

PROFESSIONAL ROLE OF THE INTELLIGENCE AGENT IN THE TAXONOMY OF MONEY LAUNDERING INVESTIGATION

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Abstract

This research work seeks to understand the role of the intelligence agent in the categorization of money laundering investigations. The research was qualitative in approach, the design was grounded theory and the methods were inductive, analytical and hermeneutic; in addition, as part of the techniques, documents related to the study categories and semi-structured interviews applied to 13 experts were used. The findings show that the role of the intelligence agent is fundamental to effectively combat complex criminal activities of money laundering; this is evidenced in the arduous responsibility that he assumes in the search for information and elements related to this crime. The implementation of the taxonomy helps to classify and order the investigation and the interaction between this method and the intelligence agent provides better results.

Keywords : Police, money laundering, method, intelligence actions.

1. Introduction

Money laundering is a phenomenon that has become a national and international problem because it affects the economic, institutional, social system and industry of countries, it is complex in nature (Zolkafilil et al., 2019, p. 319); this phenomenon negatively impacts society, hits the population, benefits a minority sector and affects the functioning of the state itself because it generates distrust in investors (Lucero and Sánchez, 2023, p. 1403); It seriously affects the economic and social order of a country, the financial system, the progress of international economies and produces a criminogenic result that promotes crime (Chanjan and Torres, 2022, p. 5.).

Definitely, the crime of money laundering, due to its economic nature, affects all countries in the world (Chitimira and Ncube , 2021, p.34); and involves carrying out several operations, aimed at hiding, covering up and/or disguising any trace of the illicit origin of the resources, requiring inter-institutional coordination and collaboration actions to be able to confront it. There is a need for a comprehensive reform of strategies to reflect contemporary criminal trends and strong international cooperation, legal assistance, information sharing and intelligence (Olujobi and Yebisi, 2023, p. 279).

In that sense, this phenomenon has become an international concern due to its impact on the economy, security and financial stability of countries (Go and Bernarkah, 2019, p. 765); It is considered as a process, which seeks to hide the illicit origin of the funds so that they appear legitimate (Goite and Medina, 2015, p. 17); it is documented in the literature as an abstract practice of laundering “dirty” cash until it appears “clean” (Gilmour, 2023, p. 40); and, it exists wrapped in mysterious activities, the scope of which in global terms is difficult to measure (Grujic and Šikman, 2020, pp. 181-182); which is why, to combat it, effective cooperation and coordination between entities, authorities and

countries is necessary; and, it is in that context, the professional role of the intelligence agent is fundamental.

In recent decades, international entities such as the United Nations, as well as the Financial Action Task Force (FATF) have been encouraging the formation of systems to fight this crime around the world, with special emphasis on “financial institutions (Hassan, 2021, p. 753); establishing good practice guidelines to contribute to the fight against money laundering, a situation that presents a wide variety of possible scenarios in its various stages, but with a transversally common element: “assets”.

In summary, the phenomenon of money laundering must be understood as an economic, social and institutional problem, for this reason, it must be studied holistically under an adequate perfectible taxonomy of research in which, the intelligence professional plays an essential role, since he has to provide a resulting product that serves as a source of evidence for the prosecutor in order to allow him to substantiate his accusation and/or defense arguments.

The problem that was addressed the study starts from the formulation of the following research question: ¿What is the professional role of the intelligence agent in the taxonomy of the money laundering investigation? Based on this, the objective was formulated to understand the role played by the intelligence agent in the categorizing investigations related to this crime.

The study allowed us to know the professional role of the intelligence agent with knowledge and experience in the taxonomy of investigation on money laundering, with the aim of providing justice operators with new trends and methods for investigations necessary in the 21st century, thereby contributing to the dismantling and reduction of national and transnational criminal organizations.

Therefore, this article is justified because it allows us to expand and enrich the knowledge of the technical and strategic expertise of the intelligence agent so that, using taxonomy as a method, it allows him to efficiently address investigations into money laundering cases, and as a result of these investigations, the authorities prosecuting the crime can adequately formulate and prove the theory of the case; and as a consequence of this, the existence of criminal organizations is eradicated or reduced.

2. Literature overview

2.1. Money laundering

Money laundering involves very complex activities (Bintoro et al., 2020, p. 266), the term of which is used to expose a process by which criminals launder dirty money to try to convert it into clean money in order to conceal the proceeds. of their criminal behavior and its sources (Saleem, 2021, p. 726). It is not a new concept, Al Capone used laundromats to hide illicit profits obtained from the sale of contraband (Unger, 2013, p. 31), with the purpose of attempting to hide, cover up and/or disguise the real origin or source of their illegitimate income.

