



OECD International Academy for Tax and Financial Crime Investigation



Complex Money Laundering

Claudio Di Gregorio

Rome_Lido di Ostia - September 14, 2022

Foreword



The Port of Trieste

PETROLMAFIE INC.



The Port of Gioia Tauro

The Port of Trieste

38 people arrested; 4 tons of cocaine 2 million euros in cash seized



June 7, 2022



Former Italian Anti Mafia Prosecutor Federico Cafiero De Raho's statement, during a television interview released to the NBC on April 12, 2021.

According to the High Magistrate:



- «*Mafia-type associations (**Camorra** and ‘**Ndrangheta** clans) are preferably dealing with evasion of taxes and excise duties, money laundering and investments of illicit proceeds.*
- **Main tools:** *false invoices and use of simplified accompanying documents.*
- *However, tax evasion and other financial crimes are **not the scope, but the way** to pursue the infiltration in the legitimate economy and in the public institutions.*
- *The Operations ‘**Black Gold**’ and ‘**Petrolmafie Inc.**’ represent an outstanding example of the new trend».*



Italian Anti Mafia Prosecutor
Federico Cafiero De Raho's
statement, during a
television interview, released
to the NBC on April 12, 2021.

Food for thought

- **Fraud on Excise duties** carries a lower custodial sentence than says drug trafficking in Italy:
 - ✓ drug trafficking: imprisonment of not less than 20 years, 10 years for the mere association;
 - ✓ association in excise fraud (e.g. fuel smuggling): from 3 to 8 years of imprisonment;
 - ✓ tax fraud: from 4 to 8 years of imprisonment;
 - ✓ money laundering: from 4 to 12 years of imprisonment.
- **Business volume in the pandemic era is generally decreased (*lockdown*):** need of primary goods (foods and energy products).
- **Police check-points:** mainly oriented in the prevention of mass gathering and genuinity of individual protection devices.



How Organized Crime found the way to thrive in the Pandemic/1.

- **Europe:** the pandemic allowed mafia groups (Sicilian “Cosa Nostra”, Neapolitan “Camorra”, and the Calabrian ‘Ndrangheta) to acquire **bankrupted entities** and use them for money laundering (+47% in Italy);
 - ✓ Tax and financial crimes (+25% between February 2020 and March 2021);
 - ✓ Aggravated fraud to obtain public funds or Fraud and Abuse of Public Funds (+14%);
 - ✓ Extortion and/or Usury (+6%).
- **Southeast Asia:** Cybercrime (Criminal tools such as malware, ransomware, phishing facilitators, sniffers, skimmers, and distributed denial-of-service attacks are offered online, especially on the Dark Web, to illegally get personal data)



*Source: Europol – SOCTA: «Infiltration and Undermining of Europe's Economy and Society by Organized Crime», The Hague, April 2021;
Interpol – GSMA: «State of the Industry Report on Mobile Money», London, March 2021*

How Organized Crime found the way to thrive in the Pandemic/2.

- **Africa:**

- ✓ illicit medication market;
- ✓ illicit use of mobile money

Mobile money payments, classified by some Governments and Regulatories as “essential services”.

Along with using mobile money markets, organized crime groups in Africa are taking advantage of the COVID-19 pandemic to move into the illicit medications market.



- **Latin America:**

- ✓ unlawful control of the food supply chain and of the transport industry



*Source: Europol – SOCTA: «Infiltration and Undermining of Europe’s Economy and Society by Organized Crime», The Hague, April 2021;
Interpol – GSMA: «State of the Industry Report on Mobile Money», Lyon_London, March 2021.*

«The Pandemic has induced the mafia organizations to reorganize themselves in view of the acquisition of European funds (Next Generation EU) destined for economic recovery.

*As the operations «**Black Gold**» and «**Petrolmafie Inc.**» have shown, these organizations have recently focused their criminal activities on **fuel smuggling**, earning on the unpaid excise duties.*

*Money, thus, has been reinvested in the acquisition of "**loss making firms**", that operated in the major Italian ports, so as to benefit of the European funds, already allocated».*

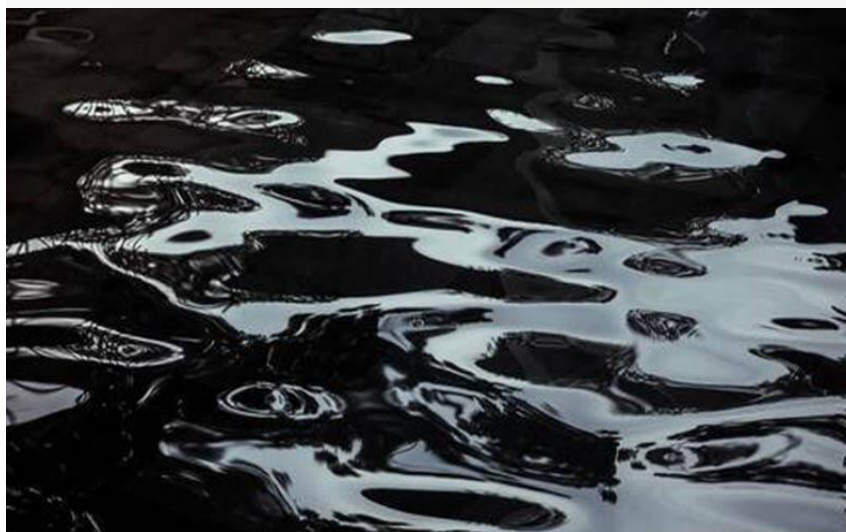
CORRIERE DELLA SERA



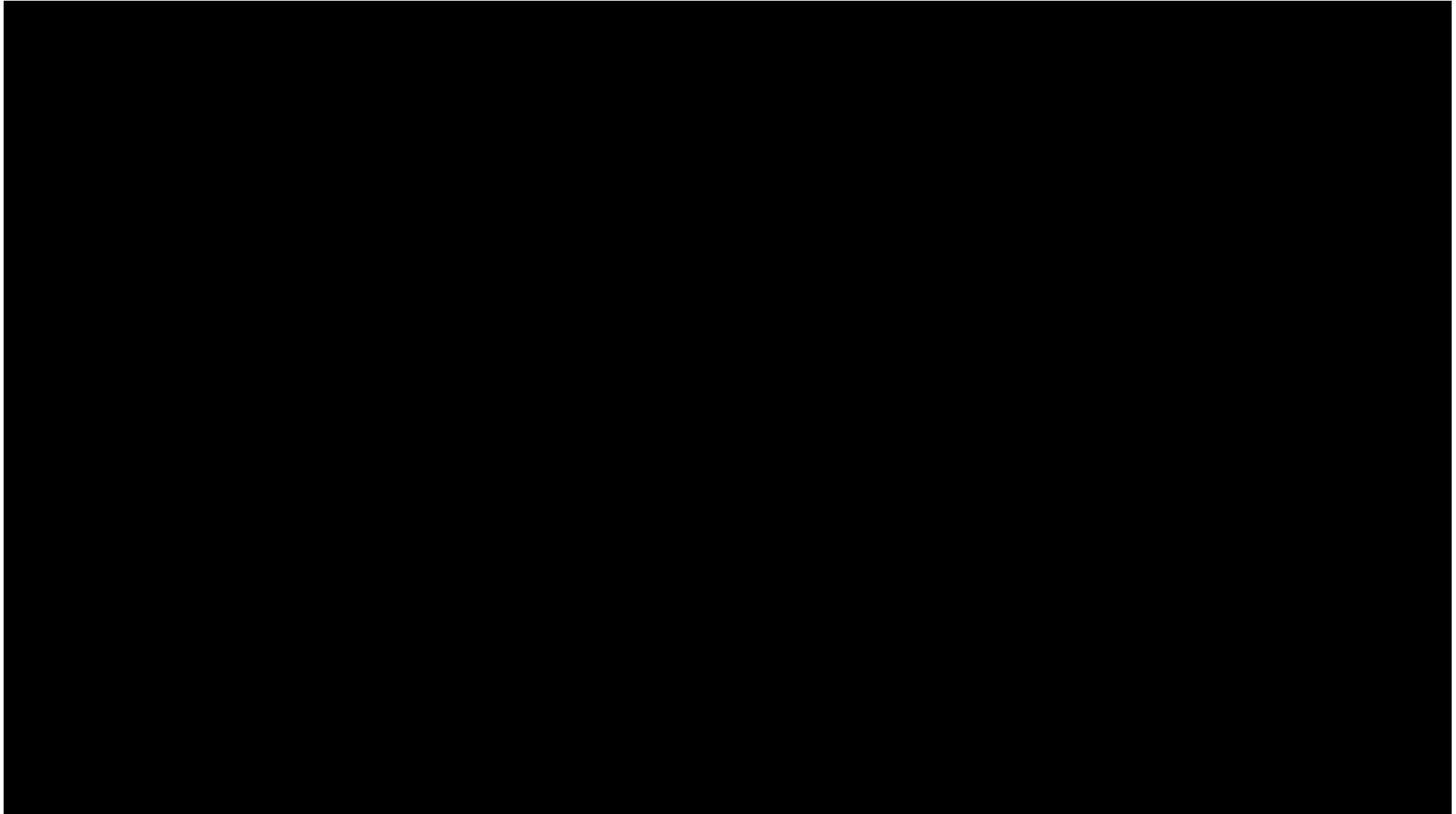
Brig. Gen. Alessandro Barbera
(Central Service of Investigation on Organized Crime
of the Guardia di Finanza – S.C.I.C.O.)
Interview on June 22, 2021

Part one

BLACK GOLD



Setting (2018)



Belt and Road Initiative: role for Italian seaports



The role of Italian seaports
in the massive trade and infrastructure project
that aims to link China to Europe.

In the “New Silk Roads project” Trieste became a strategic Belt and Road hub.

The Comprehensive Agreement on Investment (CAI)



Brussels, December 30, 2020

Key facts about the «Free Port» of Trieste (2017 – 2021)

- The only «**Free Port**» in Europe. It means to have 60 days after importing or exporting goods, to pay taxes and excise duties;
- **2,30 million** sq. m., including «free zones» (1,8 sq. m.) and «storage areas»;
- **700.000 TEUs** (twenty-foot equivalent units) of goods moved in 2019 (70 million tons in 2020);
- In **2021** passenger traffic increased by **1575.91%** compared to **2020**.

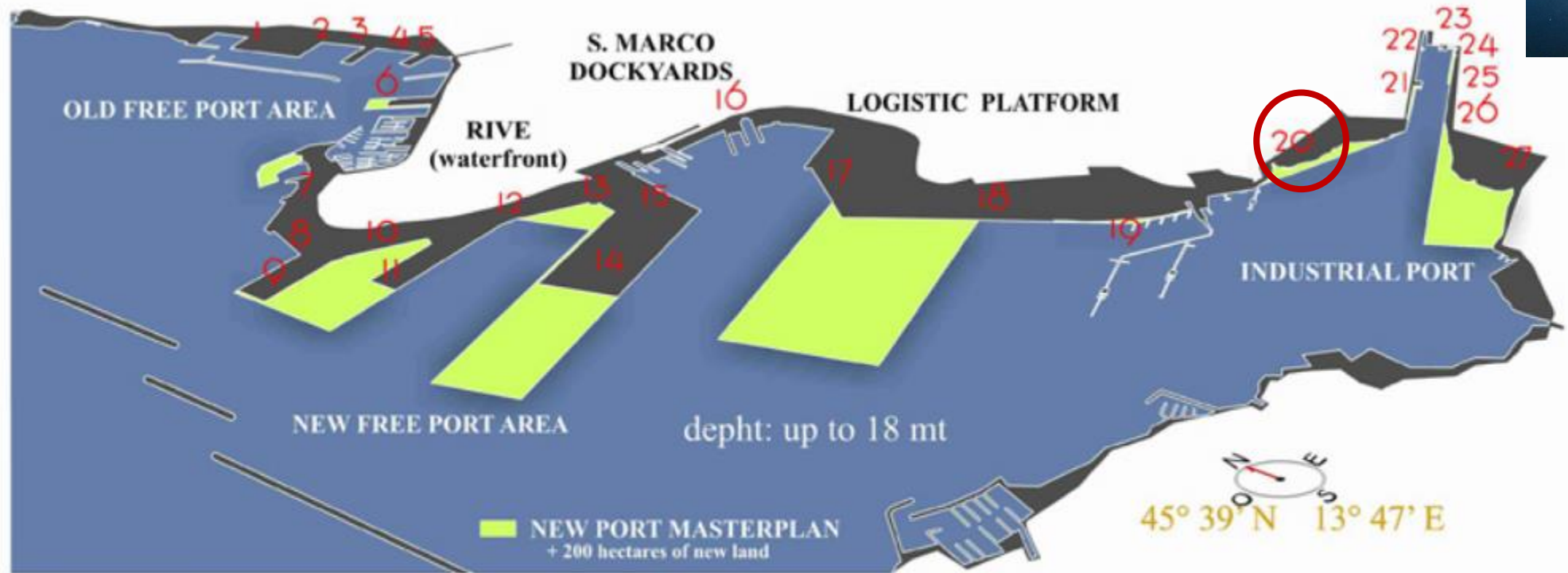


Public investments

- **3 billion euros**, already allocated, from the «Next Generation EU» (R.F. 2021 - 2026) including:
 - ✓ EU Cohesion Funds (CF);
 - ✓ EU Connecting Europe Facilities (CEF), as Trieste is an international «hub» («Core port») between the Northern Europe, the Middle and the Far East;
 - ✓ EU Maritime and Fishing Funds (EMFF).



