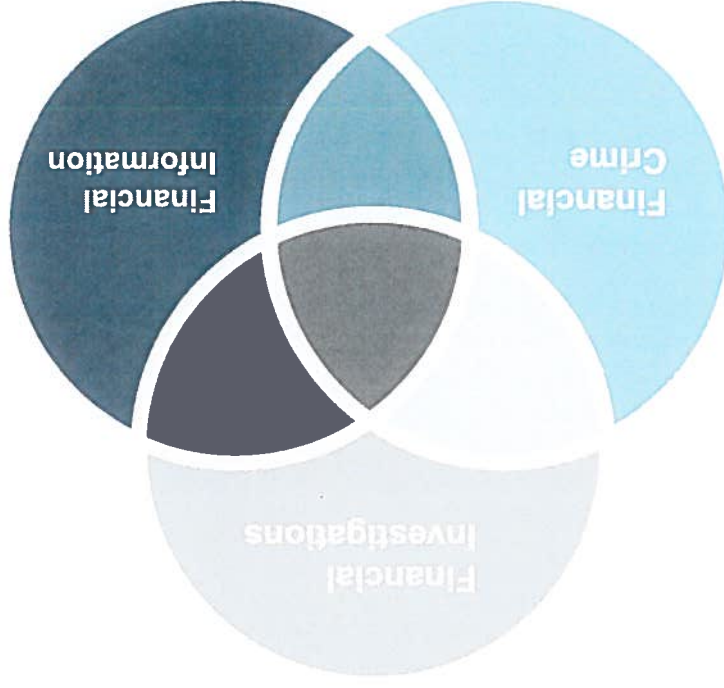
– “A financial investigation is a tool able to provide prosecutable evidence of criminal activities, map out entire criminal networks including in their transnational ramifications and is key in developing preventive and proactive actions through the design of detection and monitoring tools.”

European Commission – Migration and Home Affairs

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Financial Investigations in the EU context



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- **Different levels of performance**
 - **Financial**
 - Collection of the best and most adequate financial information related to all suspects involved in an investigation or inspection action.
 - **Criminal**
 - Correlate financial information with non-financial information and use it in operational procedures (e.g: searches, seizures, detentions, etc.)
 - **Intelligence**
 - Anticipate, through data analysis, new criminal phenomena (e.g: the use of certain commodities in MTIC fraud or a fraud scheme resulting from new legislation)

Financial Investigations in the EU context

- **Objectives and Benefits**
 - Unveil criminal financial circuits
 - Identify proceeds of crime, tracing assets proper seizing or confiscation measures, using temporary measures such as freezing/seizing when appropriate.
 - Initiate money laundering investigations when strong suspicions occurs.
 - Uncover financial and economic structures, disrupting transnational networks and gathering knowledge on crime patterns.

Financial Investigations in the EU context

- **The EU role**
 - Legislation
 - Cooperation mechanisms
 - Risk Assessment (SOCTA)
 - Prioritizing
 - European Organizations

Financial Investigations in the EU context

- **Types of Crime in which it mainly focuses (but not exclusively)**
 - Tax Fraud (e.g. MTIC)
 - ML&FT
 - Corruption
 - EU subsidy fraud
 - Swindle (e.g. CEO Fraud)
 - Cybercrime
 - Human Trafficking

Financial Investigations in the EU context

- The added value of International Cooperation between LEA's.
 - Awareness to criminal trends
 - Secure Information Exchange (SIENA)
 - Information Cross-checking
 - Technical and Forensic Expertise
 - Investigation/Operational Funding (Grants)
 - Mutual Legal Assistance (MLA – EIO)
 - Joint Investigations Teams

Financial Investigations in the EU context

- Some European and International Cooperation Bodies
 - EUROPOL
 - EMPACT (European Multidisciplinary Platform Against Criminal Threats)
 - Serious and Organised Crime Threat Assessment (SOCTA)
 - Analysis Projects
 - Asset Recovery Groups (ECAB; GARIN)
 - EGMONT Group
 - Worldwide body of 155 Financial Intelligence Units (FIUs)
 - OLAF (European Anti-Fraud Office)
 - EUROJUST (The European Union's Judicial Cooperation Unit)
 - CEPOL (European Union Agency for Law Enforcement Training)
 - INTERPOL

Financial Investigations in the EU context

Financial Investigations in the EU context

- **Different institutional organics**

- **Criminal Police**

- **Financial Police**



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Financial Investigations in the EU context

- **The need for cooperation**

- **Financial Investigations challenges**

- Complexity
 - Dimension
 - Territoriality
 - Free movement of commodities, people and capital assets.
 - Legal barriers

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Financial Investigations in the EU context

• Cooperation allows

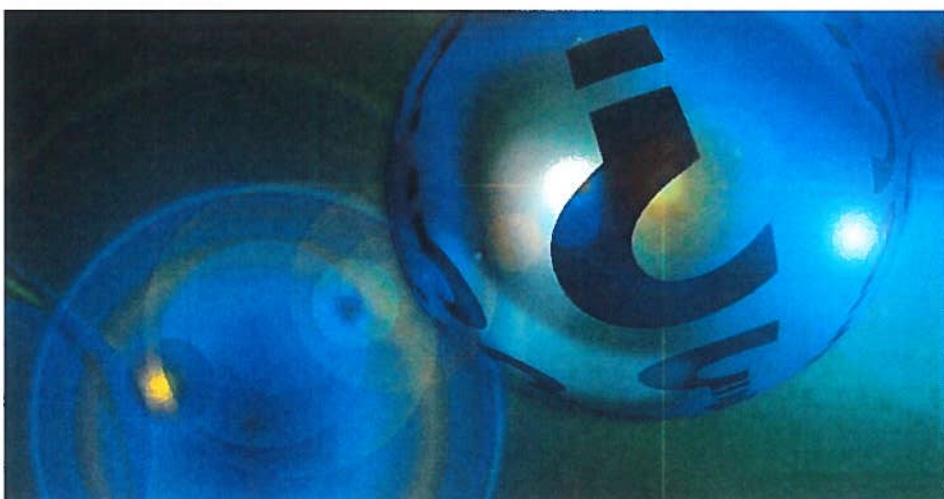
- Faster procedures
- Less costly logistics
- Greater range of information gathering
- Better results