Definitely, money laundering is a process that involves carrying out a set of operations with the purpose of integrating assets of illicit origin into the formal circuit of the economy, that is, it constitutes a mechanism through which one or more natural or legal persons, or strictly speaking, a criminal organization that commits a crime (drug

trafficking, tax evasion, smuggling, corruption, human trafficking, etc.) seeks to hide, conceal and/or disguise the illicit origin of goods or financial resources that come from illicit activities; trying to give those resources the appearance of having been obtained legally.

However, there is no generally strict and valid definition due to the variety of manifestations and the complexity of the process (Wronka, 2022, p. 83); That is why the legal definition of this illegal act is not internationally agreed upon and varies by country.

Doctrinally the money laundering process consists of three main stages, which are recognized internationally: placement, stratification and integration into the financial system (Livescu, 2017, pp. 57-58).

The first consists of the entry of illegal assets into the financial system through various means, including the purchase of assets or physical disposal. It is the most challenging and crucial stage because it eliminates evidence that could allow authorities to trace the origins of the funds (Graber, 2009). In the second, criminals attempt to disguise the illegal origins of the illicit fund by establishing false origins for the profits; This is usually done through the transfer of funds or bank accounts in different jurisdictions (Madinger, 2011). In the third stage, a legitimate source is given to the illicit profit so the funds are incorporated into the legal economy (Schneider and Windischbauer, 2008; Arzt et al., 2009).

2.2. Endogenous and exogenous factors in money laundering

Markovska and Adams (2015) stated that endogenous causes refer to the lack of will and resources to enforce national legislation, lack of accountability of politicians, and ineffectiveness of corruption processes. An important endogenous factor that favors money laundering is the political economy of a state and that, this is a product of social cohesion (Storm, 2013, p. 1444), in which the position and action of the government to ensure compliance with anti-laundering laws (Molla et al., 2021, p. 353).

The exogenous factor is related to the transnational correspondent relations for the prevention and the fight of money laundering, in which there are entities, institutions and natural or legal persons that participate in the money laundering circuit, as well as those who participate in the effectiveness of the execution of foreign asset recovery processes together with offshore financial centers (Otusanya and Lauwo, 2012, p. 351).

2.3. Professional role of the intelligence agent in the fight against money laundering

One of the essential requirements for the intelligence agent is the need for a high degree of professionalism, as a consequence of the high demand and responsibility he or she has in handling sensitive information due to criminal acts in which the main affected party is the State.

The professional level of the intelligence agent allows us to understand in a preliminary way that this recognition positively influences the predisposition to address new challenges, improving the intelligence community's own recognition, strengthening professional ties with other sciences and analysts, which allow it to give it added value. to your information product.

In the academic topic on the training of intelligence agents, the disciplinary relationship of intelligence in the scientific field is unquestionable. There is no room to argue about its nonexistence. At each stage of the money laundering process, the role of intelligence agents is crucial to obtaining better results in the investigation and fight against this scourge. Therefore, it is necessary that agents must be highly qualified professionally and morally.

2.4. Taxonomy and money laundering

Taxonomy is a systematic and hierarchical classification that organizes concepts, objects or entities into categories and subcategories based on their common characteristics. In the context of anti-money laundering, taxonomy is used to categorize and label different types of financial activities and suspicious transactions (Molla et al., 2021, p. 355).

Heuer and Pherson (2015) stated that through the use of “Structured analytical techniques” they seek to facilitate efficient and effective collaboration between analysts by guiding dialogue between those who share common interests and have certain evidence and/or alternative perspectives on their meaning; this is because they are aimed at generating and evaluating divergent information to avoid failures and pathologies.

Clark (2007) described a taxonomy of intelligence sources. He also classified some techniques that are commonly used in analysis, but not to the extent of creating a taxonomy. As far as we know, a taxonomy of analytical methods for intelligence analysis has never been designed, although it has been designed to classify research methods used to make predictions, operations research, information systems, visualization tools, electronic commerce, obtaining of knowledge and analysis of cognitive tasks.

2.5. Integration of taxonomy in the work of the intelligence agent

A taxonomy is a classification of all the elements that make up a field of information or knowledge, which is defined through the identification, naming and cataloging of the various objects that make it up. Heuer and Pherson (2015) argued that the creation of a taxonomy is an important step in organizing knowledge and fostering the development of any discipline. Johnston (2005) devised a taxonomy of variables that influence intelligence analysis, but did not delve into analytical methods or techniques on money laundering.