The extension of the Port



- 1.- MULTIPURPOSE TERMINAL
- 2.- RO-RO FERRY BERTH
- 3.- PIER III TERMINAL
- 4.- RO-RO FERRY BERTH
- 5.- PIER IV TERMINAL
- 6.- PASSENGER TERMINAL
- 7.- RO-RO FERRY TERMINAL
- 8.- RO-RO FERRY TERMINAL

- 9.- FRUITTERMINAL
- 10.- GENERAL CARGO TERMINAL
- 11.- PIER VI TERMINAL
- 12.- CEREAL TERMINAL
- 13.- RO-RO FERRY BERTH
- 14.- PIER VII CONTAINER TERMINAL
- 15.- RO-RO FERRY BERTH
- 16.- SAN MARCO SHIPYARD

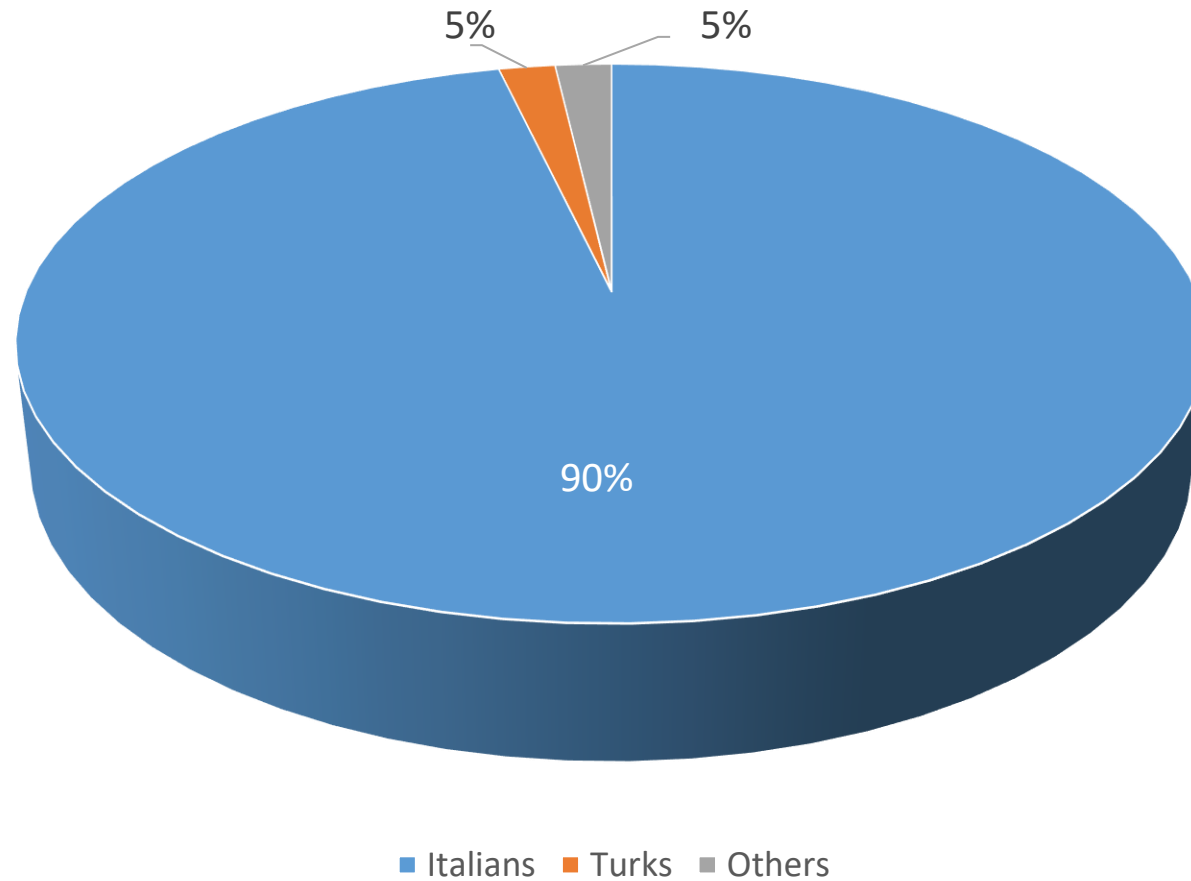
- 17.- MULTIPURPOSE TERMINAL
- 18.- MULTIPURPOSE TERMINAL
- 19.- SIOT PIPELINE TERMINAL
- 20.- OIL TERMINAL
- 21.- CEMENT TERMINAL
- 22.- MANUFACTURED PRODUCTS TERMINAL I
- 23.- MANUFACTURED PRODUCTS TERMINAL II
- 24.- CHEMICAL TERMINAL

- 25.- CEMENT TERMINAL
- 26.- FROZEN PRODUCTS TERMINAL
- 27.- REFINED PRODUCTS TERMINAL

Oil terminal



Individuals and business operating in the Port of Trieste in 2017



Excise: how the system works.

- An **excise** is a duty on manufactured goods.
- It is levied at the moment of manufacture, rather than at sale.
- Excises are often associated with customs duties and typically imposed in addition to an indirect tax such as a sales tax or value-added tax.
- Excise is typically a “per unit tax”, costing a specific amount for a volume or unit of the item purchased.
- Typical examples of excise duties are taxes on gasoline and other fuels.



Consequences.

The excise is a responsibility of the **depository** (not of the **depositor**) and it must be paid whenever the fuel is removed from the deposit.



The «Core» of the Fraud Scheme.

Maloa Ltd - Trust

CN 2673079
Gzira - Chiasso
17 February 2016



Maloa Italia s.r.l.



Maloa Ltd

CN 52267
15 March 2011





«Modus operandi»

- Introducing fuel in the deposit;
- Removing and selling the fuel;

maloa Italia

progresso e innovazione

- Compensating tax and duties through the issue of false invoices;
- Apply for reimbursement.

What about the deposit?

- Profitable business comes to insolvency (and Bankruptcy), due to liquidity problems.



The Operation «Black Gold»

(The beginning – 9 June 2016)

- **11 people** had been arrested by Guardia di Finanza di Trieste, on behalf of the local Judicial Authority, due to smuggling of fuel;
- **600.000 lt** of fuel had been seized, all over Italy;
- a **transnational organization**, dealing with international smuggling of fuel, had been discovered;
- the organization took care of the **entire illicit chain**, from the removal of the fuel (deposits) till to the sale into the EU territory, producing a tremendous mass of false documents to conceal the traffic.



The Operation «Black Gold»

(Following – August 2016)

- Part of the fuel had been removed (by **Maloa Ltd and Maloa Italia srl**) from DCT. At the beginning DCT was not involved in the traffic; however the Company was responsible for the excise duties not paid.
- **On 2 August 2016**, the Judicial Authority in Trieste issued a **warrant of seizure** of fuel (belonging to **Maloa**) against the **DCT Company**. **Customs and Guardia di Finanza** were entrusted to carry out the investigation connected to the judicial inquiry.



The DCT Company

- **Sales volume (by DCT):**

2016: 4.862.377 euro
2017: 4.927.989 euro
- **Storage capacity (fuel):**
74.000 tons;
- **Value of fuel** entirely moved
(in and from) the Deposit in
2017:
1 billion euro
(increase 30% compared to 2016).



The DCT Company

- **Quantity of fuel** (extracted and released for the consumption in 2016, on behalf of **Maloa Ltd**): **201.000 barrels**;
- **Evasion of excise duties** : 23,6 mln euros



The Investigation

- **25 Oct. 2016:** Smuggling of fuel and evasion of excise duties had been reported to the J.A. in Trieste;
- **Seizure:** 46.000 barrels of fuel;



The Investigation

(step 2: winter 2016/spring 2017)

DCT

Total debt to the Treasury
(including penalties and
interests): 30 million euros

(Liquidity shortage – need to sell)



The Buyer

- A Mafia-type association, originally dealing with **smuggling of cigarettes** and **gambling**.
- In **Seventies**, a new hierarchic structure was created («New Organized Camorra» **Camorra** which violently penetrated in the fields of **waste recycling, goods counterfeiting and public tenders**.



- According to the Central Directorate for Anti-Mafia Investigation, in the period 2015 - 2020 the Camorra clans have consolidated their role in the in the control of public contracts and tenders, in extortion and usury, and have acquired the monopoly of **fuel smuggling** from **North Africa** and **Eastern Europe** to the Northern Europe.

The Buyer

Nowadays, «**Camorra**» avails itself of thousands members, subdivided in more than 200 clans, actively operating all over Europe, as well as in [South America \(Brasil\)](#) and in [United States](#).

(Source: UNODC – The impact of COVID-19 on organized crime – Vienna, March 20, 2020).

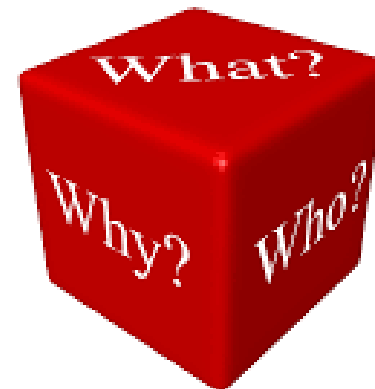


- **Camorra's last business volume:** 24,2 billion euros

(Source: Italian Parliamentary Committee of Inquiry into Mafia_ Report - November 27, 2021)

The Buyer (Summer 2017)

- **June 2017:** Life srl (Naples) buys the entire shareholding of DCT Company.
- **Price:** 4,5 mln euros (exceeding 1 mln euros its accounting value).



The Buyer

(Detecting the ones behind)

- Seizure and analysis of documents



- Computer forensics



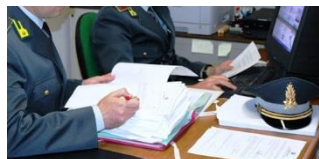
- Wiretapping checks;



- Social Network



- Financial Investigations.



Financial Investigation

Bank accounts, held by front men, were actually used by the Camorra members, via home banking transactions.



The ones behind

LOCAL BANKS COMPLICIT IN
ILLEGAL TRANSACTIONS



STRs : Anomaly Indicators concerning the
«beneficial owner» of the accounts



SURVEILLANCE,
INSPECTIONS AND
INTERVIEWS.



ACCOUNT HOLDERS: FRONT MEN
BENEFICIAL OWNERS: CAMORRA: CLANS
FORMIGOLA AND VENERUSO



The Buyer (The Discovery)

- The formal buyers were two men belonging to the «Camorra» clans Veneruso and Formigola;
- The money utilized for the acquisition came from a tax fraud and excise duties evasion committed by **P.I. Company** (Milan), controlled by **Life Co.** (Naples) and amounting to 160 mln euros.



The Investigation (The Development)

- **29 December 2017:** According to the National Anti – Mafia Code, a Commissioner had been appointed to manage the **DCT**;
- **17 May 2018:** 3 members of the organization have been arrested;



The Investigation (The Development)

- **8 April 2019:**

A second warrant of arrest was issued towards the 3 criminals, members of a Camorra clan (already in custody), for laundering the clans' proceeds.



The Investigation (The Development)

- **25 May 2020:**

Due to the outcomes of the financial investigation, the Prefect* in Trieste issued a Decree ordering the freezing of assets for 4 more million euros), since the evidences showed the infiltration of the Camorra clans in the DCT enterprise.



**According to the Italian Anti Mafia Code (art. 84), the Prefect, who is a high-level administrative civil servant, has a general competence to act, on behalf of Government at the provincial level.*

The Judgement

- **29 January 2021:** Renato Smimmo (**clan Veneruso**), Pasquale Formigola and Giuseppe Della Rocca (**clan Formigola**) have been sentenced, respectively, to 6 years, 5 years and 6 months and 4 years for **money laundering** in the acquisition of DCT Company in Trieste.
- **54 million euros** of assets have been definitely confiscated.



The Court of Trieste



The Sentence

- The Camorra clans have organized an evasion of excise duties and a VAT carousel **fraud** in the oil sector;
- **Amount** of the VAT fraud: 118 mln euros.
- **The scope of the acquisition** of the DCT Company: to get a bridgehead in the Port of Trieste, to consolidate fuel smuggling from Turkey to the North and Central Europe.



Petrolmafie



(Try again in Southern Italy)



The Port of Gioia Tauro

The Companies involved/1

Max Petroli Italia srl, registered office in Rome, operational site in Palmi (Calabria).
Owner and manager, Sergio Di Cesare.

In June 2015, the company was involved in a fuel smuggling from Turkey to Italy and Czech Republic – via Malta – and in an evasion of excise duties amounting to 17 million euros. Mastermind of the traffic was the clan MOCCIA, associated with the clans VENERUSO and FORMIGOLA.



The Companies involved/2

Di Cesare was arrested and the Company was liquidated in 2017 by the Court of Reggio Calabria, due to liquidity shortage.



Di Cesare, thus, created a new Company, the «**Made Petrol Italia srl**» (registered office still in Rome) which he managed until his death, in 2018.



The Companies involved/3

Anna Bettozzi (Ana Bets), Di Cesare's widow, a former showgirl, was appointed as a new manager and maintained this role since her arrest, on April 8 2021, for fuel smuggling, excises fraud and money laundering.

Since the beginning, the new company registered a liquidity shortage. But few years later...



LA CAMORRA DEL PETROLIO

(Petrolcamorra)

The Companies involved/4

Made Petrol Italia srl

- **Share capital:**

2017: 200.000 euros

2020: 3.800.000 euros
(increasing of 1900%)

- **Sales volume:**

2017: 9.000.000 euros

2020: 370.000.250 euros
(increasing of 4100,65%)

- **Workers:** 26, including the Manager.





The infiltration

The liquidity injection in **MADE PETROL ITALIA** was arranged by the **MOCCIA clan** (Camorra), which used the same frontmen (Smimmo and Della Rocca), and others guys, already employed by the **Formigola** and **Veneruso clans** for the acquisition of the DCT, operating in the port of Trieste, before their arrest, in 2018.

At the stake was the economic penetration of the ports of Vibo Valentia and, above all, of **Gioia Tauro**.

But to do this, the organization needed the consent of the local 'Ndragheta clans.





What are we talking about?



- **‘Ndrangheta**: currently the most important and the richest Mafia-type association in Italy (80 billion USD business volume a year);
 - Dominant position on the North-American and European cocaine market.
-
- Repeatedly proven skill in **infiltrating political and economic** environments;
 - Remarkable capacity for corruption.

