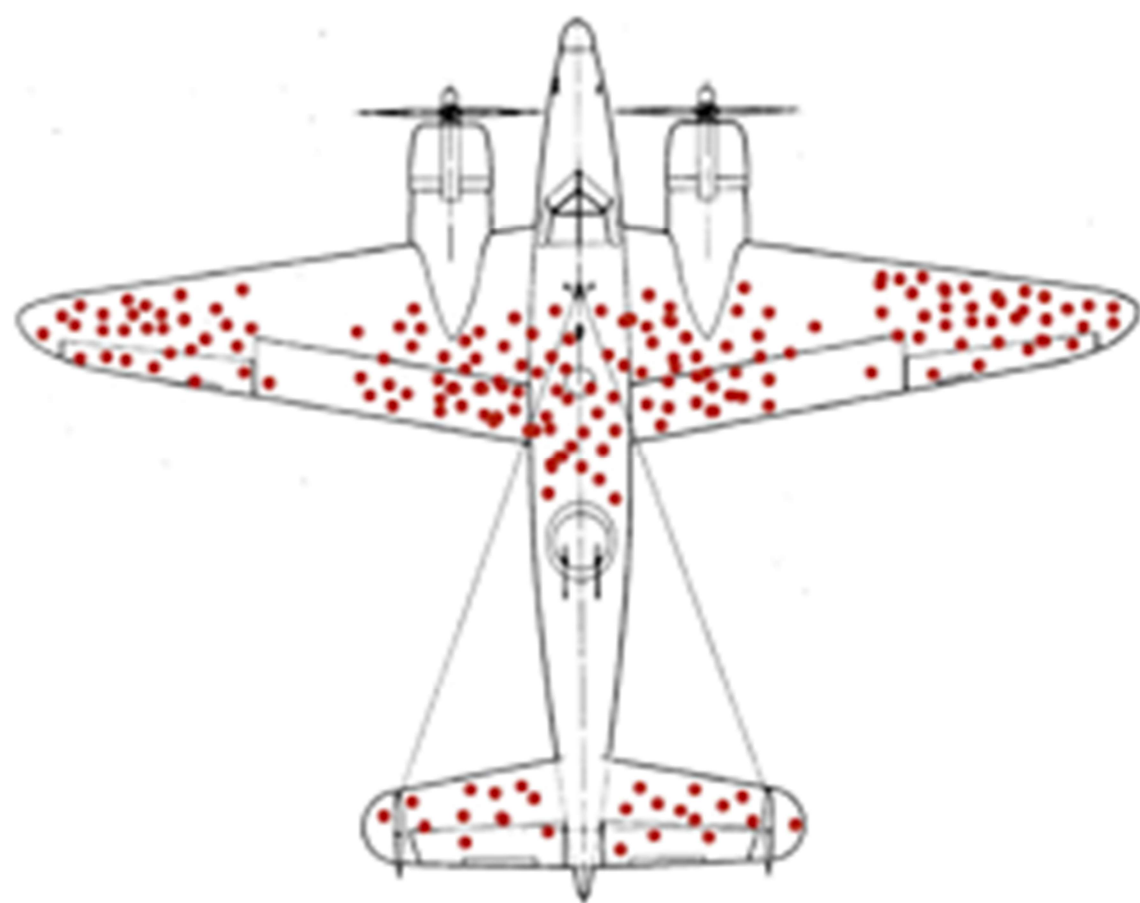


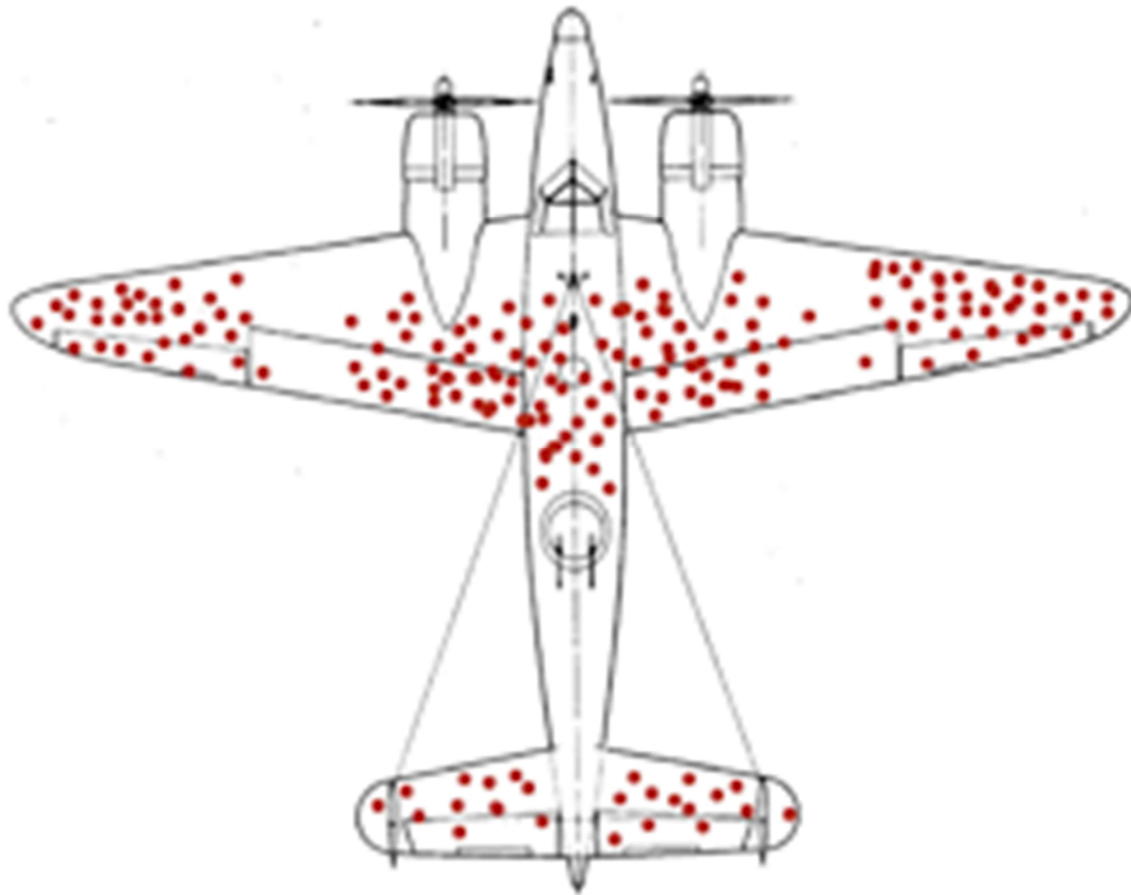
A man in a dark suit stands with his back to the camera, looking out over a flooded city street. The water is dark green and filled with floating US dollar bills. In the background, classical buildings line the street, and a massive, chaotic shower of money falls from a cloudy sky, creating a thick mist of cash. The scene is surreal and dramatic, symbolizing the overwhelming nature of corruption.

