



# Impact Assessment of the OECD International Academy for Tax and Financial Crime Investigation

Main findings from the 2021 study

# **Impact Assessment of the OECD International Academy for Tax and Financial Crime Investigation**

Main findings from the 2021 study

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

---

**Please cite this document as:**

OECD (2022), *Impact Assessment of the OECD International Academy for Tax and Financial Crime Investigation: Main findings from the 2021 study*, OECD Publishing, Paris,

<https://www.oecd.org/tax/crime/tax-crime-academy/impact-assessment-of-the-oecd-international-academy-for-tax-and-financial-crime-investigation-main-findings-from-the-2021-study.htm>.

---

**Photo credits:** © The cover image is a compilation of stock image courtesy of Shutterstock.com.

© OECD 2022

---

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at [www.oecd.org/termsandconditions](http://www.oecd.org/termsandconditions)

---

# Foreword

The OECD International Academy for Tax and Financial Crime Investigation is a multilateral training programme designed to support developing countries' fight against illicit financial flows by providing law enforcement authorities with the practical skills required to prevent, detect, and combat tax and other financial crimes. With an international centre based in Rome, Italy; and three regional centres for Africa (Nairobi, Kenya); Latin America (Buenos Aires, Argentina); and Asia-Pacific (Tokyo, Japan), the Academy is central to the OECD's capacity building efforts with respect to the enforcement of tax and other financial crimes.

To assess whether the Academy is meeting its objective of strengthening developing jurisdictions' capacity to combat illicit financial flows, the OECD has completed this Evaluation and Impact Assessment which is designed to measure the programme's impact on individuals, their organisations/agencies, and wider administrations.

This document was prepared by the Tax Crime Unit of the OECD Centre for Tax Policy and Administration based on the survey responses of 175 past Academy participants. The authors are thankful to all individuals and their agencies for taking part in the study.

# Table of contents

Foreword	3
Abbreviations and acronyms	6
Executive Summary	7
1. Objective	9
2. Key Findings	10
3. Methodology	11
3.1 Survey of Academy alumni	11
3.2 Assessment Framework	11
3.3 Respondent demographic	12
Notes	15
4. Part I: Evaluation of Programme and Learning Outcomes	16
4.1 Level 1 Analysis: Reaction	16
4.2 Level 2 Analysis: Learning Outcomes	18
Notes	20
5. Part II: High level Impact Assessment	21
5.1 Level 3 Analysis: Behaviour	21
5.2 Level 4 Analysis: Results	24
6. Conclusion	30
Annex A. Academy Results Framework 2023-25	31

## FIGURES

Figure 1. Respondents by participation in regional programme	13
Figure 2. Respondents by participation in Academy course	13
Figure 3. Respondents by financial crime authority	14
Figure 4. Respondents' overall assessment of Academy	17
Figure 5. Perceived effectiveness – provision of skills for the enforcement of financial crimes	19
Figure 6. Perceived improvements along enforcement indicators	25

## TABLES

Table 1. Evaluation and Impact Assessment Framework	12
Table 2. Number of respondents by country	13
Table 3. Summary of level 1 Analysis: Reaction	16
Table 4. Summary of level 2 analysis: Learning outcomes	18
Table 5. Summary of level 3 analysis: Behaviour	21
Table 6. Summary of level 4 analysis: Results	24

## BOXES

Box 1. Transfer of knowledge in Barbados	22
Box 2. Improved investigative procedures in Rwanda	23
Box 3. Stamping out corruption and money laundering in Namibia	27
Box 4. Successful case resolution in Indonesia	27
Box 5. Enhanced coordination among financial crime agencies in Eswatini	28
Box 6. Successful prosecutions in Kenya	29
Box 7. Creation of Asset Recovery Task Force in the Philippines and the success that followed	29

# Abbreviations and acronyms

Academy	OECD International Academy for Tax and Financial Crime Investigation
AML/CFT	Anti-money laundering / Combating the Financing of Terrorism
IFFs	Illicit financial flows
MLA	Mutual legal assistance
OECD	Organisation for Economic Co-operation and Development
SDGs	Sustainable Development Goals
TFTC	Task Force on Tax Crimes and Other Crimes
UNCTAD	United Nations Conference on Trade and Development
VAT/GST	Value Added Tax / Goods and Services Tax

# Executive Summary

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 a culture of transparency, robust legal frameworks, and effective co-operation between 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 practical knowledge and tools necessary for the effective detection, investigation, and enforcement of tax and other financial crimes. The Academy is a core part of the OECD’s wider tax crime capacity building efforts, focussed on supporting developing countries to stem illicit financial flows (IFFs), increase domestic resource mobilisation, and build greater trust and confidence in the fairness of the tax system.

While 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, an UNCTAD report [Economic Development in Africa Report 2020: Tackling Illicit Financial Flows for Sustainable Development in Africa](#) 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 Sustainable Development Goals (SDGs). This lost revenue could otherwise have been invested in sustainable development, for example, by improving healthcare, education, infrastructure, and other public services.

This mission is more important than ever with a new wave of threats and vulnerabilities arising from the COVID-19 crisis, the continued growth of cybercrime spurred on by new technologies, and the increasingly sophisticated use of professional enablers for criminal enterprise. Ensuring that developing jurisdictions have the tools necessary to effectively detect and disrupt tax crime offenders is crucial for their long-term sustainable development.

[91% of investigators report an improved ability to conduct their role and 93% report greater confidence doing their job.](#)

The practical impact of the Academy was highlighted in this 2021 study in which the vast majority of investigators reported that the training 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. The study also highlighted the significant value the Academy’s networking role, with ongoing use of its global alumni network to facilitate, among others, co-operation on cross-border cases. Finally, participants shared extensive efforts to institutionalise the knowledge gained at the Academy by transferring it to colleagues across their administration, through training and written materials.

The Philippines reported that its participation in the Academy was the main driver behind the creation of an Asset Recovery Task Force which has since gone on to recover more than EUR 600 million in stolen assets and the prosecution of around 300 tax offenders.

Beyond the individual, the study demonstrated 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. Moreover, wide-ranging case studies shared by alumni, supported 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.).

These findings provide strong support for the continued demand for the Academy and the practical value that this type of capacity building work can have on jurisdictions' fight against financial crime. The Results Framework in the **Annex A** outlines activities planned for 2023-25 and demonstrates how the Academy will continue to meet its overarching objectives in the years to come.

# 1. Objective

The OECD International Academy for Tax and Financial Crime Investigation (the Academy) was established in 2013 with the objective of strengthening the capacity of developing countries to combat IFFs by providing demand-driven training to law enforcement authorities on the practical skills required to detect and combat tax crimes and other financial crimes.

To assess whether the Academy is meeting this objective, the OECD has completed an Evaluation and Impact Assessment designed to gauge the programme's impact at the individual, organisational, and jurisdictional levels. Based on this analysis, the assessment provides key findings at each level of analysis which are addressed through the Academy's proposed work programme for 2023-25 (see Results Framework in the Annex A).

## 2. Key Findings

- **Finding 1:** Participants have **overall high levels of satisfaction** with the Academy with the vast majority reporting an improved ability to conduct their day-to-day role and greater confidence doing their job.
- **Finding 2:** Assessment provides **strong support for the continuation of the programme** with almost all participants reporting they would recommend the Academy to their colleagues and participate in future programmes themselves.
- **Finding 3:** The Academy's **networking function is highly valued** but greater efforts are needed to establish and maintain a truly global network of Academy alumni.
- **Finding 4:** The core **Academy curriculum is meetings participants' needs** but regular review is required to ensure it remains focussed on regional and global trends and case studies are relevant to the regional context.
- **Finding 5:** The vast majority of participants remain in roles related to the enforcement of financial crime in the year(s) following their participation in the Academy, confirming the programme has **enduring benefits for officials and their administrations**.
- **Finding 6:** The Academy is effective at providing participants with skills/ techniques that are both transferable to their domestic context and utilised in practice in their day-to-day roles.
- **Finding 7:** **Participants are motivated and empowered to transfer knowledge and skills** gained at the Academy within their administrations and use wide-ranging methods to do so, evidencing the need for the OECD to translate its tax crime toolkits and guidance into different languages.
- **Finding 8:** Assessment provides anecdotal evidence of the Academy's **positive impact on organisations' procedural and operational frameworks** for combatting tax and other financial crimes.
- **Finding 9:** Results support **correlation between jurisdictions' participation in the Academy and institutional reforms to combat tax and other financial crimes**.
- **Finding 10:** Results support **correlation between jurisdictions' participation in the Academy and enhanced enforcement of tax and other financial crimes**.

