



OECD INTERNATIONAL ACADEMY FOR TAX AND FINANCIAL CRIME INVESTIGATION



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BETTER POLICIES FOR BETTER LIVES

OECD International Academy for Tax and Financial Crime Investigation

Tax crime, corruption, terrorist financing, money laundering, and other financial crimes threaten the strategic, political, and economic interests of all countries. Combatting these closely related crimes requires transparency, robust legal frameworks, and effective co-operation between tax and law enforcement authorities both domestically and internationally.

The OECD International Academy for Tax and Financial Crime Investigation (“the Academy”) supports global efforts to combat tax and other financial crimes providing law enforcement authorities from developing countries with the core skills necessary to combat illicit financial flows (IFFs).

Through a range of on-site and virtual training courses, the Academy is committed to providing officials with the practical knowledge and tools necessary for the effective detection, investigation, enforcement, and deterrence of tax and other financial crimes.

All participants are given the skills and materials required to allow them to apply this knowledge in their day-to-day roles and on-share their training within their administrations. The Academy is a core part of the OECD’s wider tax crime capacity building efforts, focused on supporting developing countries to stem IFFs, increase domestic resource mobilisation, and build greater trust and confidence in the fairness of the tax system.

OECD ACADEMY THEORY OF CHANGE

LONG-TERM CHANGE: Enhanced capacity of developing jurisdictions to stem illicit financial flows

- International collaboration in the fight against illicit financial flows
- Improved domestic resource mobilisation
- Increased compliance and trust in fairness of tax systems
- Improved business climate

MEDIUM-TERM CHANGE: Enhanced capacity of developing jurisdictions to combat tax and other financial crimes

- Enhanced capacity of developing jurisdictions to combat financial crimes
- Enhanced regional and international co-operation
- Developing countries involved in tax crime policy solutions
- Improved organisational tax crime frameworks
- Senior level commitment to combatting financial crime

SHORT-TERM CHANGE: Law enforcement authorities provide an enhanced skillset to combat tax and other financial crimes

- Financial crime authorities trained in essential investigation techniques
- Increased understanding of OECD tax crime standards and best practices
- Peer-to-peer exchange of experiences
- Development of networks for regional and international co-operation
- Enhanced awareness of current trends in financial crime
- Access to tools, guidance and training materials for knowledge transfer



While illicit financial flows (IFFs) are a global concern, they are particularly damaging to developing countries, which struggle to mobilise domestic resources to finance their own development in a sustainable manner. In Africa alone, a 2020 UNCTAD report estimates **annual losses in excess of USD 88 billion** due to IFFs – close to **half of the USD 200 billion financing gap** the continent faces to achieve the SDGs. This lost revenue could have otherwise been invested in sustainable development, for example, by improving healthcare, education, infrastructure, and other public services.

Four academy Centres and Pilot programmes focused on regional and global trends in financial crimes

The International Academy Centre, based in Ostia (Rome), Italy, was launched in 2013 to support global efforts to combat tax crime by connecting and training law enforcement authorities from all geographic regions. Following the success of this centre, and to meet the growing demand of developing jurisdictions in different regions, the OECD, together with key partners, launched three regional centres for Latin America (in Buenos Aires, Argentina), Asia