CORRUPTION FROM THE INSIDE

AN INTERNAL AFFAIRS APPROACH

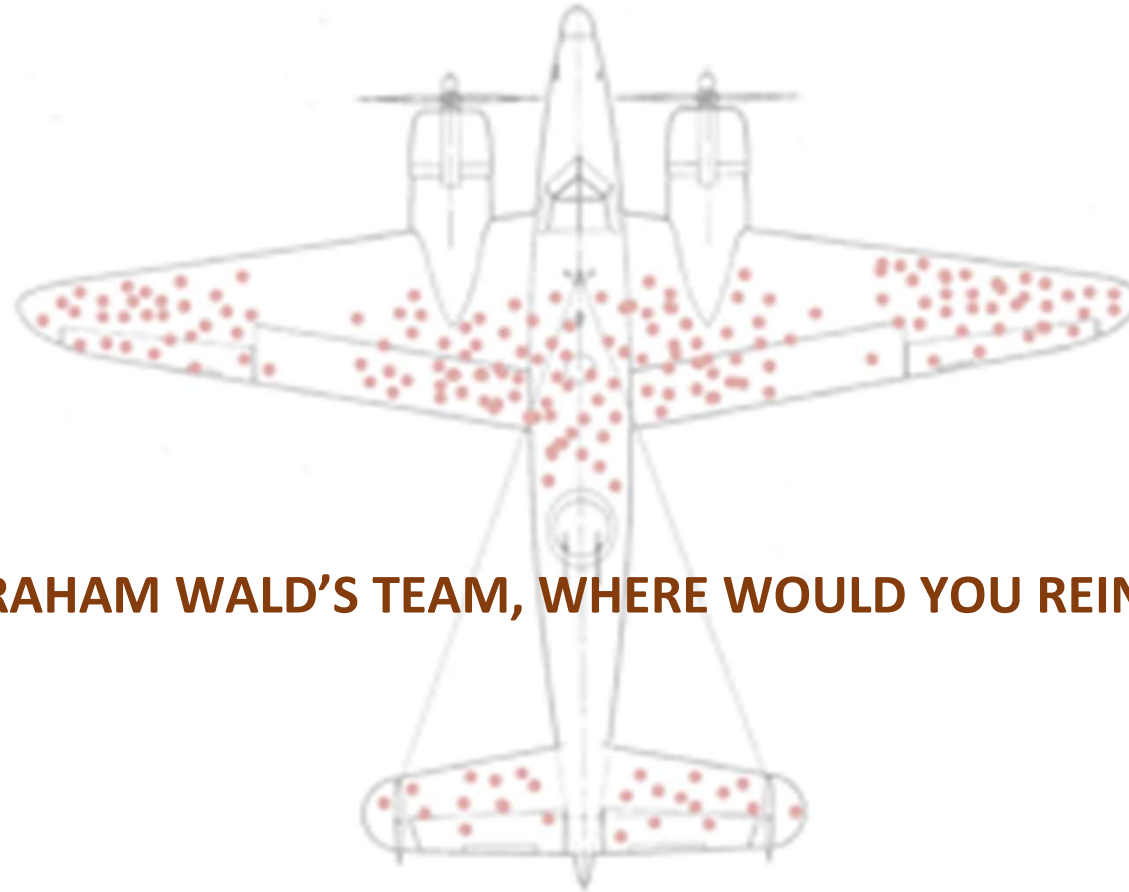
**All views are personal*





In the Second World War, Abraham Wald's team analyzed every plane returning from battle and highlighted the areas with the most bullet marks.

The distribution of the perforations was not uniform: the marks in red represent the areas most frequently hit on the planes.



IF YOU WERE IN ABRAHAM WALD'S TEAM, WHERE WOULD YOU REINFORCE THE FUSELAGE?



WOULD YOU SHIELD THE MOST FREQUENTLY HIT AREAS?

Survival Bias: Type of selection which consists of the logical error of focusing on things or people that have survived some process while ignoring those that have been eliminated due to their lack of visibility.



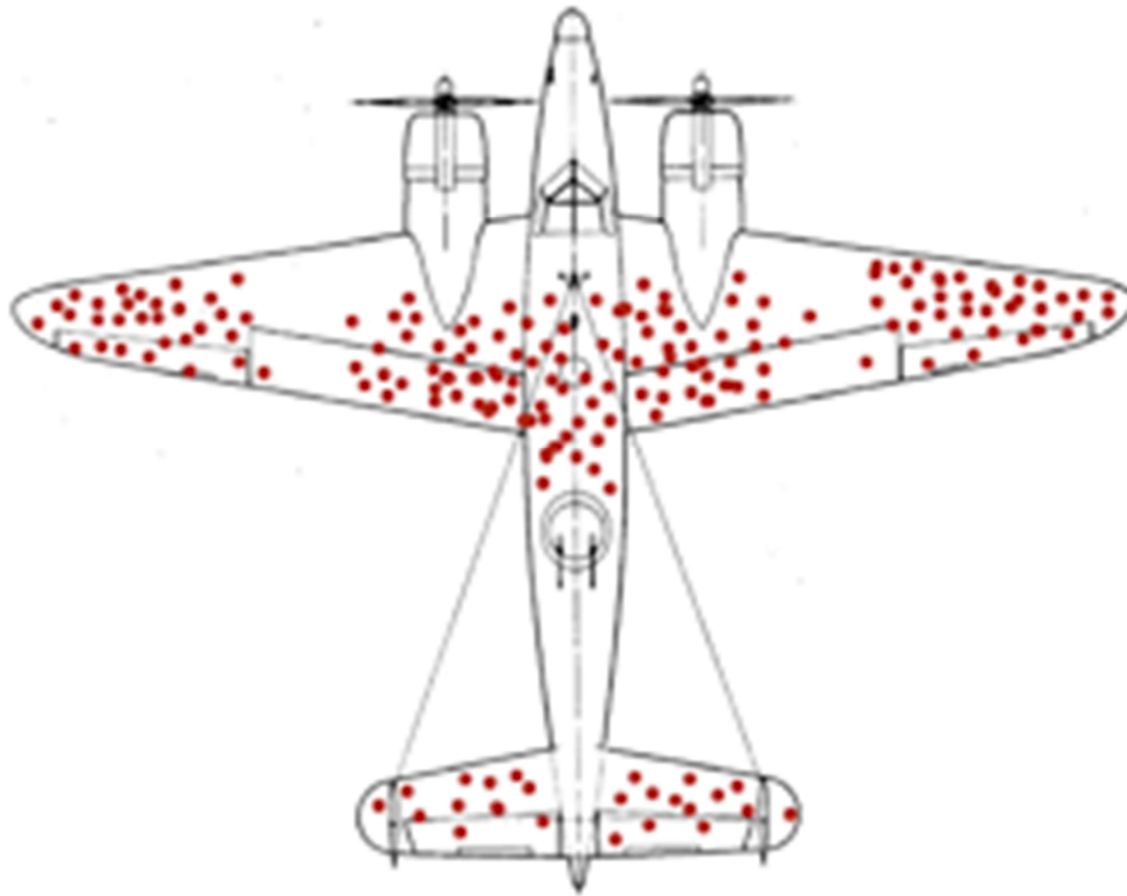


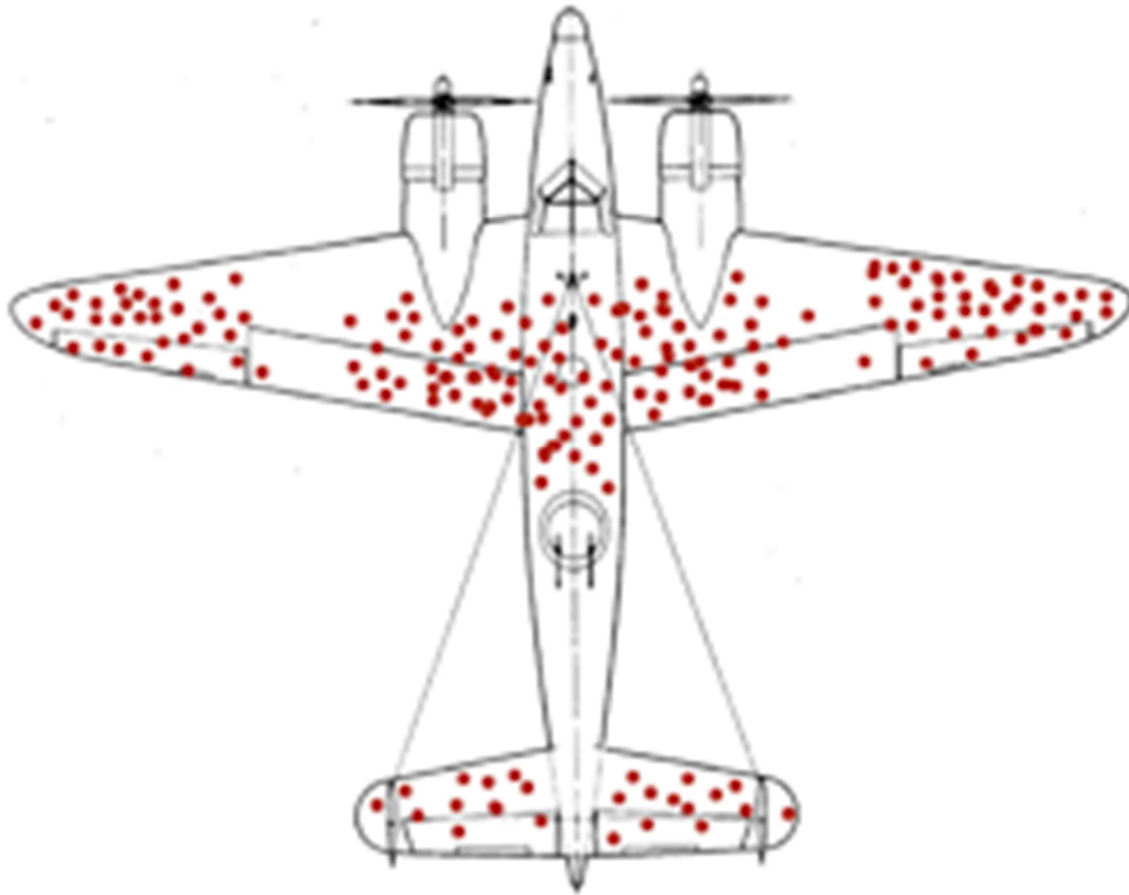
FINDINGS

- ✓ Do not reinforce the worst hit areas
- ✓ Shield the areas without any markings

The planes that received the most shots in the highlighted areas were able to fly back. But those that were hit in the unmarked areas did not even come back.

