

Extractive industries: Risks, alerts, detection methods, allied public agencies and investigative techniques

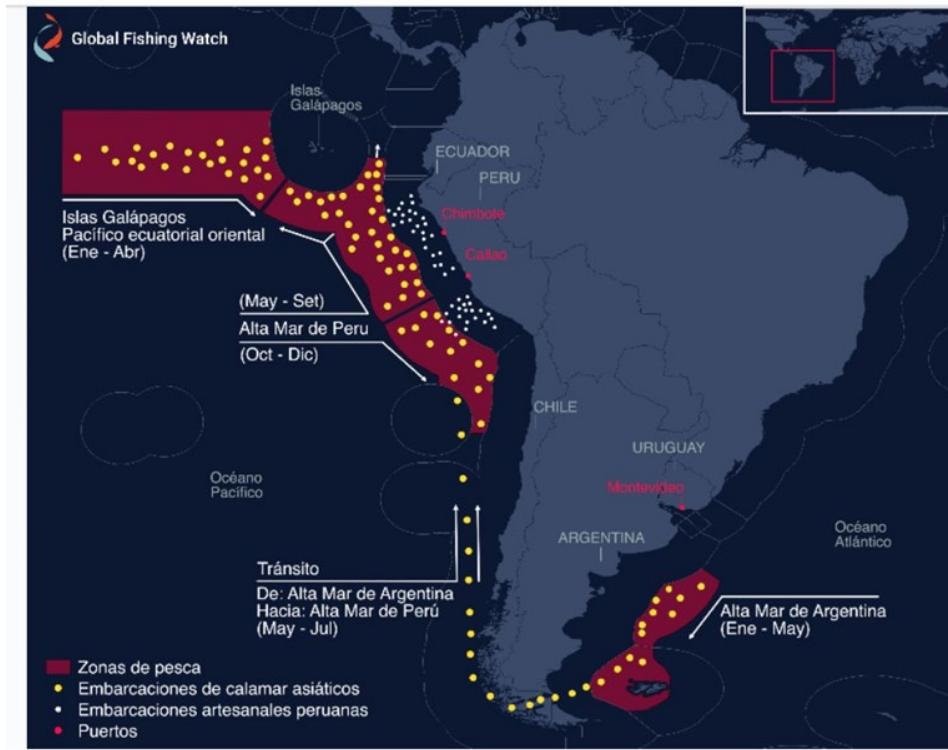
PERÚ – José Antonio Muñoz

Managing Financial Investigations (Intermediate)
OECD Latin America Academy for Tax Crime and Financial Investigations

Main extractive activities for tax purposes: forest industry, fishing y mining (gold)



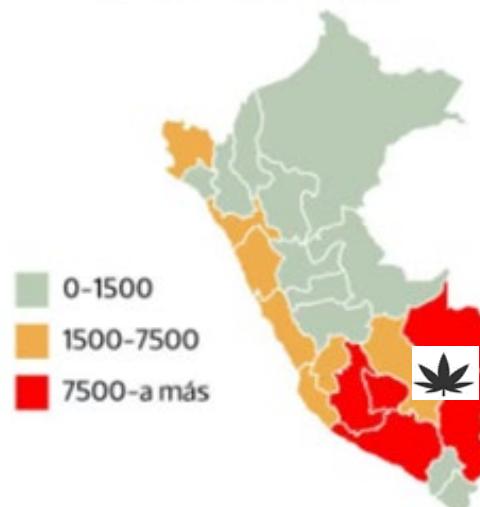
Temáticas ▾ Mapa y Datos ▾ Programas ▾ Noticias y blog Nosotros



Cantidad de inscritos en el REINFO*



Conoce las 12 regiones con mayor presencia
de minería informal en el país.



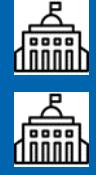
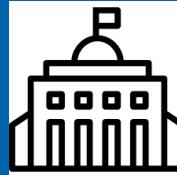
*Incluye registros válidos y suspendidos del Registro Integral de Formalización Minera del Ministerio de Energía y Minas (MINEM).

Elaboración: Gestión

Illegal routes for forest industry and main international destinations



Forest industry



1

FOREST EXPLOTATION

Operations Plan

Operations Book



2

PRIMARY TRANSPORT

Special Transport Guide



3

PRIMARY TRANSFORMATION CENTER

Operations Book



4

SECONDARY TRANSPORT

Special Transport Guide



5

SECONDARY TRANSFORMATION CENTER

Operations Book



6

EXPORT



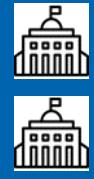
corporation corporation corporation

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Forest Industry



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EXPORT

RISK INDICATORS:

Supporting documentation, purchase and sales cycle, inventory differences and accounting records.

