

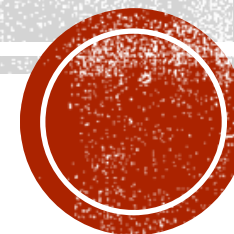
# JOINT WORKING

**Between prosecutor's offices and financial investigation agencies in Accusatory Criminal Proceedings**



Federico Surá - Argentina

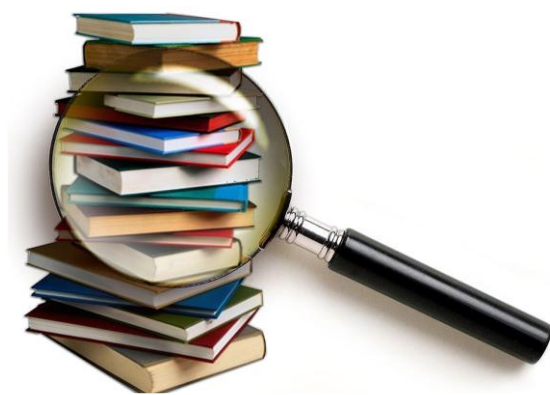
2024 – OECD Foundation Programme



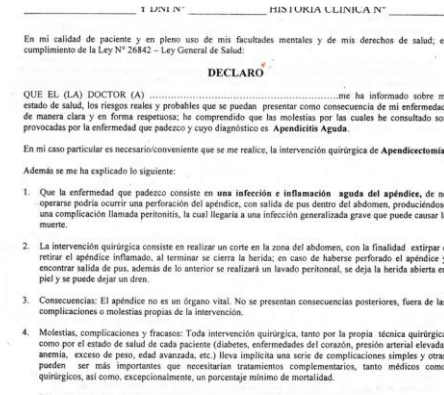
# MAIN TOPICS



Criminal  
Proceeding



Investigation

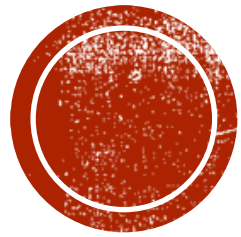


Reports



Statement





# FIRST PART

Criminal Proceeding

# CRIMINAL PROCEEDING'S PHASES

Investigation



Preliminary

Oral Trial



# STANDARDS OF EVIDENCE

...-ENACOM- (ver fs. 660/666), ...  
...Luis Alberto Peruzzato (ver fs. 676/677) y Dr.  
(fs. 686); lo informado por la División Alarmas de la P.  
(694) y lo manifestado por la querrela (ver fs. 695/699),  
arguyendo de dichas probanzas la posible existencia de nuevas  
interferencias perjudiciales provenientes del mismo domicilio  
investigado en autos, **dispónese el registro domiciliario del inmueble  
ubicado en Av. Ángel Gallardo 752, Planta Baja, 1º piso, 2º piso y  
terraza de esta Ciudad, lugar donde funcionaría la "Cooperativa de  
Trabajo "Antena Negra TV LTDA."** con el objeto de proceder al  
secuestro de todos aquellos equipos que generan interferencia en la  
banda de frecuencia comprendida entre los 506 y 512 megahertz.  
Mhz).-  
En el mismo acto de la diligencia, deberá hacer  
se al Ente Nacional de Comunicaciones (ENACOM), el  
"sestrados, en carácter de depositario judicial, y l'  
"se acta de estilo.-

