



OECD International Academy for Tax Crime Investigation

Investigative Techniques for the Effective Use of Banking Information



Covert Planning Role & Operational Security

MARK WALDON HM Revenue & Customs

Update:

- We have received the following intelligence update from a call log on Bob's phone
- Female Calling from +5073045555 to Bobs Mobile
- "Bob we have a problem I need to meet you at 8pm tonight usual place"
- Intelligence indicates that the venue is highly likely to be the restaurant, 'Mary's Table' – an exclusive eatery owned by Bob's wife
- Please consider your options during todays presentations.....

Operational Security Process

*Protect **O**perations / **A**ssets / **P**eople.*

Analyse the Threats and Vulnerabilities.

Assessing Risk.

Responding to Risk:

- Remove / Avoid / Reduce / Accept / Share or Transfer.

- NEVER IGNORE!

Potential Threats

- *Criminals under investigation.*
- *Covert Human Intelligence Sources (CHIS).*
- *Discovery of technical device by target or other person.*
- *Exposure of sensitive techniques in Court or by Press/Media.*
- *Corrupt personnel in Law Enforcement.*
- *Failure with security or information.*

WHAT DOES THE OPSY DO?????

- RISK MANAGEMENT
- COMPROMISE MANAGEMENT (incl. NCD)
- PROVIDE SUPPORT & ADVICE
- LIAISE WITH INTERNAL AND EXTERNAL PARTNERS
- LINK TO NCND SPOC
- SECURITY MANAGEMENT INCL. SECURITY REVIEWS
- PROMOTES PERSONAL SAFETY AWARENESS

OPSY Use – Possible Scenarios

- UNDERCOVER OFFICER
- CHIS / HumInt
- SURVEILLANCE
- WITNESS PROTECTION ISSUES
- USE OF TECHNICAL
- OTHER AGENCIES INVOLVED
- OVERSEAS DEPLOYMENT
- HIGH PROFILE/SENSITIVE CASE
- DATA USE, RETENTION AND LOSS
- USE OF SENSITIVE ASSETS OR SYSTEMS

Management of Threats and Vulnerabilities

- *What have I got?*
- *What is it?*
- *Who wants it?*
- *How would they get it?*
- *Why do they want it?*
- *How do I protect it?*

What I need to Consider at Work?

- *Investigations / Investigation techniques.*
- *Data Security / Clear desk policy.*
- *Government Protective Marking System (GPMS)*
- *Need to Know - minimise knowledge pool.*
- *Reputation and Personal Integrity.*
- *Duty of Care (Neither Confirm or Deny).*
- *National Compromise Database (NCD).*
- *Working away from the office.*
- *Personal Security.*

What I need to Consider in my Private Life.

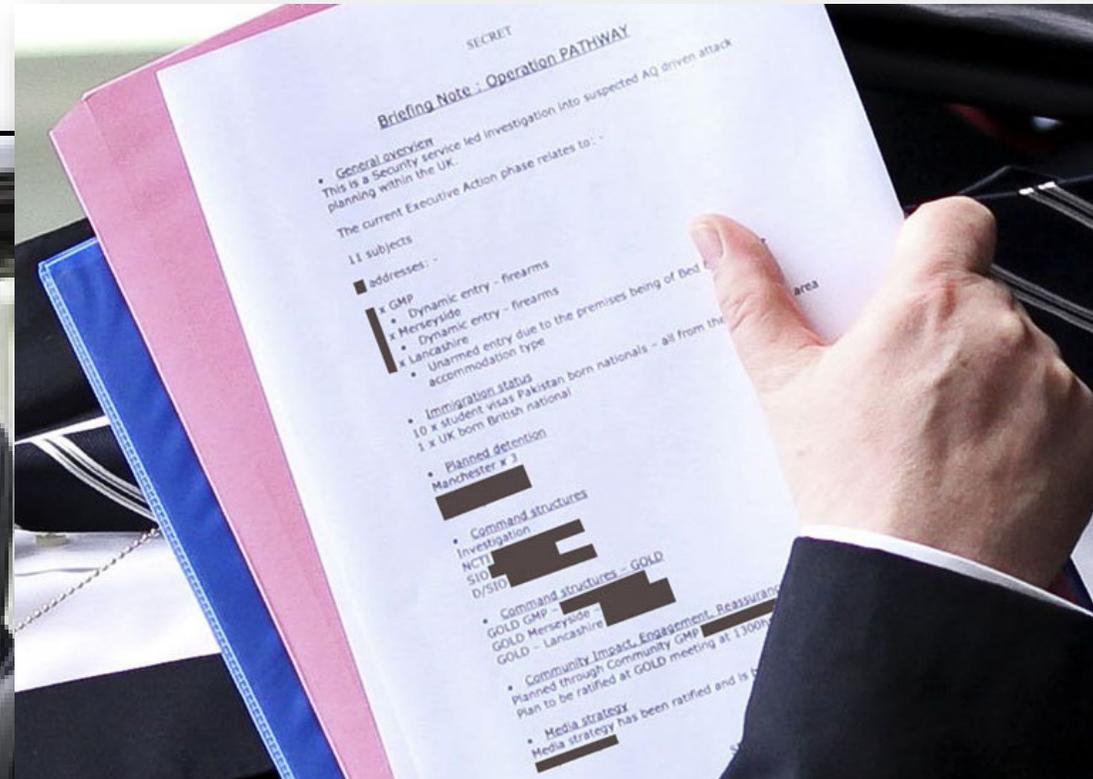
- *Occupation / Loose talk.*
- *Telephone Directory.*
- *Electoral Role.*
- *Media and Social Networking Sites.*
- *Mobile Telephones.*
- *Disposal of private / Personal information.*
- *Social Engineering.*
- *Victim of crime.*