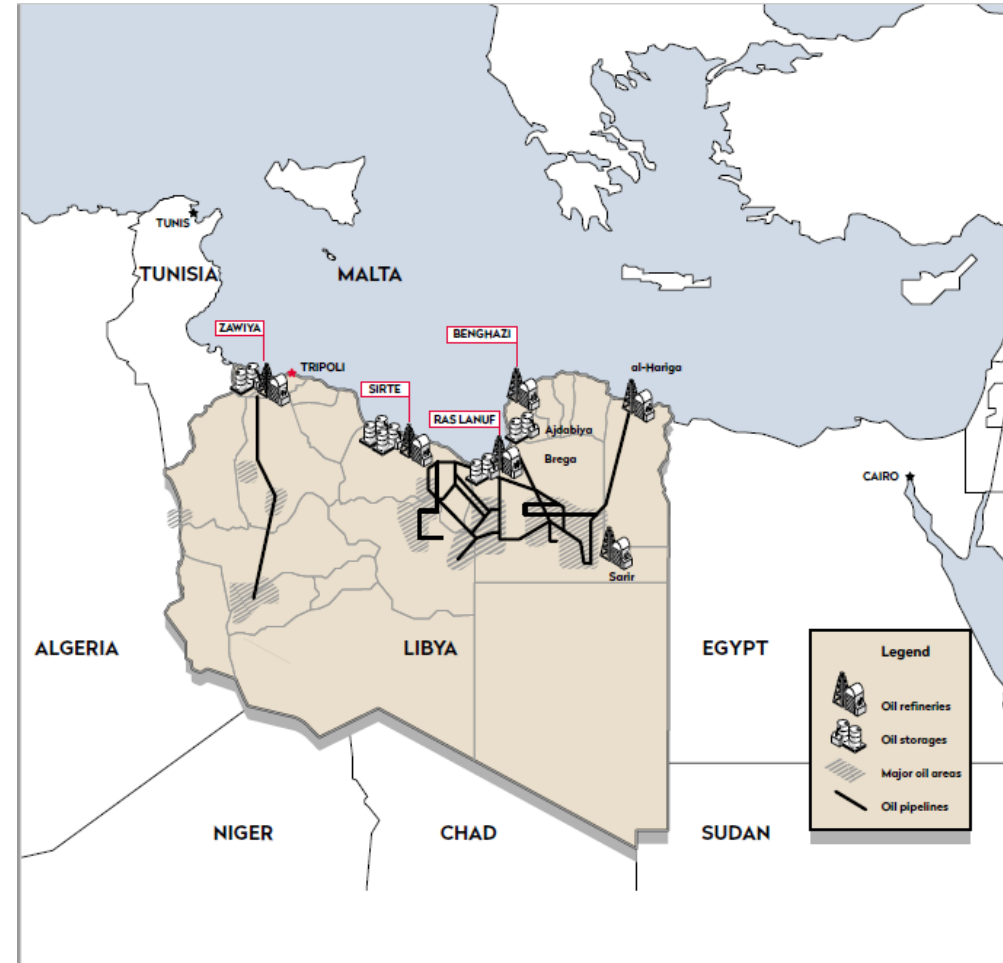
(Source: Italian Parliamentary Committee of Inquiry into Mafia Report - November 27, 2020)



2017

The smuggler's paradise in the Libyan hell

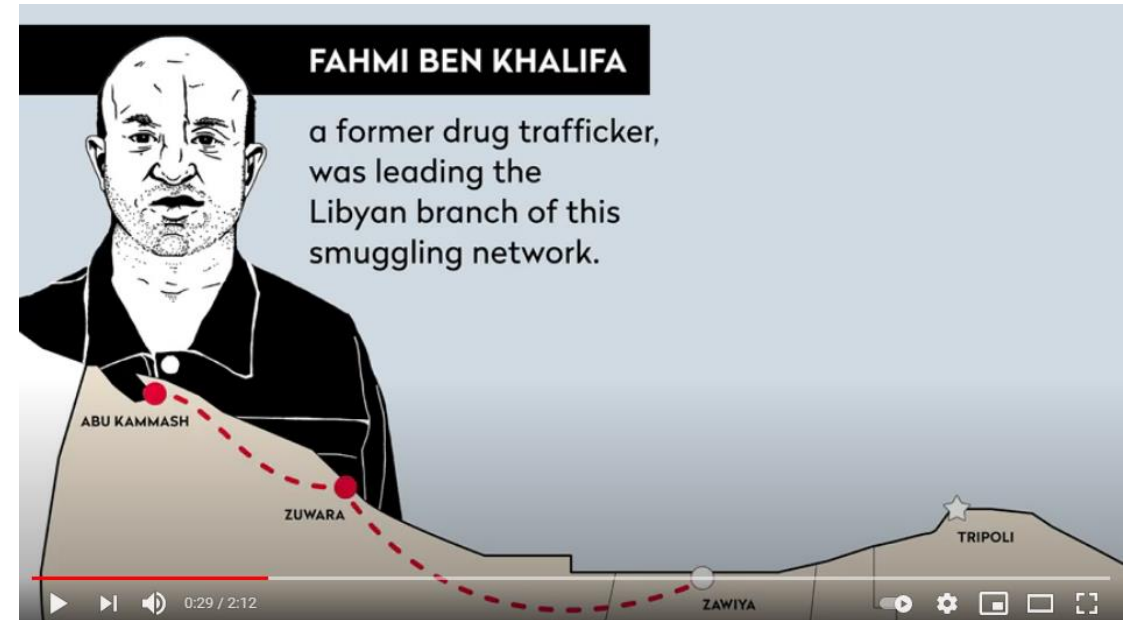
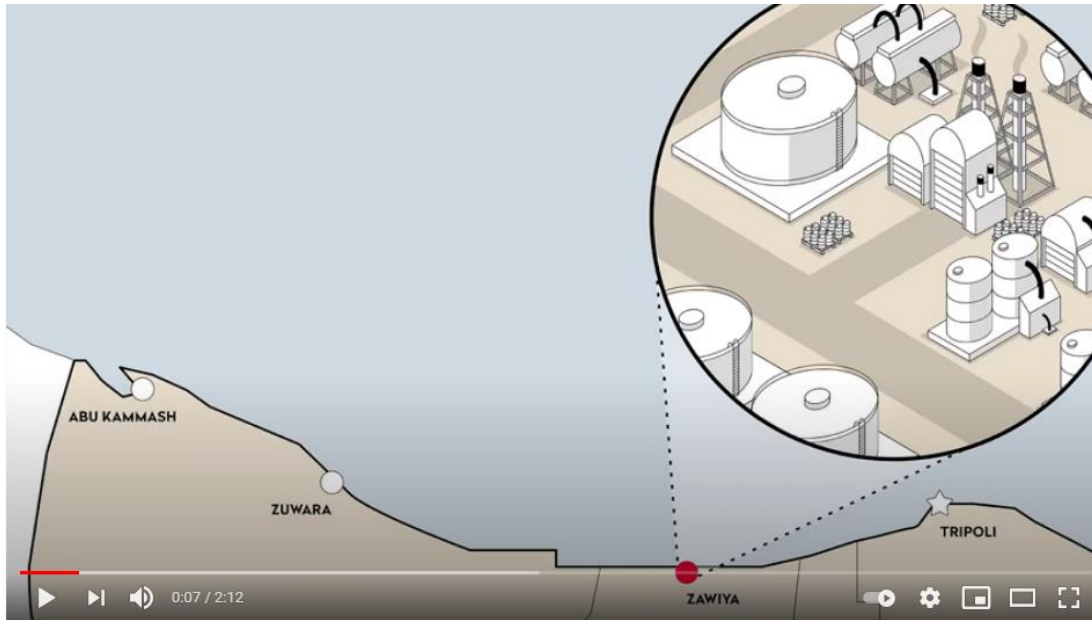
(May 2014 – October 2020)



During the Civil war in Lybia (2014 – 2020) armed groups were fighting over control of the country's important oil infrastructures

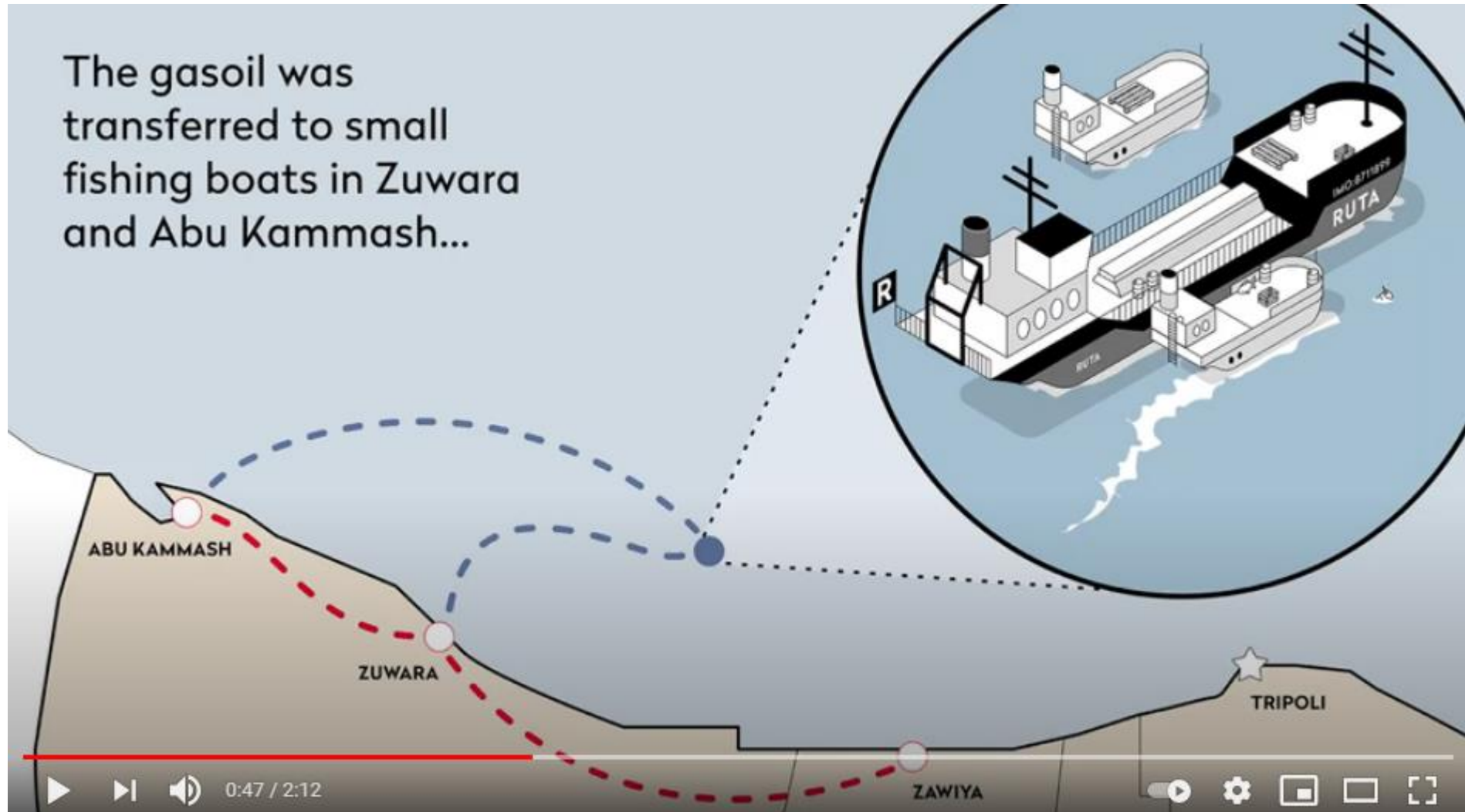
The smuggler's paradise in the Libyan hell

(May 2014 – October 2020)



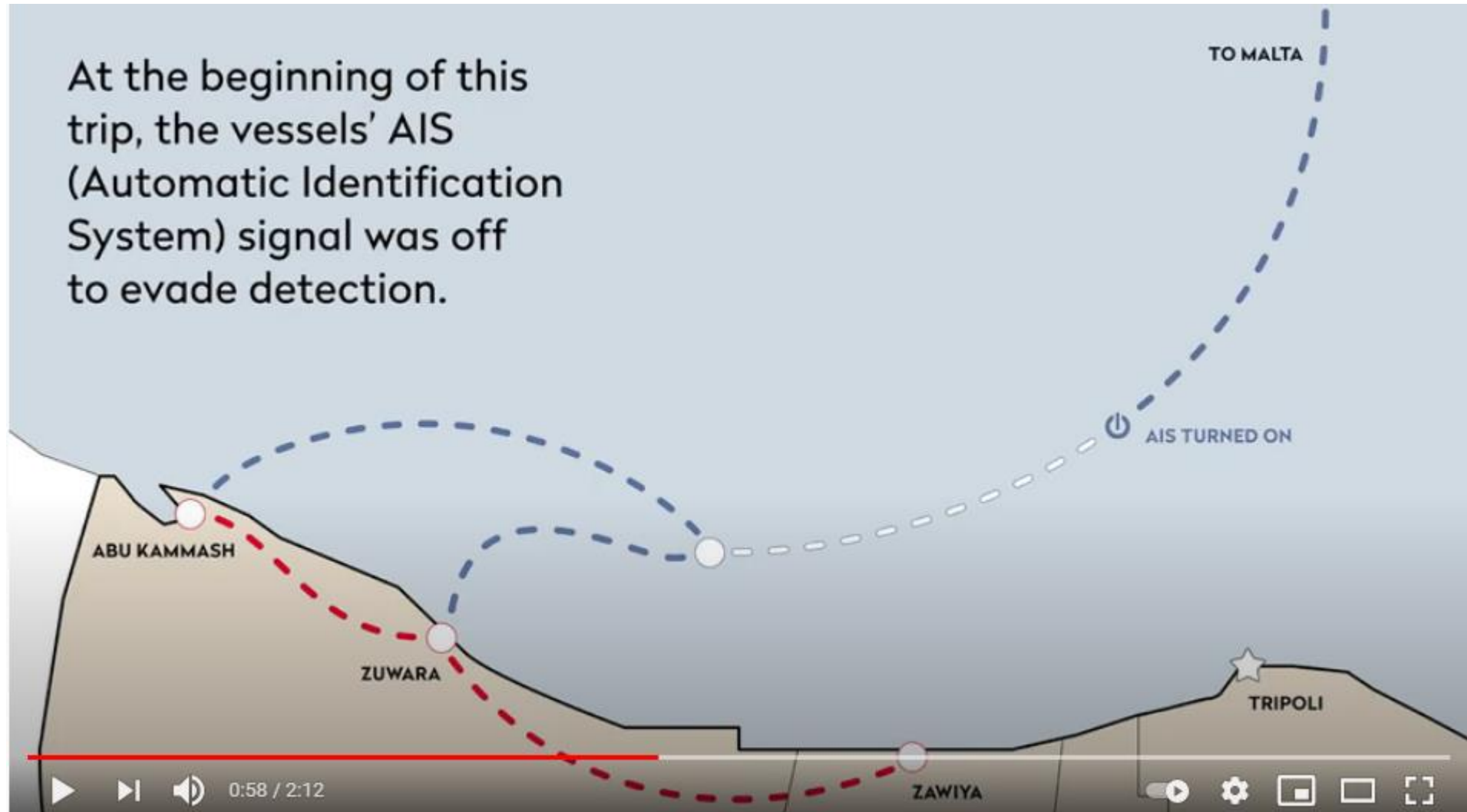
The smuggler's paradise in the Libyan hell

(May 2014 – October 2020)