Financial Investigations in the EU context



Financial Investigations in the EU context



Role of Financial Intelligence Units
(FIUs)
Cooperation between FIUs and LEAs

CEPOL, Sarajevo, 2nd April 2019



Presentation

- **Role of FIUs**
- **FIU Czech Republic – Introduction**
- **Analytical Process**
- **International Cooperation**
- **Case Study**
- **FIUs and Tax Crime**



Role of FIUs

- ▶ Fight against money laundering (ML) and terrorism financing (TF)
- ▶ Gathering information on suspicious transactions from obliged (reporting) entities (STR – suspicious transactions report)
- ▶ Analysing STRs
- ▶ Dissemination of results of analysis
- ▶ Postponement of transactions
- ▶ National cooperation
- ▶ International cooperation
- ▶ Other roles: supervision, international sanctions, etc.

Types of FIUS

- ▶ Administrative body
- ▶ Access to financial information
- ▶ Supervisory powers
- ▶ Legislative powers
- ▶ Access to tax information
- ▶ Law enforcement body
- ▶ Access to law enforcement information
- ▶ Law enforcement powers
- ▶ Involved in police international cooperation

Administrative

Police

FIU Czech Republic (Introduction)



Financial Analytical Office (FAU)

- ▶ Administrative type
- ▶ Independent authority (since 2017)
- ▶ Connected with the Ministry of Finance
- ▶ Established in 1996
- ▶ Powers based on the Czech AML Act
- ▶ 55 employees (30 analysts)

Financial Analytical Office

Director

Office of the
Director

LEGAL DEPARTMENT

ANALYTICAL
DEPARTMENT

Legal Division

Analysis I

Supervisory
Division

Analysis II



Powers of FIU Czech Republic

- ▶ **Analysis of STRs:** reception of STRs, analysing, dissemination, national cooperation, international cooperation
- ▶ **Supervisory powers:** supervision of obliged entities, administrative procedure, imposing of sanctions
- ▶ **Legislative powers:** implementation of new law (EU), implementation of Moneyval conclusions, publication of opinions, advisory work with obliged entities

Obligated Entities

- ▶ Banks
- ▶ Financial institutions
- ▶ Real estates offices
- ▶ Casinos, lotteries
- ▶ Legal professionals (lawyers, notaries, tax advisors, etc.)
- ▶ Virtual currencies
- ▶ Others

Statistics

	2013	2014	2015	2016	2017	2018
STRs	2.721	3.192	2.963	2.948	3.524	4.028
Criminal complaints	547	680	514	556	539	395
CC with postponement	177	263	294	402	377	268
Reports to Tax or Customs	1.162	1.594	1.819	1.483	1.753	2.362
Funds blocked (mio EUR)	120	88	222	153	86	301

Predicate offences

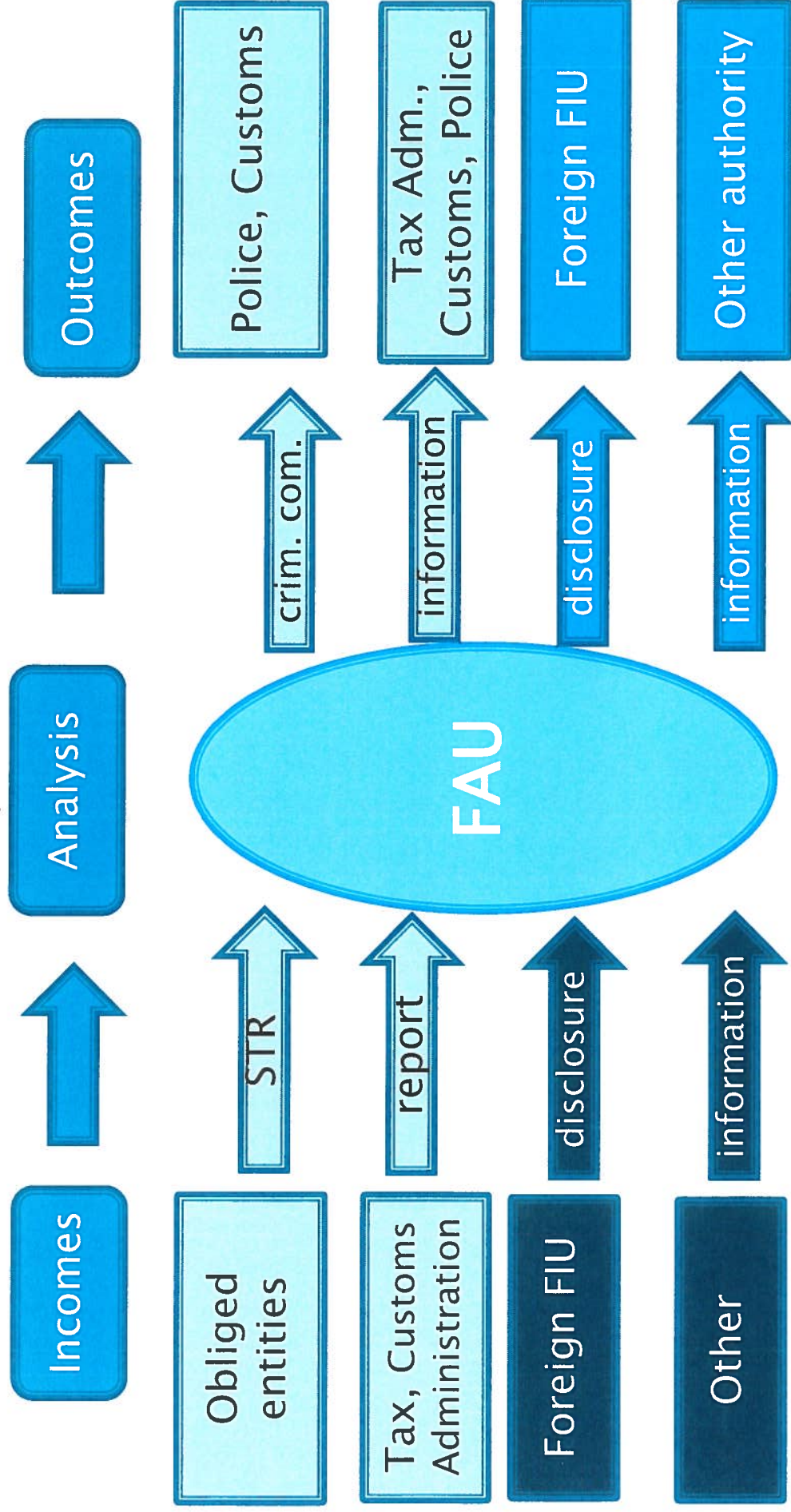
- ▶ Frauds
- ▶ Tax crime
- ▶ Other economic crime
- ▶ Corruption
- ▶ Drugs
- ▶ Other