Threats posed by Social Networks

- Criminal Groups
- Hackers
- Foreign Intelligence Services
- Journalists – News of the World
- Single Issue Groups – UK Uncut
- Terrorists
- Disaffected employees

“Police chief Bob Quick steps down over terror blunder”

The Guardian Thursday 9 April 2009



"Pair jailed over royal phone taps"

January 2007

BBC News Friday, 26

Clive Goodman, the royal editor of the News of the World and Glenn Mulcaire, a private investigator, were jailed for plotting to intercept voicemail messages left for royal aides.



“The defendants... were fishing in the voicemail boxes to see whether there might be information of interest to them”

Prosecutor David Perry QC



Understanding Compromise

- Poor judgement.
- Bad planning.
- Targeted criminal attack / Infiltration.
- Corruption / Collusion.
- Careless or loose talk
- Human error.
- Complacency.
- Bad luck / Chance.

“Police 'failed' gangland revenge shooting couple”

BBC NEWS 24 February 2010

Police failures contributed to the deaths of a couple shot by a gangland hit squad in Lincolnshire in a revenge attack.



Police failed to share with their Lincolnshire counterparts, or properly act on, intelligence about the threat posed to the couple by Colin Gunn's gang. The investigation into the shooting at their home in Nottingham was flawed, there was no proper risk assessment of the situation and the response to reports of a prowler in the days leading up to the murders was inadequate.

Corrupt Officer Embedded

West Midlands Police officers collared for data breaches

“ALMOST 100 police officers in the West Midlands have been booted out or disciplined for accessing confidential records from their force computers for their own purposes”

Mark Turner -



Covert Planning

- What are my legal limits? What am I authorised to use?
- What tactics do I have in my 'toolbox'?
- Which of these tactics will yield the best results in any given scenario?
- Intelligence surrounding subjects..
- Have the subjects been exposed to covert tactics before?
- Are they surveillance aware?
- Are they disciplined around their phone/computer?
- Do they display good Operational Security?

Further considerations...

- Indoctrination – need to know (who needs to know?)
- Flow of intelligence / evidence
- Covert entry – home, business, vehicles
- Protection of covert assets
- Exit strategy – CHIS, Undercover, technical fits
- Production of material at court
- Disclosure

The Internet.....



Dark Web



Cryptocurrency





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Surveillance 101

- Mark Waldon





Considerations:

- Can I obtain the information / evidence by another less intrusive and resource intensive method?
- Do I have adequate resources and assets at my disposal in order to conduct surveillance without compromising the operation and/or individuals?
 - Has my team been properly trained and briefed?
 - Area/s of operations – sensitivities, exposure to LEA methodology
- Use of technical solutions by LEA – camera cars, local CCTV, bank CCTV etc

Techniques





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Profile

- Where are you conducting your surveillance?
- Where is the subject likely to go/visit?
- Build into your planning the ability to improvise



Use of vehicles

The Goal....