## Legality



## Relevance



## Credibility





# Q&A — ¿WHICH KIND OF WITNESS DO YOU THINK THE INVESTIGATOR IS?



# TYPES OF WITNESSES



COMMON



EXPERTS





# SECOND PART

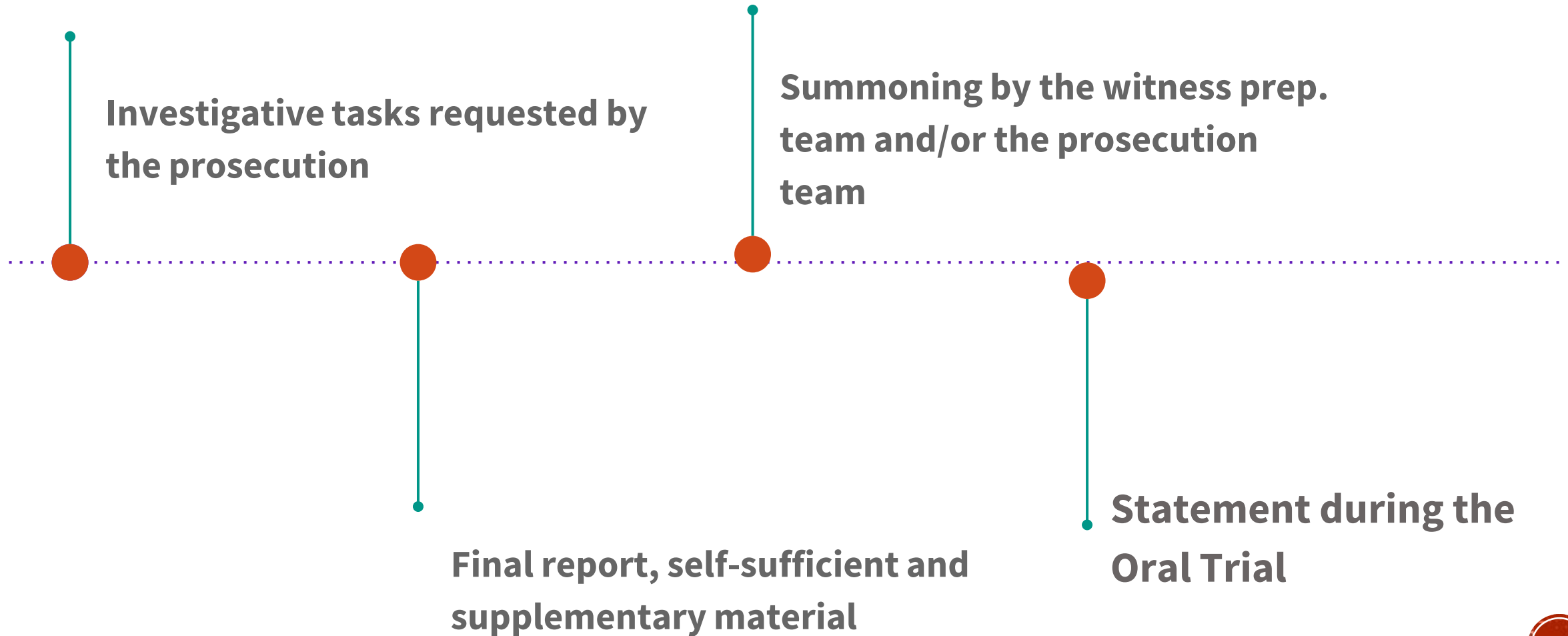
The Investigator's Job



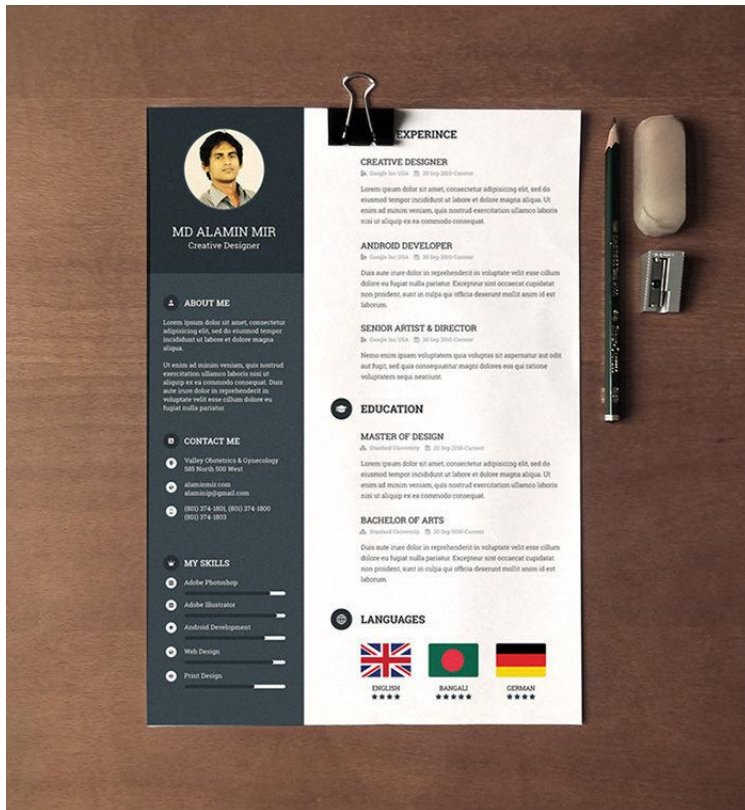
# DISCUSSION: WHEN DOES THE INVESTIGATOR'S JOB END?