# 3. Methodology

## 3.1 Survey of Academy alumni

In order to facilitate this assessment, in September 2020, a survey was disseminated to all Academy alumni, which at that time comprised 1 120 past participants. In total, 310 past participants responded to the survey, however, 43% of these were partial responses and therefore excluded from this study. This assessment analyses the full responses received from 175 past Academy participants.

The survey consisted of 101 questions and was divided into two parts focussing on (i) personal and professional information (e.g. respondent's organisation, role, country, etc.); and (ii) participants' assessment of programme (e.g. overall evaluation, curriculum assessment, transfer of knowledge, transferability and application of skills, operational or institutional changes, etc.). The survey is the primary source of information for this assessment but is supported by additional information provided by some respondents at the request of the Academy Secretariat.<sup>1</sup>

## 3.2 Assessment Framework

The Evaluation and Impact Assessment is divided into two parts:<sup>2</sup>

- **Part I: Evaluation of programme and learning outcomes.** The first section **evaluates the Academy programme and learning outcomes by analysing participants' reactions** to the programme and their perception and use of skills obtained.
- **Part II: High-level impact assessment of Academy.** The second part of the report evaluates the **impact** of the programme at the **organisational and jurisdictional levels** by analysing how it has influenced **behavioural changes** across administrations and the **practical results** that this has had on jurisdictions' fight against financial crime.

The survey provides a good basis for the assessment in Part I which analyses participants' responses to a series of quantitative and qualitative questions on their overall satisfaction with the programme and the extent to which they have been able to transfer and apply the skills gained to their day-to-day roles. The high-level assessment of the Academy's impact on organisations and jurisdictions in Part II of the study proves more challenging due to lack of access to organisation and jurisdiction-wide data on enforcement outcomes and institutional reforms (though the latter has less relevance as the driving institutional change is not a short-term Academy objective). Moreover, even if such data were available, it would be difficult to draw a *causal* link between the participation of individual(s) in the Academy and any improvements in enforcement outcomes (e.g. increased detection, prosecutions, etc.). To that end, the assessment in Part II relies on participants' responses to a series of open-ended questions regarding their *perceptions* of improvements along a series of key enforcement indicators as well as open-field questions regarding any institutional reforms that were influenced by their participation. Therefore, while the assessment in part II does not directly attribute positive enforcement outcomes to jurisdictions' participation in the Academy, it does provide useful *correlations* and anecdotal evidence of the impact the Academy can have on jurisdictions' wider fight against IFFs. Table 1 sets out the assessment framework in more detail.

Table 1. Evaluation and Impact Assessment Framework

	Part I: Evaluation of programme and learning outcomes		Part II: High level impact assessment of Academy	
Assessment	Level 1: Reaction	Level 2: Learning Outcomes	Level 3: Behaviour	Level 4: Results
Stakeholder	Participants		Organisations	Jurisdictions
Effects Studied	Participant satisfaction with course; Overall assessment of curriculum	Skills obtained by participants; Transferability of skills to domestic context; Use of skills in practice; Continuity of enforcement function	Assessment of transfer of knowledge and skills to colleagues (within organisation beyond) Assessment of procedural or operational reforms	Assessment of institutional reforms (e.g. creation of new teams, units, agencies, or legal, or policy reforms) Assessment of impact on jurisdictions' enforcement of tax and other financial crimes (e.g. rates of detection, number of investigations, referrals for prosecutions, convictions, recovered assets, etc.
Outputs	Informs whether there is a need to alter the content and/or delivery of the Academy courses	Informs whether skills taught are of practical use in participants' daily role. Informs whether participant selection is appropriate (i.e. individuals who remain in enforcement roles)	Informs whether any changes are needed to ensure that (i) training materials and resources are appropriate and accessible for dissemination across a participants' organisation (ii) participants are sufficiently equipped to on-share their knowledge and skills within their administration.	Informs the practical impact on the Academy at the intuitional level (noting that this is not a direct goal of the Academy); Informs whether the Academy is actually impacting jurisdictions efforts to combat illicit financial flows and enhance domestic resource mobilisation.

### 3.3 Respondent demographic

While the 175 survey respondents comprise just 15% of all past Academy participants, they nonetheless provide a representative sample of Academy alumni at the time the survey was sent. This section provides more details on the demographic of respondents.

**By gender:** 36% of survey respondents were female which aligns closely with the 37% of Academy alumni that were female in September 2020.

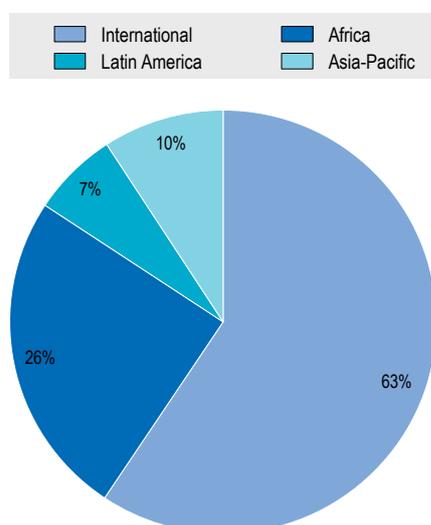
**By jurisdiction:** The 175 respondents represent 67 jurisdictions compared with the 109 jurisdictions represented among Academy alumni at the time. While respondents only provide a partial representation of all participating jurisdictions, they nonetheless provide a good geographical spread. Moreover, many jurisdictions have had only one or two participants, so it was not expected that all participating jurisdictions would take part in the study. The high number of respondents from Italy (16) and Kenya (28) is in line with the general over-representation of officials from these countries at the Academy (and accounted for by the fact that they are the host countries of the first two established Academy centres). Table 2 provides the number of respondents from each jurisdiction.

Table 2. Number of respondents by country

Argentina	8	Cambodia	4	Gambia	1	Lesotho	1	Pakistan	1	Thailand	1
Armenia	1	Cameroon	2	Ghana	4	Liberia	3	Panama	1	Trinidad And Tobago	1
Australia	1	Chile	1	Greece	1	Malawi	3	Paraguay	1	Uganda	5
Bahamas	1	Colombia	1	Honduras	1	Malaysia	2	Peru	1	Ukraine	5
Bangladesh	2	Commonwealth Of Dominica	1	Hong Kong, China	1	Maldives	2	Philippines	2	United Kingdom	2
Barbados	1	Costa Rica	2	Iceland	1	Mauritius	1	Poland	4	Uzbekistan	2
Belgium	6	Cote d'Ivoire	1	Indonesia	4	México	1	Portugal	3	Zambia	1
Bhutan	2	Denmark	3	Italy	16	Morocco	1	Serbia	1	Total	175
Bolivia	1	Dominican Republic	2	Jamaica	2	Myanmar	2	Seychelles	1		
Botswana	3	Eswatini	1	Japan	2	Namibia	3	Singapore	5		
Brazil	3	Finland	1	Kenya	28	Nigeria	2	Slovenia	1		
Burkina Faso	1	France	1	Latvia	2	Norway	1	Tanzania	2		

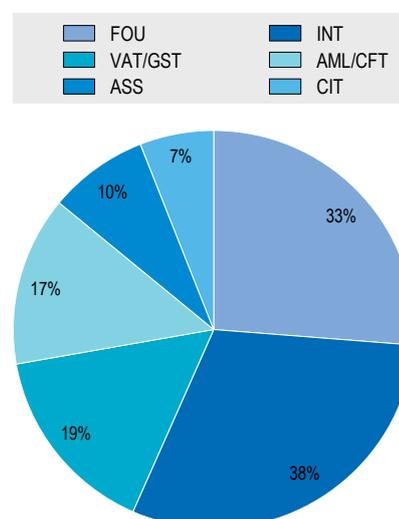
**By year:** The vast majority of respondents (83%) attended the Academy in the three years prior to completing the survey (i.e. between August 2017 and August 2020). This is also the timeframe within which the three regional centres for Africa, Asia-Pacific, and Latin America were established and thus the period in which the majority of Academy courses had taken place. On average, respondents completed the survey 17 months following their participation. While the study contains less long-term feedback (i.e. from participants attending programmes more than three years ago), this data would relate only to the International centre in Italy and is arguably less valuable in light of the longer recall period and the number of developments the programme has undergone in the interim.