WHAT CAN WE LEARN FROM ABRAHAM WALD'S TEAM?





Strengthen the invisible parts (agents) through effective anticorruption preventive methods.

Promote anticorruption culture within organizations in order to achieve high standards of behaviour in Public Administrations.



WE NEED TO FLY WITH EVERYONE ON BOARD!!!



OECD ACADEMY FOR TAX AND FINANCIAL CRIME INVESTIGATION

Managing Financial Investigations Programme
20 - 31 January 2025 - New Delhi, India

Daniella Rasera Chiaretto

Federal Prosecutor
National Treasury Legal Office
Brazilian Government

| Introduction




Corruption is a major challenge that affects governments and companies worldwide.

This presentation will approach the topic through **Internal Affairs** point of view, the role played by **public agents** and will encourage participants to discuss the subject through practical cases.



What is
corruption?



“Corruption is the
abuse of power
for private gain”
(Transparency
International)



| Forms of Corruption

BRIBERY

***SELL SENSITIVE
INFORMATION***

COUNTERFEITS

NEPOTISM

VAT FRAUD

ILLICIT TRADE

***MONEY
LAUNDERING***

LOBBYING

CONFLICT OF INTERESTS



Impact of Corruption



| Impacts of Corruption

**ORGANIZED
CRIME**

TERRORISM

**INCREASES SOCIAL
VULNERABILITY**

**POOR PUBLIC
SERVICES**

CRIMINALITY

INJUSTICE

**PERPETUATES
POVERTY**

**CORRODE TRUST IN
SYSTEMS AND
INSTITUTIONS**

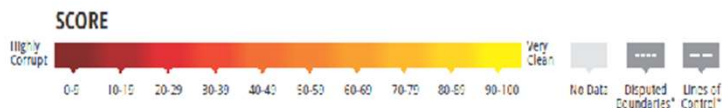


Corruption Worldwide

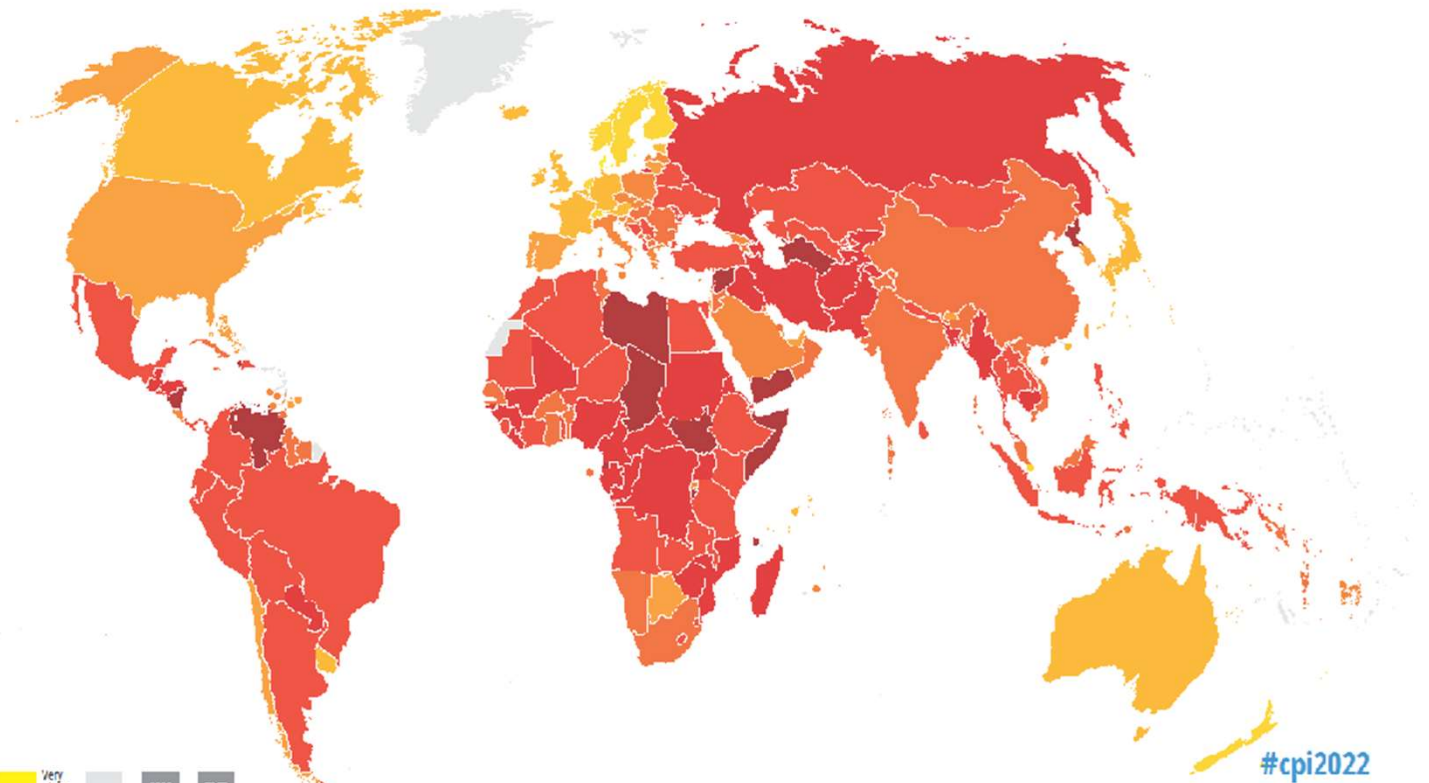


CORRUPTION PERCEPTIONS INDEX 2022

The perceived levels of public sector corruption in 180 countries/territories around the world.



*The designations employed and the presentation of material on this map follow the UN practice to the best of our knowledge and as of January 2022. They do not imply the expression of any opinion on the part of Transparency International concerning the legal status of any country, territory, city or area or of its authorities or concerning the delimitation of its frontiers or boundaries.



#cpi2022

www.transparency.org/cpi

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“

Corruption has made our world a more dangerous place. As governments have collectively failed to make progress against it, they fuel the current rise in violence and conflict – and endanger people everywhere. The only way out is for states to do the hard work, rooting out corruption at all levels to ensure governments work for all people, not just an elite few.