Hence, the taxonomy includes analytical methods for classifying all elements within a field of information or knowledge. The use of structured analytical techniques enhances the quality of the product, making the analyst's reasoning visible for detailed study. Therefore, in accordance with what was stated above, the taxonomy includes four elements, which are shown in the following figure:

Figure 1
Taxonomy elements

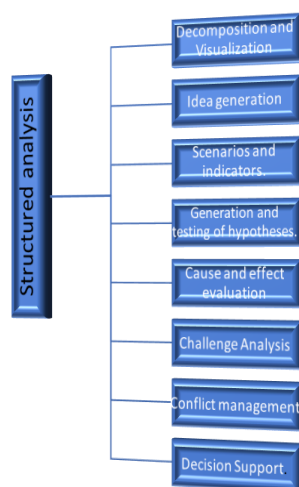


Note : Prepared with data from Heuer and Pherson (2015).

In Figure 1, it is observed that the taxonomic elements are expert judgment, structured analysis, and expert and empirical quantitative methods. The first allows you to obtain information from people with knowledge and experience on a certain subject; The second is used to perform a hermeneutic interpretation of the information or data obtained as heard from the sender and is defined as a differentiated methodology of intelligence analysis carried out step by step in order to process all the information that must be worked with. Expressed in the words of Figueroa et al., (2022), they are mechanisms by which the thought and analysis processes are externalized in a systematic and transparent way, which can be transmitted, which allow information to be constructed and be criticized by third parties in a simple way. The third and fourth elements facilitate establishing relationships of similarities and differences of information between experts and between experts and previous studies.

From the above, the structured analysis within the taxonomic study contemplates eight categories that contribute to a better analysis, which are shown in the following figure:

Figure 2
Taxonomy of sources of intelligence



Note : Prepared with information from Heuer and Pherson (2015).

On the other hand, collaboration between international agencies and organizations to generate a common database is a delicate and complex task, which involves issues of national security, sovereignty and protection of sensitive information. However, in some circumstances, intelligence gathering is carried out in the field of combating terrorism, organized crime and other global antisocial phenomena.

Intelligence agencies and international organizations identify the need to share information and collaborate in the construction of a common database. This typically occurs when faced with transnational threats that require a coordinated response. Agreements and legal frameworks are established for collaboration. These agreements could include bilateral or multilateral treaties, information exchange agreements, and defining the rules and responsibilities of each party. This involves establishing security standards to protect shared information and ensure that only authorized people have access to it.

2.6. Taxonomy of money laundering and the work of the intelligence agent

In the context of money laundering investigation, "taxonomy" refers to the systematic and detailed classification of different types of activities, transactions and patterns that could be related to money laundering. Essentially, it is a categorization structure that helps researchers and professionals in the field more effectively understand and analyze the various ways in which money laundering is carried out.

The taxonomy in money laundering research aims to identify and describe the different methods used by criminals to convert illicit profits into the appearance of legitimate funds, often involving the financial, real estate, commercial and more sectors. Therein lies the great need for the intelligence agent to guide their actions towards the freezing, confiscation or seizure of assets.

2.7. Complexity of investigations and team efforts.

Money laundering is of a special and complex nature (Oliva, 2022, p. 617); It has a transversal relationship with criminal, administrative, financial and public international law (Saleem, 2021, p. 726); therefore, it can be considered a pluri-offensive crime, with a complex investigation that presents various threats, including public order, institutions and security, by economically fueling the cycle of crime that generates illegal assets.

Given this, intelligence professionals use advanced tools and techniques to analyze large volumes of financial data and detect patterns that could indicate money laundering activities, identify connections between individuals, organizations and financial transactions that may not be evident to other investigators, even outside its borders.

Complex procedures that are carried out in order to expedite the request for information requests in the international community, the request for which generally begins with an exchange of information, police to police or through the FIUs (Financial Intelligence Unit), followed by the request of mutual legal assistance. (Basel Institute on Governance. 2016).

2.8. Coordination and inter-institutional collaboration.

Inter-institutional coordination and collaboration in the taxonomy of money laundering investigation face a series of complexities due to the multifaceted and transnational nature of the crime. In today's globalized world, they span multiple jurisdictions as

assets move quickly across international borders, so coordinating and collaborating between different countries with different legal systems, regulations and cultures can be complicated.