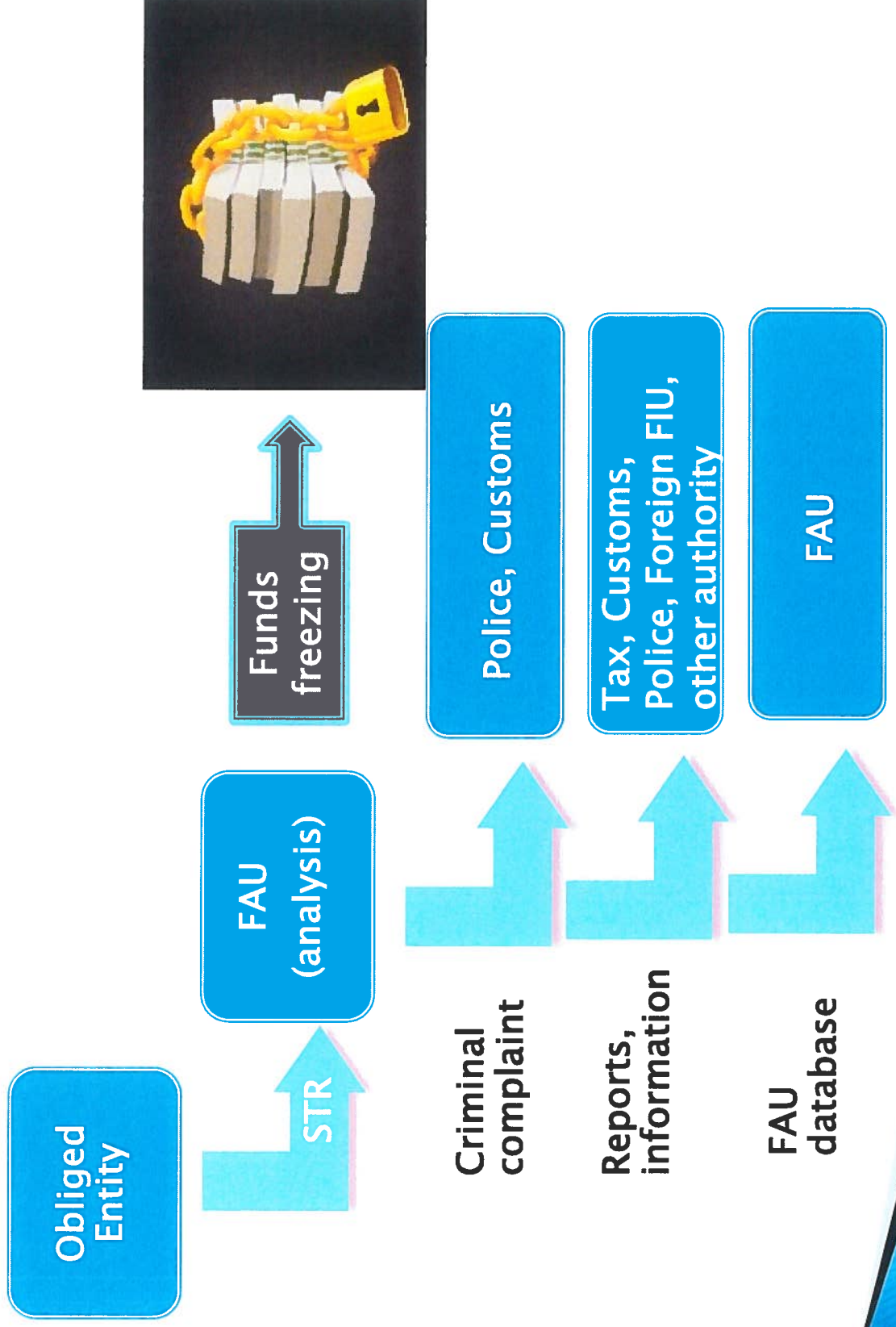
Analytical Process



Analysis



Analysis : STR processing



Initiation of the Case

- ▶ STRs (95 %)
- ▶ Report from Tax/Customs Administration
- ▶ Spontaneous disclosure (or request) from foreign FIU
- ▶ Report from intelligence services
- ▶ Other motion: report from other authority, results of supervisory activities, own initiative of FAU, etc.



Analytical Information Sources

(cooperation during analysis, requests)

- **Obligated Entities**
- **Czech LEAs (Police)**
- **Foreign FIUs**
- **Tax/Customs Administration**
- **Intelligence services**
- **Other public authorities**



Tools, Sources, Channels

- ▶ **Sources:** FIU database (ELO), LEAs databases, Tax / Customs databases, registers (citizenship, foreigners, commercial, immovable property, etc.), register of beneficial owners, open sources
- ▶ **Bank Accounts Register** (since 2018)
- ▶ **Analytical tools:** Analyst Notebook, TOVEK tool, CRIBIS, IDEA software, Super Accounts software, etc.
- ▶ **Channels:** MoneyWeb Channel, ESW, FIU.Net (EUROPOL)

Results of Analysis

(distribution, cooperation)

- Criminal complaint
- Information for Tax / Customs Administration
- Disclosure to foreign FIU
- Information for Police
- Information for other competent authorities