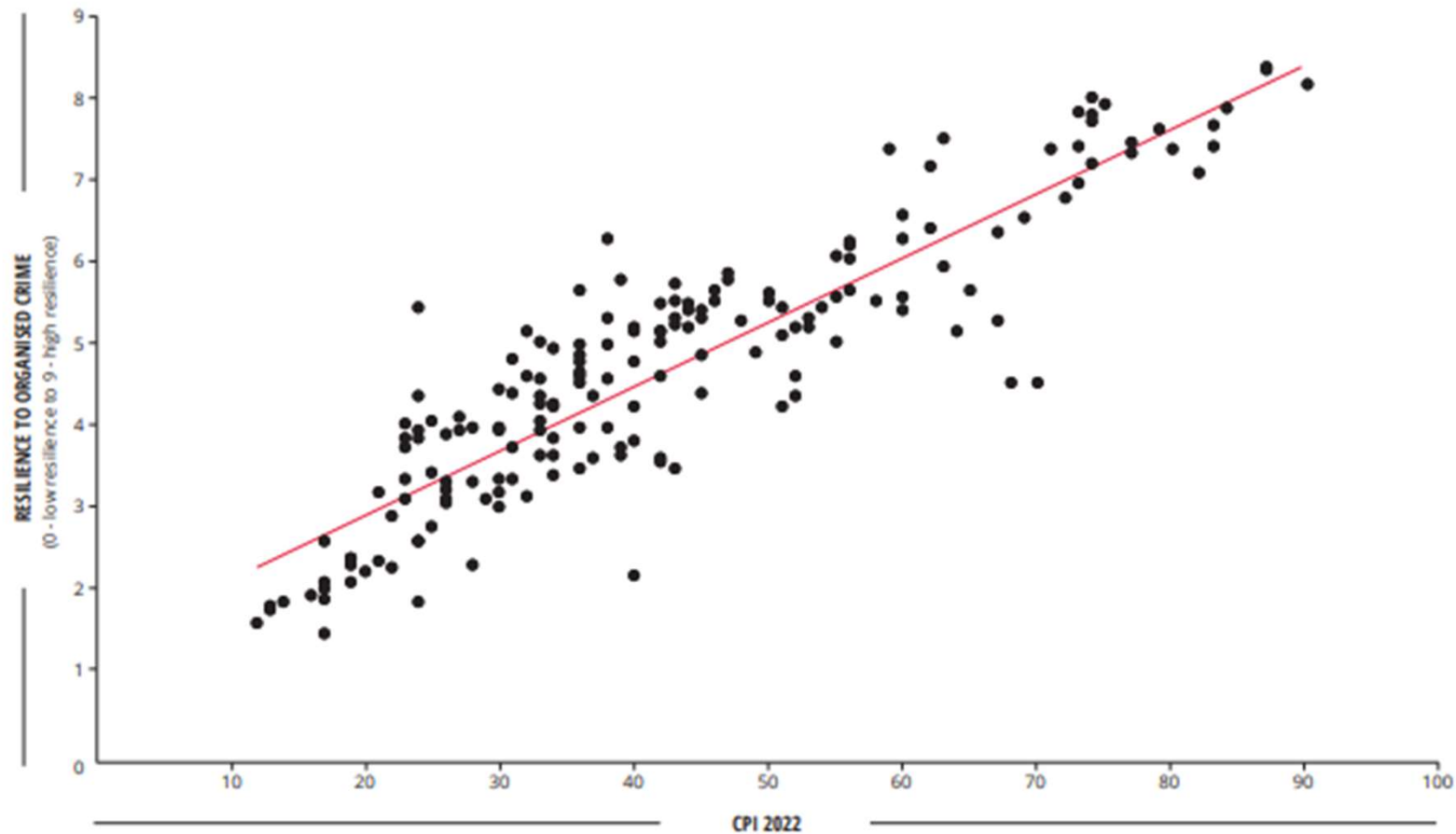
Delia Ferreira Rubio

Chair, Transparency International



Corruption and Resilience to Organised Crime

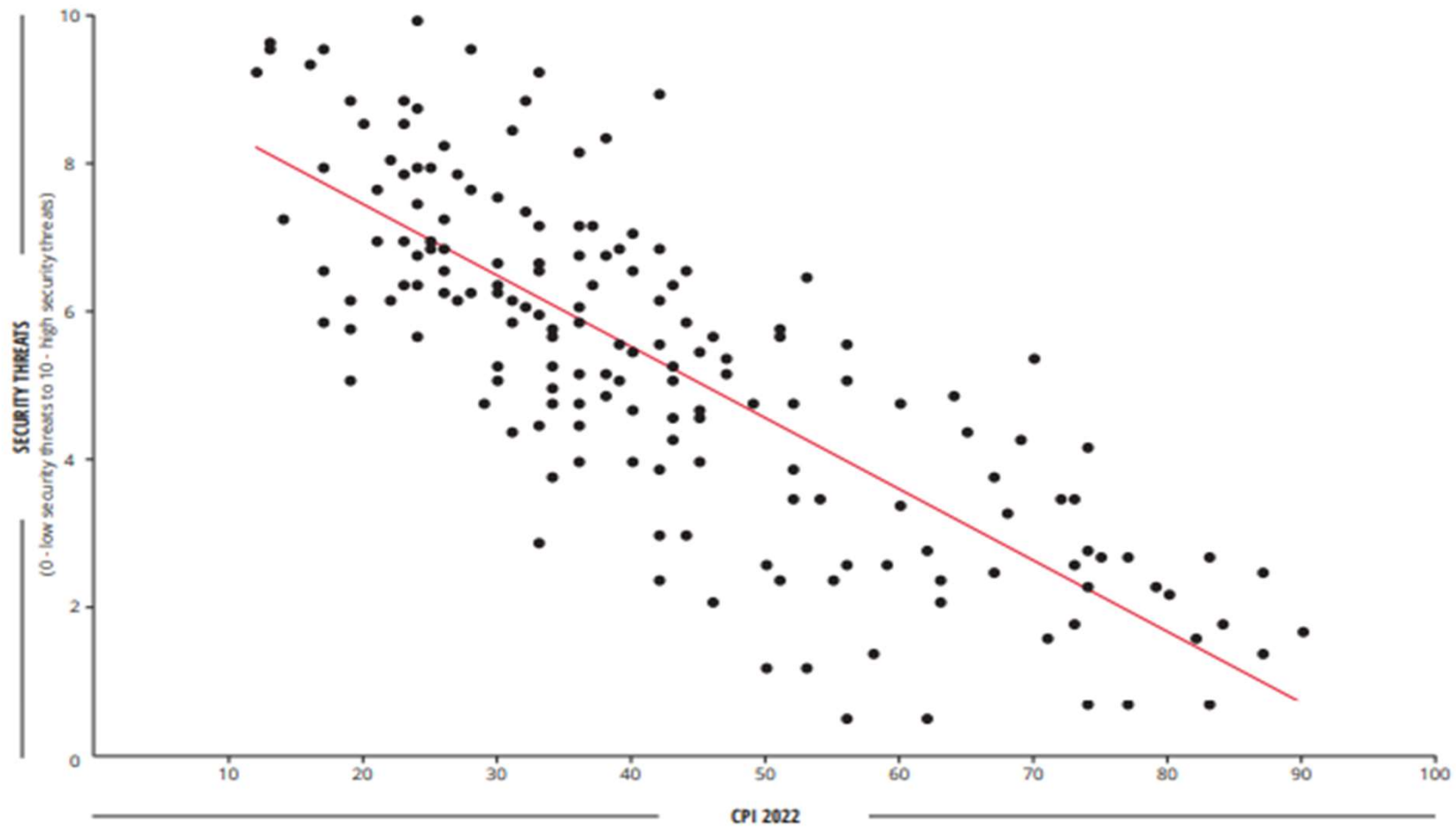
Countries with high CPI scores are more resilient to the threats posed by organised criminal groups.



Source: Transparency International's Corruption Perceptions Index 2022 and the Global Initiative against Transnational Organized Crime.

Corruption and Security Threats

Countries with low CPI scores tend to experience more violent threats, and be worse at dealing with them and guaranteeing the safety and security of their populations.



Source: Transparency International's Corruption Perceptions Index 2022 and the Fund for Peace Fragile States Index.

| Internal Affairs



The role of internal affairs

Internal affairs is responsible for ensuring that organizations comply with laws, regulations, and ethical standards. It plays a crucial role in **preventing** and **detecting** corruption. Internal affairs can establish **policies, procedures**, and **controls** to reduce the risk of corruption. It can also investigate and punish corrupt behavior.

| Internal Affairs



People are in the center of organizations and governments. They are one of the key elements for the success or failure in companies.



Public Agents are entrusted with protecting the public interest. When engaged in corrupt behavior they can undermine the institutions they serve and its credibility.



| Internal Affairs

Public Agents:

- *Speak for and in the name* of the Public Administration
- Public Integrity Orientated
- Code of Conduct

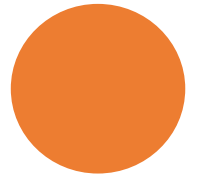


DO YOU KNOW ABOUT A
CODE OF CONDUCT
WITHIN YOUR AGENCY?



GROUP WORK #1

Ethical dilemmas
Corruption cases
Behaviours



CAN HONEST PEOPLE ACT CORRUPTLY?