An effective fight against these phenomena is only possible by combining the efforts of the world community and creating the necessary international legal and organizational bases. And this must also apply with the requirement of immediate precautionary measures such as freezing so that the bank accounts or financial products of a nominative owner are not moved, transferred or converted.

2.9. Freezing of funds or assets, as a measure applied to combat money laundering

In the Peruvian case, the Financial Intelligence Unit (FIU) published on its official website that from 2013 to June 2023, it has ordered freezing measures in various cases linked to previous criminal activities. These measures have obtained judicial validation in 117 cases, for a total amount of US\$ 75 million dollars (2023) in accordance with the following detail as presented in the following table:

Table I
Records of assets frozen by the UIF-Peru and their link to the previous crime (2013-2023)

Precedent offense	Total cases	Total amount in US\$
Crimes against public administration	47	36 806 489
Crimes against property	23	23 223 715
Illicit drug trafficking	15	7 046 602
Crimes against public tranquility	8	3 227 483
Cybercrime	12	2 511 149
Tax crimes	3	921 428
Customs revenue fraud/smuggling	2	605 933
Crimes against freedom	2	134 082
Illegal minery	2	39 945
Other crimes	3	549 447
Grand Total	117	75 066 273

Note: Elaboration based on FIU – Peru.

(<https://www.sbs.gob.pe/Portals/5/jer/ESTADISTICAS-OPERATIVAS/2023/Bolet%C3%ADn%20estad%C3%ADstico%20jun%202023.pdf>)

Table 1 shows that the previous crimes that generate the greatest illegal assets are crimes against public administration and against property; on the contrary, the previous crimes that generate minor illegal assets are against sexual freedom and illegal mining. Situation in which the action of producing information by the intelligence professional is necessary to assist the FIUs in achieving their measures.

2.10. Methods

The investigation, focusing on obtaining data from a small group of experts, was developed following the procedures of the qualitative approach, and in turn, the design

was the grounded theory focused on the role of the intelligence agent in categorizing investigations related to money laundering and assets.

The qualitative approach uses the collection and analysis of data to refine the research questions or reveal new questions in the interpretation and design process, providing information about the categories of the process or phenomenon and their links (Hernández et al., 2014).

In addition, particular methods such as inductive, analytical and hermeneutical were used. The first method is typical of qualitative research (Neill and Cortez, 2018) and is used to identify existing findings in the literature and relevant information provided by the interviewees. The second method facilitated a review and documentary analysis related to the study categories in order to compare it with the information collected from the interviewed subjects, finding similarities and differences. And, the third method, the hermeneutic, "has the essence of capturing the true meaning, that is, seeing, reading or listening to the truth of the sender" (Ruedas et al., 2009, p. 187), which is why this method helped to interpret the authentic meaning of the information provided by the interviewees, of the norm (Legislative Decree No. 1106) and the specialized literature related to the professional role of the intelligence agent in the taxonomy of money laundering investigation.

In turn, the documentary review technique was used, which facilitated the exploration, selection and theoretical analysis of the relevant existing literature, especially extracted from indexed journals. Likewise, the semi-structured interview technique was used, for which six questions or items were developed sequentially that were answered by the interviewees. Thus, the study units were made up of 13 interviewees: three intelligence police officers from the National Police of Peru (PNP), three prosecutors and four attorneys specialized in money laundering and three lawyers specialized in criminal matters. They were interviewed in their respective offices with prior coordination of date, time, and format of the interview.

To process the information, the method of triangulation of sources and data collection was used, which made it possible to find similarities and divergences between the different theoretical approaches and contributions of the interviewees regarding the research. Qualitative reduction analysis processing was also used, through which the relevant information was selected and purified from the non-relevant information of the informants.

3. Research

The 13 experts interviewed shared their knowledge and experiences related to the professional role of the intelligence agent in the taxonomy of money laundering investigation.