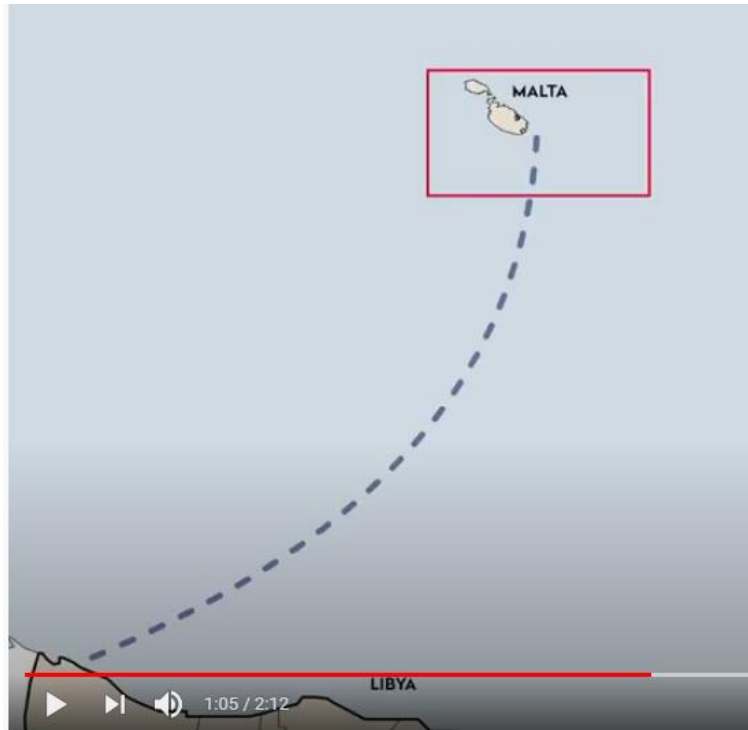
The smuggler's paradise in the Libyan hell

(May 2014 – October 2020)



The smuggler's paradise in the Libyan hell

(May 2014 – October 2020)



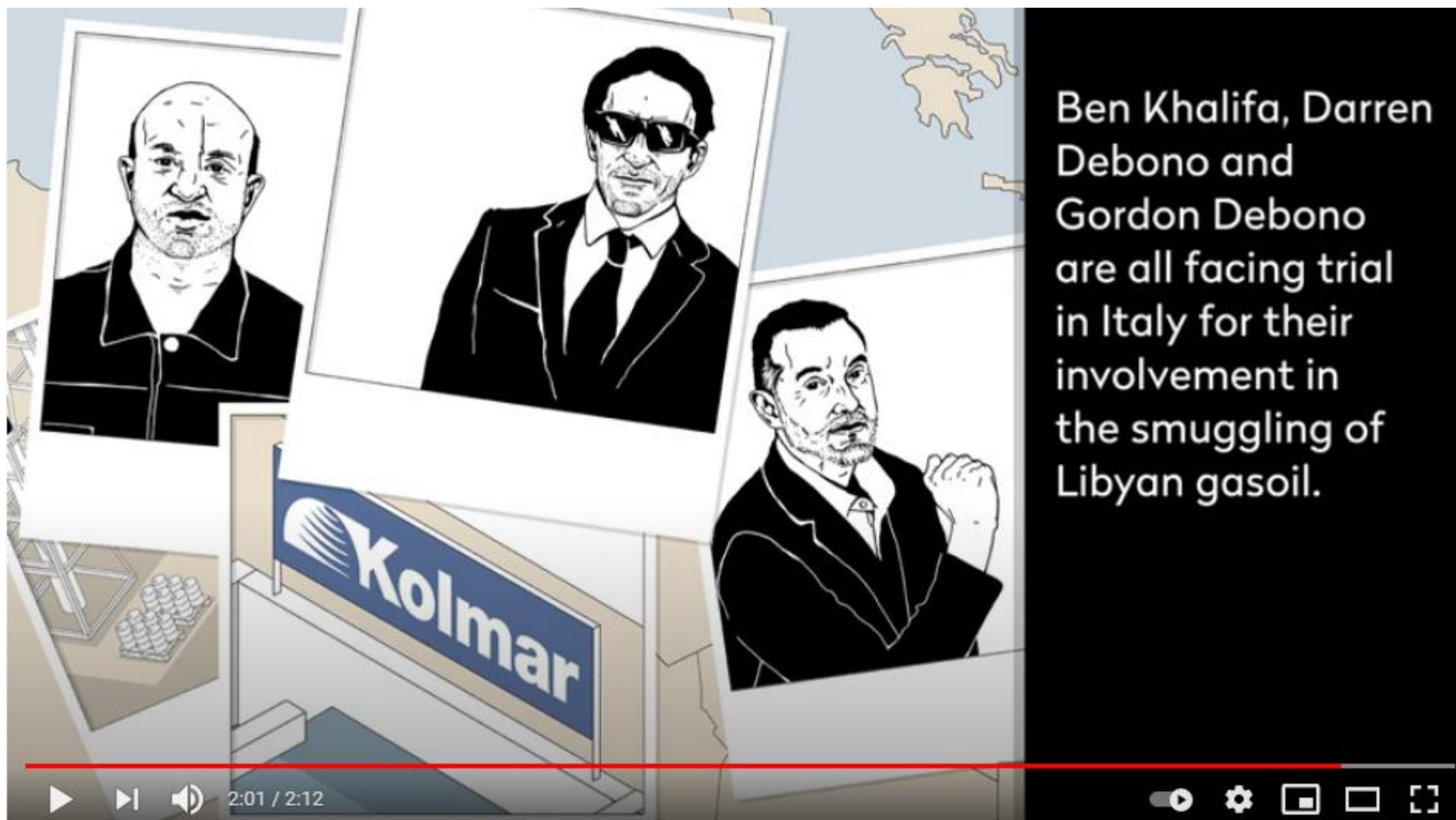
The smuggler's paradise in the Libyan hell

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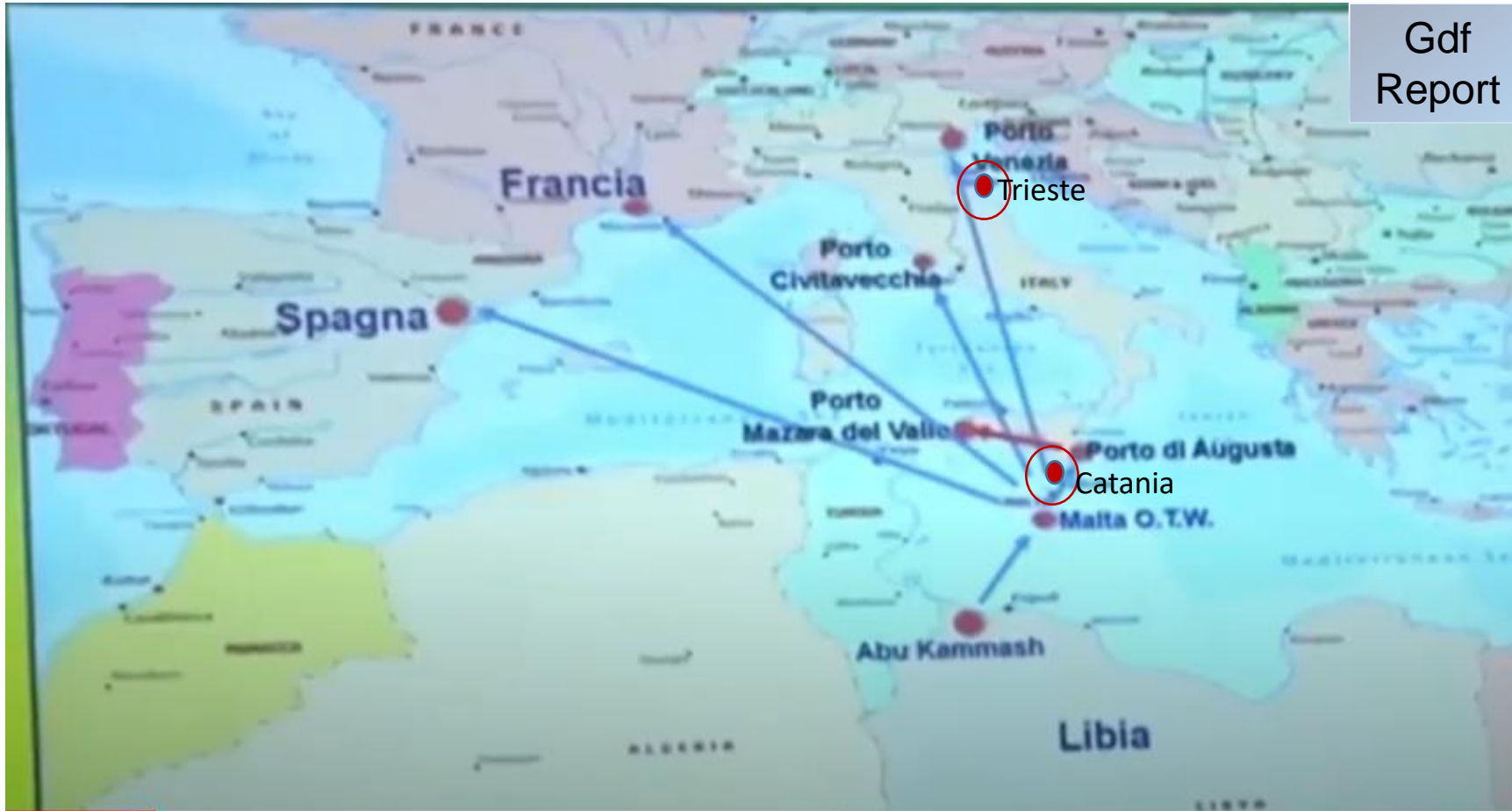
During its investigation, Guardia di Finanza followed smugglers' ships and was able to witness ship to ship transfers happening out of territorial waters. The second picture shows the Amazigh F (at the time the Sea Master X), which was owned by the smuggling network. | ©Stills from a video by Guardia di Finanza

The «permanent ceasefire» in Libya



On October 23, 2020 warring parties agreed, in Geneva, a «permanent ceasefire», under the flag of the United Nations.

The Mediterranean Sea



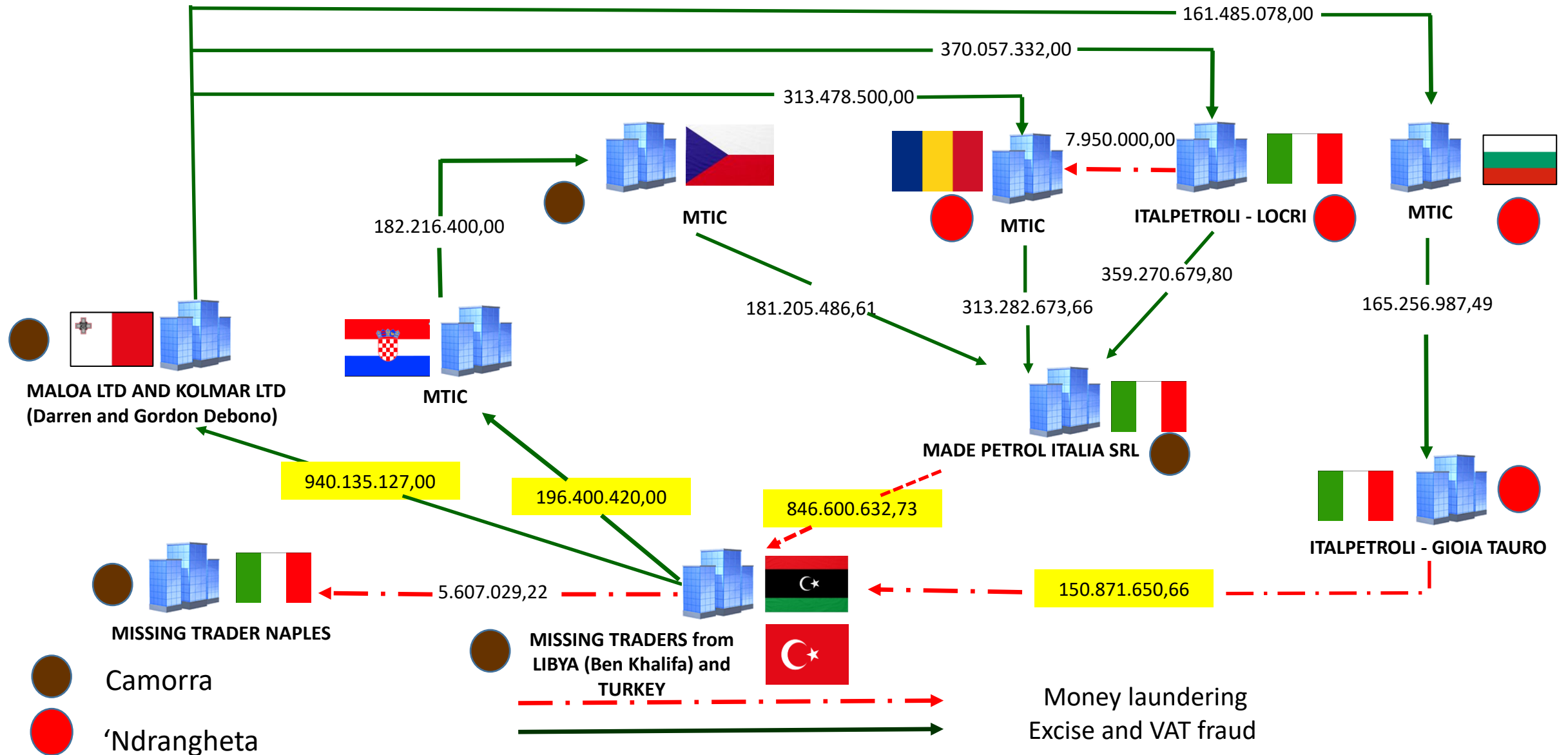
Trieste, Catania and Augusta were already «fired» because of the investigations

The «pactum sceleris» (criminal conspiracy)



The Port of Gioia Tauro

Financial Flows 2017 - 2020



Some more words of explanation

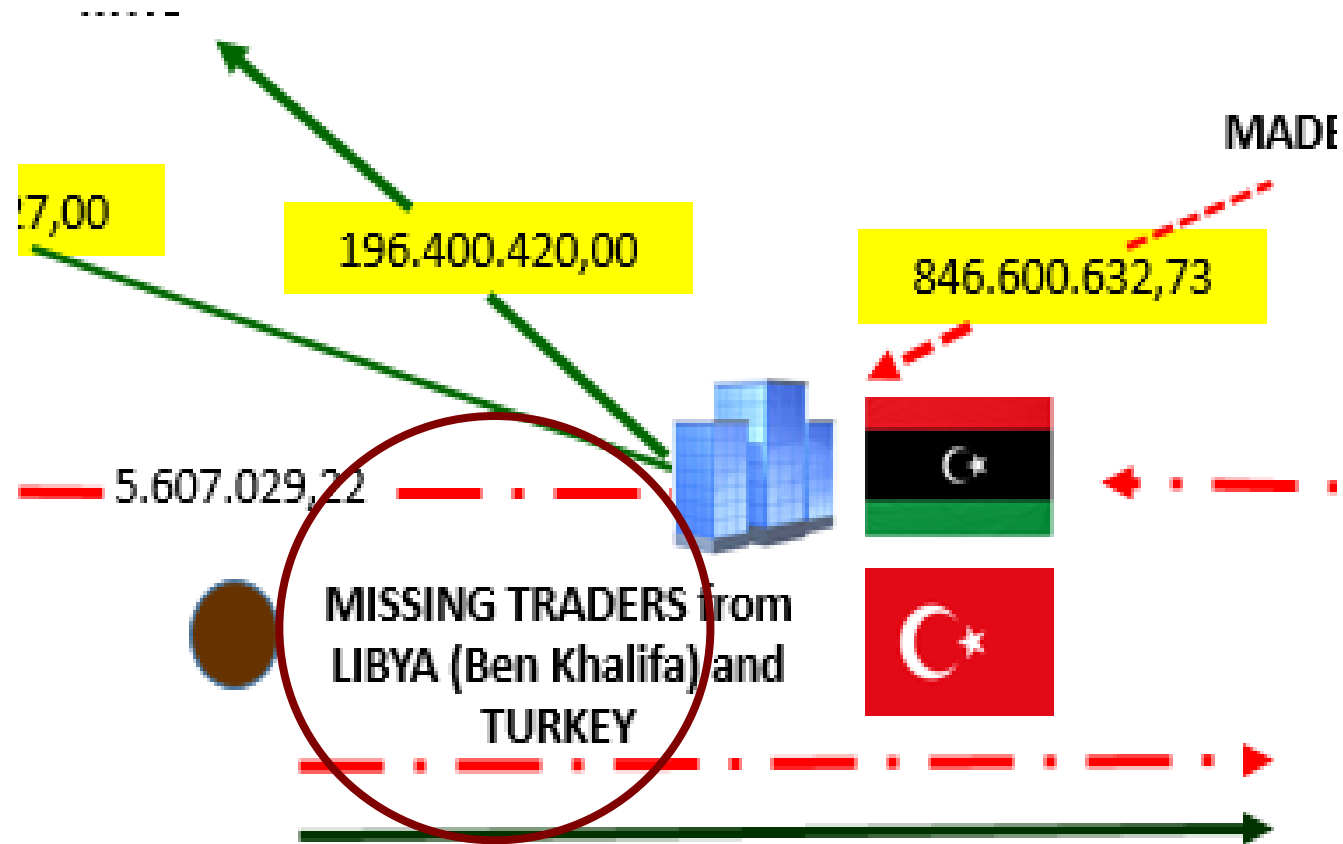
- **Legal framework:**

DECISION No 1/95 OF THE EC-TURKEY ASSOCIATION COUNCIL of 22 December 1995 on implementing the final phase of the Customs Union (96/142/EC).