THE CORRUPTION EXPERIMENT

<https://www.youtube.com/watch?v=2KyavuKmdNE&list=PPSV>

THE TRUTH ABOUT DISHONESTY

https://www.youtube.com/watch?v=k_yHLdpma3nQ&list=PPSV

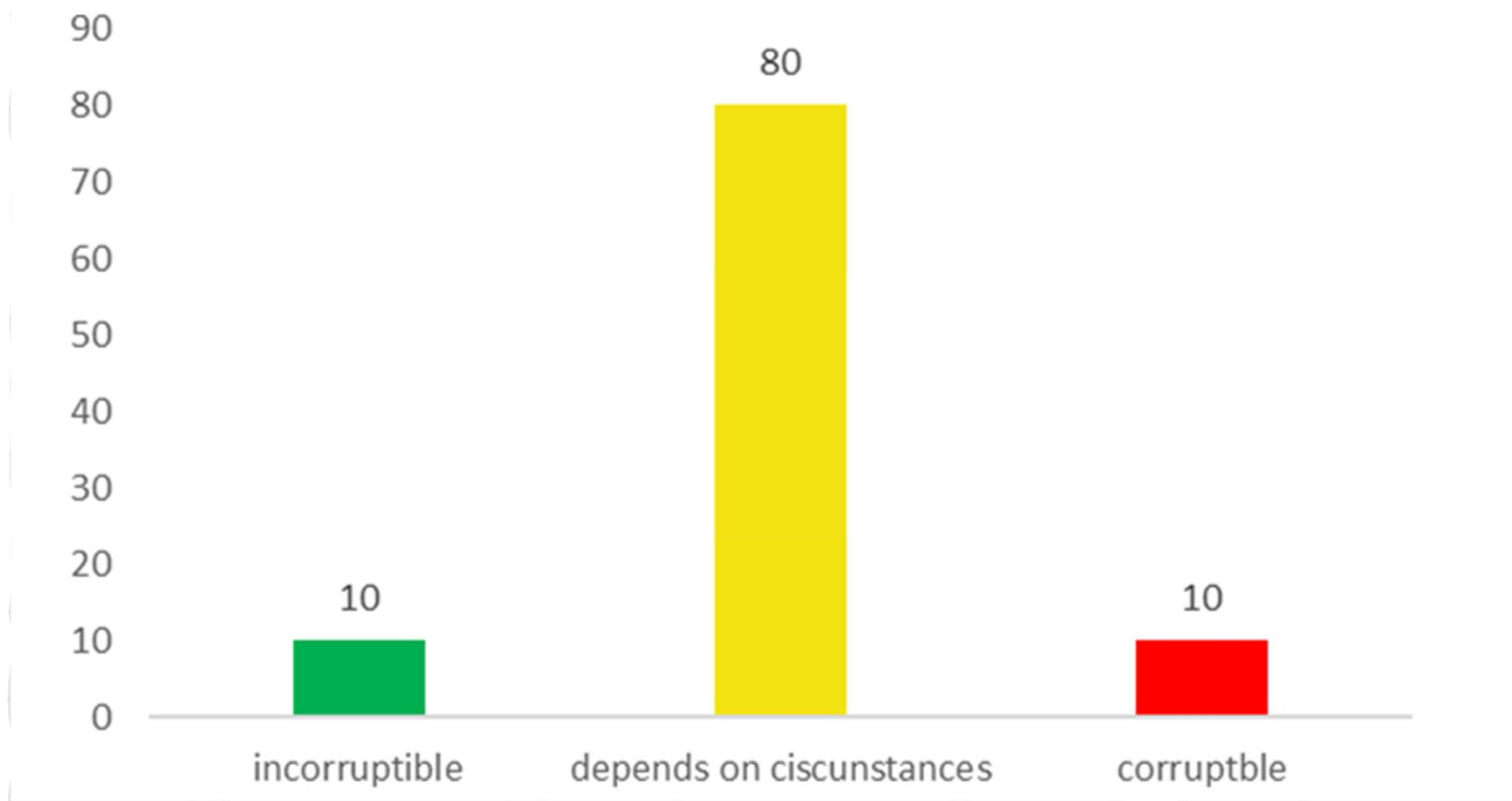
WHY DO PEOPLE GET INTO CORRUPT ACTS?



| Honest People and Corruption – Findings

- People are not as ethical as they think
- Guilt becomes smaller when shared
- Transparency is not an end in itself
- Unethical choices are often made by people who want to behave ethically
- Social dynamics impact individual behaviour
- Making choices in the public interest requires trust in the system







Prevention



Detection



Sanctioning

Preventing Corruption





Preventing Corruption

Code of
Conduct

Checks and
balances

Integrity
Program

Compliance

Clear
Reporting

Transparency

Engagement
of Civil Society

Ombudsman

Tone at the
top

School
Programme

Nudges

OECD Public
Governance
Reports

HOW DO YOU
DETECT/REPORT A
CORRUPT PUBLIC
AGENT IN YOUR
ORGANIZATION?



| Detecting Corruption



Internal Affairs procedures

Checks and balances

Ombusman

Senior report

Internal Control

Audit

Whistleblower

| Detecting Corruption



Whistleblower

| Detecting Corruption – Whistleblower – Definition - 1/6



The International Labour Organization (ILO) defines it as “the reporting by employees or former employees of illegal, irregular, dangerous or unethical practices by employers.”

OECD Anti-Bribery Recommendation refers to protection from “discriminatory or disciplinary action public and private sector employees who report in good faith and on reasonable grounds to the competent authorities ...”

| Detecting Corruption – Whistleblower – Scope of Coverage - 2/6



- **Persons** Afforded Protection – as broad as possible
- **Subject** of Protected Disclosures – illegal, unethical or dangerous activities

Detecting Corruption – Whistleblower – Mechanisms for Protection - 3/6



Box 2. Comprehensive protection in South Africa

Definitions

(vi) “*occupational detriment*”, in relation to the working environment of an *employee*, means—

- (a) being subjected to any disciplinary action;
- (b) being dismissed, suspended, demoted, harassed or intimidated;
- (c) being transferred against his or her will;
- (d) being refused transfer or promotion;
- (e) being subjected to a term or condition of employment or retirement which is altered or kept altered to his or her disadvantage;
- (f) being refused a reference, or being provided with an adverse reference, from his or her *employer*;
- (g) being denied appointment to any employment, profession or office;
- (h) being threatened with any of the actions referred to paragraphs (a) to (g) above; or
- (i) being otherwise adversely affected in respect of his or her employment, profession or office, including employment opportunities and work security.

Source: South Africa Protected Disclosures Act of 2000, Section vi.

| Detecting Corruption – Whistleblower – Mechanisms for Protection - 3/6



Anonymity and Confidentiality

*anonymous disclosures: According to Brazil's Supreme Court an anonymous tip cannot **by itself** warrant the opening of a criminal investigation. (Supreme Court of Brazil, Inquiry No. 1.957, 11 May 2005)

| Detecting Corruption – Whistleblower – Reporting - 4/6



- Channels for Reporting
- Use of Incentives to Encourage Reporting
- Anti-corruption bodies
- Ombudsman
- Police/Prosecutor
- Trade Unions

| Detecting Corruption – Whistleblower – Barriers - 5/6



- Cultural
- Lack of trust in Institutions
- Retaliation

| Detecting Corruption – Whistleblower – Awareness raising - 6/6



- Effective communication
- Training
- Guidelines
- Periodic Reports

GROUP WORK #2

Based on the dilemma you discussed with your group, what kind of preventive/detecting corruption measure would you apply for that particular situation?

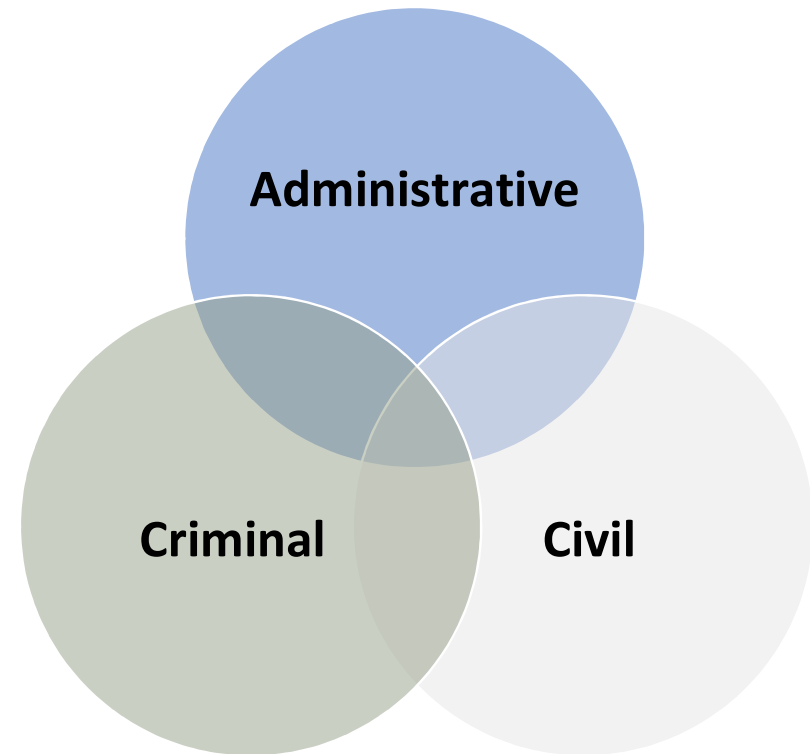


| Law Enforcement - System



| Law Enforcement - System

Possibility of evidences sharing



| Internal Affairs

Administrative Procedure

Disciplinary nature

Direct investigation

Not public



| Internal Affairs

Administrative Procedure

Possible Sanctions:

Fine

Warning

Suspension

Dismissal



Internal Affairs

Year of 2023 - Brazil

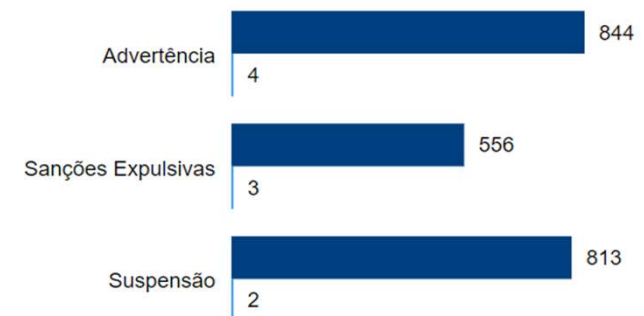
% of dismissive sanctions applied with legal basis related to corruption in the federal public service after administrative proceedings

48,7%

SANÇÕES APLICADAS A AGENTES PÚBLICOS

SANÇÕES APLICADAS: 2.223

● Sanções Vinculadas a Procedime... ● Sanções Não Vincul...