National Cooperation

- ▶ Feedback
- ▶ Regular consultations
- ▶ National Risk Assessment
- ▶ Strategic analysis
- ▶ Awareness



Awareness

- **Close informal cooperation on daily basis with national counterparts (Police, Tax/Customs Administration, obliged entities)**
- **Special (ad-hoc) bilateral meetings**
- **Seminars, sessions**
- **Publication of statements, opinions, etc.**
- **International meetings: Egmont (Europe Region I); FIUs Platform, etc.**

Cooperation with Police

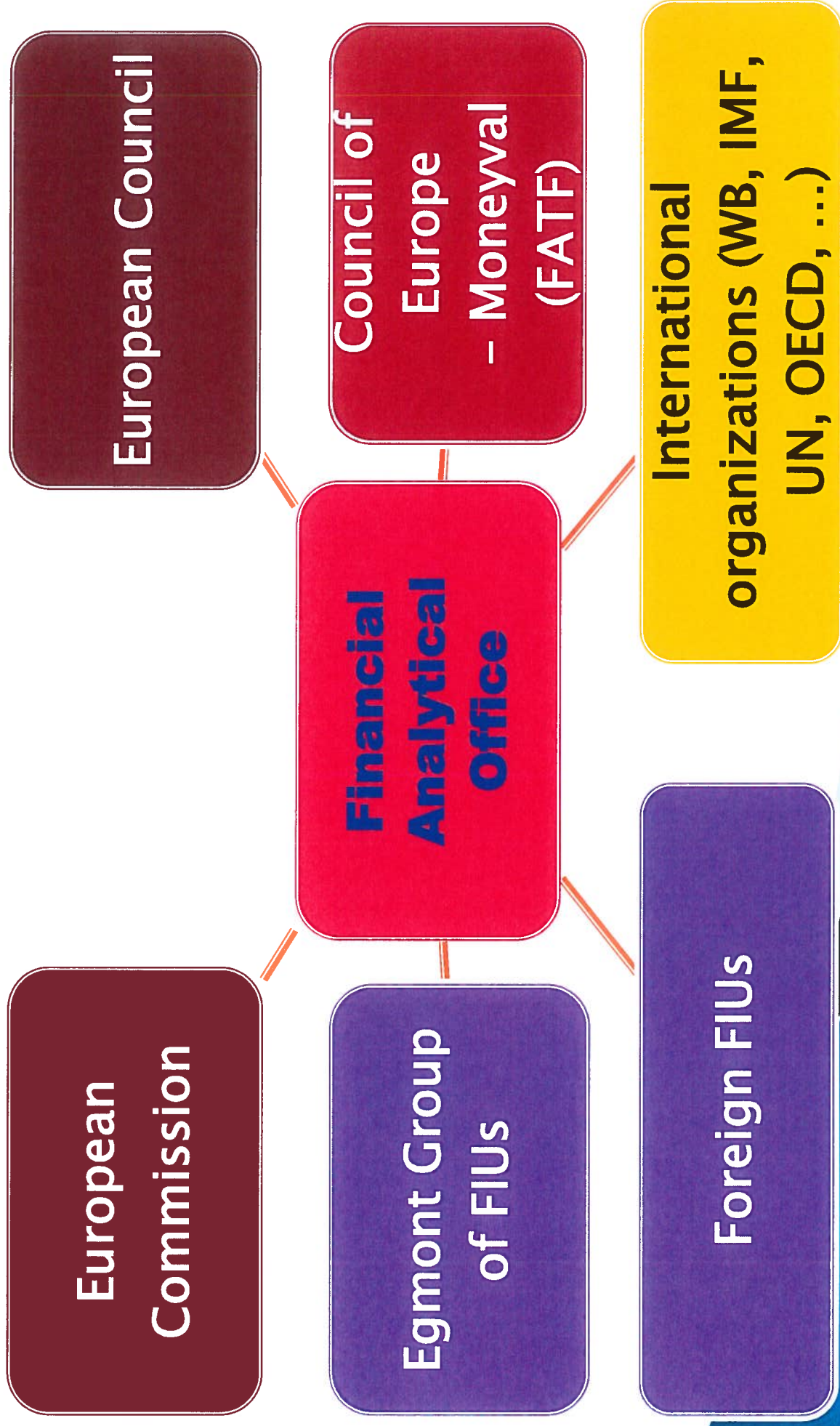
- **On-going cooperation in cases started by FIU and forwarded to the Police (criminal complaint, report)**
- **Postponement of transactions (urgent cases, danger in delay)**
- **International cooperation**
- **Support in cases with danger of information leaks**
- **Terrorism financing**



International Cooperation



International Cooperation



What is FAU able to provide to foreign FIUs

- ▶ Information from FIU database, LEAs databases
- ▶ **Financial information:** account statements
- ▶ **CDD information:** identification data, contracts, invoices, contact details of clients, IP addresses
- ▶ **Information from Tax / Customs Admin.:** tax documents, tax returns, declarations
- ▶ Commercial registers, register of BO
- ▶ Any other information that could be obtained form analytical purposes

▶ POSTPONEMENT OF TRANSACTIONS

Case study: „CEO“ Fraud



CEO Fraud

- ▶ Financial funds in the amount **5 mio EUR** from the **known French company** producing cars were transferred to the **new Czech bank account** of the foreign company incorporated in Belize.
- ▶ The declared recipient was famous French premier league football club and the purpose of transaction was „sponzorship“.
- ▶ The real recipient (Belize company) ordered to the bank to send the money immediately to Asia as the loan for company in China.

CEO Fraud

- ▶ **The bank postponed the transaction, start CDD process and filed STR.**
- ▶ **The bank asked the French bank to confirm the correctness of the payment. The correctness was confirmed (twice !!! 😊).**
- ▶ **FAU sent international request to FIU France and asked for the CDD process in connection with the above mentioned payment.**
- ▶ **The FIU France confirmed the fraudulent payment and asked FIU CZ to block the funds.**

CEO Fraud

- ▶ The „CEO“ fraud was confirmed (false invoice, false confirmation through phone communication, etc.).
- ▶ **The FAU blocked the funds and filed criminal complaint to the Police of the Czech Republic.**
- ▶ The competent French authorities sent MLA request.

