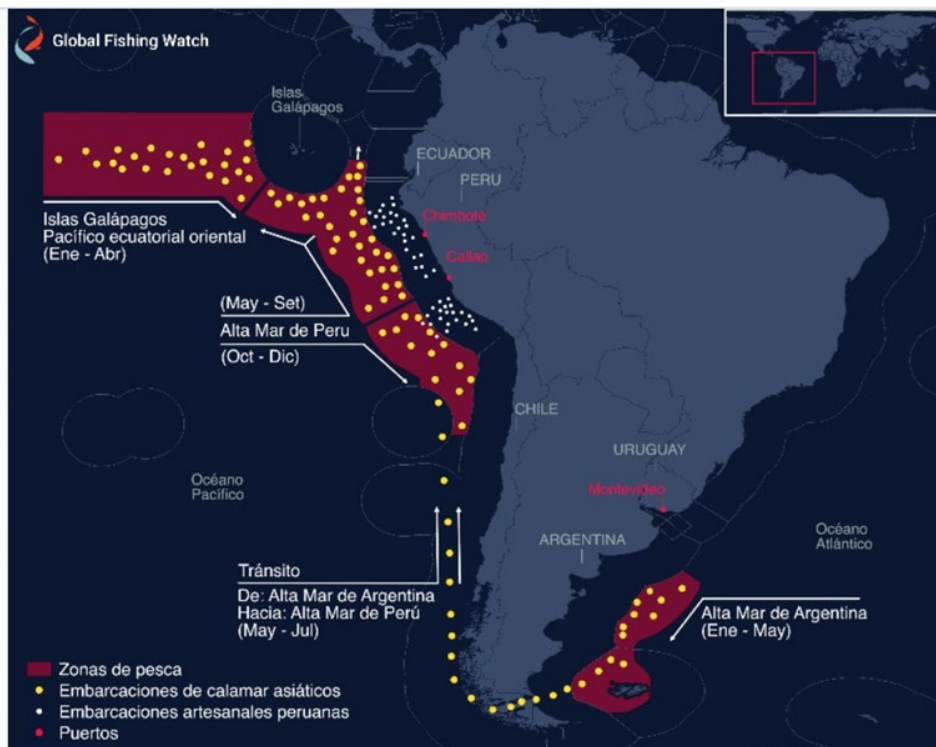


Extractive industries: Risks, alerts, detection methods, allied public agencies and investigative techniques

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)



Ruta de la flota calamarera asiática entre el Océano Pacífico y el Océano Atlántico Sur. © Global Fishing Watch

Cantidad de inscritos en el REINFO*



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



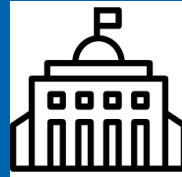
*Incluye registros válidos y suspendidos del Registro Integral de Formalización Minera del Ministerio de Energía y Minas (MINEM).

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

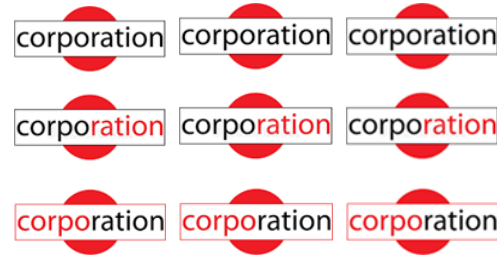
SECONDARY TRANSFORMATION CENTER

Operations Book



6

EXPORT



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



RISK INDICATORS:

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

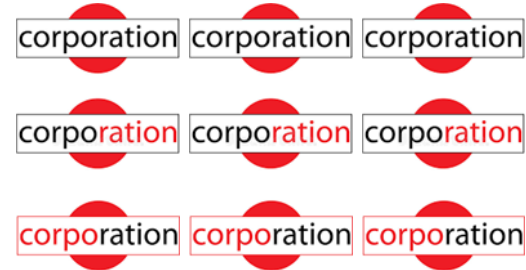
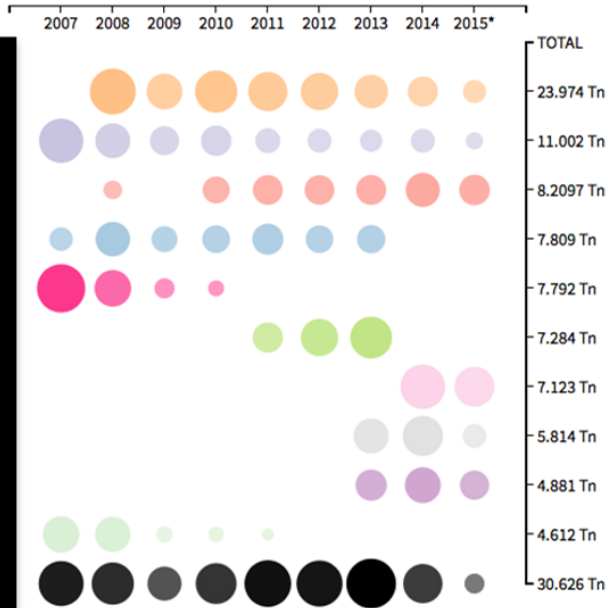
CROSS CHECKING Clients, suppliers and banks: unreported sales or unreported income (cash or large amounts of money) to corporation, share holders, relatives, related third parties.

CROSS CHECKING International customers, foreign tax and customs administrations.

Organizational characteristics



Madera exportada a EE.UU



LEGAL ADVICE



(*) 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

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).

A screenshot of a web browser displaying the 'Journalism Courses' website. The browser's address bar shows 'journalismcourses.org/es/cursos/page/4/'. The website header includes the 'KNIGHT CENTER | Journalism Courses' logo and navigation links for 'Cursos', 'Cursos y Recursos sobre COVID-19', 'Eventos', 'E-Books', 'Blog', and 'Sobre nosotros'. There are also language options for English, Spanish, and Portuguese, and a 'Donar | Suscríbete' link. A search bar with a magnifying glass icon is present. Below the header, a large orange banner reads 'CURSOS'. The main content area is titled 'Cursos con instructor' and contains a paragraph of text. At the bottom, the text 'Cursos autodirigidos' is visible. The browser's taskbar at the bottom shows various application icons and system information like '20°C' and '31/10/2023'.

El programa de Cursos de Periodismo del Centro Knight ofrece dos tipos de capacitaciones: cursos con instructor que están disponibles durante un tiempo en 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 assesment and biases.

Youtube:

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

The screenshot shows a web browser displaying the website for the Master in Probative Reasoning. The browser's address bar shows the URL: fundacioudg.org/es/master-razonamiento-probatorio/2/programa.html. The website header features the logo of the Universitat de Girona and the text 'Fundació UdG: Innovació i Formació'. On the right side of the header, there is a yellow button labeled 'AREA PRIVADA', a social media icon, and contact information: '+34 972 210 299' and 'info.fundacioif@udg.edu'. Below the header is a navigation menu with the following items: 'Inicio', 'Programa', 'Acceso', 'Profesores', 'Sede', 'Historial', 'Otros programas', and 'Contacto'. The main content area features a large image of a hand holding a wooden gavel over a stack of books. Overlaid on this image is the text 'Máster en Razonamiento Probatorio' in a large, white, serif font. Below this, in a smaller white font, is 'Universidad de Girona - Universidad de Génova'. In the top right corner of the main content area, there is a red button that says 'Matrícula cerrada'. At the bottom of the main content area, it says '8ª edición' next to a person icon.

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?

TARGET TRACKING SYSTEM

STAKEHOLDERS MATRIX

	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