Figure 1. Respondents by participation in regional programme



Source: OECD International Academy for Tax and Financial Crime Investigation.

Figure 2. Respondents by participation in Academy course



Source: OECD International Academy for Tax and Financial Crime Investigation.

### By participation in regional programmes:

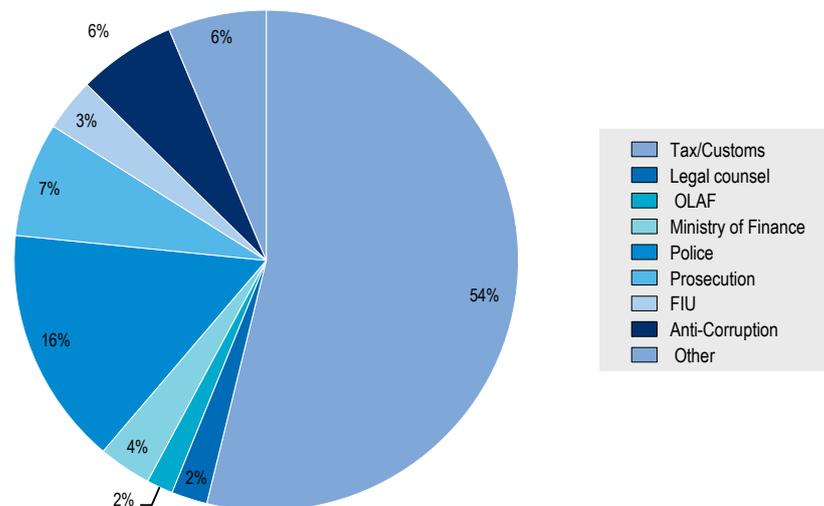
Figure 1 presents the percentage of respondents having participated in at least one course at each of the regional centres (with ten respondents (6%) have participated in more than one course among all those offered by the four Academy centres). The respondents provide a fair representation of the actual number of past participants at each regional centre as of September 2020 (within a margin of 1% of actual participations

at the Asia-Pacific programme and 7% for total participations at the International programme). While the results of this assessment will inevitably be skewed towards the views of the 63% of respondents having participated in the International programme in Italy, this is an expected outcome given this centre was established several years before the regional centres and made up 56% of total Academy participations at the time of the survey.

**By participation in course:** The Figure 2 shows the percentage of respondents participating in each of the different courses offered by the Academy. The percentage figures exceed one hundred as 24% of respondents have participated in more than one course (e.g. a foundation *and* intermediate programme). The respondents provide a good representation of the total number of participants in each course at that time (with lower and upper margins of 1.9% and 9.1% respectively).<sup>3</sup> While the majority of respondents participated in Foundation and Intermediate courses, these are the Academy's flagship courses and represented 57% of total participations in the Academy at the time the survey was conducted so the sample remains representative.

**By agency:** The 175 respondents represent a wide range of government authorities within their respective jurisdictions, which reflects the Academy's focus on connecting investigators from different agencies to promote inter-agency co-operation. While investigators from tax and/or customs administrations make up the majority (53.8%) of respondents, this too is to be expected as the Academy is first and foremost focussed on combatting tax crimes and tax and/or customs administrations represent just under half of all participations in the Academy.

**Figure 3. Respondents by financial crime authority**



Source: OECD International Academy for Tax and Financial Crime Investigation.

**By level of decision-making authority:** The survey asked respondents to self-report their level of decision-making authority in their role at the time they participated in the Academy. More than half of participants (54%) reported having significant decision-making authority and 36% reported minimal decision-making authority. This reflects the broad range of experience levels the Academy targets with the Foundation programme pitched at working level investigators and the Intermediate programme reserved for those with managerial experience. The specialty programmes tend to have a broader range experience levels within each class, noting that the core requirement is expertise in the relevant area (as opposed to being in a managerial position).

## Notes

<sup>1</sup> As part of the survey, participants could provide consent for the OECD to reach out to them with follow-up questions.

<sup>2</sup> This assessment applies a modified version of Donald Kirkpatrick's [Training Evaluation Model: Evaluating and Improving Criminal Justice Training](#) adapted for criminal justice training by the Institute for Law and Justice (ILJ).

<sup>3</sup> Intermediate also includes the combined Foundation/Intermediate programme held at the Africa Academy.

# 4. Part I: Evaluation of Programme and Learning Outcomes

As outlined in the assessment framework above, Part I evaluates the impact of the Academy programme at the **individual level** by analysing **participants' reactions** to the programme (level 1 analysis) and their **learning outcomes** (level 2 analysis). This part of the assessment identifies general levels of satisfaction with the programme and course curriculum and informs whether there is a need to alter the content and/or delivery of the Academy courses.

## 4.1 Level 1 Analysis: Reaction

**Table 3. Summary of level 1 Analysis: Reaction**

<b>Stakeholder</b>	Participants
<b>Effects Studied</b>	Satisfaction with course; Overall assessment of curriculum
<b>Outputs</b>	Informs whether there is a need to alter the content and/or delivery of the Academy courses
<b>Key Findings</b>	<p><b>Finding 1:</b> Participants have overall high levels of satisfaction with the Academy with the vast majority reporting improved ability to conduct day-to-day role (91%) and greater confidence doing their job (93%).</p> <p><b>Finding 2:</b> Assessment provides strong support for the continuation of the programme with almost all participants reporting they would recommend the Academy to their colleagues and participate in future programmes themselves.</p> <p><b>Finding 3:</b> The Academy's networking function is highly valued but greater efforts are needed to establish and maintain a truly global network of Academy alumni.</p> <p><b>Finding 4:</b> The core Academy curriculum is meetings participants' needs but regular review is required to ensure it remains focussed on regional and global trends and case studies are relevant to the regional context.</p>
<b>Proposed Activities</b>	<p><b>Activity 13:</b> Development and maintenance of online to facilitate ongoing connections among global network of Academy alumni (and streamline administration) and delivery of annual virtual alumni events for each regional centre.</p> <p><b>Activity 6:</b> Ongoing evaluation and review to ensure content and delivery of Academy programmes remains relevant and targeted to regional and global trends.</p> <p><b>Activity 3:</b> Delivery of 7 Train the Trainer workshops to increase regional ownership.</p>

### ***Participant satisfaction with course***

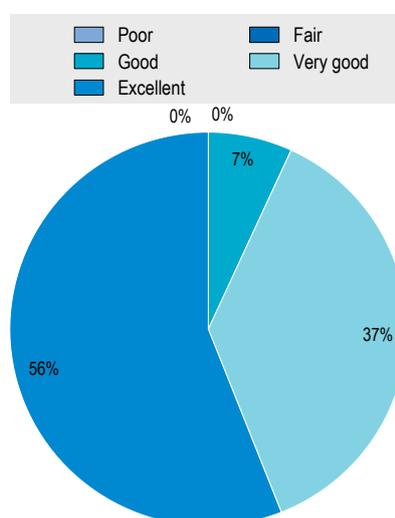
Respondents report high levels of overall satisfaction with 93% rating the Academy as either excellent or very good. Seven percent of respondents rated the programme as good and no respondents provided ratings of fair or poor.