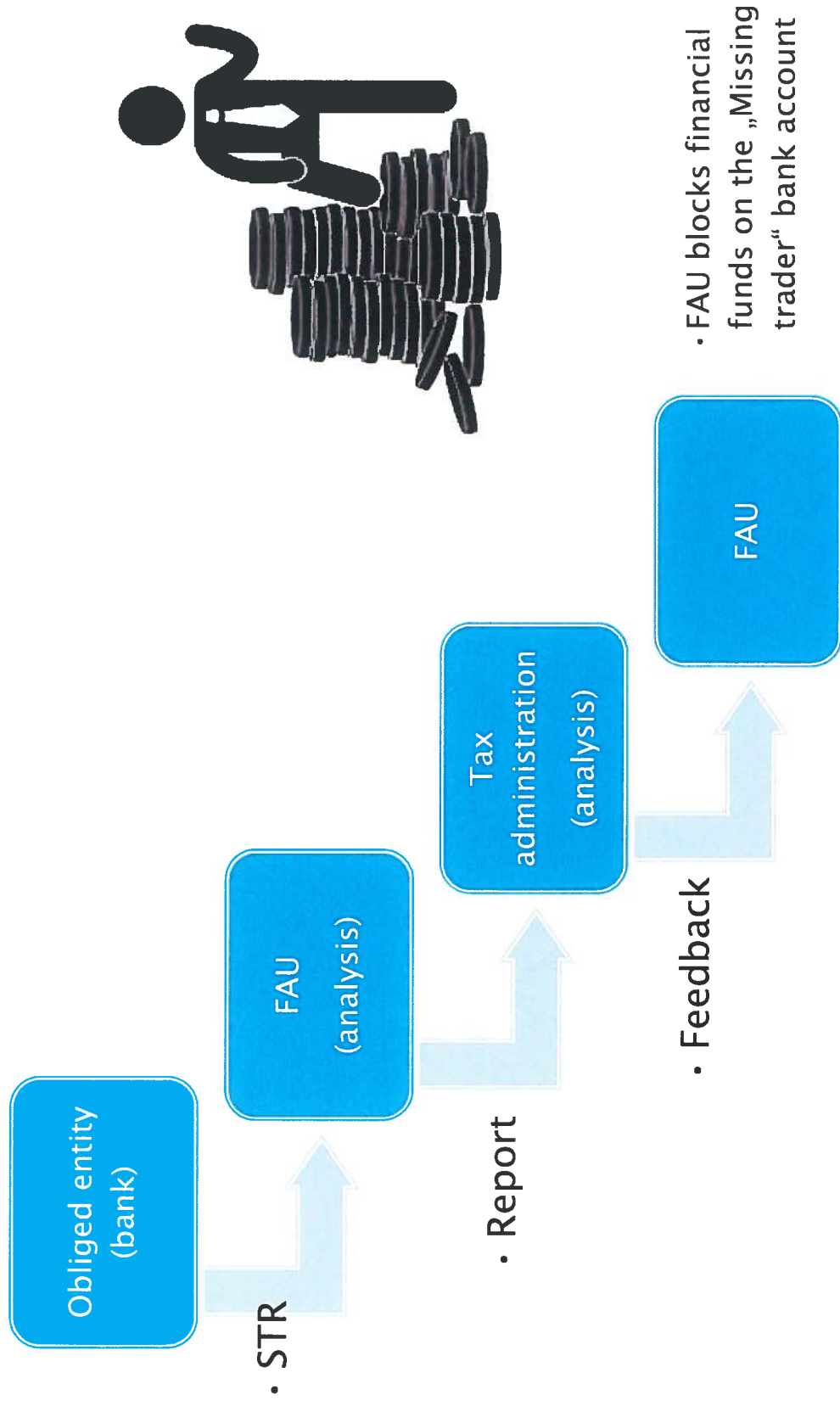
FIUs and Tax Crime



VAT Carousel Frauds

- ▶ „Tax Team“ established within FAU in 2012
- ▶ Focused on detection of VAT carousel frauds („Missing Traders“) and securing VAT
- ▶ Close cooperation with Tax Administration
- ▶ Close cooperation with obliged entities (banks – how to detect VAT frauds through transactions ??)
- ▶ Cooperation with the Police of the Czech Republic
- ▶ „COBRA system“

Cooperation Procedure



QUESTIONS ?





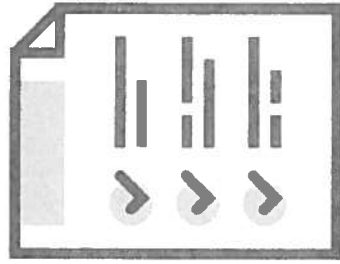
Improvement of asset tracing and
recovery capability and skills
workshop

EU- FI Project

Challenges of multiagency cooperation in regard to effective financial investigations
Sarajevo, 1-5th April 2019

EUROPEAN UNION AGENCY FOR LAW ENFORCEMENT TRAINING

Workshop on Money laundering case



Tasks

1. Presentation of the case and groups' distribution (15 minutes)
2. Group work (45 minutes)
 - .. To follow the given methodology in the case
 - .. To propose and prioritize criminal intelligence & investigations actions
 - .. To prepare a presentation and chose a speaker
3. Groups presentations and discussion (15 minutes per group)

Thank you for your attention

European Union Agency for Law Enforcement Training

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Improvement of asset tracing and
recovery capability and skills -
presentation

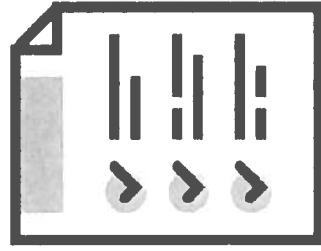
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EUROPEAN UNION AGENCY FOR LAW ENFORCEMENT TRAINING