# PHASES IN THE INVESTIGATION

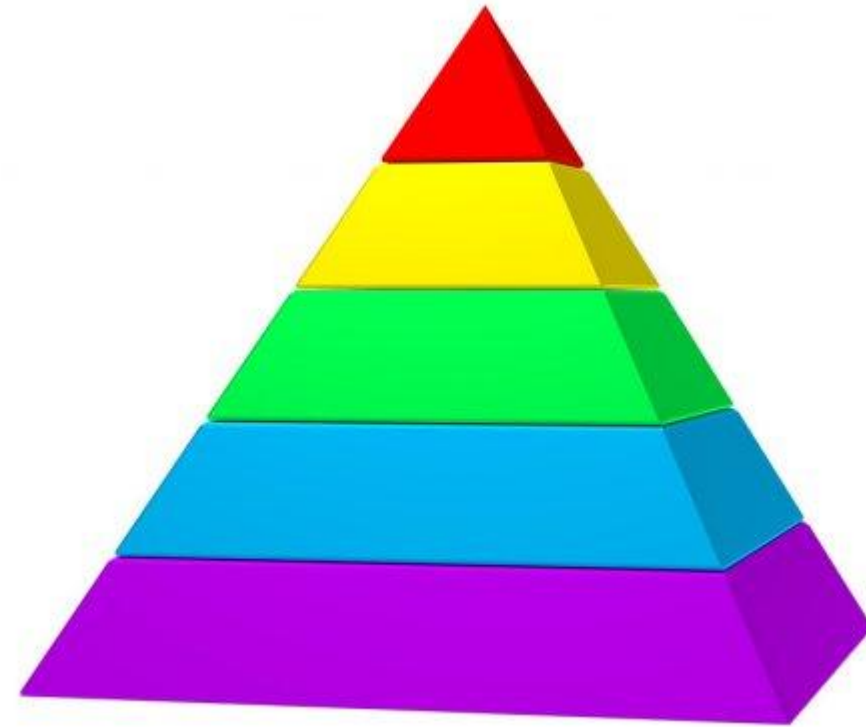


# PREPARATION

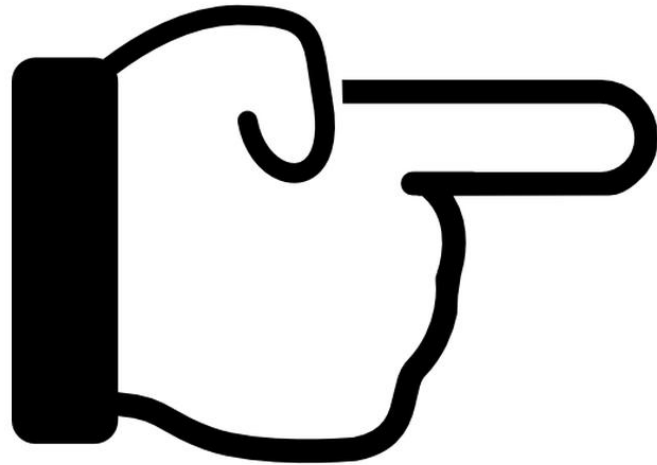


# CHECK WHICH ARE THE CORRECT WAYS TO COOPERATE

- Understand the organisation you are going to work with
- Know their internal rules, and ways to communicate
- (is formalism an obstacle or something to deal with)
- know the hierarchical organization of the investigative agency



# WORK ASSIGNMENT





# INFORMATION PRODUCTION

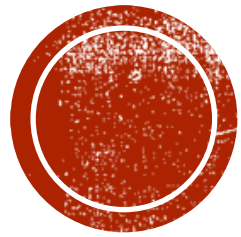
- Report:

1. Identification of the **author**
2. Individualization of **inputs** (previously corroborated data)
3. **Hypothesis or objective** of the work
4. Detailed explanation of the **work done + methods + procedures**
5. **Conclusions** you achieve
6. **Documentary** annexes: optional
7. Surrounded in **time and space**