### ***Overall assessment of Academy curriculum***

Respondents' evaluation of the Academy curriculum was also encouraging with 93% either agreeing (45%) or highly agreeing (47%) that the skills/techniques acquired during the programme provided them with greater confidence in doing their job. Similarly, 91% of respondents either agreed (53%) or highly agreed (38%) that the skills/techniques acquired at the Academy had improved their ability to conduct their day-to-day role.<sup>1</sup> Finally, respondents expressed strong support for their administrations' continued engagement with the

Academy, with 96% stating they would apply to participate in future programmes and 98% recommending the Academy to their colleagues.

**Figure 4. Respondents' overall assessment of Academy**



Source: OECD International Academy for Tax and Financial Crime Investigation.

Respondents also praised the Academy's networking aspect, in particular, the opportunity it afforded participants to benchmark their agencies' practices against other jurisdictions, exchange ideas, learn new and innovative investigative techniques, and most importantly, make long-lasting contacts with their counterparts in other jurisdictions. While many respondents reported maintaining contact with participants from their class following the course, several called for the establishment of a more global network that would connect them to all Academy alumni.

In response to an open-ended question on areas where the Academy could improve, several respondents noted the need to make the case studies more representative of "real life" or the "global context" and others noting the need for more expert instructors from their region. The planned expansion of the Academy's Training of Trainer programme will help address both of these matters.

Concerning the core curriculum, participants proposed a range of new themes which mainly concerned the use of new technologies to commit tax crimes, and issues related to use of digital forensic techniques, digital investigations and audits, risks around cryptocurrencies and use of artificial intelligence to combat IFFs. Finally, respondents expressed a desire for increased use of role-play and more feedback or evaluation of participants' class exercises. This feedback supports the need for ongoing review of the content and delivery of the Academy curriculum to ensure it remains up to speed with emerging regional and global trends.

## 4.2 Level 2 Analysis: Learning Outcomes

**Table 4. Summary of level 2 analysis: Learning outcomes**

Stakeholder	Participants
Effects Studied	Skills obtained by participants; Transferability of skills to domestic context; Use of skills in practice; Continuity of enforcement function
Outputs	Informs whether skills taught are of practical use in participants' daily role. Informs whether participant selection is appropriate (i.e. selection of individuals likely to remain in enforcement roles)
Key Findings	<p><b>Finding 5:</b> The vast majority of participants remained in roles related to the enforcement of financial crime in the year(s) following their participation in the Academy, confirming the programme has enduring benefits for officials and their administrations.</p> <p><b>Finding 6:</b> Academy is effective at providing participants with skills/ techniques that are both transferable to their domestic context and utilised in practice in their day-to-day roles.</p>
Proposed Activities	<b>Activity 6:</b> Ongoing evaluation and review to ensure content and delivery of Academy programmes remains relevant and targeted to regional and global trends.

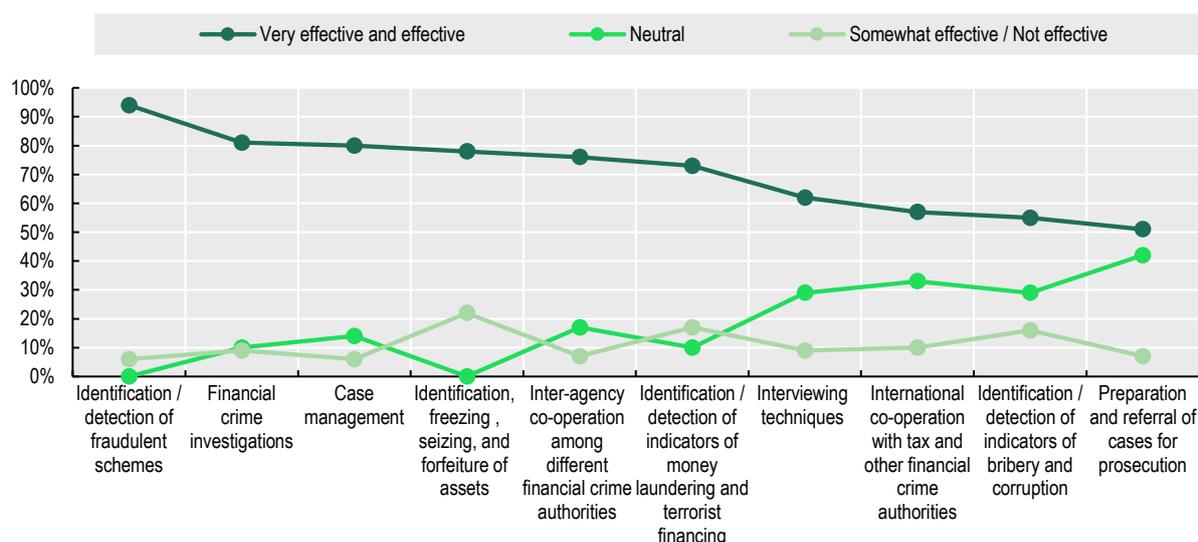
### ***Assessment of skills obtained by participants***

It is acknowledged that the level 2 analysis of learning outcomes is limited in the sense that it does not provide an objective assessment of participants' knowledge before and after the programme. However, given the breadth of topics covered in each course and the practical nature of the training, such an examination would yield results of limited value relative to the substantial impact such an assessment would have on the Academy in terms of financial and human resources. To that end, participants were asked to rate the effectiveness of the Academy at providing them with skills in a number of core areas (e.g. identification of fraudulent schemes, case management, etc.) on the following scale: (1) Not effective (2) Somewhat effective (3) Neutral (4) Effective and (5) Very effective.<sup>2</sup> As indicated in Figure 5, overall feedback was positive with, on average, 70% of respondents assessing the Academy as being either effective or very effective at helping investigators develop the skill/technique in question.

Respondents rated the Academy at being most effective with respect to the identification/detection of fraudulent schemes (e.g. carousel fraud, missing trader schemes, etc.), conducting financial crime investigations, managing cases, and identification of stolen assets. Feedback declined slightly with respect to the efficacy of the programme at preparing respondents for interviewing suspects, identifying bribery and corruption schemes, and preparing cases for prosecution. This feedback could be explained (at least in part) by the fact that these topics are covered in varying levels of detail depending on the subject matter expertise of the expert instructors. For example, while the objective of the Foundation programme remains the same, the agenda is fluid with respect to the emphasis placed on certain topics. This level of flexibility is both a necessity due the availability of instructors with relevant expertise, but also a strength of the programme, ensuring all programmes are taught by specialised experts.

The variability of the curriculum from course to course is less likely to account for the 43% of respondents that found the Academy to be neutral (33%) somewhat effective (9%) or not effective (1%) in providing them with the skills needed effective international co-operation – given this is a core focus in all programmes. However, it should be noted that international co-operation is an incredibly complex area and a major challenge to cross-border investigations in even the most advanced tax crime administrations – so there is no expectation that participation in the Academy alone would translate to successful outcomes. Nonetheless, regular review of the Academy curriculum should take into account these results to determine where improvements could be made on the delivery of each core subject.

**Figure 5. Perceived effectiveness – provision of skills for the enforcement of financial crimes**



Note: Figures on improved case management reflect responses of past participants of Intermediate courses only; figures on asset recovery reflect responses past participants of Asset Recovery Course only; figures on detection of ML/TF schemes only reflects responses of past participants of the AML/CFT course only; figures on detection of fraudulent schemes reflect responses of past participants of VAT/GST Fraud course only. Source: OECD International Academy for Tax and Financial Crime Investigation.