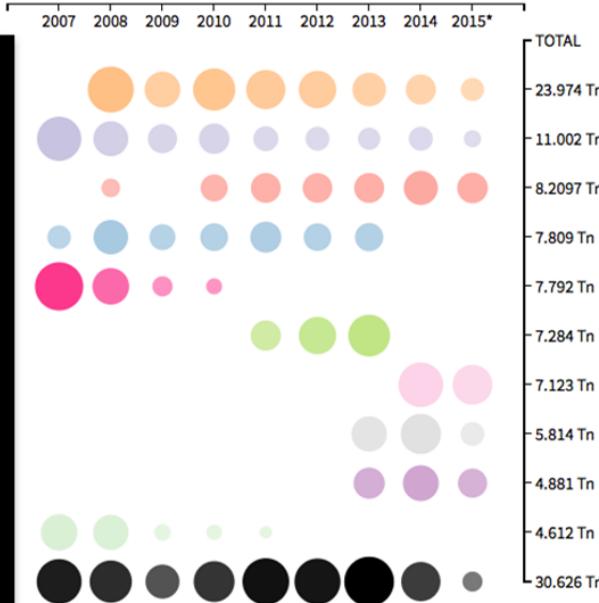
CROSS CHECKING Clients, suppliers and banks: unreported sales or unreported income (cash or large amounts of money) to corporation, share holders, relatives, related third parties.

CROSS CHECKING International customers, foreign tax and customs administrations.

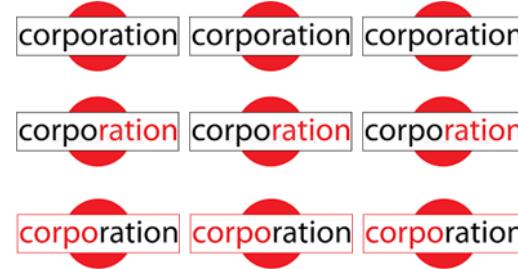
Organizational characteristics



Madera exportada a EE.UU



(*) Información actualizada hasta mayo del 2015 / Las empresas sin precisar corresponden a compañías que la base de datos original no las identifica. Fuente: Aduanas Perú - USA.
Visualización: Jorge Miranda



LEGAL ADVICE



OSINT – Investigative techniques in open sources: investigative journalism (Texas University – Austin)



- Introduction to data journalism: how to search and scan large volumes of data.
- Digital investigations for journalists: How to follow the digital trail of people and entities.
- Data journalism and visualization tools (free tools).



The screenshot shows the journalismcourses.org website. The header features a navigation bar with 'Courses' and a search bar containing 'journalismcourses.org/es/cursos/page/4/'. Below the header is a red banner with the 'TEXAS Moody' logo. The main content area has a white background with a large orange header 'CURSOS'. The left sidebar includes the Knight Center logo, a navigation menu with 'Cursos', 'Cursos y Recursos sobre COVID-19', 'Eventos', 'E-Books', 'Blog', and 'Sobre nosotros', and a search bar. The right sidebar has language and donation links.

Cursos con instructor

El programa de Cursos de Periodismo del Centro Knight ofrece dos tipos de capacitaciones: cursos con instructor que están disponibles durante un tiempo específico (usualmente de cuatro a seis semanas) y cursos autodirigidos. Para los cursos con instructor, los estudiantes deberán inscribirse al curso y luego obtendrán acceso a los materiales de aprendizaje y podrán interactuar con los demás estudiantes e instructor(es) mientras se lleva a cabo el curso.

Cursos autodirigidos



Legal reasoning: evidence and facts



- Psychology of testimony.
- Evidentiary reliability.
- Expert evidence.
- Evidence: Risk distribution.
- Evidence assessment and biases.

Youtube:

<https://www.youtube.com/@CatedradeCulturaJuridica>

The screenshot shows a web browser displaying the website for the Master in Probative Reasoning. The URL in the address bar is fundacioudg.org/es/master-razonamiento-probatorio/2/programa.html. The page features a header with the Universitat de Girona logo and the text 'Fundació UdG: Innovació i Formació'. The navigation menu includes links for Inicio, Programa (which is highlighted in red), Acceso, Profesores, Sede, Historial, Otros programas, and Contacto. A red banner on the right side of the header area says 'Matrícula cerrada'. The main content area features a large image of a hand holding a stack of papers and a wooden gavel, with the text 'Máster en Razonamiento Probatorio' overlaid. Below this, it says 'Universidad de Girona - Universidad de Génova'. At the bottom, it indicates '8ª edición' and shows a small icon of a person.

Necessary evidence and availability.



1. ¿What should have happened?
2. ¿What happened?
3. If there is a difference between 1 and 2, ¿why?
4. If there is a difference, ¿who is responsible?

	FACT 1	FACT 2
PREMISE 1	Document 1 Document 2 Witness 1	Document 4
PREMISE 2	Expert 3	Document 2
PREMISE 3	No need	Inspección 1

**TARGET TRACKING
SYSTEM**

**STAKEHOLDERS
MATRIX**