The ultimate aim of surveillance is to follow your subject to a place where he/she will interact with others and/or carry out tasks related to your investigation



Preparation for surveillance

- Am I authorised to conduct this activity?
- Area of operations
- What is already known?
- Can you 'plot' ahead? – have someone inside the venue?
- Actions on? Are we taking Bob away or the new subject?
- Resources? People, vehicles, equipment....
- Briefing, RV, ERV, debrief

Post-Surveillance

- Operational security – any compromises?
- Intelligence / evidence gained
- Overheards, recordings, photographs
- Actions on new information – bank employee
- Name; address; DOB; information held by other government departments / bank; Criminal record; vehicles owned; relationships
- Decide whether she is an active subject of the investigation OR can she be 'flipped' as an informant/participating informant. If the latter can she introduce an undercover operative? If she is to become an informant, is she robust enough to handle it? Could she undergo witness protection measures? Etc etc....
- Plenty to consider.....

Technical & other solutions...

- Use of an OP (Observation Point) – apartment, business, farm etc
- Use of technical – covert cameras, audio recording devices, body worn devices
- Application to local authorities for CCTV footage
- Drones

In the UK we would be entering into a world of new and higher levels of authority for use of the above than we would when conducting conventional physical surveillance.



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Undercover Operations

UNDERCOVER

The Undercover Unit is responsible for, and manages all, departmental undercover operations, providing advice to all areas of HMRC in relation to the potential opportunities for undercover deployments. It acts as a single point of contact with other agencies who support HMRC in such activity and can reciprocate support to those agencies in respect of their own undercover activities.





DSI : UNDERCOVER UNIT



Undercover Operatives

UCOs are members of a law enforcement agency who are selected, vetted, trained and accredited to gather intelligence and evidence.

There are three categories of UCO:

1. Undercover **foundation** operatives (UCFs)
2. Undercover **advanced** operatives (UCAs)
3. Undercover On- line only (UCOLOs)

Regulation of Investigatory Powers Act (RIPA) 2000

- A person who establishes or maintains a personal or other **relationship with another** person for the **covert purpose** of facilitating anything that:
 - **covertly uses** such a **relationship to obtain information** or to provide access to any information to another person; or
 - **covertly discloses information** obtained by the use of such a relationship or as a consequence of the existence of such a relationship

An Authorisation is NECESSARY

- In the interests of national security;
- For the purpose of preventing & detecting crime.
- In the interests of the economic well-being of the UK;
- In the interests of public safety;
- For the purpose of protecting public health
- For the purpose of assessing or collecting any tax, duty or levy or other imposition, contribution or charge payable to a government department; or
- For any other purpose prescribed in an order made by the Secretary of State.



ONLINE DEPLOYMENTS

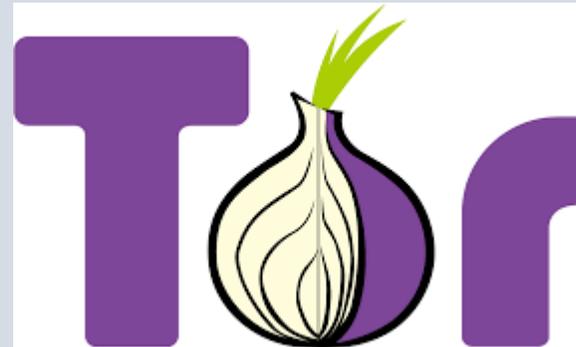
- An investigation into individuals targeting HMRC and its customers
- Identify as yet unidentified persons or personas on the internet who are looking to buy and/or sell HMRC/Government Gateway login credentials
- Identify the current price for HMRC credentials and how payments are made
 - Identify other UK identity data being traded that could be used in furtherance of fraud against HMRC
- Identify real life identities of individuals involved in the criminality

Undercover activity was undertaken in the 'Dark web' by trained UCOL's

- DW



- Dark Web



Categories

Drugs	6824
Lab Supplies	15
Digital Goods	6390
Erotica	728
Jewellery	12
Services	1214
Guides & Tutorials	5127
Fraud Related	1877
Electronics	50
Counterfeits	497
Security & Hosting	52
Miscellaneous	286

Welcome to HANSA Market

The Darknet Market with the main focus on a trustless payment system, which makes it impossible for the vendors OR the site staff to run away with Bitcoins of the buyers.