### ***Transferability of skills to domestic context and use of skills in practice***

The broad representation of jurisdictions in each Academy class is by design as it affords many benefits in terms of building networks at the regional and international levels. It also facilitates valuable exchange of ideas and practices among jurisdictions with different institutional, legal, and operational frameworks for combatting tax and other financial crimes. However, a challenge common to any multilateral training programme is pitching the curriculum at a level where it remains relevant and transferable to participants' varying domestic contexts. To assess whether the Academy is delivering on this front, the survey asked participants assess the extent to which the curriculum was transferable to and of ongoing use to their day-to-day roles. The response was encouraging, with 80% of respondents either agreeing (49%) or highly agreeing (31%) that the skills gained at the Academy were easily transferable to their jurisdictions' legal or operational context; and 86% of respondents either agreeing (49%) or highly agreeing (37%) to having used the skills taught at the Academy in their day-to day-roles.

Only 5% of respondents provided negative feedback regarding the transferability and practical use of skills with the remainder of respondents being neutral (14% and 9% respectively). Respondents cited lack of resources, in particular, human resources, as the primary constraint to the use of skills in their daily roles. Others noted barriers posed by their jurisdictions' legal frameworks and issues surrounding the allocation of responsibility in tax crime investigations. A handful of respondents reported that some skills did not translate to the reality in their jurisdictions but unfortunately did not expand on this. Case studies on how participants have successfully applied specific skills and anecdotal evidence of the results achieved are set out later in the report.

### ***Continuity of enforcement function among respondents***

For the Academy to be effective in the long-term, it relies on the selection of financial crime authorities who will remain in enforcement roles in the years following their participation. To that end, the survey included an assessment of whether alumni had changed roles since their participation in the Academy, and if so, to what

role and why. The results provide a strong assurance of the continued value of the programme to participants with 65% of remaining in the same role when surveyed. More importantly, 92% of respondents remained in roles related to the enforcement of financial crimes (noting that on average, respondents had participated in the Academy programme 17 months prior to completing the survey).

Of the 35% (61 respondents) who had changed roles, 79% moved to a new role or unit within the same financial crime agency; 13% moved to a role at a different financial crime agency; and just 8% (5 respondents) no longer worked for a governmental financial crime agency. Eighty percent of those changing roles cited either promotion (45%) or professional development (35%) as the reason. The remaining 20% attributed the move to a compulsory rotation within the government administration, career change, or personal reasons.

While the survey did not directly ask participants whether their participation in the Academy led to a promotion, some participants shared this in their responses. For example, one respondent from Peru reported that following her participation she prepared a report recommending the creation of a new division which she was then promoted to lead. Part of her new role was to hold workshops and train auditors responsible for investigating cases related to the Panama Papers.

## Notes

<sup>1</sup> Respondents were asked to rank their level of agreement on a scale from (1) highly disagree (2) disagree (3) neutral (4) agree (5) highly agree.

<sup>2</sup> It should be noted that the data has been scaled so that it only represents responses by individuals that participated in a course with a strong focus on that topic. For example, feedback on the effectiveness of the Academy at helping participants identify, freeze, seize, and forfeit assets represents the responses of the X number of respondents that had participated in the Asset Recovery Specialty Programme. Similarly, the data on detection of money laundering/terrorist financing schemes only takes into account the responses of the X individuals that had participated in the AML/CFT programme at the time of completing the survey. More general topics such as, inter-agency co-operation, international co-operation and financial crime investigations represent feedback of all 175 respondents.

# 5. Part II: High level Impact Assessment

The second part of this study evaluates the high-level impact of the Academy on **organisations** and **jurisdictions** by analysing how the programme has influenced **behavioural changes** within organisations (**level 3 analysis**) and the **practical results** this has had on jurisdictions' efforts to combat financial crimes (**level 4 analysis**). This will inform whether the Academy is providing participants with sufficient tools to support learning and effect practical change within their organisations and beyond as well as anecdotal evidence of the Academy's impact on jurisdictions' enforcement of financial crime.

## 5.1 Level 3 Analysis: Behaviour

Table 5. Summary of level 3 analysis: Behaviour

Stakeholder	Organisations
Effects Studied	Assessment of transfer of knowledge and skills to colleagues (within and outside of organisation) Assessment of any procedural or operational reforms
Outputs	Informs whether participants are sufficiently equipped to on-share knowledge and skills within their organisation Informs whether training materials and resources are appropriate and accessible for dissemination across participants' organisation
Key Findings	<b>Finding 7:</b> Participants are motivated and empowered to transfer knowledge and skills gained at the Academy within their administrations and use wide-ranging methods to do so, evidencing the need for the OECD to translate its tax crime toolkits and guidance into different languages. <b>Finding 8:</b> Assessment provides anecdotal evidence of the Academy's positive impact on organisations' procedural and operational frameworks for combatting tax and other financial crimes.
Proposed Activities	<b>Activity 16:</b> Consider introducing a minimum expectation with respect to transfer of knowledge by participants within their administrations.

### *Transfer of knowledge and skills to colleagues*

A core objective of the Academy is to empower participants to transfer knowledge across their administration, thus ensuring that the benefits of the Academy extend beyond the individual. This expectation is set at the application stage, with a requirement that applicants submit a form signed by their manager stating that they will be "*encouraged to share the skills and knowledge they have gained on the programme with colleagues within their authority, for example through training sessions.*" This is not to say that the Academy provides participants with the skills required to become "expert instructors" (which is instead the goal of the separate "Train the Trainer" programme). However, all participants should return to their jurisdictions with new skills and knowledge that they can on-share with their colleagues, as well as practical training materials that they can disseminate both within and outside of their agencies.

To assess whether the Academy is achieving this objective, the survey included both open and closed questions regarding transfer of knowledge. Feedback was encouraging with 90% of respondents reporting they shared information gained at the Academy and/or training materials with colleagues upon returning to

their administration. A further 93% provided that they intend to transfer (or continue transferring) knowledge in the future. Interestingly, respondents' reported level of decision-making authority did not affect knowledge-transfer (i.e. colleagues in more junior positions reported on-sharing just as much as those in managerial positions).

The main explanation cited among the 10% of respondents who provided they did *not* transfer knowledge/materials was restrictions due to COVID-19. Others noted the impact of budget cuts on group workshops or training sessions. Importantly only one respondent cited *absence of* managerial support as a reason for not sharing his/her knowledge.

Mechanisms for knowledge-transfer were wide-ranging from more limited efforts (e.g. preparation of briefings to management, dissemination of training materials through use of shared drives); to more extensive (e.g. preparation of articles, updating existing training manuals or courses to include Academy content etc.). Other respondents reported extended efforts to develop entirely new training materials, guidance etc. based on Academy materials as well as bespoke training sessions/seminars/courses for colleagues within their immediate teams and wider administrations. A smaller subset of respondents went one-step further, by transferring their knowledge across other relevant financial crime agencies, for example, through multi-agency training (see example in Box 1).

While it is necessary that participants have the flexibility to transfer knowledge a manner that is both appropriate within their domestic context (particularly given the reality of resource constraints) – the Academy could consider introducing a baseline expectation with respect to knowledge transfer, for example, to ensure the systematic sharing of basic materials with all relevant teams/units within their organisation.

### Box 1. 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 and led to me becoming the Authority's training facilitators on interview techniques. 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 modules on Advanced Interviewing Techniques prove particularly beneficial and to this day, I continue to achieve positive outcomes in my investigations utilising these techniques.*



*Additionally, the networking opportunities afforded by the Academy have resulted in lasting bonds with other participants and provided me with the connections to organize an Internal Revenue Service (IRS) official to travel from the United States to Barbados to conduct multi-agency training. I would highly recommend the Academy's training programmes to all tax practitioners. 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*

### **Procedural or operational reforms**

For the Academy to be effective, it is imperative that investigators can not only apply their new knowledge to their day-to-day roles but also use it to effect more systemic changes within their organisation. While in some instances this will be through transfer of knowledge to colleagues through training seminars, (discussed

above), the Academy can also drive changes to an organisation's internal procedures or operations for combatting tax and other financial crimes. While such changes are not a direct objective of the programme (in the sense that there is no expectation on participants to review or revise their organisations' operating procedures), it is nonetheless notable that one third of respondents (33%) reported such reforms following their participation.