Percentual de sanções expulsivas reintegradas: **1,8%**

Percentual de sanções expulsivas com fundamento legal ligado à corrupção: **48,7%**

Quantidade de Termos de Ajustamento de Conduta celebrados: **2**

<https://centralpaineis.cgu.gov.br/visualizar/corregedorias>

| How to Investigate





**KEEP
CALM
AND
FOLLOW
THE MONEY**



How to Investigate

- Incompatible living standard for financial compensation as a public agent.
- Brazil is a pioneer country in creating rules to comprehensively oblige public agents to annually submit information to the Public Administration about their income and assets.



How to Investigate

- Look for external signs (luxury goods such as yachts, watches, vehicles, real estate and property renovations)
- Luxury and frequent parties
- Works of Art, jewels, etc
- Social media and ostentatious lifestyle
- Sudden or drastic change in lifestyle or consumption behaviour



| How to Investigate

- Watch out for:
 - Heritage
 - Prizes
 - Cross border operations
 - Loans/mortgages



As they may be used to launder illicit funds



| How to Investigate

- Inter-institutional Cooperation
- Participation in international organizations
- International Cooperation
- Technical cooperation and cooperation networks

| INTERVIEWING



**INTERVIEWING IS MORE THAN JUST ASKING
QUESTIONS!!!**



| Interviewing

Set up an Interview with the person under investigation

Purpose:

- Confession (suspect)
- Gathering information (witness)
- Conclusive statement (suspect and witness)



| Interviewing

PREPARATION – 1/4

- Know the case
- Know the person
- Know the evidences
- Prepare an interview plan



| Interviewing

PREPARATION – 2/4

- Place (agency, organization, police department)
- Prepare the room (clean table, good light, position where people sit)
- Tell why the person is there and what you want from him/her



| Interviewing

PREPARATION – 3/4

- Try to “sell” the interview
- Establish empathy and cooperation
- Greeting, offer something to drink, make sure the person is comfortable
- Start interview with an icebreak type of conversation (Weather, sports, etc)



| Interviewing



Maslow's hierarchy of needs

| Interviewing

PREPARATION – 4/4

- Be confident, calm, polite (=professional)
- Never accept insults



| Interviewing



"Everyone charged with a criminal offence shall be presumed innocent until proved guilty according to law."

Article 6 paragraph 2
European Convention of Human Rights



| Interviewing

PREPARATION – 4/4

- Be confident, calm, polite (=professional)
- Never accept insults



GROUP WORK #3

Based on the dilemma you discussed with your group write possible questions you would ask your suspect during the interview.

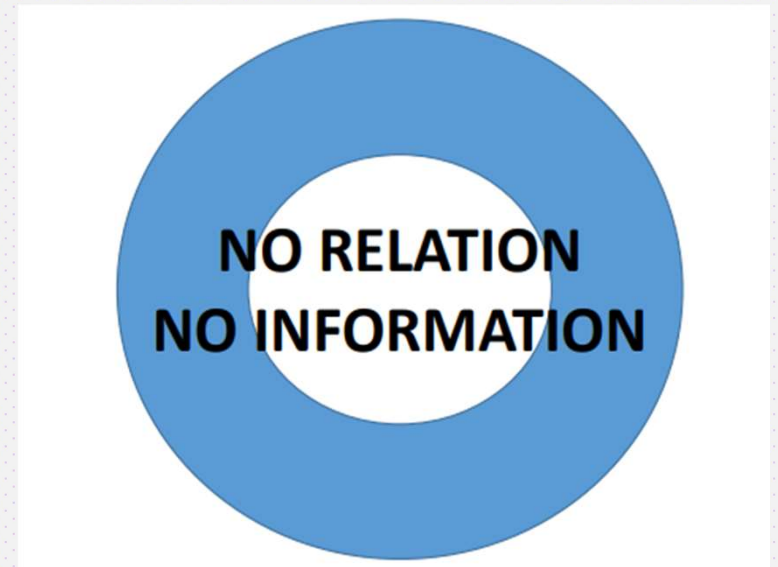


| COMMUNICATION AND BEHAVIOUR



| Interviewing

COMMUNICATION AND BEHAVIOUR – 1/4



circle of contact: soft on the relation, firm on the facts

| Interviewing

COMMUNICATION AND BEHAVIOUR – 2/4



Investigator's behaviour:

- Self-knowledge (your strength is also your pitfall)
- Curious, interested
- Flexible and open minded (it can always be different)
- Dare to confront
- No assumptions, no judgement
- Be transparent, professional

| Interviewing

COMMUNICATION AND BEHAVIOUR – 3/4



Active listening

Nodding, yes/no, taking notes

Attentive behaviour

Eye contact, active position, non-verbal communication

Emotional reflection

Tell what you see, nervous, uncomfortable

Silence

Just wait and watch

Summarize

“This is how I understand it Am I right?”

Paraphrase

Repeat one word or part of the sentence

Confrontation

“How is it possible that...”
“Please explain this evidence”

| Interviewing

COMMUNICATION AND BEHAVIOUR – 4/4



Tunnelvision is a risk for your investigation!!!

- No open mind
- Only looking for incriminating evidence
- Judicial errors

| Interviewing

DURING – 1/10

Open-ended questions



| Interviewing

DURING – 2/10

- DON'T INDUCE ANSWERS WITH QUESTIONS!!!!

Don't ask if he/she bought the yacht.
Instead, ask WHO bought it.



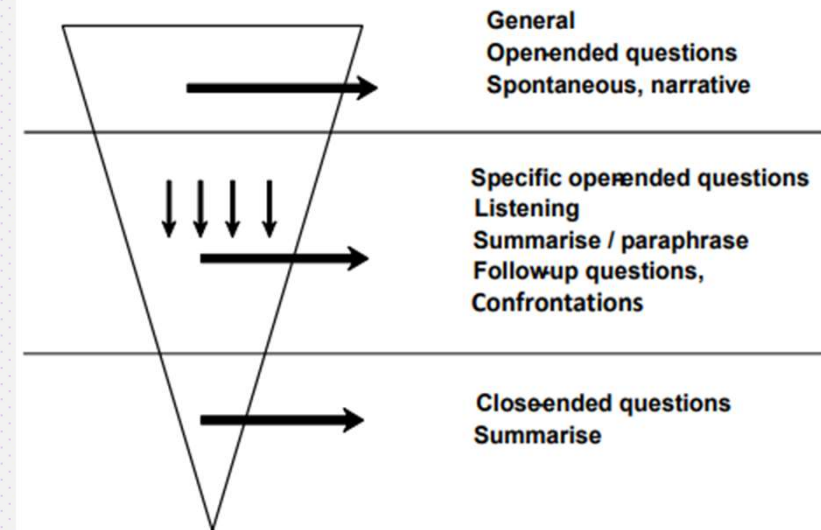
| Interviewing



DURING – 3/10

- Allow the person to express him/herself with less possible interference.
- Ask specific questions for details later

the funnel model



| Interviewing

DURING – 4/10

- Confront him/her with inconsistencies
- Confront him/her with evidences



| Interviewing

DURING – 5/10

- Use reliable standards

i.e. interviewer may say “you told me you bought the yacht from a tall man. How tall? Tall like me or tall like (name someone famous)?”



| Interviewing

DURING – 6/10

- Be firm and assertive
- Dont allow being interrupted while you speak



| Interviewing

DURING – 7/10

- If the interviewed is still lying and you need to encourage him/her to tell the truth:

APPLY RATIONALIZATION TECHNIQUES!



| Interviewing

DURING – 8/10

- Rationalization to get confession

Criminals will only confess if it is the best rational (not emotional) alternative according to his/her mental evaluation. Interviewer has to demonstrate that confession will bring more benefits than silence.



| Interviewing

DURING – 8/10

- Refocus blame: (it can make him/her feel less guilty and confess)

“I know it wasn't your idea to clear up tax debt information from the system, but from those other guys that were already dismissed from the agency. Am I right?”



| Interviewing

DURING – 9/10

- Show a good reason or intention: (it can make him/her feel less guilty and confess)

“I am sure the money was needed in your family, but to avoid things from getting worse for you I need your collaboration.”



| Interviewing

DURING – 10/10

- Decrease the magnitude:

“Under my perspective, there are much worse things than that. It was only a yacht. Now, I need to know how you got the money to buy it”



| Interviewing

We are not offering legal excuses for the interviewed, but applying rationalization techniques to make him confess/colaborate more

IMPORTANT!!!!



| Interviewing

Report of the Interview

- Audio visual recording (best practice)
- Written questions and answers



| Interviewing



VIDEO **“A FEW GOOD MAN”** **INTERVIEW SCENE**

<https://www.youtube.com/watch?v=t7EksvnO9hl&list=PPSV>

MEMORY

AND PRESSURE



HOW RELIABLE IS YOUR MEMORY?