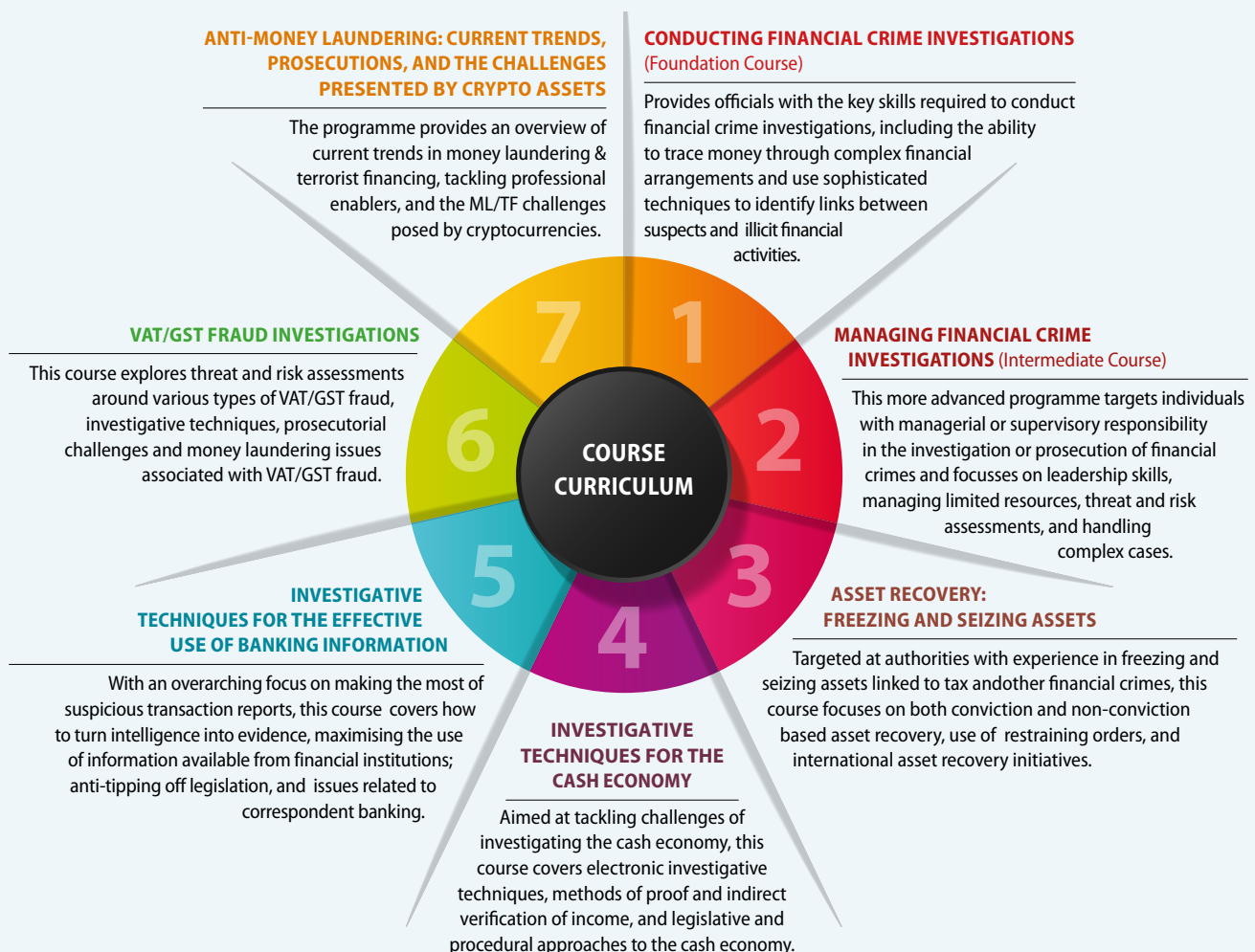
Pacific (in Tokyo, Japan), and Africa (in Nairobi, Kenya). Each of these centres offers a combination of on-site and virtual courses. All courses are conducted in English, with the exception of the Latin America programme which offers course materials in both English and Spanish and simultaneous interpretation throughout the course. A pilot Francophone programme is currently underway to cater to the needs and realities of French-speaking jurisdictions.

Intensive courses on conducting and managing investigations and specialised topics

The Academy structures each of its courses around a number of modules taught through a combination of lectures, group discussions, practical exercises, and participant presentations. All programmes are interactive and provide participants with an in-depth knowledge of

the wide range of issues faced by tax and financial crime investigators, as well as responses to these issues and available tools. A more detailed description of each of the courses is available at: <https://www.oecd.org/tax/crime/tax-crime-academy/courses/>.

OECD ACADEMY COURSE CURRICULUM





The Academy team

An OECD-based Secretariat is responsible for the management and administration of the Academy. Each programme is led by a Course Leader and a team of expert instructors drawn from financial crime authorities

from around the globe. Biographies of the Academy faculty, which includes current and retired investigators, judges, and prosecutors from developed and developing jurisdictions, are available on the Academy website.