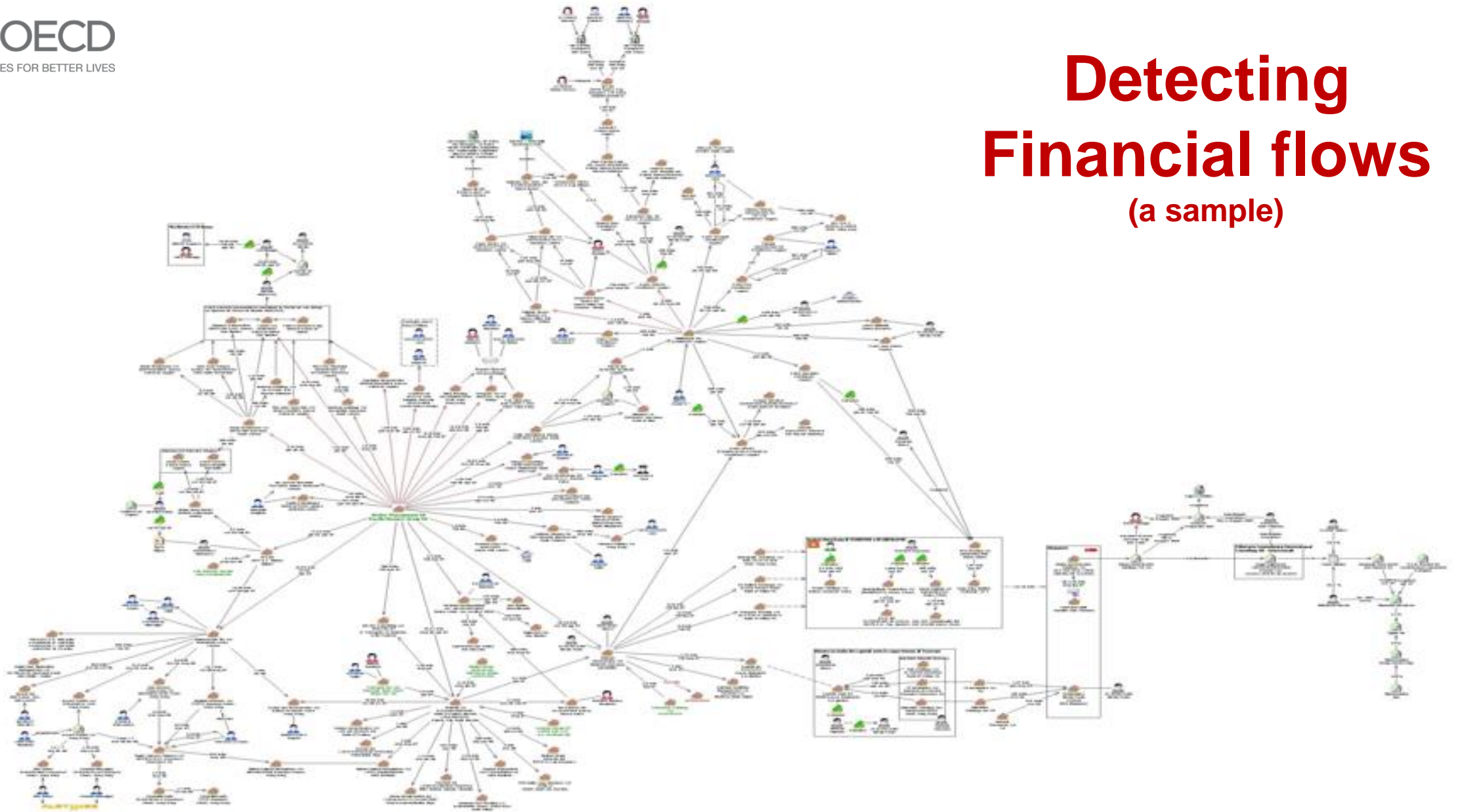
- ✓ No custom duties;
- ✓ No VAT;
- ✓ No guarantees;
- ✓ Possibility for the MS to extend, even bilaterally, to non EU countries the regime;
- ✓ A VAT representative in a MS is requested.

- **Fraud scheme:**

VAT representatives in Malta and Italy:
Maloa Ltd, Kolmar Ltd, Max Petroli Italia srl
and Made Petrol Italia srl



Detecting Financial flows (a sample)



The Key Enablers

(How the system worked)

FLUID NETWORKS



BROKERS

Intermediaries that are crucial in connecting criminal networks and individual criminals



LEADERS AND MIDDLE MANAGEMENT

Leaders and organisers overseeing and organising criminal activities



LEGAL AND FINANCIAL ADVISORS

Complicit legal and financial advisors such as lawyers and notaries provide expertise to criminals



LOW-LEVEL FACILITATORS

Individual criminals typically engaging in occasional cooperation with other individuals and/or groups



MONEY LAUNDERING SERVICE PROVIDERS

Money laundering service providers and launder large amounts of criminal proceeds using sophisticated and innovative schemes



DOCUMENT FRAUDSTERS

Specialised criminals offering document service



FENCES

Criminals specialised in the sale of stolen goods on behalf of other criminals



TRANSPORTATION AND LOGISTICS PROVIDERS

Criminals specialised in transportation or in facilitating the extraction of goods from airports and ports





The scheme in a nutshell

Bank accounts, held by front men, were **actually** used by the Camorra and 'Ndrangheta members, for home banking transactions.



The ones behind



LOCAL BANKS COMPLICIT IN ILLEGAL TRANSACTIONS

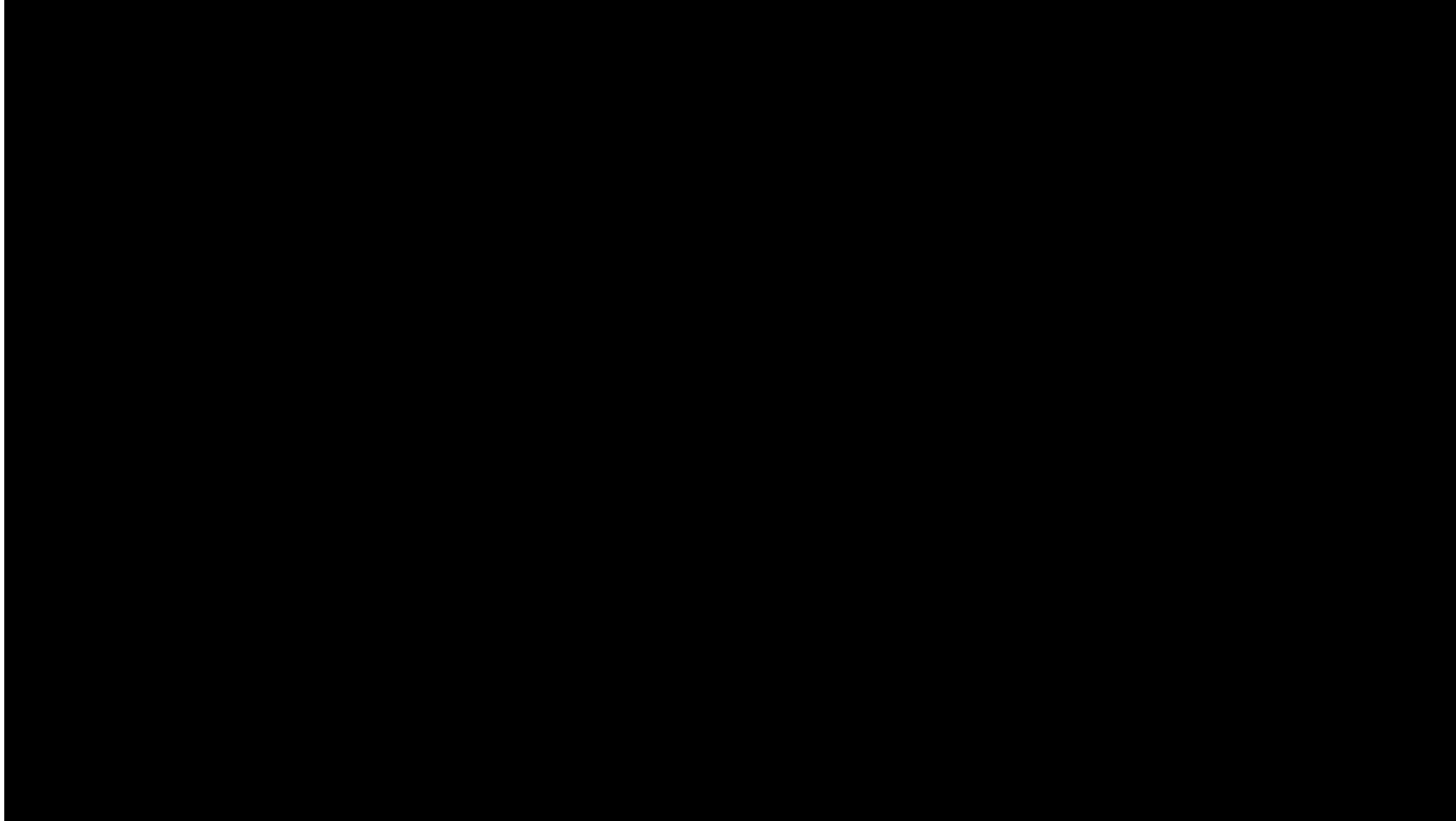


ACCOUNT HOLDERS: FRONT MEN (THE SAME OF THE OPERATION «BLACK GOLD»)
BENEFICIAL OWNERS: CAMORRA CLANS OF MOCCIA, FORMIGOLA AND VENERUSO AND 'NDRANGHETA CLANS OF PIROMALLI, PELLE AND MANCUSO.



Setting

(Why Gioia Tauro?)



'Ndrangheta Clans involved



- Piromalli (Gioia Tauro);
- Pelle (Locri);
- Mancuso (Vibo Valentia).

The most wanted mobsters

The blitz day

April 8, 2021



The results of the investigation (1)



The Court of Catanzaro

- **71** people arrested (April 8, 2021);
- **613** people indicted (Courts of Neaples and Catanzaro (July 7 and 13, 2021);
- An evasion of excise duties and VAT for **over 600 million** euros has been discovered (April 8, 2021);
- **946.500.000** euros assets seized on 8 April 2021, as «illicit proceeds»;
- The seizures have been **confirmed**, respectively, on July 14 and 22. The Courts of Neaples, Catanzaro and Reggio Calabria, have considered the assets as **body of proof**.

The results of the investigation (2° step)

- **52** people arrested (April 9, 2022);
- **5** more people indicted (Antimafia Prosecutor in Neaples);
***all 57** belonging to the Moccia clan – «Camorra»*
- Assets and cash amounting to further **150 million euros** have been seized on the same date, as they have been alleged to be «illicit proceeds»;
- The seizure has been **confirmed** by the Court of Neaples, on April 20, since the assets have been considered «**body of proof**».



The Court of Neaples

Discussion

How did the investigators make it possible?