# KEEP IN TOUCH





# THIRD PART

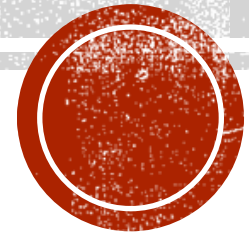
Uses of Investigation Reports



# REPORT'S USES



# NATURE OF THE REPORT PREVIOUS STATEMENT VS. DOCUMENT





# PREVIOUS STATEMENT VS. DOCUMENT

PREVIOUS STATEMENT	DOCUMENT
Record of statements of the witness or expert	Contains relevant background information to the case
Any means of recording pre-trial registries	Any means of reproduction is useful
Moment of use in trial: strictly adhered to the statement of the witness	Ideal witness + use
Use in court: refresh memory or highlight contradictions	Introduction as evidence + use + object of assessment by the judges
THEY DO NOT SUBSTITUTE THE TESTIMONY	THEY DO NOT SUBSTITUTE THE TESTIMONY
NOT PROOF	PROOF
MUST NOT BE OFFERED AS PROOF	MUST BE OFFERED AS PROOF



# IMPACT OF THE NATURE OF THE REPORT IN THE ORAL TRIAL

PREVIOUS STATEMENT	DOCUMENT
Its use will only be possible in case of oversights or contradictions	It may be used throughout the return once entered
Cannot have document to answer questions	The witness can help himself with the consultation of the document
It will not be valued by the judge	It will be subject to evaluation by the Judge once introduced





# FOURTH PART

The statement

# POST-DELIVERY WORK

1. Preparation Interview

1. Statement in oral trial

# PREPARATION INTERVIEW

- 
- ❧ Summoning – features
  - ❧ Preparation before the interview
  - ❧ Importance and rationale
  - ❧ Implication of the interview
  - ❧ Summons before trial?
  - ❧ Contact with the prosecutor





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**DIRECT  
EXAMINATION**

**CROSS  
EXAMINATION**




# METHODOLOGY FOR ORGANIZING THE STATEMENT

1. Accreditation
2. Facts

# INTRODUCING EVIDENCE TO THE TRIAL





**HM Revenue & Customs**

Ms A N Smith  
7 Appleton  
WOT 2T2

**Your Annual Tax Summary 2013-14**

**Dear Mrs Smith**  
For the first time we are sending you an Annual Tax Summary. This is to show you how your Income Tax and National Insurance contributions (NICs) are calculated and how your money is spent by the government.  
**This is for your information. You do not need to contact us as this is not a demand for payment.**

**This is how we worked out your tax for 2013-14**

<b>Your taxable income</b>	
Total income from employment	£23000.00
<b>Your income before tax</b>	<b>£23000.00</b>
Less your 2013-14 tax free amount	£10650.00
<b>You pay tax on</b>	<b>£12350.00</b>

**Your tax was calculated as**

Income Tax	
Basic rate income tax	£10650.00 at 20%
<b>Total Income Tax</b>	<b>£2272.50</b>
<b>National Insurance contributions (NICs)</b>	<b>£1829.76</b>
<b>Total Income Tax and NICs</b>	<b>£4102.26</b>
<b>Your income after tax and NICs</b>	<b>£18897.74</b>

**Your employer pays**

National Insurance contributions (NICs)	£2112.40
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**For more information go to [www.gov.uk/annual-tax-summary](http://www.gov.uk/annual-tax-summary)**  
Go to our website to find out more about your Tax Summary, and for a list of related links such as VAT.

**Your taxable income**  
**£23000.00**  
We have the information supplied to us by you, your employer(s) or your pension providers.

**Tax free amount**  
**£9440.00**  
After you calculate deductions and expenses your total tax free amount for 2013-14 is £9440.00. This is the amount you received in the 2013-14 tax year without paying tax.

**Your tax and NICs**  
**£4541.76**  
This is 30% of your taxable income. For every £1 of income, you paid 20p in Income Tax and NICs.

**Your income after tax and NICs**  
**£18458.24**  
This is your income after Income Tax and NICs.

**How your tax was spent in 2013-14**  
The information on this page shows you how your Income Tax and National Insurance contributions were spent in 2013-14. This does not include indirect taxes such as VAT and other duties.  
For more information about your tax and public spending, go to [www.gov.uk/annual-tax-summary](http://www.gov.uk/annual-tax-summary)

**How your tax contributed to public spending**

Your contribution	£
Welfare	£1113
Health	£957
Education	£957
State Pensions	£550
National debt interest	£318
Defence	£241
Criminal justice	£230
Transport	£134
Business and industry	£125
Government administration	£99
Culture eg sports, libraries, museums	£77
Environment	£75
Housing and utilities eg street lights	£75
Chambers aid	£52
UK contribution to the EU budget	£34
<b>Total</b>	<b>£4542</b>

All figures are rounded to the nearest pound.

The figures in the table above are intended as a guide to how taxes are spent and not as a direct link between your Income Tax, National Insurance contributions and any specific expenditure.