The most common reported change to internal operations was the introduction of new guidelines to streamline the performance of specific tasks, including guidance on identifying and reporting bribery and corruption, conducting interviews, digital forensics, and investigative procedures. Other respondents reported the implementation of new procedures for both the allocation and management of cases, access to information policies, and the introduction of timeframes within which to respond to requests for information from other agencies. A respondent from the Uganda Revenue Authority reported that the participation of several colleagues built a greater understanding within the organisation of how virtual assets may be used to launder the proceeds of crime and resulted in the agency's acquisition of software to trace such assets. Box 2 provides further example of the influence the Academy can have on organisations' operations for combatting tax crime.

### Box 2. Improved investigative procedures in Rwanda

*“Following my participation in the June 2019 Academy programme on Managing Financial Crime Investigations, I was able to use the knowledge gained to update my unit's training programme and internal procedures for investigation. Case profiling, evidence documentation and inter-agency co-operation are among the international best practices learnt. The skills and tools gained during the training contributed to some of the investigations conducted and anti-smuggling operations in the alcoholic beverages sector in period of June to October 2019.”*

*Richard Dada, Deputy Commissioner for Revenue Investigation and Enforcement, Rwanda Revenue Authority*

Note: This example was provided prior to the launch of the survey but is included because of its anecdotal value regarding the impact of the Academy at the organisational level.

## 5.2 Level 4 Analysis: Results

Table 6. Summary of level 4 analysis: Results

Stakeholder	Jurisdictions
Effects Studied	Assessment of institutional reforms (e.g. creation of new teams, units, agencies; or legal or policy reforms) Assessment of impact on enforcement of tax and other financial crimes (e.g. rates of detection, number of investigations, referrals for prosecutions, case outcomes, recovered assets etc.
Outputs	Informs the practical impact on the Academy at the institutional level (noting that this is not a direct goal of the Academy); Informs whether the Academy impacts jurisdictions efforts to combat illicit financial flows and enhance domestic resource mobilisation.
Key Findings	<b>Finding 9:</b> Inputs support correlation between jurisdictions' participation in the Academy and institutional reforms to combat tax and other financial crimes. <b>Finding 10:</b> Inputs support correlation between jurisdictions' participation in the Academy and enhanced enforcement of tax and other financial crimes.
Proposed Activities	<b>Activity 10:</b> Increased involvement of developing jurisdictions in OECD Tax Crime Fora (e.g. Task Force on Tax Crimes and Other Crimes (TFTC), Forum on Tax and Crime, Capacity Building Advisory Groups etc.). <b>Activity 11:</b> Increase involvement of developing jurisdictions in TFTC projects (in particular benchmarking against the Ten Global Principles).

As noted in the methodology, this final level of analysis is the most difficult, as the survey relies on individual reports (as opposed to objective assessments of organisation and jurisdiction-wide data). Moreover, it is very challenging to prove a *causal* relationship between the participation of officials in the Academy and any institutional reforms or improved enforcement outcomes that follow. Nonetheless, the results provide anecdotal evidence of *correlations* between jurisdictions' involvement in the Academy and improvements in their capacity to tackle tax and other financial crimes. It does this by analysing participants' responses to open ended questions on any reforms or improved enforcement outcomes that, in their view, occurred as a *result* of their participation in the Academy.

### ***Institutional reforms***

Similar to procedural/operational reforms discussed above, it is not a direct objective of the Academy to drive institutional change but still important to highlight such changes where they have taken place. For the purposes of the assessment, institutional reforms includes the creation of new units, divisions, or agencies targeted at investigation, prosecution and/or recovery of assets linked to financial crimes, as well as any legislative or policy reforms.

One quarter of respondents (25%) reported policy or legislative reforms occurring as a *result* of their participation in the Academy. Changes were wide-ranging including the introduction of enhanced investigative powers, new tax crimes, more punitive sanctions, and making tax crimes predicate offences to money laundering. While these are positive developments, it is acknowledged that some of these changes may have simply occurred following their participation (as opposed as a *consequence* of it). However, the lack of detail in this area is not of particular concern as driving legislative reform is not a direct objective of the Academy.

Furthermore, twenty percent of all respondents reported the creation of new teams or units following their participation. However, unlike legislative reforms, some respondents did very clearly link their participation in the programme to the change. For example, two respondents from Uganda reported that following the participation of multiple investigators from the revenue authority, a specialised unit for the investigation tax crimes was established (the first of its kind in Uganda – which is now a TIWB-CI partner). Similarly, a respondent from Nigeria directly linked his participation to the creation of a joint task force on Tax Fraud comprising the revenue authority and other financial crime agencies. Finally, respondents from Kenya

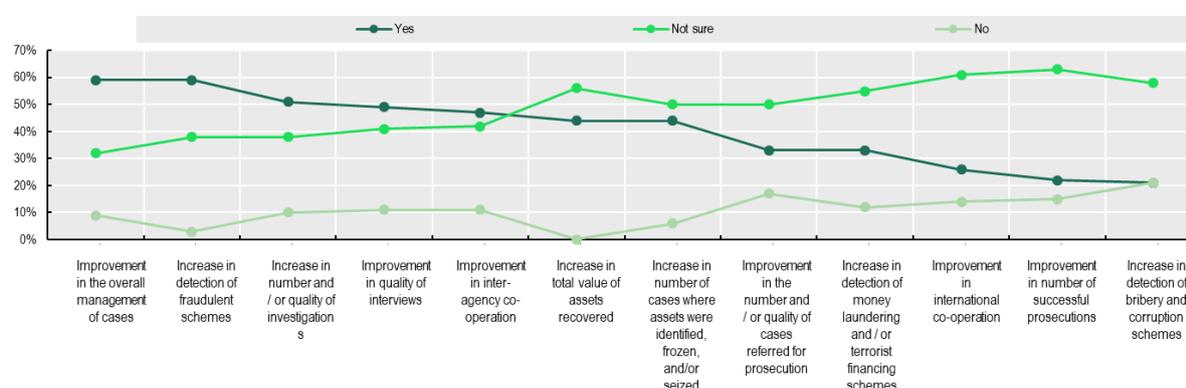
reported the reorganisation of its Investigation and Enforcement Department to focus more on intelligence led investigation and prosecutions, while referring civil audit issues to other departments. This demonstrates the real impact that engagement with OECD standards and best practices can have on jurisdictions' institutional frameworks for combatting financial crime and provides strong support for the increased involvement of developing jurisdictions in TFTC meetings and projects (in particular, benchmarking against the [Ten Global Principles for Fighting Tax Crime](#)).

### **Impact on jurisdictions' enforcement of tax and other financial crimes**

Unlike some of the OECD's other tax capacity building projects (e.g. those related to implementation of BEPS actions), it is not possible to provide any direct measure of the Academy's impact on specific jurisdictions' suppression of IFFs and associated domestic resource mobilisation. While a jurisdiction's fight against tax and other financial crimes could be assessed through a number of defined measures (e.g. rates of detection, investigation, prosecution, recovered assets, revenue collected, etc.) the TFTC Secretariat has found that both developed and developing jurisdictions alike do not consistently maintain such statistic. Moreover, even if they did, it would be difficult to make a *causal link* between the participation of individual(s) in a multilateral training programme like the Academy and any improvements in these measures in participating jurisdictions. To that end, this report instead focusses on qualitative data obtained through the survey.

As a starting point, respondents were asked to respond "Yes", "No", or "Not Sure" to questions on whether they had seen improvements in a number of core enforcement indicators following their participation in the Academy. Around 50% of respondents were "not sure" whether such improvements had occurred. On reflection, the survey could have made it clearer that participants were to answer this question from their own perspective (as opposed to quantifiable data). While this should be clarified for future assessments, it is possible that most respondents were simply not well positioned to answer such questions.