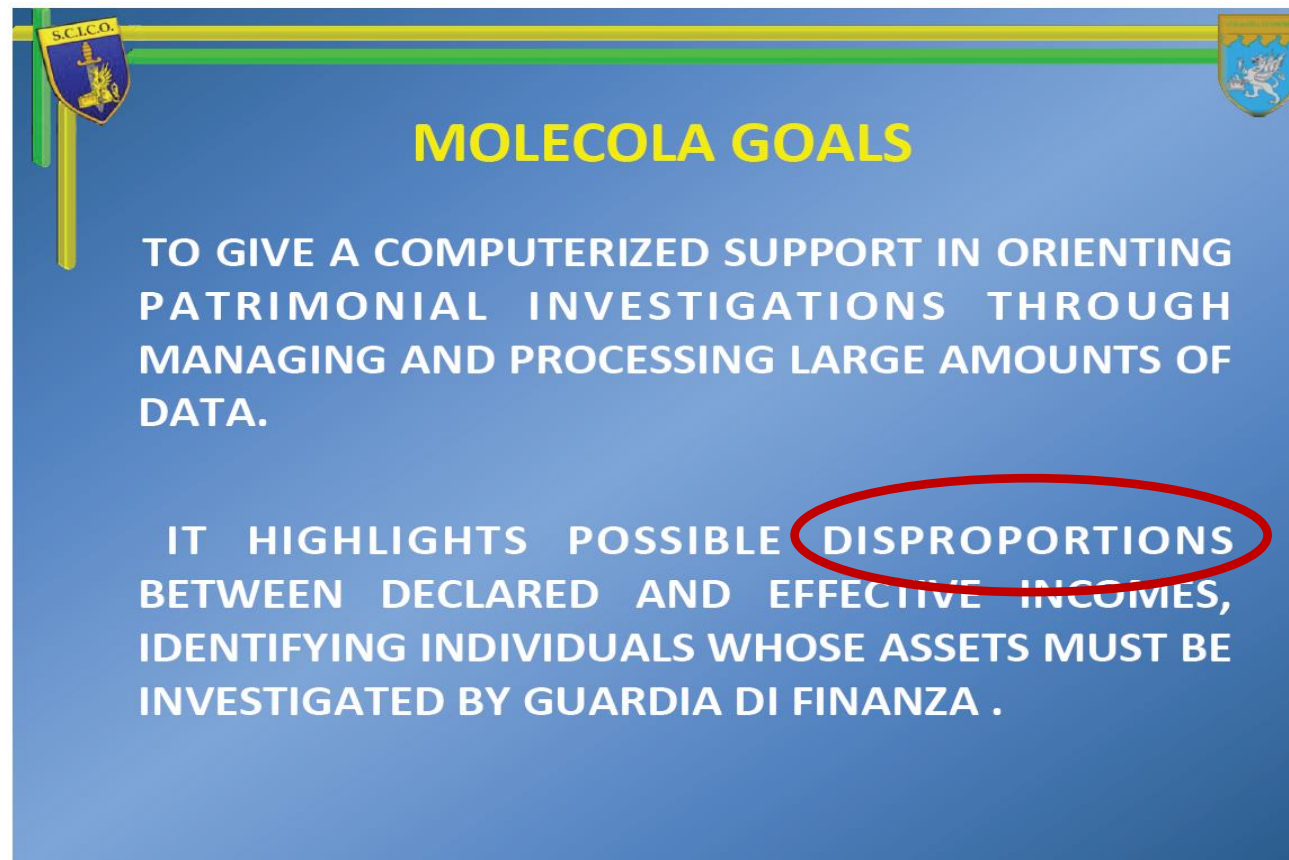


The «Molecola» (Molecule) Project



Asset recovery and the «Molecola» Software

(The very beginning)





The screenshot shows a presentation slide with a blue background and a yellow title. The title is 'MOLECOLA GOALS'. Below the title, there are two paragraphs of text. The first paragraph describes the software's purpose in supporting patrimonial investigations. The second paragraph describes its function in highlighting disproportions between declared and effective incomes. The word 'DISPROPORTIONS' in the second paragraph is circled in red.

MOLECOLA GOALS

TO GIVE A COMPUTERIZED SUPPORT IN ORIENTING PATRIMONIAL INVESTIGATIONS THROUGH MANAGING AND PROCESSING LARGE AMOUNTS OF DATA.

IT HIGHLIGHTS POSSIBLE **DISPROPORTIONS** BETWEEN DECLARED AND EFFECTIVE INCOMES, IDENTIFYING INDIVIDUALS WHOSE ASSETS MUST BE INVESTIGATED BY GUARDIA DI FINANZA .




MOLECOLA'S WORKING PROCESS

FIRST PHASE

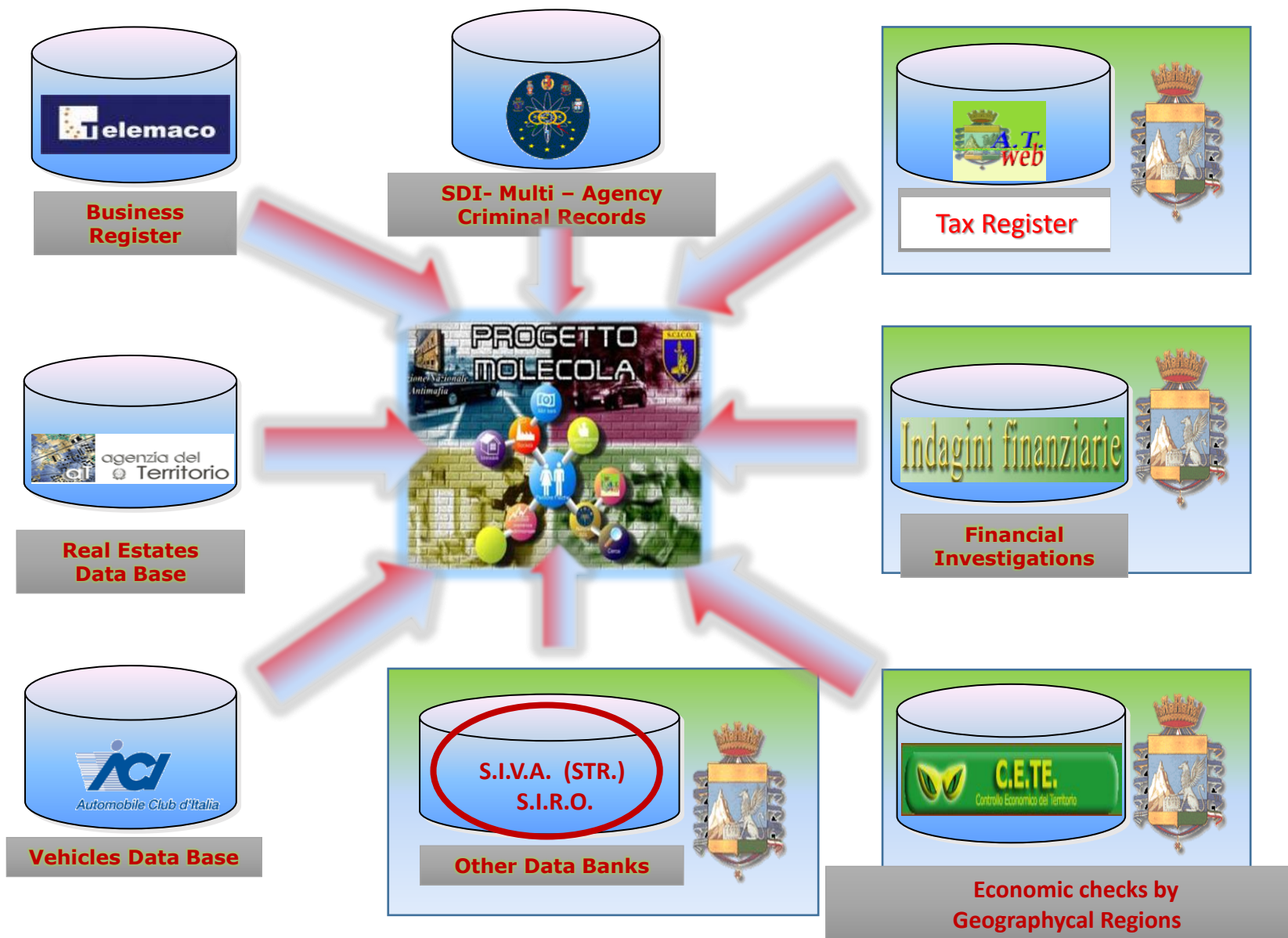
Data collection, which is realized through a “standard procedure” operating in a systematic, complete and homogeneous way;

SECOND PHASE

Data loading into a single “Investigative Data Base” basically focused on the natural persons (strictly linked to their fiscal code).



«MOLECOLA» Software (Nowadays)

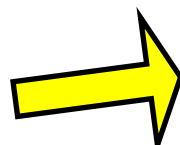


THE «MOLECOLA» APP

STANDARDIZED ELECTRONIC DATA PROCESSING

	2008		2009		2010		Variazione 2010-2009		Variazione 2009-2008		
	€	%	€	%	€	%	€	%	€	%	
GESTIONE CARATTERISTICA											
Ricavi della Gestione Caratteristica	10808										
(di cui verso parti correlate)	2	99,3%	83227	98,7%	98523	99%	15296	18,4%	-24855	-0,6%	
Altri ricavi e proventi	5048	4,7%	3300	3,9%	3274	3,3%	-26	-0,8%	-1748	-0,8%	
(di cui verso parti correlate)	728	0,7%	1118	1,3%	956	1,0%	-162	-14,5%	390	0,6%	
Costi del personale	39	5,4%	26	2,3%	58	6,1%	32	123,1%	-13	-3,1%	
Tot. Valore della produzione	10881	0	100%	84345	100%	99479	100%	15134	17,9%	-24465	-22,5%
Acquisti, prestazioni di servizi e costi diversi	76350	70,17%	58351	69,18%	69135	69,50%	10784	18,5%	-17999	-23,6%	
(di cui verso parti correlate)	6298	8,25%	4999	8,57%	5825	8,43%	826	16,5%	-1299	-26,6%	
-di cui proventi (oneri) non ricorrenti	-21	-0,03%	250	0,43%	-240	-0,30%	-496	-198,4%	271	-109,5%	
Costi del personale	4004	3,68%	4181	4,96%	4785	4,81%	604	14,4%	177	4,4%	
-di cui proventi non ricorrenti											
Altri (proventi) oneri operativi	124	0,11%	-55	-0,07%	-131	-0,13%	-76	138,2%	-179	-144,4%	
(di cui verso parti correlate)	58	46,77%	44	-80,00%	41	-31,30%	-3	-6,8%	-14	-24,1%	
Margine Operativo Lordo (EBITDA)	28456	26,15%	21813	25,86%	23690	23,82%	3877	17,8%	-6443	-23,3%	
Ammortamenti e Svalutazioni	9815	9,02%	9813	11,63%	9579	9,63%	-234	-2,4%	-2	0,8%	
Tot. Costi della produzione	90293	82,58%	72290	85,71%	83368	83,80%	11078	15,3%	-18003	-19,9%	
Margine Operativo Lordo (EBIT)	18517	17,02%	12655	14,29%	16111	16,20%	4056	33,6%	-6462	-34,9%	
GESTIONE EXTRA-CARATTERISTICA											
Effetto valutazione con il metodo del PN	640	0,59%	393	0,47%	537	0,54%	144	36,6%	-247	-38,6%	
Altri proventi (oneri) su partecipazioni	733	0,67%	176	0,21%	619	0,62%	443	251,7%	-557	-76,9%	
Risultato della Gestione Extra-Caratteristica	1373	1,26%	569	0,67%	1156	1,16%	587	103,2%	-404	-58,6%	

Caratteristiche	1373	1,26%	569	0,67%	1156	1,16%	587	103,2%	-404	-58,6%
Effetto valutazione con il metodo del PN	640	0,59%	393	0,47%	537	0,54%	144	36,6%	-247	-38,6%
Altri proventi (oneri) su partecipazioni	733	0,67%	176	0,21%	619	0,62%	443	251,7%	-557	-76,9%
Risultato della Gestione Extra-Caratteristica	1373	1,26%	569	0,67%	1156	1,16%	587	103,2%	-404	-58,6%



Report Globale

Cognome: ROSSI
Nome: GIOVANNI
Luogo di nascita: CASTELVETRANO
Alias: FACCIA D'ANGELO
Luogo di residenza: TRAPANI
Indirizzo residenza: CORSO VITTORIO EMANUELE, 1
Note:

Data di nascita: 24/02/1978
Codice fiscale: RSSNN75824G286K
Provincia di nascita: TP
Provincia di residenza: TP

ALTRE RESIDENZE:

Data Inizio: 04/05/1999
Provincia: TP
Luogo: ALCAMO
Indirizzo: VIA VERDI 34
Data Fine: 01/02/1995
Provincia: TP
Luogo: TRAPANI
Indirizzo: VIA MONVISO 11

RELAZIONI - FAMILIARI CONVIVENTE

Relazione: CONIUGE
Persona Fisica: ROSSI CATERINA - 18/04/1985
FILIO/A: ROSSI DOMENICO - 14/11/2006

RELAZIONI - FAMILIARI NON CONVIVENTE

Relazione: GENITORE
Persona Fisica: ROSSI DOMENICO - 18/03/1941
GENITORE: SALVADORE ANTONIA - 17/07/1950
FRATELLO/SORELLA: ROSSI ANGELA - 19/02/1980
FRATELLO/SORELLA: ROSSI ANTONIO - 06/11/1974
COGNATO/A (FRATELLO/SORELLA DEL CONIUGE): ZANELLA FRANCESCO - 12/08/1967

Progetto MOLECOLA



Assets Inchoerence

FONTI

Cessioni di veicoli, natanti ed aeromobili:
Cessioni/Locazioni di immobili:
Cessioni di azioni, prod. ass. e finanziari:
Cessioni beni di lusso (gioielli, quadri ecc):
Donazioni/Successioni di denaro a favore:
Incasso di premi e dividendi:
Importazione di capitali dall'estero:
Mutui e Prestiti ottenuti:
Percezione di contributi pubblici:
Redditi Dichiarati:
Vincite (giochi, casinò, ecc.):
Altre fonti non indicate:

ANNO

2006

IMPIEGHI

Acquisti di veicoli, natanti ed aeromobili:
Acquisto/Locazioni di immobili:
Acquisto azioni, prod. ass. e finanziari:
Conferimenti per piena proprietà denaro:
Donazioni/Successioni di denaro contro:
Esportazione di capitali all'estero:
Pagamento di premi assicurativi (rate):
Pagamento per rate mutui, prestiti:
Pagamento salari (fonte mod. 770):
Perdite (giochi, casinò, ecc.):
Spese voluttuarie (viaggi, gioielli...):
Altri impieghi non indicati:

TOTALE FONTI: € 19.750,00
TOTALE IMPIEGHI: € 112.250,00
DIFFERENZA: -€ 112.250,00

RILEVATA INCOERENZA PATRIMONIALE

3

THE «MOLECOLA» APP (How it worked)



Report Globale

Cognome	ROSSI	Data di nascita	24/02/1975
Nome	GIOVANNI	Codice fiscale	RSSGNN75B24C286K
Luogo di nascita	CASTELVETRANO	Provincia di nascita	TP
Alias	FACCIA D'ANGELO	Provincia di residenza	TP
Luogo di residenza	TRAPANI		
Indirizzo residenza	CORSO VITTORIO EMANUELE 1		
Note			

ALTRE RESIDENZE:

Data Inizio:	Provincia:	Luogo:	Indirizzo:
04/05/1999	TP	ALCAMO	VIA VERDI 34
01/02/1995	TP	TRAPANI	VIA MONTE DI 11

RELAZIONI - FAMILIARI CONVIVENTI

Relazione:	Persona Fisica:
CONIUGE:	ROSSI CATERINA - 18/04/1985
FIGLIO/A:	ROSSI DOMENICO - 14/11/2006

RELAZIONI - FAMILIARI NON CONVIVENTI

Relazione:	Persona Fisica:
GENITORE:	ROSSI DOMENICO - 18/03/1941
GENITORE:	SALVADORI ANTONIA - 17/07/1950
FRATELLO/SORELLA:	ROSSI ANGELA - 19/02/1980
FRATELLO/SORELLA:	ROSSI ANTONIO - 06/11/1974
COGNATO/A (FRATELLO/SORELLA DEL CONIUGE):	ZANELLA FRANCESCO - 12/08/1967