If you would like to get out of receiving future tax summaries please register at [www.gov.uk/annual-tax-summary](http://www.gov.uk/annual-tax-summary)

Spending information is published by HM Treasury.



REVENUES	NON-BOARD CONTRIBUTIONS*	BOARD CONTRIBUTIONS	TOTAL
Contributions	140.0	90.8	230.8
Net Gains on Board Donations Investments	—	10.5	10.5
Insurance Settlement Proceeds	1.1	—	1.1
Interest and Other Income	—	1.7	1.7
Capital Grant Restrictions from P...	1.3	1.3	2.6
<b>TOTAL REVENUES</b>	<b>143.4</b>	<b>104.3</b>	<b>246.7</b>
EXPENSES	GRANTS PAID WITH NON-BOARD CONTRIBUTIONS*	COSTS COVERED BY BOARD MEMBERS**	TOTAL
<b>PROGRAM</b>			
Grants and Initiatives	94.9	39.6	134.5
Evaluations and Consulting Services for Grantees	—	0.3	0.3
Program Salaries and Overhead	—	7.9	7.9
<b>SUBTOTAL — PROGRAM</b>	<b>94.9</b>	<b>47.8</b>	<b>142.7</b>
<b>FUNDRAISING AND PUBLIC INFORMATION</b>			
Communications and Events Production	—	19.9	19.9
Development Salaries and Overhead	—	8.8	8.8
<b>SUBTOTAL — FUNDRAISING AND PUBLIC INFORMATION</b>	<b>—</b>	<b>28.7</b>	<b>28.7</b>
<b>ADMINISTRATION SALARIES AND OVERHEAD</b>			
—	—	3.7	3.7
<b>TOTAL EXPENSES</b>	<b>94.9</b>	<b>80.2</b>	<b>175.1</b>
<b>CHANGE IN NET ASSETS</b>	<b>47.5</b>	<b>24.1</b>	<b>71.6</b>
<b>Total Net Assets, Beginning of Year</b>			<b>126.0</b>
<b>Total Net Assets, End of Year</b>			<b>397.6</b>
<b>Total Net Assets</b>			<b>397.6</b>
Less: Board Designated for 2013 Core Grants			(113.1)
Less: Board Designated for High Schools			(106.0)
Less: Donor Restricted for Hurricane Sandy Relief Grants			(52.4)
Less: Donor Restricted for the Prize Fund			(18.7)
Less: Donor Restricted for the Veterans Initiative			(7.0)
Less: Donor Restricted for Future Capital Projects			(4.6)
Less: Donor Restricted for Early Childhood Initiative			(2.9)
Less: Donor Restrictions for Other (TIMING, PURPOSE)			(5.7)
<b>Residual Spendable Net Assets at 12/31/12<sup>***</sup></b>			<b>85.3</b>