HOW RELIABLE IS YOUR MEMORY?

RECOLLECTIONS

cultural background

profession

social environment

family relations

friends

HOW DOES MEMORY WORK?





HOW DOES MEMORY WORK?

CHARACTERISTICS

not foolproof

not everything is stored

each memory stores the same event differently

memory recreates the event by filling in the missing parts



EXTERNAL PRESSURE

no legal assistance



EXTERNAL PRESSURE

physical violence

abuse

no sleep

no light/sun light

gifts

loud music

INTERNAL PRESSURE



INTERNAL PRESSURE

summarize and check

follow up questions

open questions

confrontation (facts, evidences, inconsistencies)

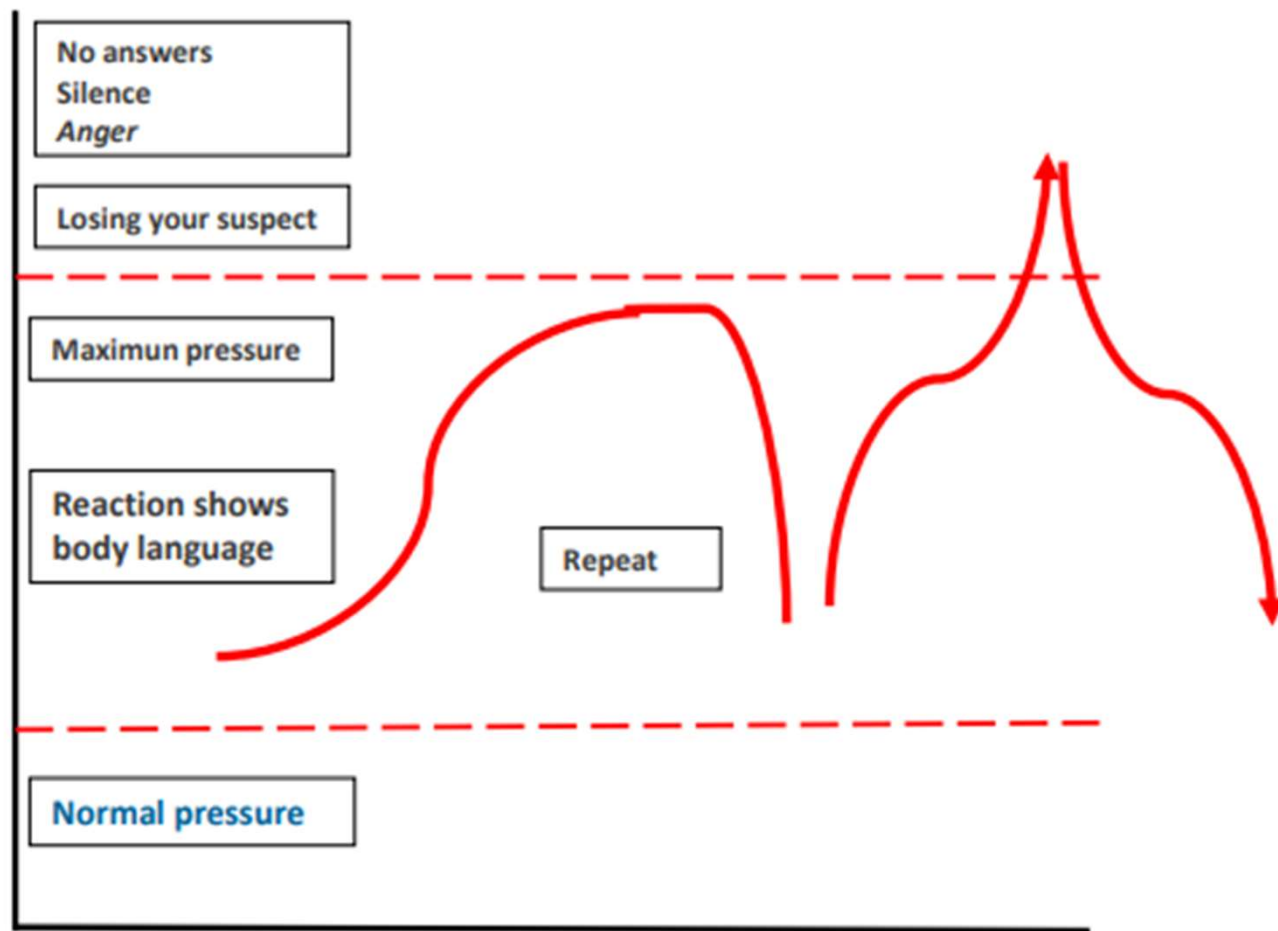
check statement/explanation instead of not believing



INTERNAL PRESSURE

for each lie that is told, the truth is present

Internal pressure



STRESS LEVEL AND BEHAVIOUR

STRESS LEVEL AND BEHAVIOUR

Physical reactions

Sweating, blushing, shaking, smelling, tension of the jaws/muscles/veins

Body movements

Facial expressions, tics, legs, mouth

Voice

Change in volume, pace, pauses, hesitations

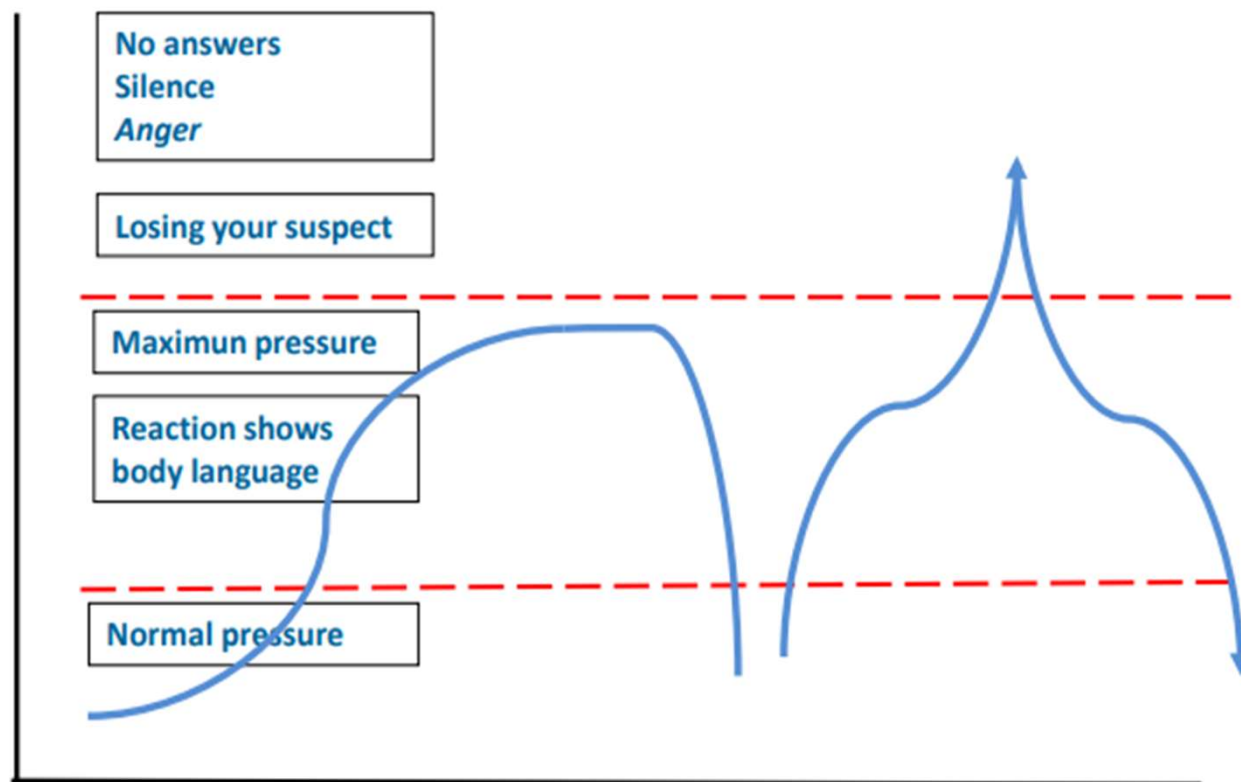
Use of Language

Length of sentences change, mistakes, stopgaps, being vague, rude, etc

Other characteristics

Smoking, asking for food/drink/toilet, changing subject, answering questions with other questions, etc.

The stress level



STRESS LEVEL AND BEHAVIOUR

A collage of several small, overlapping photographs of diverse people, mostly women, smiling and looking happy. The photos are in various colors and orientations. Overlaid on top of this collage is a large, thick orange circle. In the center of this circle is a large, bold orange question mark. The overall image conveys a sense of inquiry or a question about the people shown in the photos.