Progetto MOLECOLA

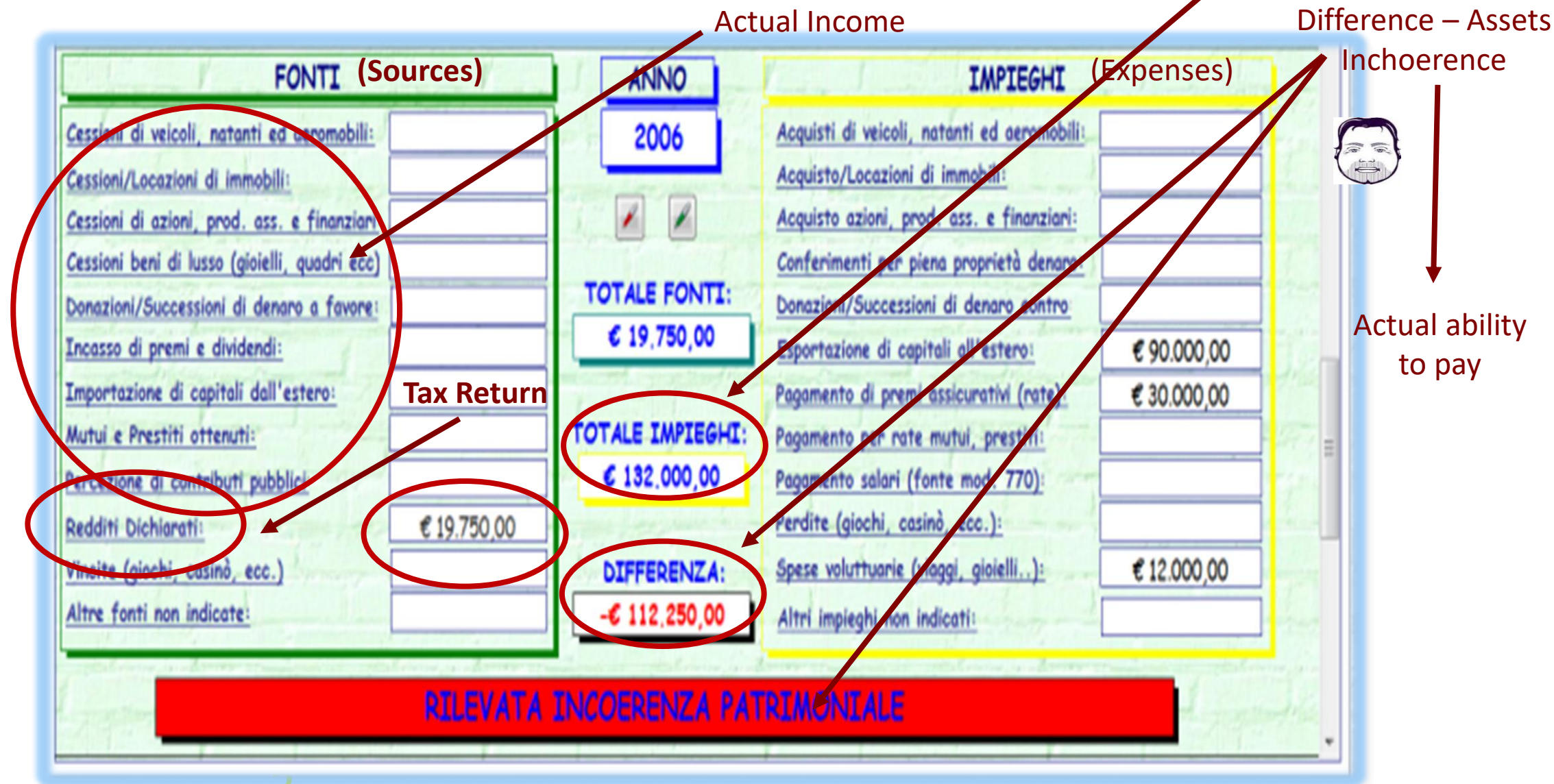
Personal Data

Family relations

FONTI		ANNO	IMPIEGHI	
Cessioni di veicoli, natanti ed aeromobili:		2006	Acquisti di veicoli, natanti ed aeromobili:	
Cessioni/Locazioni di immobili:			Acquisto/Locazioni di immobili:	
			Acquisto azioni, prod. ass. e finanziari:	
			Conferimenti per piena proprietà denaro:	
			Donazioni/Successioni di denaro contro:	
			Esportazione di capitali all'estero:	€ 90.000,00
			Pagamento di premi assicurativi (rate):	€ 30.000,00
			Pagamento per rate mutui, prestiti:	
			Pagamento salari (fonte mod. 770):	
			Perdite (giochi, casinò, ecc.):	
			Spese voluttuarie (viaggi, gioielli, ...):	€ 12.000,00
			Altri impieghi non indicati:	
			TOTALE FONTI:	
			€ 19.750,00	
			TOTALE IMPIEGHI:	
			€ 132.000,00	
			DIFFERENZA:	
			-€ 112.250,00	

LEVATA INCOERENZA PATRIMONIALE

THE «MOLECOLA» APP (How it worked)



How it works nowadays



- **S.I.V.A.** stands for «Sistema Informativo Valutario» (Currency and Anti-Money Laundering System - Second edition)
- **S.I.R.O.** stands for «Sistema Informativo Ricerche Operative» - (Operational Research Information System – Third Edition)

FIU
Report

Notes

Parties

Transactions

Banking
packages

Phenomena

DNA Records

Sintesi						
Protocollo UF20120000000545718	Data prescrizione 10/05/2017	Data acquisizione NSPV 07/10/2013				
Tipo ORIGINARIA	Categoria RICICLAGGIO	Data acquisizione UIF 15/10/2012				
Rischio operatività MEDIO ALTO	Indice di rischio UIF 4	Richiesta sospensor NO				
Denuncia ex articolo 331 NO	Archiviata UIF NO	Fonte ESTERNA				
Segnalazio sostituita -	Motivo sostituzione -	Origine RILEVAZIONE SPORTELLO				

Note		
Tipo	Fonte	Testo
MOTIVI DEL SOSPETTO	Segnalante	BONIFICI RICEVUTI CON CAUSALE SOSPETTA.
DESCRIZIONE DELL'OPERATIVITA' SOSPETTA	Segnalante	IL SIGNORE MARUCCIO, E' L'EX CAPOGRUPPO DELL'ITALIA DEI VALORI ALLA REGIONE LAZIO. SI APPRENDE DA FONTI MEDIA CHE SU DI LUI E' IN CORSO UNA INDAGINE DELLA MAGISTRATURA PER PRESUNTO PECULATO. ALLA LUCE DI CIO' ASSUMONO RILEVANZA E PERTANTO SI SEGNALANO ALCUNI BONIFICI DA LUI RICEVUTI, SUCCESSIVAMENTE RIPETUTI A SUO FAVORE, TRAMITE EMISSIONE DI ASSEGNO SU ALTRI CONTI A LUI INTESTATI SU ALTRA BANCA.

Soggetti						
Prog.	Cognome Nome / Denominazione	NG	Data di nascita / costituzione	Codice fiscale / P.Iva	Comune di nascita / costituzione	Provincia di nascita / sede legale
2	GRUPPO ITALIA DEI VALORI	PG	-	-	-	-
3	ITALIA DEI VALORI REGIONE LAZIO	PG	-	-	-	-
1	MARUCCIO VINCENZO	PF	18/08/1978	MRCVCN78Mh8f537Y	VIBO VALENTIA	VIBO VALENTIA

Operazioni								
Prog.	Tipo operazione	Numero operaz.	Importo	Valuta	Segno	Data operazione	Luogo Esecuz./Richiesta	Stato
1	ADDEBITO PER ESTINZIONE ASSEGNO	1	10.000,00	EURO UNIONE ECONOMICI ...	DARE	27/04/2012	ROMA	ESEGUITA
2	ADDEBITO PER ESTINZIONE ASSEGNO	1	11.000,00	EURO UNIONE ECONOMICI ...	DARE	03/05/2012	ROMA	ESEGUITA
3	BONIFICO IN ARRIVO	1	4.190,00	EURO UNIONE ECONOMICI ...	AVERE	27/04/2012	ROMA	ESEGUITA
4	BONIFICO IN ARRIVO	1	6.000,00	EURO UNIONE ECONOMICI ...	AVERE	10/05/2012	ROMA	ESEGUITA
5	BONIFICO IN ARRIVO	1	21.500,00	EURO UNIONE ECONOMICI ...	AVERE	03/05/2012	ROMA	ESEGUITA

Rapporti				
Progr.	Categoria rapporto	Numero	Stato	Intermediario
1	CONTO CORRENTE	101872561	ATTIVO	
2	CONTO CORRENTE	0	NON APPLICABILE	CREDITO ARTIGIANO
3	CONTO CORRENTE	0	NON APPLICABILE	CREDITO ARTIGIANO
4	CONTO CORRENTE	0	NON APPLICABILE	credito artigiano

Provvedimenti			
Nessun elemento da visualizzare.			

Fenomeni			
Prog.	Codice	Fenomeno	Fonte contenuto
1	X07	REITERAZIONE OPERATIVITA GIA SEGNALATA	INTERNA
2	Y01	SOGGETTI INDAGATI	INTERNA

Collegate	
Non ci sono segnalazioni collegate	

Documenti	
Documento	Tipo
REL2013117542	Relazione Tecnica

Dati DIA/DNA	
Dati DIA	
Richiesta	-
Protocollo richiesta DIA	-
Data richiesta DIA	-
Restituzione	-
Protocollo restituzione DIA	-
Data restituzione DIA	-
Dati DNA	
Protocollo invio DNA	-
Data invio DNA	-

Segnalante	
Dati Generali Segnalante	
Tipo segnalante	020081
Codice fiscale	

- ✓ STRs ex art. 331 c.p.p.: evidence
- ✓ - *prima facie* – of crime punishable «ex officio»;
- ✓ Known in our files;

- ✓ STRs concerning targets already known as VIP or PEPS;

- ✓ Existing Judicial inquiries;

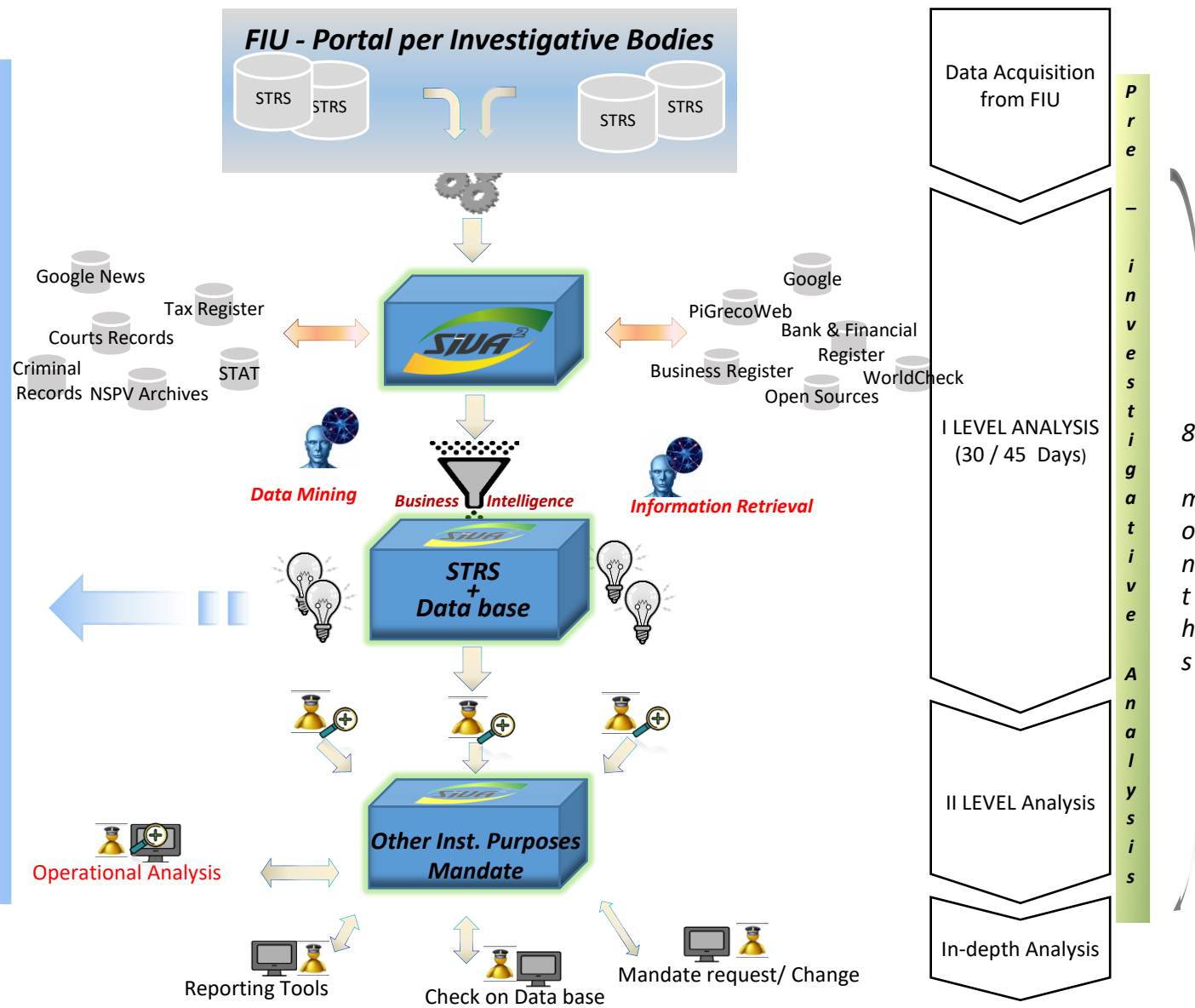
- ✓ Risk assessment, stemming from the Technical Report of FIU : ranking 0 - 5;

- ✓ Connected STRs

- ✓ Amount, operativeness and financial instruments etc.);

- ✓ Anomaly Indicators

- ✓ STRs already connected to another subjected to freeze ex art. 6, par. 7, lett. c), del D. Lgs. 231/2007;