Results to date*

91%

of Academy participants report an improved ability to conduct their day-to-day role and 93% report greater confidence doing their job.

In 2021, the OECD conducted an impact assessment to evaluate whether the Academy had been meeting its objective of enhancing developing countries' capacity to combat financial crime. The assessment demonstrated the Academy's positive impact with the vast majority of officials reporting that it provided them with skills and techniques that

were easily transferable to their domestic context and used in practice in the year(s) following their participation. Participants also placed significant value in the relationships established with other alumni, and reported extensive efforts to institutionalise the knowledge gained at the Academy by transferring

it to colleagues across their administrations.

Beyond the individual, the study also provides anecdotal support for the positive change the Academy can influence within participating organisations and jurisdictions, for example through improvements to procedural, operational, and/or institutional frameworks for combatting tax and other financial crimes. Respondents also shared wide-ranging case studies that support a correlation between participation in the Academy and improvements across a range of enforcement measures (e.g. detection, investigation, prosecution, asset recovery, interview quality, inter-agency co-operation etc.).

98%

of Academy participants would recommend the Academy to their colleagues and 96% would apply to participate in further programmes themselves.

* Based on survey responses of 175 past Academy participants.



Transfer of knowledge in Barbados

"My participation in the Managing Financial Investigations programme in 2016 was a truly invaluable learning experience and the benefits still rebound to this day. When I first returned from the Academy, I was so eager to share the knowledge I had gained, that my first activity was to conduct training sessions for my wider Audit section... In applying the skills taught at the Academy to our role as auditors, myself and the colleagues I trained have been able to detect fraudulent transactions between related parties which resulted in sizable assessments."

The course facilitators were extremely knowledgeable as they brought their years of experience from their respective fields into the classroom. It was an honour to learn at their feet!"

Kathleen Pilgrim, Senior Manager, Enterprise Risk Management , Barbados Revenue Authority

How can you participate?

The Academy is open to officials working for any government agency involved in the fight against tax crime and other financial crime (e.g. money laundering, fraud, bribery, corruption etc.). This includes but is not limited to civil and criminal tax investigators, financial intelligence authorities, anti-money laundering authorities, anti-corruption authorities, police, prosecutors, and judges.

With thanks to our donors, all Academy courses are free of charge, however, participants must cover their own travel expenses for on-site programmes (flights, accommodation, meals etc.). In line with wider OECD policy on gender balance, the Academy strives to ensure that women are at least as equally represented as men and therefore strongly encourages females to apply.

A list of all [upcoming programmes](#), the selection criteria, and detailed information on [how to apply](#) is available on the Academy website:
www.oecd.org/tax/crime/tax-crime-academy/.



Creation of Asset Recovery Task Force in the Philippines and the success that followed

"My participation in the Managing Financial Investigations and Asset Recovery courses in 2017 was the main driver behind the creation of the Asset Recovery Task Force in the Bureau of Internal Revenue, the first in the Philippines."

Since its establishment, the units recovered assets and generated revenues for the Philippine government in the amount of PHP 38.5b (EUR 660m) and resulted in the identification and prosecution of more or less 300 tax offenders including regular conduct of public auctions of seized and forfeited properties nationwide."

Grace Lacerna, Revenue District Officer, Bureau of Internal Revenue, Philippines



Stamping out corruption and money laundering in Namibia

"Following our participation in the Academy, we were assigned to a Task Team to investigate the infamous Fishrot case focused on alleged high-level fraud and corruption in the Namibian fishing sector. The skills learnt at the Academy proved very useful to our investigation, in particular to tracking, examining, analysing, and investigating suspicious financial transactions, invoices, bank statements, and other financial records. The Academy's strong focus on analysing transactions led us to follow the money to its source, including through companies with links to the suspects' families and friends. The investigation has led to criminal charges against several senior politicians and officials who are currently awaiting trial in what is considered a landmark case for Namibia, cracking down on conduct that threatens the economic and social well-being of the country at large."

Ms Maria Mbeeli & Mr Aaron Kalinga, Senior Taxation Officers, Tax Intelligence and Investigation Coordination Unit, Namibia Revenue Agency





For more information:



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<https://oe.cd/tax-crime-academy>



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