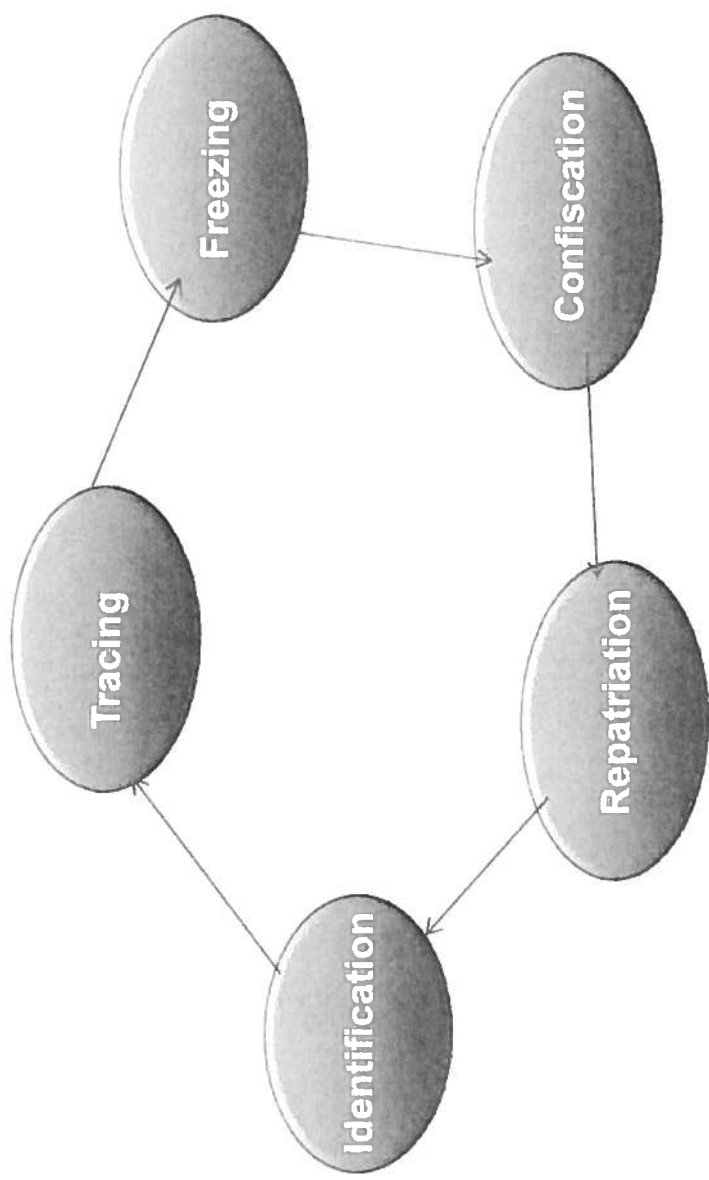
Improvement of asset tracing and recovery capability and skills -presentation



Content

1. Identification
2. Tracing
3. Freezing
4. Confiscation
5. Repatriation

The asset recovery process



Identification

Assets in Banks

- Bank accounts
- Bank deposits (securities)
- Money market instruments
- Guarantees & Other financial instruments

Assets in non-bank Financial institutions

- Life insurance benefits
- Securities accounts
- Investments funds
- Commodities
- E-money & E-gold

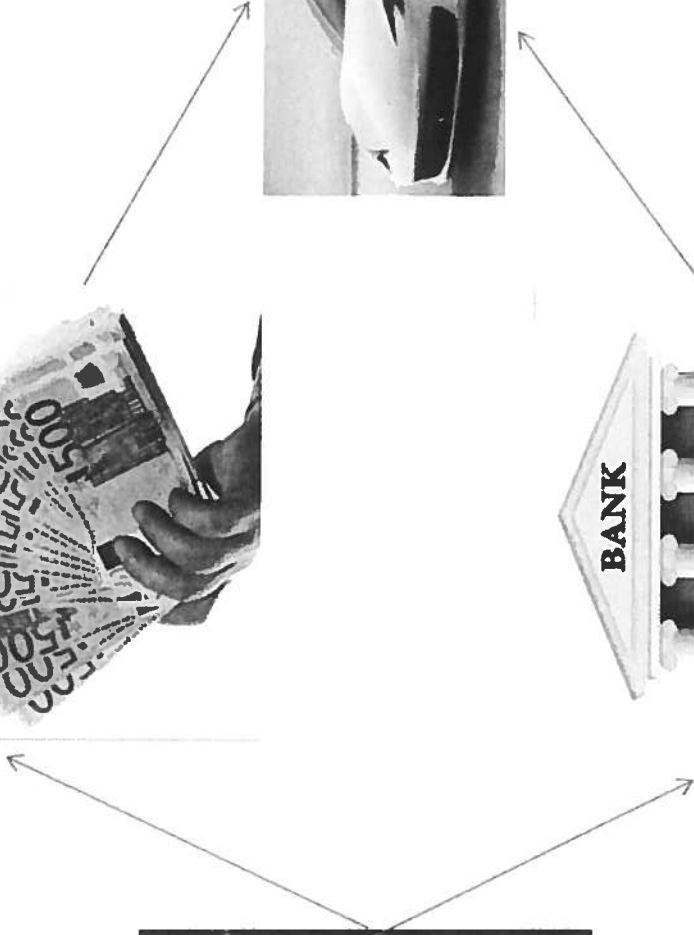
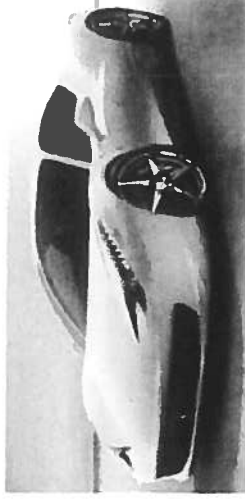
Property

- Cash & Foreign currency
- Real Estate
- Vehicles, planes, helicopters, etc
- Gold & other precious materials
- Safes
- Art & Antics (master pieces, furniture, jewelry, etc)