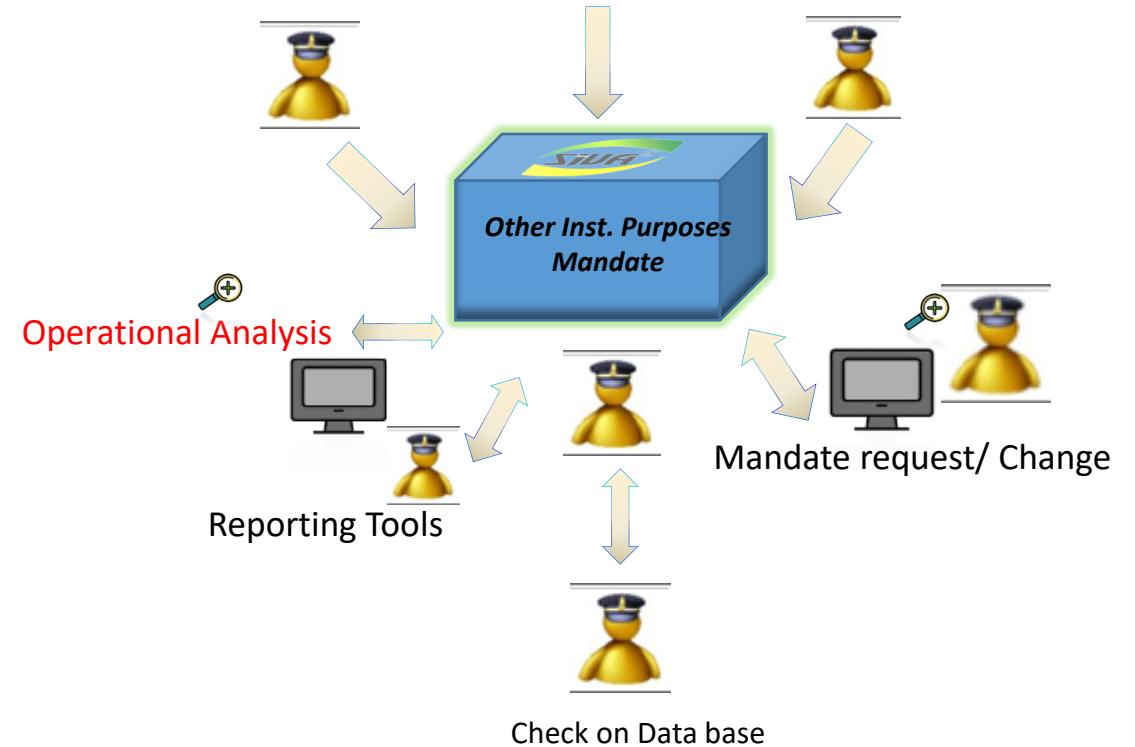
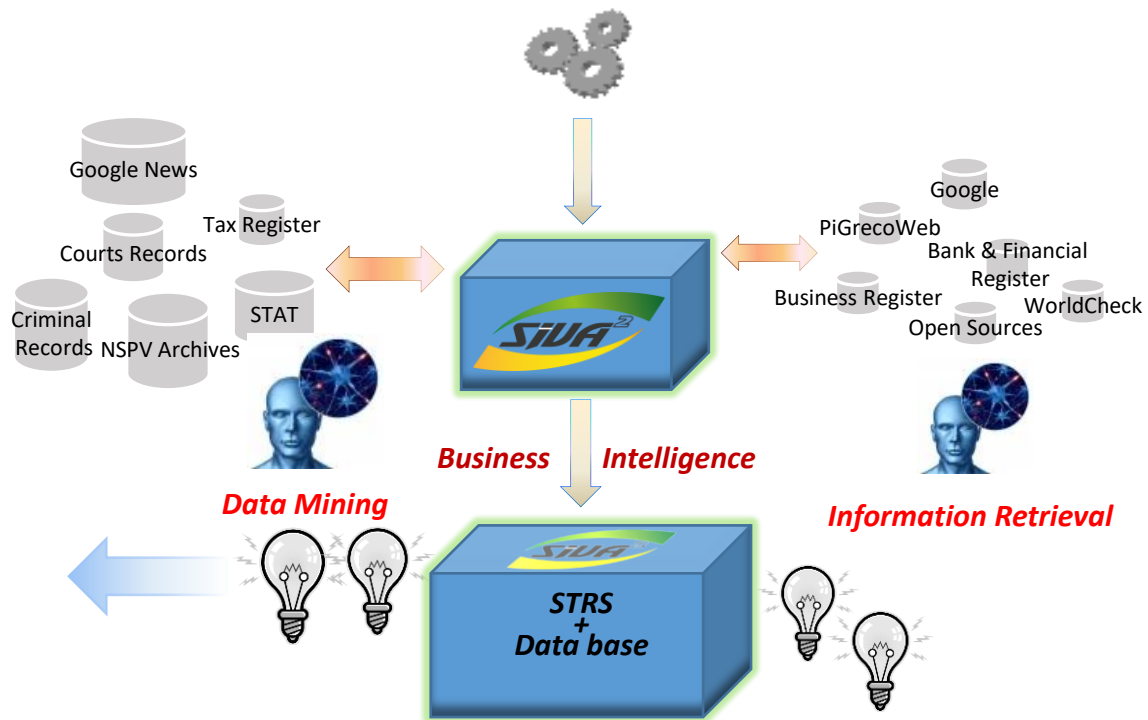
The Anti - Money Laundering System «S.I.VA. 2»: details – left hand

- ✓ **STRs ex art. 331 c.p.p.:** evidence
- *prima facie* – of crime punishable
«ex officio»;
- ✓ Known in our files;
- ✓ **STRs** concerning targets already
known as VIP or PEPS;
- ✓ **Existing Judicial inquiries;**

- ✓ **Risk assessment**, stemming from the Technical Report
of FIU : *ranking* 0 - 5;
- ✓ **Connected STRs**
- ✓ **Amount, operativeness, financial instruments etc.;**
- ✓ **Anomaly Indicators**
- ✓ **STRs already connected to others, subjected to be
frozen;**

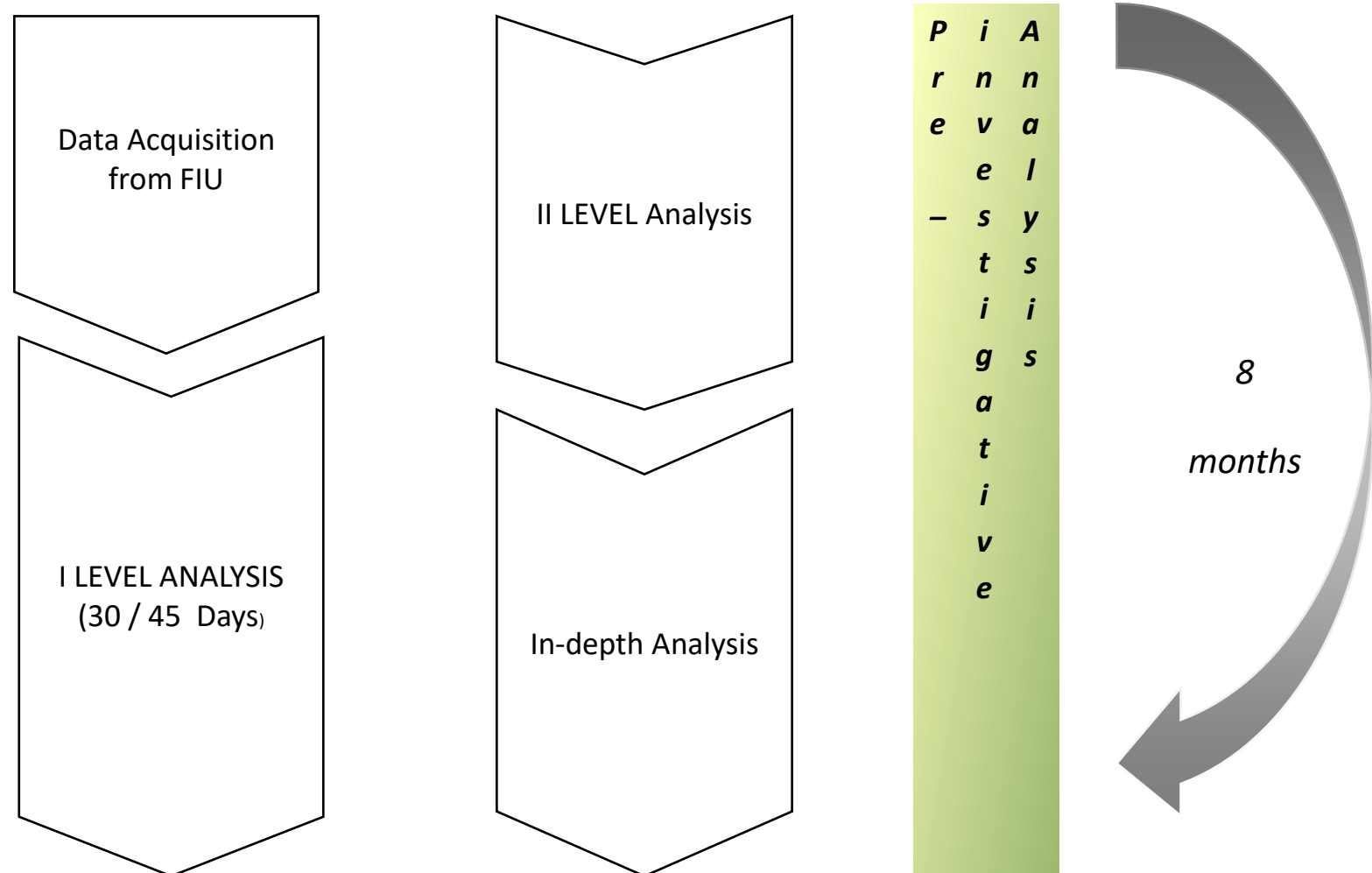


The Anti - Money Laundering System «S.I.V.A. 2»: details – middle

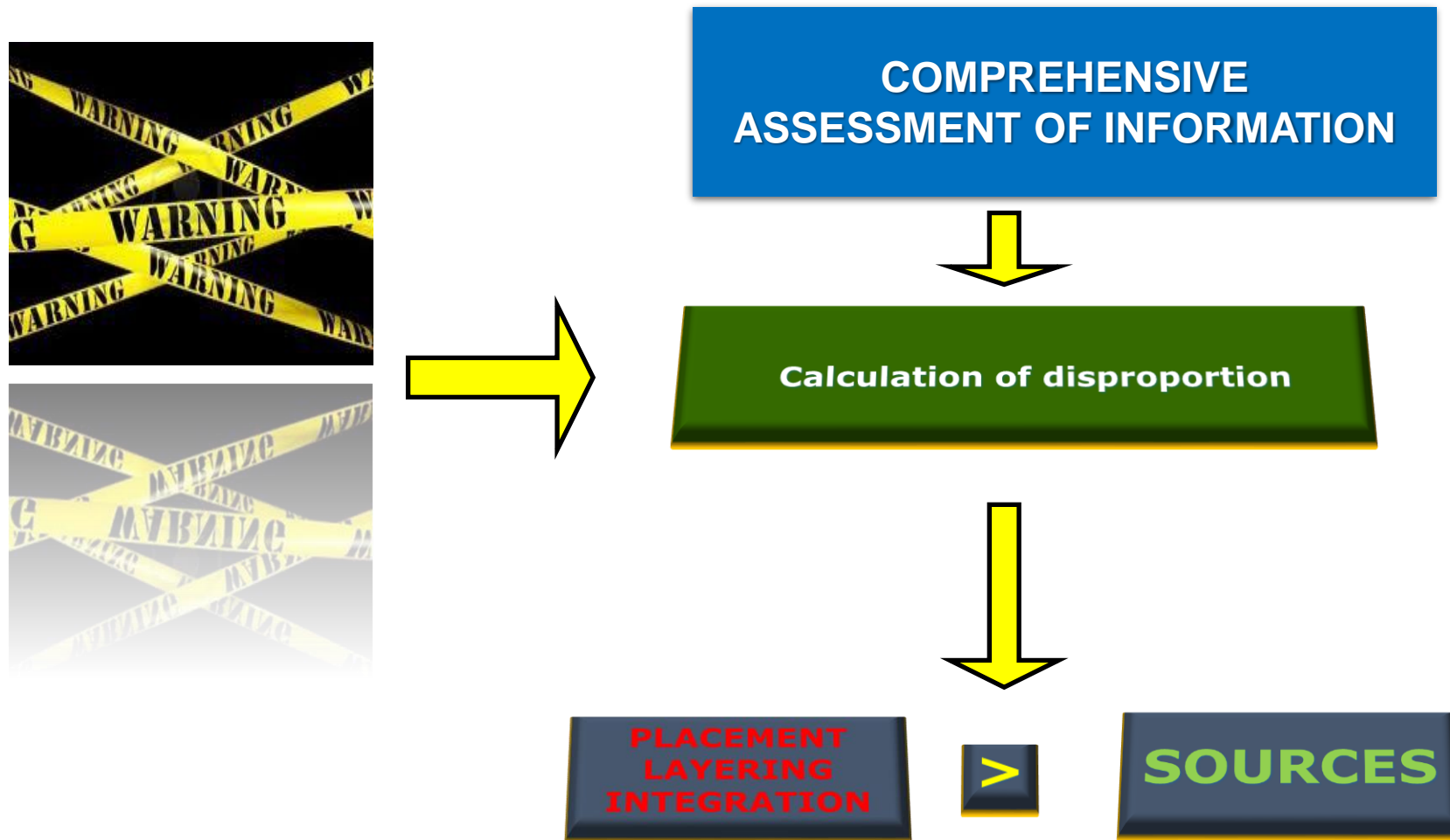




The Anti - Money Laundering System «S.I.VA. 2»: details – right hand



The «added value» on Money laundering and Assets recovery



The «added value» of «Molecola» and «S.I.VA.» Interaction




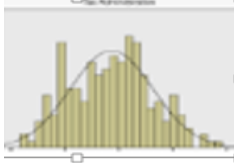





Connection



- To identify targets through the analysis of the transactions and the available Data Base;
- To establish the possible connections;
- To reduce the time of the investigation;
- To facilitate a pro – active approach

Conclusion

The toolbox for a full and fair investigation

- Context analysis; 
- Integrated database analysis (e.g. Sector Studies and/or adoption of Tax Compliance Indicators); 
- Seizure, collection and analysis of documents; 
- Computer forensics; 
- Wiretapping checks; 
- Social Network; 
- Financial Investigations. 

- Domestic and international co-operation 



Which is the best?

The “*added value*” of the financial investigations



The “risk-based approach”

- They are «pro – actively» oriented, so that **they could prevent** a fact or an action;
- They respond to documentary inputs: so that, **they are not** affected by legal or geographic restraints;
- No previous target is requested: in fact, **they are based** on figures, documents, connections, analysis.
- In a money laundering case financial transactions reveal **links** between criminals and their networks or family members. The investigator can use this information to broaden the investigation or obtain evidence for use in court.



Follow the money, to detect the underneath risk!

- Finally, they are neutral: so **they can be applied** to money laundering, terrorist financing, public expenses’ monitoring, bribery and corruption.

The role of the Managers

- Planning, programming and controlling;
- Building capacity;
- Assessment of the various options;
- Cost/benefit analysis;
- Other factors...?



The **Effective**
Public Manager



Thank you for your kind attention.
Any questions?



Claudio Di Gregorio
Rome _Lido di Ostia - September 14, 2022