**Figure 6. Perceived improvements along enforcement indicators**



Note: Figures on improved case management reflect responses of past participants of Intermediate courses only; figures on asset recovery reflect responses past participants of Asset Recovery Course only; figures on detection of ML/TF schemes only reflects responses of past participants of the AML/CFT course only; figures on detection of fraudulent schemes reflect responses of past participants of VAT/GST Fraud course only.  
Source: OECD International Academy for Tax and Financial Crime Investigation.

This part of the survey went on to ask individuals who responded "Yes" to provide examples of where change occurred, and those who responded "No" to provide their views on what might have prevented change. Barriers to change were fairly consistent across all measures and can thus be grouped into the following themes: impact of Covid-19; too short a period since the end of the Academy for an assessment; area not within respondent's competency, lack of resources (financial and human); and legal and operational barriers. For the most part, these are systemic factors that are not the remit of the Academy. However, these results

are still valuable for identifying jurisdictions that could benefit from increased involvement in the TFTC's standard setting work (e.g. where appropriate, participation in meetings and projects including benchmarking against of the OECD's Ten Global Principles for fighting tax crime), and in some instances, targeted bilateral capacity building work.

The subsections below provide anecdotal evidence of the positive impact the Academy has had on specific enforcement indicators.

**Improved case management:** Among the 66 respondents having participated in the Intermediate programme, 59% reported improvements in case management upon returning to their administration. The most commonly reported outcome was better management resulting in quicker investigations. For example, three separate respondents from Singapore noted that overall better time management had resulted in speedier case resolution. Similarly, respondents from Bhutan, Mauritius and Myanmar reported improvements in the speed of case resolution while a respondent from Tanzania reported the introduction of a database to manage time and movement. Other respondents noted improvements in what information to include as well as better coordination between units and agencies.

**Increased in detection of fraudulent schemes:** Among past participants of the VAT/GST course, 59% reported seeing an increase in the number of fraudulent schemes identified by their agency following their participation in the Academy. Almost all provided examples of a time where they successfully identified such a scheme using the skills learned at the Academy. This included identification of missing trader schemes, fraudulent schemes involving customs duties, loan schemes, employment tax fraud, medical supplies.

**Increased in detection of bribery and corruption and ML/TF schemes:** 37 out of 175 respondents (21%) reported seeing an increase in the number of bribery and corruption schemes detected by their agency following their participation in various Academy programmes. One third of past participants of the AML/CFT course (33%) reported an increase in with money laundering and/or terrorist financing schemes. The majority of respondents went on to share examples of cases where they applied the skills learned at the Academy to detect cases, for the most part, by utilising red flag indicators. A more detailed case study involving corruption and money laundering in Namibia is set out in Box 3.

### Box 3. 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 Academy also taught us the key role that lawyers & accountants play in professional money laundering resulting in the investigation of lawyers suspected of enabling money laundering in this case. 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*

**Increase in number and/or quality of financial crime investigations:** Just over half of all respondents (51%) reported improvements in the number and/or quality of financial crime investigations following their participation in the Academy and 35% went on to provide short examples of cases where they applied the skills learned at the programme to achieve a successful case outcome. While some responses were more generic in nature (as opposed to applying to a specific case), the level of response provides at least anecdotal evidence that skills are both transferable to participants’ domestic context and applied in practice. An example provided from a respondent from Indonesia is set out in Box 4.

### Box 4. Successful case resolution in Indonesia

*“In mid of 2015, less than a year after I gained knowledge from the Academy course in Ostia, I (as a team) have assignment to conduct tax crime investigation related to falsified tax return and counterfeiting tax invoice. I conducted investigative techniques such as surveillance, informants, undercover operations, interviewing witnesses, digital forensics, search and seizure, and other relevant techniques. The team has found that the accused (as a private tax consultant) found guilty in falsified tax return and counterfeiting tax invoice, then he was sentenced to 5 years in prison and a fine of about USD 7.6 million.”*

*Tax Investigator, Directorate General of Tax, Indonesia*

**Improved interview quality:** Almost half of all respondents (49%) reported an improvement in the quality of their agencies’ interviews with suspects and witnesses. Common examples included enhanced use of different interviewing techniques, better preparation, and better overall structure. Several respondents linked these improvements to positive case outcomes, mainly through increased use of evidence obtained through interviews. One respondent from Honduras wrote that *“the interviews with the suspects or witnesses were [after participation in the Academy] better directed in the interrogation, following a clear line of investigation beforehand, limiting digressions and strengthening the investigative files by obtaining objectively reliable means of evidence.”*

**Enhanced inter-agency co-operation:** Almost half of all respondents (47%) reported seeing improvements in inter-agency co-operation among financial crimes authorities following their participation in the Academy and 34% provided examples of steps either they or their organisation had taken to enhance coordination. Examples included initiation of outreach meetings or establishment of regular cross-agency meetings, seconding staff to other agencies, multi-stakeholder training, joint investigation teams, and establishment of online platforms for co-operation, improved information sharing and adoption of memoranda of understanding. An example of successful inter-agency co-operation from a respondent from Eswatini is set out in Box 5.

#### Box 5. Enhanced coordination among financial crime agencies in Eswatini

*“Following my participation in the Conducting and Managing Financial investigation course in 2018, I was motivated to facilitate discussions between the revenue authority, police, and the prosecutor’s office on ongoing cases. I have noticed that this has resulted in improved engagement of key stakeholders and seen an increase in the numbers of cases going through the court process. The knowledge also assisted in that I am always at liberty to engage colleagues from other countries for benchmarking purposes.”*

*Templeton Dlamini, Manager, Investigation and Intelligence, Eswatini Revenue Authority*

**Improved international co-operation:** One quarter of all respondents (25%) reported seeing an improvement in international co-operation following their participation in the Academy. When asked to for more details, some respondents provided examples of instances where they had requested mutual legal assistance (MLA) from foreign jurisdictions. However, a more common response was that the Academy increased their knowledge of different types of cross-border co-operation (i.e. beyond formal MLA) and that this had resulted in improved interactions with foreign jurisdictions. Respondents also praised the networking aspect of the Academy and reported utilising these networks to achieve cross-border co-operation on cases.

Outside of the survey, the Academy Secretariat recently received positive feedback regarding assistance provided by an Academy participant to an instructor. During the course, the instructor mentioned that his/her country was struggling to gain ground on a money laundering prosecution because the suspects had fled to a foreign jurisdiction. Following the programme, a participant from that jurisdiction reached out to the instructor working the case to offer assistance. As a consequence, the instructor has since travelled to this jurisdiction to meet with the top official responsible for extradition and mutual legal assistance and discuss cooperation on this case and between their jurisdictions more broadly, demonstrating the very real impact Academy courses can have on ongoing cases.

**Improved prosecution outcomes:** Almost one third of all respondents (i.e. 30%) reported seeing an improvement in the number and/or quality of cases referred for prosecution following their participation in the Academy and 22% reported an improvement in the number of successful prosecutions. The most cited reason for improvement was enhanced involvement of prosecutors at the investigation stage. For example, respondents from Uganda reported adopting prosecution-led investigations and respondents from Singapore and Honduras cited the benefits of involving prosecutors earlier in the investigation. A prosecutor from Argentina noted that following the programme, he was able to request more details and better test information provided in money laundering cases.

### Box 6. Successful prosecutions in Kenya

*“The adoption of prosecution guided and intelligence led investigation strategy has improved the success rate in combatting tax evasion. The tax crime and investigation department has improved in detecting, disrupting and deterring tax evasion due to the knowledge transfer especially from the African Tax Academy. There is increased capacity building in the region which has resulted to quality and effective case execution.”*

*Manager, Financial Fraud Investigation, Kenya Revenue Authority*

**Improved recovery of assets linked to financial crimes:** Among respondents having participated in an Asset Recovery course, 44% reported an increase in the number of cases where assets were identified, frozen, seized, and forfeited as well as an increase in the total value of assets recovered in financial crime cases. One respondent from Bolivia noted that *“thanks to better coordination with the General Prosecutor’s Office, the Police, and the FIU, every day there are more cases of frozen resources, recovered and seized assets, that are later monetized.”* Box 7 provides a final case study showcasing the substantial and quantifiable impact that the Academy can have on jurisdictions’ ability to recover stolen assets linked to tax and other financial crimes.