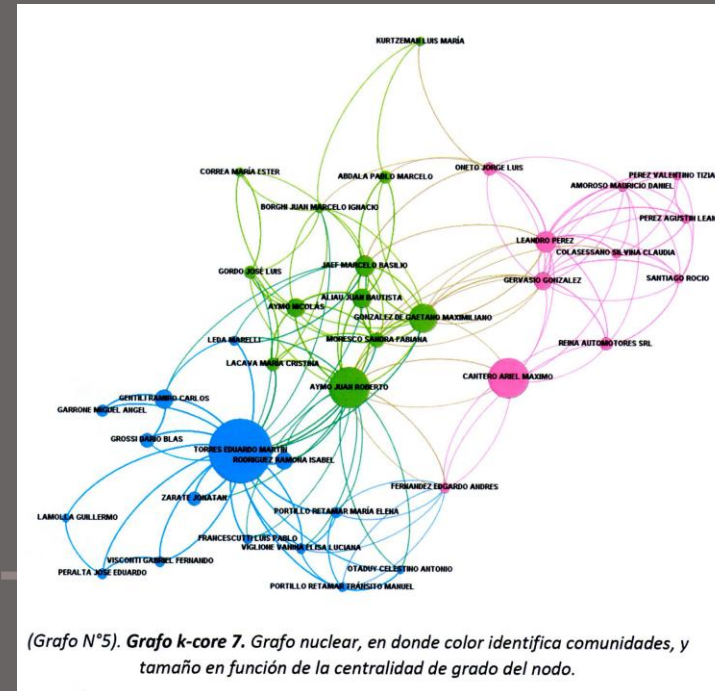
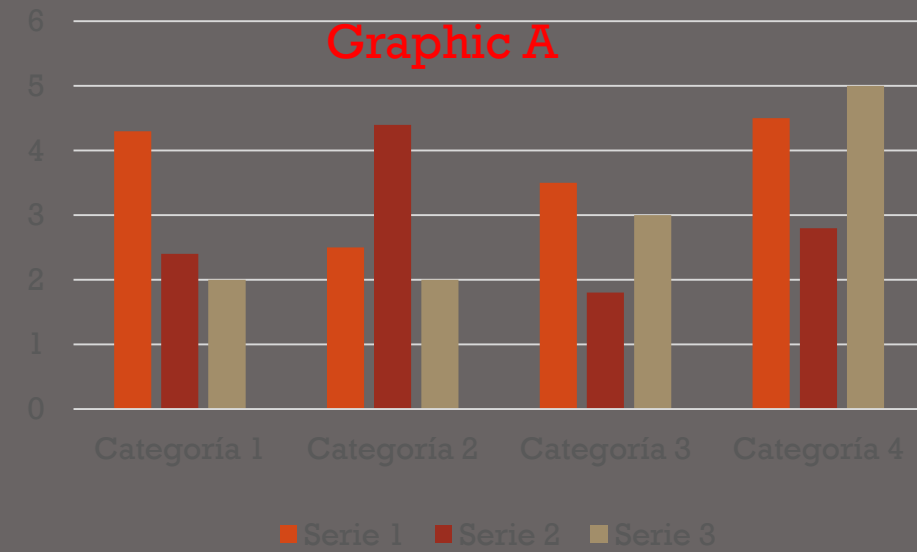
\* 100% of unrestricted Non-Board contributions pay for grants and initiatives within one year; 2011 unrestricted contributions were used to pay for core grants in 2012.

\*\* 100% of all overhead costs are covered by Board donations unless specifically funded by restricted donations.

\*\*\* Spendable net assets are net assets that remain after subtracting all liabilities, commitments and illiquid assets. This is Robin Hood's reserve fund. Because all non-board donations are designated solely and directly for program grants, this reserve fund is comprised exclusively of board-donated dollars.

**BOARD FINANCE COMMITTEE**  
David Einhorn, Chair • Leo S. Austlie III • Peter F. Borish • Gilean Dubin • John D. Clark

# HOW TO PRESENT IT IN COURT



# CROSS EXAMINATION

1. Identify a self interest in the case
  2. Identify a work defect in work inputs
  3. Identify an error in the work methodology
  4. Identify a conclusion that is not consistent with the information gathered
-



# BREAK OUT – 30'

🔗 In groups of 3:

## 1. You should discuss

1. Which role is assigned to each of you within your organizations in criminal cases
2. How do the institutions for which you provide services participate in criminal cases
3. Forms of interinstitutional cooperation or joint working between the institutions to which you belong
4. Previous experiences in oral trials in adversarial criminal systems
5. One per group will present what was shared

## 2. Practical case:

1. How would you investigate the proposed case (as an investigative agency)
2. Based on the results of your investigation – which evidence would you offer in the intermediate stage of the criminal proceeding (as the Prosecutor's Office)
3. What would be taken into consideration in the preparatory interview of the main investigator (from the point of view of the investigator himself and the Prosecution)



Wabeeja  
Medawagse  
Mersi  
unalchéesh  
Tingki  
Komapsumnida  
Shukuria  
Paldies  
Hatur  
aniha  
gozaimashita  
Fakaaue  
Spasibo  
Ekhmet  
Mehrbani  
Nenachalhya  
hui  
Sanco  
Maketai  
Tashakkur  
Maake  
Denkauja  
Aguye  
Spasibo  
Baiika  
Yuspagaràtam  
Minmonchar  
Atto  
Gaejtho  
Yaqhanyelay  
Efcharisto  
Dankscheen  
Arigato  
Yous  
Maiteka  
ekoju  
Tavtapuch  
Sikomo  
Gu  
suksama  
Merci  
Gracias  
Shukria  
lah  
Merastawhy  
Dhanyabaad  
Chaltu  
Biyangrazie  
Snachalhuya  
Juspaxar

# ANY QUESTIONS?

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## **Contact me:**



**E-mail:** [federico.sura@gmail.com](mailto:federico.sura@gmail.com)



**Phone:** +5493364206458



**Institution:** Ministerio Público Fiscal de la Provincia de Neuquén



**City:** San Martín de los Andes, Neuquén, Argentina