STRESS LEVEL AND BEHAVIOUR

SILENCE / LACK OF STATEMENT OR ANSWERS

Become impatient	Watch behaviour
Expect the resistance to disappear	Tell him/her what you see
Power struggle	Ask questions
Too much insistence to make a statement	Try to find out the reasons of the silence. Once found, apply rationalization techniques
Give up	Keep asking questions (funnel)
Stop talking too	Point out the consequences of his/her silence. It may affect the conviction, sentence, defence, etc

STRESS LEVEL AND BEHAVIOUR

SILENCE / LACK OF STATEMENT OR ANSWERS

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REASONS OF SILENCE

REASONS OF SILENCE

STRATEGY | CAUSES DURING INTERVIEW | PERSONAL



STRATEGY



REASONS OF SILENCE

STRATEGY

- Statement about a part of the investigation
- Lawyers's advice
- Assumption of too much/too little evidence
- Hope to gain privileges
- Interviewer is too hard
- Confession/Statement will only be done before Prosecutor or Court
- Fear of revenge
- Cultural / group pressure

REASONS OF SILENCE

CAUSES DURING INTEVIEW



REASONS OF SILENCE CAUSES DURING INTERVIEW

- Lack of trust (investigator, interpreter, legal system, etc)
- Pressure is too high
- Behaviour of the interviewer evokes resistance

show the benefits from his/her collaboration (rationalize)

REASONS OF SILENCE

PERSONAL



REASONS OF SILENCE

PERSONAL

- Under the influence of drugs/alcohol/medication
- Lacking the influence of drugs/alcohol/medication
- Psychiatric disorder



Ask for medical assistance!!!



WHY DO PEOPLE LIE DURING AN INTERVIEW?



HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

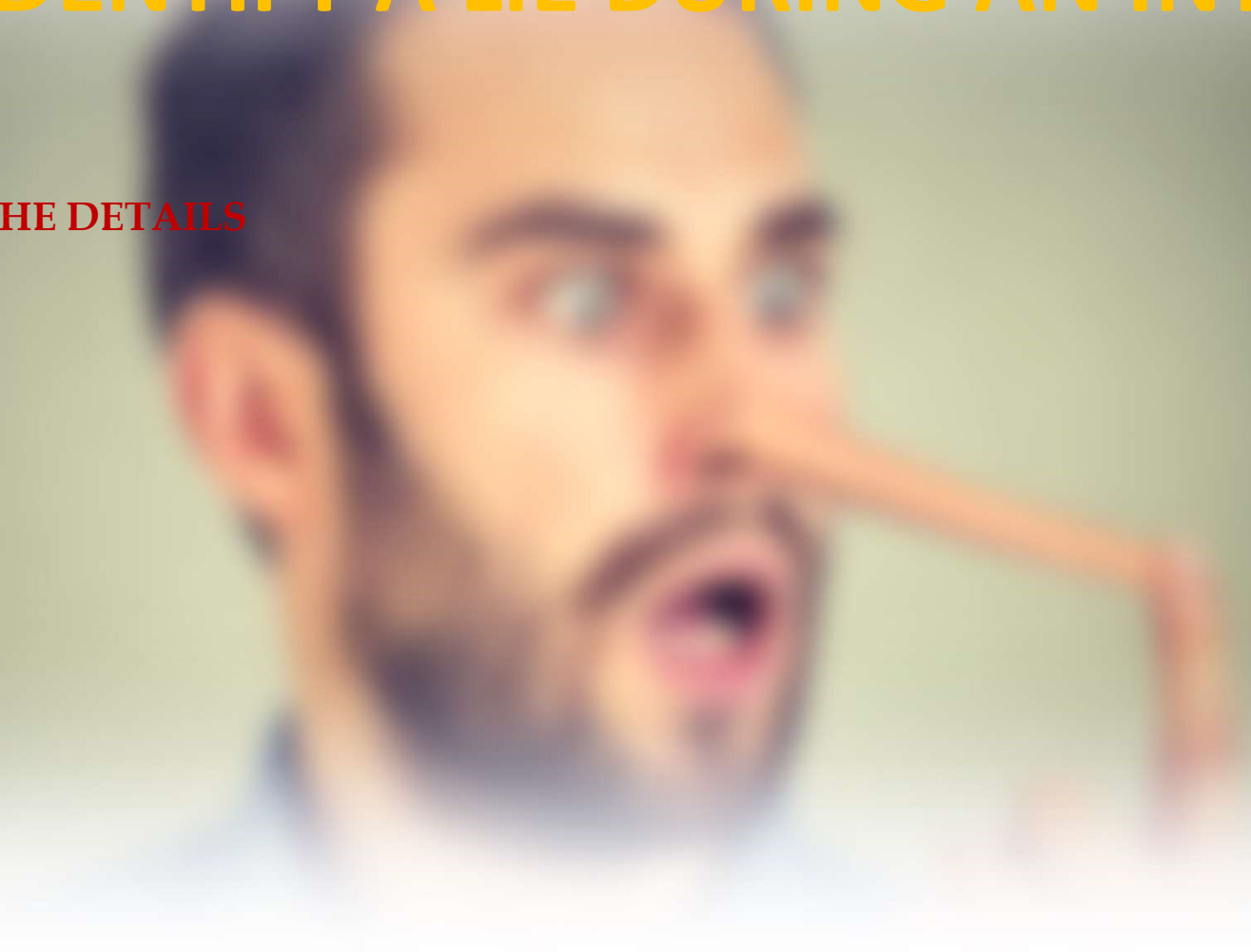


A man with a beard and blue shirt is shown from the chest up. He has a very long, thin, orange nose that extends far beyond his face. He is holding the end of the nose with his right index finger. His eyes are wide open and looking upwards and to the right, and his mouth is open in a surprised or shocked expression. The background is a plain, light-colored wall.

HOW TO IDENTIFY A LIE DURING AN INTERVIEW IN 10 STEPS

HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS



HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS

2. LISTEN TO WHAT HASN'T BEEN SAID



HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS
2. LISTEN TO WHAT HASN'T BEEN SAID
3. OVERVALUING PERSONAL QUALITIES

HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS
2. LISTEN TO WHAT HASN'T BEEN SAID
3. OVERVALUING PERSONAL QUALITIES
4. USE OF EUPHEMISMS

HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS
2. LISTEN TO WHAT HASN'T BEEN SAID
3. OVERVALUING PERSONAL QUALITIES
4. USE OF EUPHEMISMS
5. DELAYING AN ANSWER

HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS

2. LISTEN TO WHAT HASN'T BEEN SAID

3. OVERVALUING PERSONAL QUALITIES

4. USE OF EUPHEMISMS

5. DELAYING AN ANSWER

6. DISGUISES

HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS

2. LISTEN TO WHAT HASN'T BEEN SAID

3. OVERVALUING PERSONAL QUALITIES

4. USE OF EUPHEMISMS

5. DELAYING AN ANSWER

6. DISGUISES

7. PROTESTS

HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS

2. LISTEN TO WHAT HASN'T BEEN SAID

3. OVERVALUING PERSONAL QUALITIES

4. USE OF EUPHEMISMS

5. DELAYING AN ANSWER

6. DISGUISES

7. PROTESTS

8. TOO MUCH ENERGY IN RESPONSES

HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS

2. LISTEN TO WHAT HASN'T BEEN SAID

3. OVERVALUING PERSONAL QUALITIES

4. USE OF EUPHEMISMS

5. DELAYING AN ANSWER

6. DISGUISES

7. PROTESTS

8. TOO MUCH ENERGY IN RESPONSES

**9. DISQUALIFICATION OF THE
INVESTIGATION/INVESTIGATOR**

HOW TO IDENTIFY A LIE DURING AN INTERVIEW?

1. OBSERVE THE DETAILS

2. LISTEN TO WHAT HASN'T BEEN SAID

3. OVERVALUING PERSONAL QUALITIES

4. USE OF EUPHEMISMS

5. DELAYING AN ANSWER

6. DISGUISES

7. PROTESTS

8. TOO MUCH ENERGY IN RESPONSES

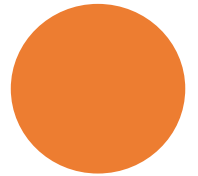
9. DISQUALIFICATION OF THE
INVESTIGATION/INVESTIGATOR

10. CHALLENGING BEHAVIOUR



GROUP WORK #4

KAHOOT QUIZ



Thank you very much
Muito Obrigada
आपका बहुत-बहुत धन्यवाद

Daniella Rasera Chiaretto

Federal Prosecutor
National Treasury Legal Office
Brazilian Government