Multisig escrow

Optional 2-of-3 multisig for buyers and 2-of-2 multisig as a fallback for buyers that do not want to bother with multi-signature. Funds can only be accessed by the vendor after orders are finalized and can never be accessed by the market staff. Theft is impossible.

No Bitcoin deposits

Every order has its unique Bitcoin address similar to BitPay's or Coinbase's payment system. Buyers have 15 minutes to pay the order and do not have to wait for deposits to arrive.

No Finalize Early

We do not support 1-E or partial escrow releases and we don't have to! The multisignature escrow makes it impossible for the site staff or vendors to steal any Bitcoins.

Top Vendors

dutchcandyshop [+1199] [0]	Level 11
NWCannabisAndCo... [+693] [0]	Level 11
GoombaShop [+143] [-1]	Level 11
iceman21 [+287] [-1]	Level 10
empathogone [+883] [-1]	Level 9
listofshere-us... [+90] [0]	Level 9
Hotmilk [+1206] [-34]	Level 9
kingofcannabis [+609] [0]	Level 9
ProfessorDark [+1400] [-22]	Level 8
Dablu [+1150] [-2]	Level 8
zendym [+81] [0]	Level 8
TheDigital [+1298] [-58]	Level 8

Latest Orders

	JULY OFFER - AK47 10g \$11 [+84] [0] Level 1 (100+)
	1 G - COCAINE PURE UNCUT 99% AAA+ HQ DutchCandyShop [+1109] [0] Level 11 (1000+)
	Symbiosis - 3.5g Racemic Ketamine Saint_Symbiosis [+142] [0] Level 9 (100+)
	0.5-1Gr. Sample Northern Lights (Indoor) NorthSkull_London [+7] [0] Level 1 (10+)
	5gr AK-47 Weed A+++ Top Shelf Quality gangabro [+14] [-1] Level 5 (10+)

Rising Vendors

RedDon [+17] [0]	Level 2
nSubrinokab [+19] [0]	Level 2
gblol [+2] [0]	Level 1
DampKingDrugs [+2] [0]	Level 1
amsterdamshop [+19] [0]	Level 2
FatFreddyCatz [+2] [0]	Level 1
Sazika [+1] [0]	Level 1
Medno [44] [0]	Level 1
MoneyTalks [+8] [0]	Level 1
VeraWang [+0] [0]	Level 1
g00d00 [+7] [0]	Level 2
owsky88 [+2] [0]	Level 2

USD/BTC	662.02
EUR/BTC	601.05
GBP/BTC	507.41
CAD/BTC	863.26
AUD/BTC	883.70

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hansa12p

Forums
DeepDotWeb
drodab.net

Support & FAQ
HANSA's PGP Key
Version History (v2.0)

HMRC : Tax Refund - Mozilla Firefox

HMRC : Tax Refund

192.168.56.2/Tax-Refund.php?sslchannel=true&sessionid=u\$ Google

HM Revenue & Customs Home Cymraeg Contact HMRC Help

Tax Refund

Please complete the form below in order for us to process your tax refund. HM Revenue and Customs (HMRC) will usually send repayments within 2 weeks, but it may take longer in some cases. You should wait 4 weeks after making an online claim and 6 weeks after making a postal claim before contacting HMRC about the payment.

Step 1: Personal Information

Full Name:

Date Of Birth:

Telephone Number:

Email Address:

Address Line 1:

City/Town:

Postcode:

Step 2: Payment Details

Please enter the credit/debit card details that you would like your tax refund to be credited to.