Benefits in partnerships & corporate trusts

- Trusts
- Foundations
- Other corporations

Tracing



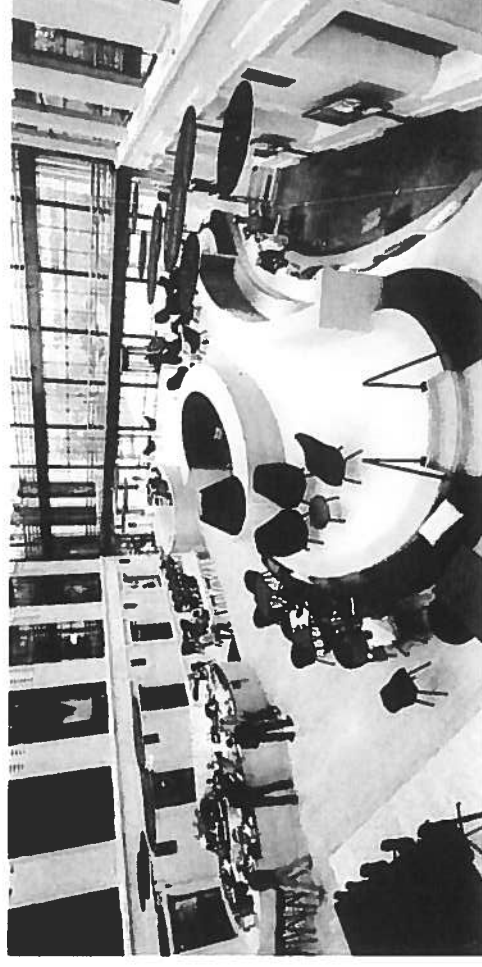
Causality must be established between the asset and the criminal activity.

Tracing money transfers (Banks)

SWIFT is a global member-owned cooperative and the world's leading provider of secure financial messaging services

The messaging platform, products and services connect more than 11,000 banking and securities organizations, market infrastructures and corporate customers in more than 200 countries and territories

SWIFT's Headquartered is in Belgium.

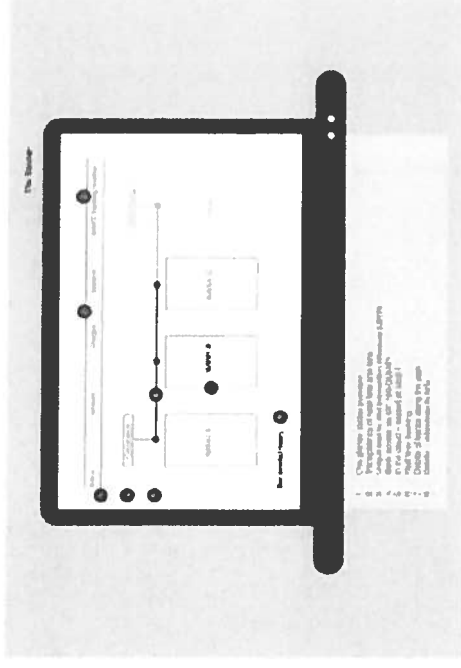


Tracing money transfers (Banks)

SWIFT gpi Universal Tracking – Enabling gpi banks to track gpi payments along the full payments chain

SWIFT gpi tracker enables banks to provide end-to-end payments tracking to their customers.

The banks can trace any money transfer via SWIFT



Tracing money transfers (money transfer)

An MTCN is what Western Union calls its **transfer confirmation number**. It stands for Money Transfer Control Number, a unique reference number assigned to each specific transfer.



Tracing money transfers. Bank transfers analysis tools

The screenshot displays the IBM i2 Analyze interface. At the top, there is a search bar labeled "Search the Information Store" and a user profile for "Jason User". The main navigation bar includes icons for Account, Address, Communicate..., Document, Event, Organization, Person, Property, and Surveillance. A central panel shows a network graph with a central node and several connected nodes, each representing a different entity type like Person or Communications Device. A summary panel on the right provides a "Connection summary" and "Reset link type filters" options.

IBM i2 Analyze Search the Information Store Jason User IBM

Multiple items: 19

Network Properties

Connection summary

There are connections from your selection to items in the Information Store.

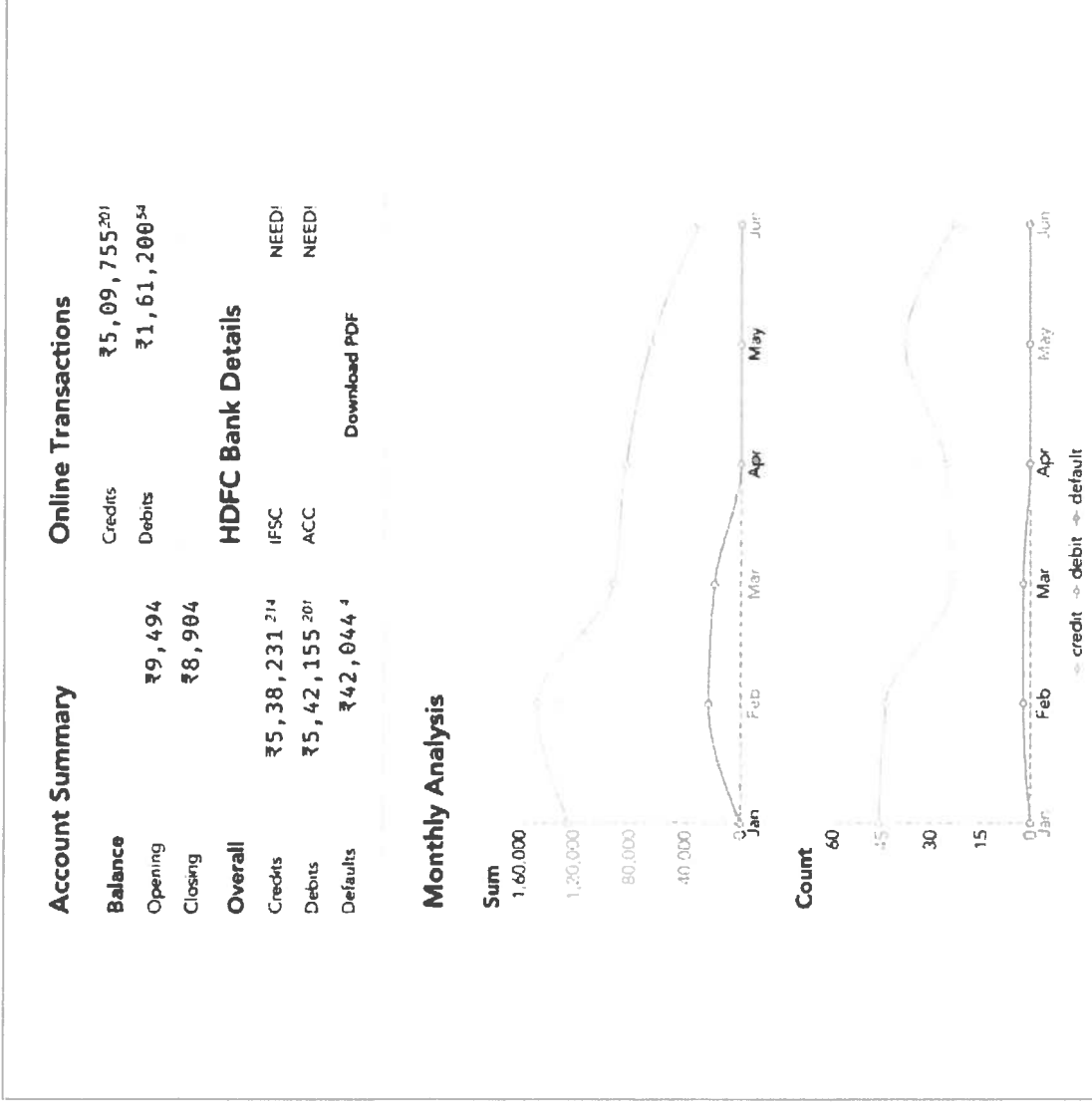
Add items from all connections to the chart, or filter connections by the types of the links and entities that they contain.