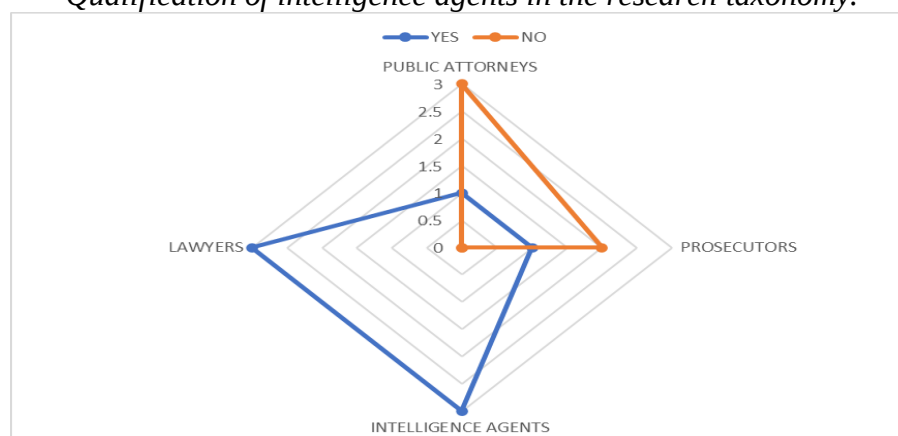
Thus, in relation to the *need to implement the taxonomy as a method to categorize the previous crime from the beginning*, the response was unanimous among the experts, who agreed that the implementation of the taxonomic method would help to classify the activities and give an order to them. the investigation of the crime; Furthermore, the interaction between this method and the intelligence agent provides better results. They placed special emphasis on the method to categorizing and labeling different money laundering activities from the onset of the preceding crime, thereby establishing

minimum criteria. Within the taxonomic actions for the freezing or seizure of assets, those interviewed have highlighted the work hand in hand with the FIU, which makes it possible to timely identify suspicious preliminary operations and prevent subsequent illegal acts of money laundering.

On the other hand, the experts as a whole stated that *the role of the intelligence agent is essential in the taxonomy of the investigation to effectively combat the crime of money laundering*; this is evident in the arduous responsibility it assumes in the search for information and elements related to money laundering, which includes financial data, transaction records, information on assets, suspicious transactions and other relevant elements that allow linking the crime that generates illegal assets with the illegal assets generated. They also agreed that the role of intelligence agents must be linked to the actions of the FIU in order to take advantage of their data, registration and information that they have in their system, this will allow the intelligence agent to carry out specialty actions (observation, surveillance and monitoring) and apply methods and techniques that identify those responsible from the moment of collecting assets linked to previous criminal activity. They also stated that the constant changes and rotations of police personnel do not allow them to train in an established area.

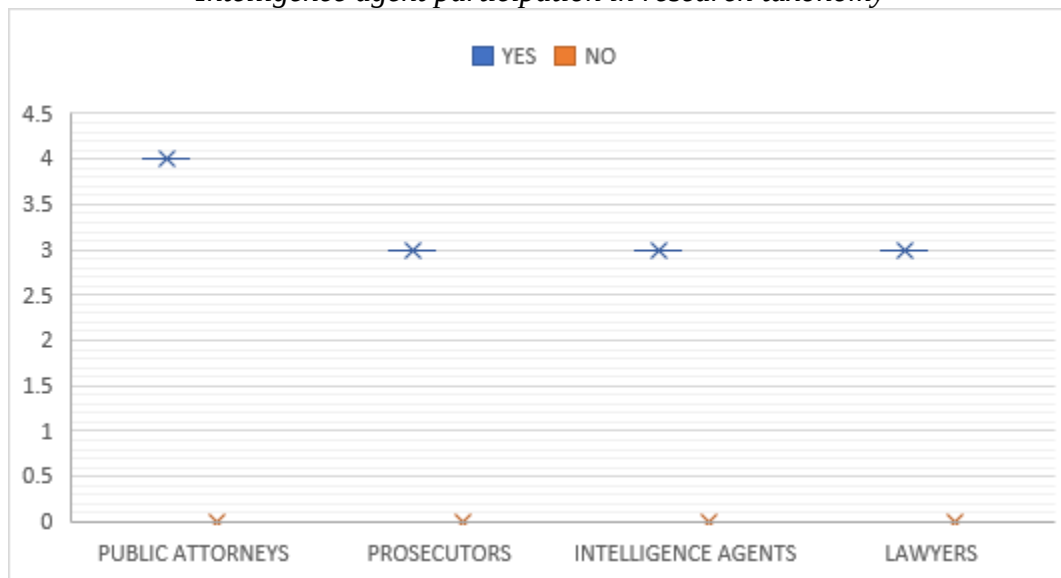
Likewise, regarding *whether PNP intelligence personnel are highly qualified in taxonomic intelligence analytical methods and techniques for money laundering investigation*, seven of 13 interviewees (54% of the total) considered that all intelligence agents are qualified. in taxonomic research development, five interviewees (38%) considered that they are not highly qualified and one interviewee (8%) abstained from giving an opinion, and taking into account the active and dynamic role in criminal processes, intelligence actions should be aimed at classifying and categorize the information collected in a logical and coherent manner from the initial criminal activity, therefore, to carry out an investigation with taxonomic procedures, highly qualified police personnel are required. Thus, it can be seen that 13 experts interviewed, three lawyers, three intelligence agents and a representative of the Public Ministry (RMP), agreed in stating that intelligence personnel are highly qualified in intelligence analytical methods and techniques in research taxonomy money laundering; In the opposite sense, two RMPs and three attorneys concluded that they are not highly qualified, and one attorney did not give an opinion on the issue (See Figure 3).