### Box 7. 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. Less than a year after returning to the Philippines, I was tasked to head the Task Force of six seizure agents and seven investigators to focus on identifying, tracing, securing and, recovering the assets of identified delinquent taxpayers. The unit generated revenues of almost PHP 1 billion (EUR 17.2 million) in its initial pilot run.*

*The courses provided crucial training on the effective management of limited resources and recovery of assets resulting from regular tax audits and investigation of tax crimes which greatly contributed to the development of training courses in our office, specifically the Seizure Agents Course. The leadership and technical skills I learned greatly contributed to the successful implementation of the Centralized Arrears and Forfeited Assets Management Project which I also headed at that time. This project had been institutionalised which led to the creation of the Forfeited Assets Management Unit in the head office and the Arrears Management Sections in the regional offices nationwide. These newly created offices in the Bureau hired new recruits designated as Seizure Agents for the newly created positions. Since its establishments, the units recovered assets and generated revenues for the Philippine government in the amount of PHP 38.5 billion (EUR 660 million) 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.*

*Following my participation in the Academy, I encouraged other colleagues to take part in the courses offered for capacity development, skills improvement and network building. In 2019, it was my pleasure to be invited to join the Academy’s faculty of expert instructors.*

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



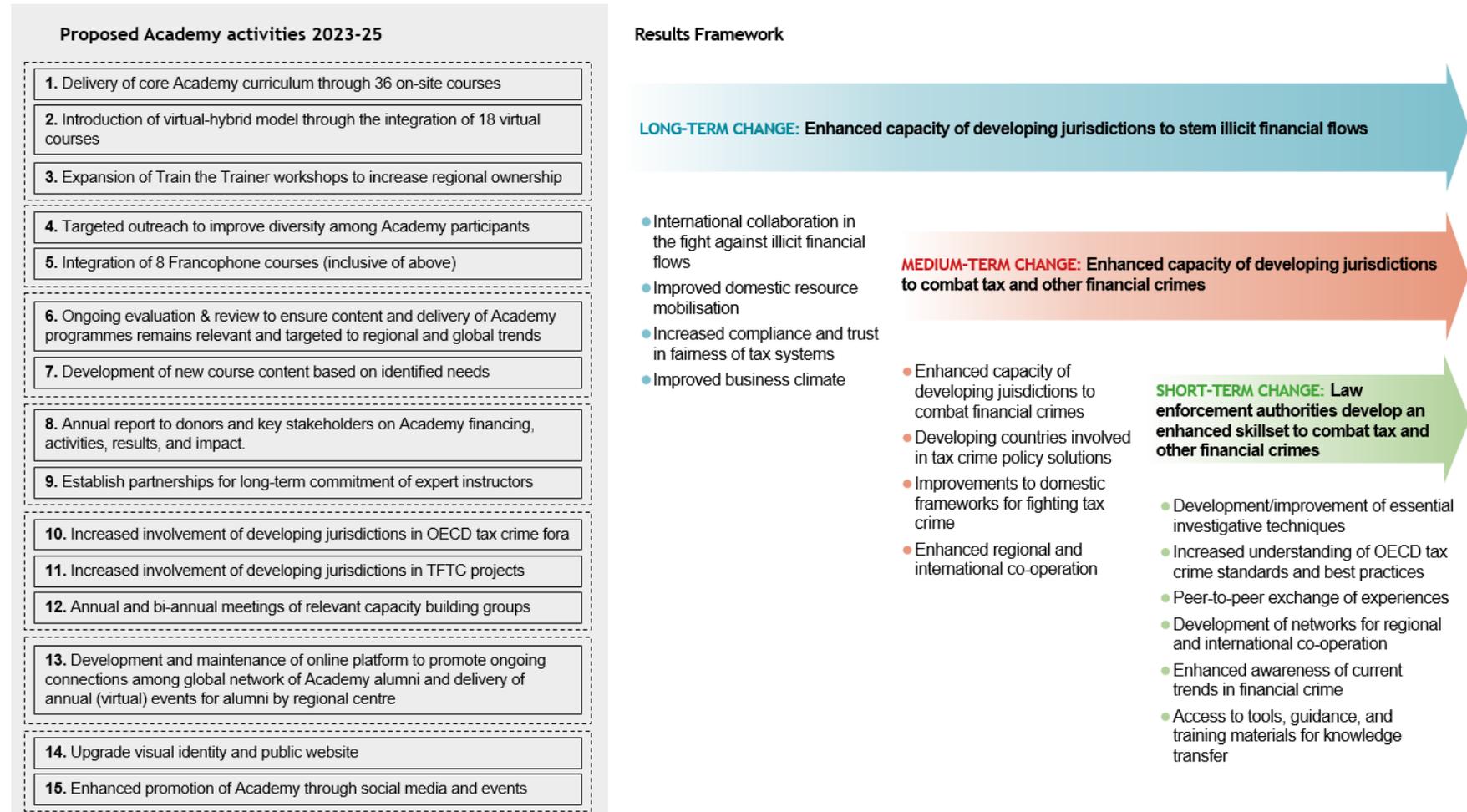
## 6. Conclusion

The evaluation and impact assessment of the OECD Tax Crime Academy, provides important feedback on its value to individuals, their organisations, and wider jurisdiction, as well as areas for improvement.

The assessment provides good evidence that participants place significant value in the Academy and the positive impact it has on their ability to conduct their day-to-day roles. This is evidenced, in particular, through participants' continued use of the skills/techniques learned in the years(s) following their participation, the ongoing value they place in the relationships established with other alumni, and their extensive efforts to institutionalise their knowledge by transferring it to colleagues both within and outside of their organisations. Beyond the individual, the assessment supports, at least anecdotally, the positive change the Academy can influence within participants' organisations and wider administrations, for example through improvements to procedural, operational, and/or institutional frameworks for combatting tax and other financial crimes. While the assessment, by design, does not draw causal links between jurisdictions' participation in the Academy and positive enforcement outcomes, the many examples shared by respondents, support a correlation at least.

In terms of areas for growth, the assessment provides support for existing plans to establish an online platform that facilitates networking among all academy alumni, as well as the importance of regular review of the content and delivery of the curriculum to ensure it remains relevant to and targeted at global and regional trends. The study confirms the critical importance of the inclusion of expert instructors from each region as part of the Academy faculty and increased involvement of participating jurisdictions in the TFTC's standard setting work. Finally, to ensure the Academy is collecting and sharing data on its value and impact on a regular basis, going forward, participants will systematically receive an impact assessment survey 18 months following their participation in the programme and an analysis of these surveys will be included in an Annual report to Academy donors and key stakeholders. The Academy Results Framework set out in the Annex of this report outlines planned activities for 2023-25 to address all of these findings.

# Annex A. Academy Results Framework 2023-25



Source: OECD International Academy for Tax and Financial Crime Investigation.

# Impact Assessment of the OECD International Academy for Tax and Financial Crime Investigation

## Main findings from the 2021 study

The OECD International Academy for Tax and Financial Crime Investigation was established in 2013 with the objective of strengthening the capacity of developing countries to combat illicit financial flows by providing demand-driven training to law enforcement authorities on the practical skills required to detect and combat tax crimes and other financial crimes. To assess whether the Academy is meeting this objective, the OECD completed an evaluation and impact assessment in 2021 designed to gauge its impact at the individual, organisational, and jurisdictional levels. The study demonstrates the positive impact of the Academy, 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. The study also provides anecdotal support for the positive change the Academy can influence within national tax and financial crime agencies and supports a correlation between countries' participation in the programme and improvements across a range of criminal enforcement measures.



For more information:

-  [ctp.contact@oecd.org](mailto:ctp.contact@oecd.org)
-  [www.oecd.org/tax/crime](http://www.oecd.org/tax/crime)
-  [@OECDtax](https://twitter.com/OECDtax)