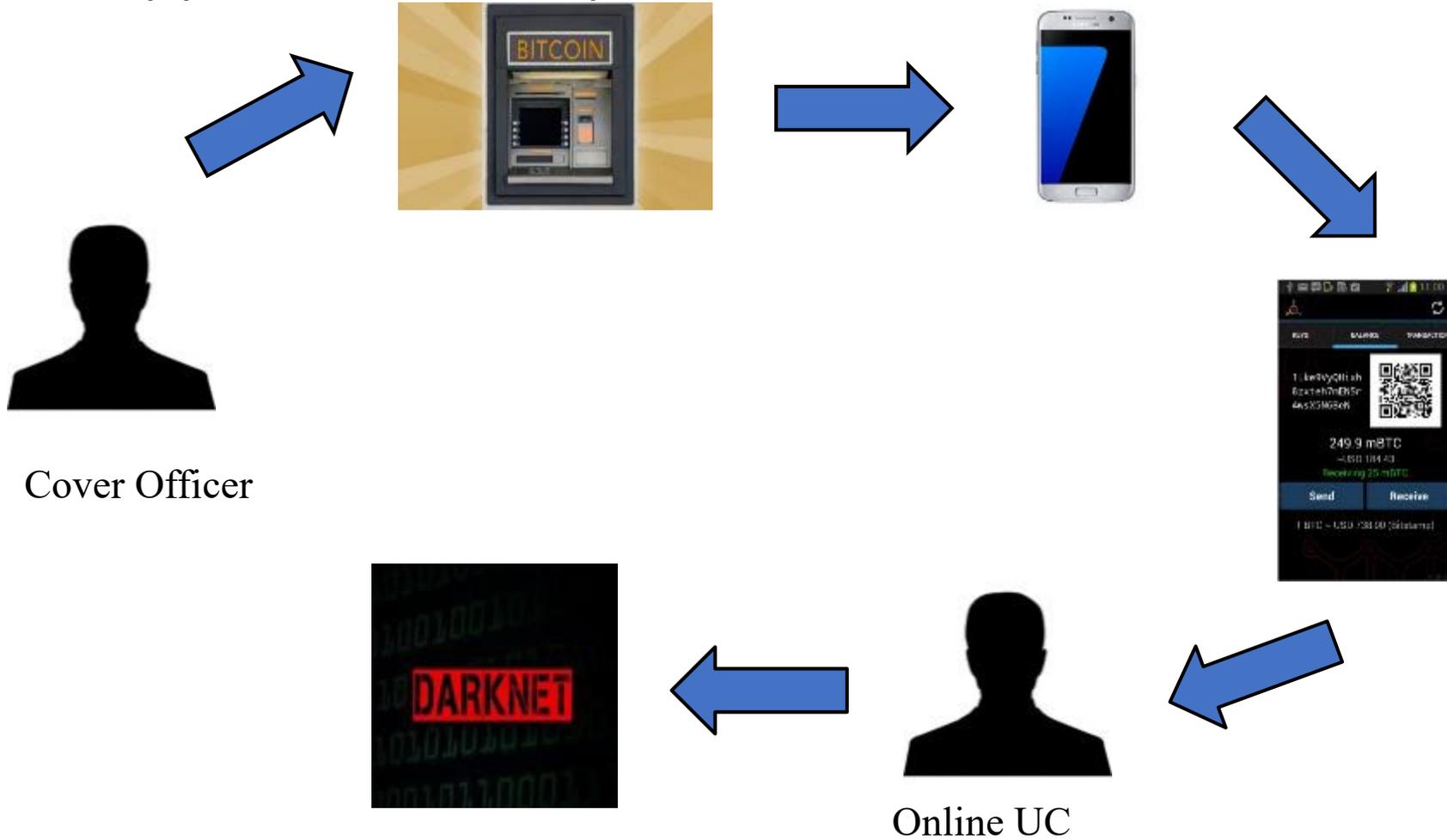
Cardholder Name:

Card Number:

Crypto-currency



UCOs operate numerous cryptocurrency accounts

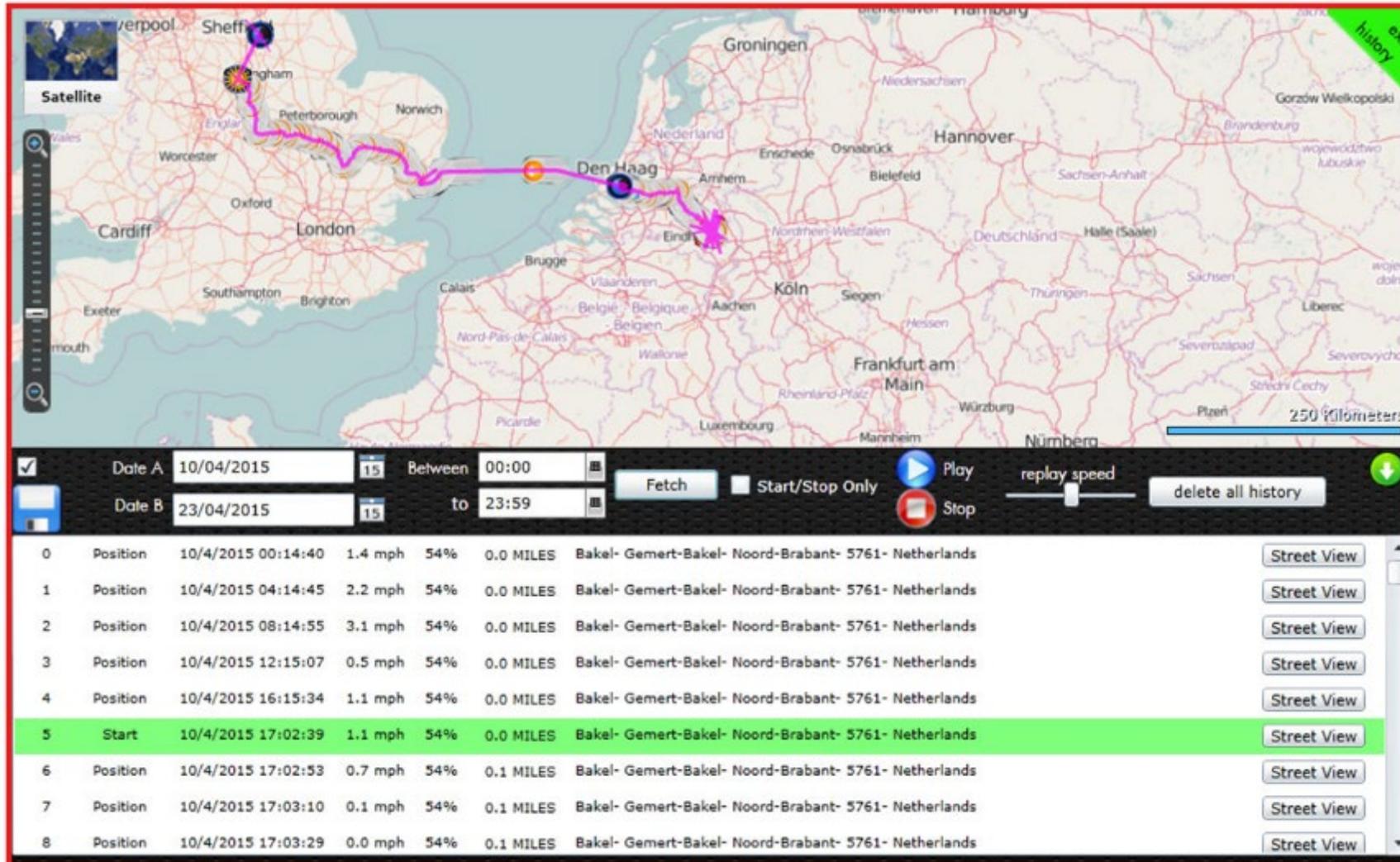


Investigation into large scale cigarette smuggling.

The OCG were placing tracking devices within loads during the importation process in order to monitor movement.

Similar devices covertly purchased by HMRC for feasibility study and analysis.

Property Interference Authority obtained to access OCG online accounts.





PHYSICAL DEPLOYMENTS

- Opportunity infiltrations - usually used where the targets are actively seeking certain services we can provide.
- Proactively targeted infiltrations - in the main focussed on the infiltration of certain groups/individuals.
 - HUMINT/CHIS infiltrations - normally these are deployments from initial introductions by CHIS sources into criminal groups.
 - Covert acquisition of premises/vehicles to use as a platform for further DS&I technical opportunities.



Legend Businesses

- Fruit and veg importer and distributor
- Accountancy and Taxation services
- Property Management
- Freight and Customs clearance agent
- Clothing Importer and distributor
- Vehicle trader
- Various trading platforms



COUNTER AVOIDANCE

Support to Counter Avoidance Directorate in attempting to establish if webinar and/or seminar events hosted by various organisations were promoting tax avoidance schemes which should be disclosed under Disclosure of Tax Avoidance Schemes (DOTAS) legislation.

Tax under consideration due to UC activity in excess of £300 Million.



Warehouse theatre



Warehouse theatre





**ANY
QUESTIONS?**