Reset link type filters All entity types

Person 7

Communications Device 23

Tracing money transfers. Bank statements analysis tools



How to investigate money laundering

Confiscation & Repatriation

Criminal Confiscation

- Basic confiscation
- Extended confiscation
- Third part confiscation

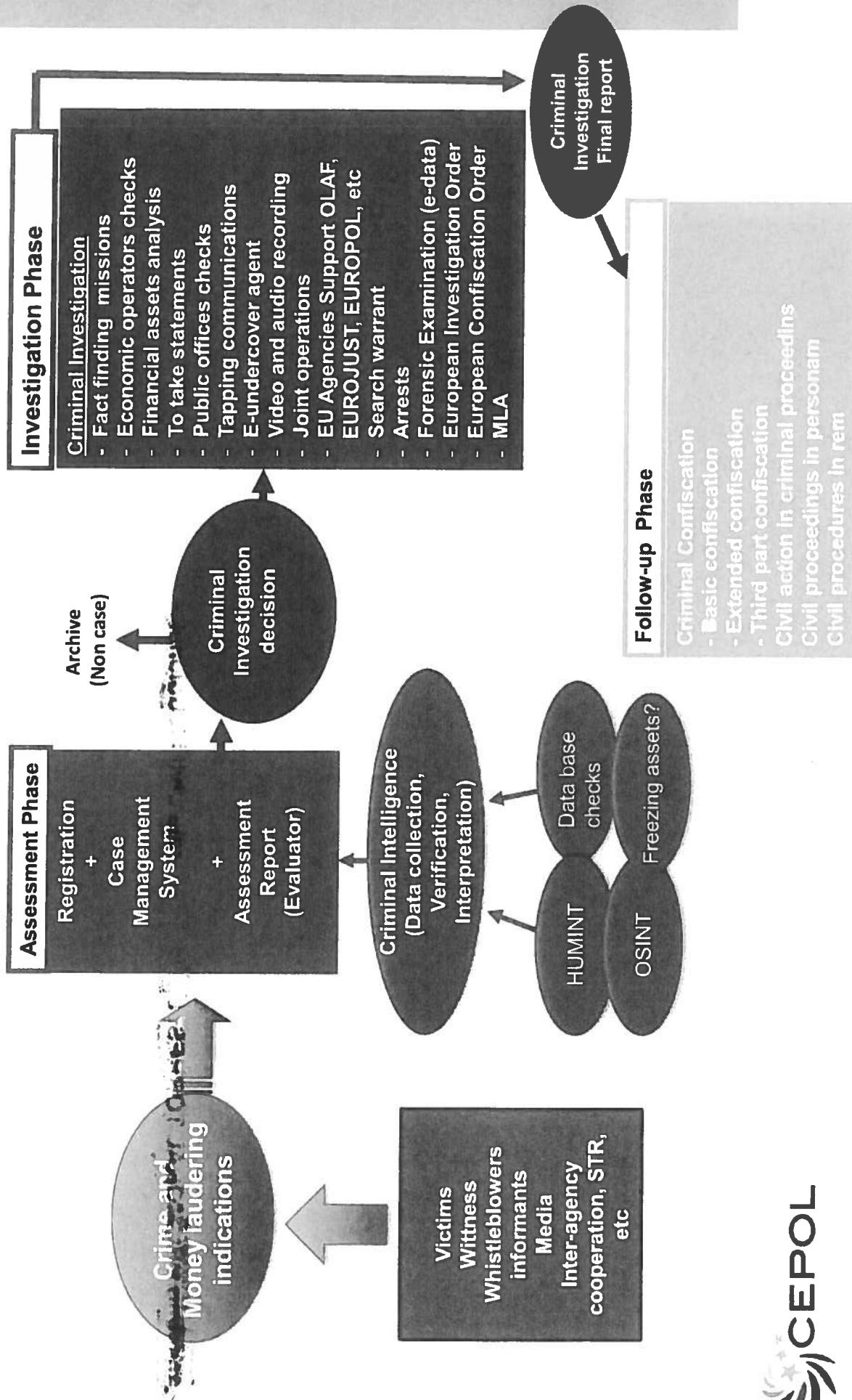
Civil action in criminal proceedings

Civil proceedings in personam

Civil procedures in rem



How to investigate money laundering



Thank you for your attention!

European Union Agency for Law Enforcement Training

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