Figure 3
Qualification of intelligence agents in the research taxonomy.



Regarding whether *intelligence agents have participation as professionals in the development of the money laundering investigation taxonomy*, all of the interviewees believed that intelligence agents have participation in the money laundering investigation taxonomy, since they are the ones who initiate, develop and deliver research results to the Public Ministry. In addition, intelligence agents obtain relevant information to support a tax accusation. It is there, after the field work carried out by the intelligence agent, where the usefulness of the taxonomic study of the crime is evident. Also, it is observed that the total number of interviewees (100% of experts) considered that intelligence agents have participation in the money laundering investigation taxonomy (See Figure 4).

Figure 4
Intelligence agent participation in research taxonomy



The results on *the need for teamwork between the prosecutor's office and the intelligence agent*, 100% of those interviewed agreed with teamwork in order to be successful in the fight against the scourge of money laundering, but this it must be done respecting the roles of the police and the prosecutor's office for a correct investigation.

In relation to the *essential role of the intelligence agent in the investigation taxonomy to effectively combat crime*, all interviewees considered that agents fulfill an essential role because it allows joining efforts to achieve a specialized investigation, and currently our system it lacks both trained agents to investigate and logistics; it is imperative to resolve these problems to continue the fight against this crime.

In summary, according to the data obtained, it is inferred that the role of the intelligence agent in the investigation of money laundering is fundamental to combat money laundering and dismantle criminal activities related to this crime, and must carry out necessary actions for the collection, analysis and dissemination of relevant information to establish links, locate the route of the assets, and that given the complexity of these cases, the investigations team has to carry out arduous work to access bank records, properties, reports of suspicious transactions and others that, due to the nature of the function, must be worked in coordination with the FIU.

Likewise, it is pertinent to specify that intelligence agents must analyze the information collected to identify patterns, connections and unusual behaviors; and that through the use of data analysis tools and techniques, relationships between transactions, people and

entities must be discovered and/or established. Therefore, taxonomy as a method should be implemented because it helps to categorize and describe the various techniques and strategies used by criminals to launder illicit assets, allowing investigators and authorities to better understand the tactics used and develop detection and prevention strategies. more effective.

4. Discussion

The main contribution of the study is to have shown, from the information received from experts, that the taxonomic study of money laundering allows the intelligence agent to contribute to a better information product regarding the illegal circuit of illegal assets initially coming from the crime generating illegal assets, also known as a first-level crime, which empowers justice operators to act in a timely manner in order to prevent or avoid the materialization of subsequent second-level criminal acts.

All experts agreed on the need to implement the taxonomy as a method to categorize illicit acts from the beginning of the previous crime, since it would help to classify the activities and give order to the investigation of the crime and will allow timely identification of suspicious preliminary operations and prevent subsequent illegal acts of money laundering, that is, taxonomic would be applied preventively. The results are related to the studies carried out by Heuer and Pherson (2015) who argued that taxonomy is the basis for a preventive culture to organize knowledge and promote the development of any discipline.

Regarding whether police intelligence personnel are highly qualified in intelligence analytical methods and techniques in the money laundering investigation taxonomy, 7 interviewees (54% of experts) considered that intelligence agents are highly qualified. and six stated that they did not, and taking into account their active and dynamic role in criminal proceedings, these intelligence actions must be aimed at classifying and categorizing the information collected in a logical and coherent manner from the criminal activity that generated them and the acts carried out to reinsert them. in the socioeconomic circuit, therefore, to carry out an investigation with taxonomic procedures, highly qualified police personnel are required. The findings are related to the works of Schneider and Windischbauer (2008), Arzt (2009) and Livescu (2017), who stated that highly qualified personnel are required to ensure that the taxonomy responds to what was planned.

Along these lines, it is shared with the position of the interviewees that intelligence agents are not highly qualified, since, in order to ensure that the taxonomy responds to the demands of what was proposed, highly qualified personnel are required; It is here that the role of the intelligence agent becomes more relevant, since their capacity and experience is very important in these complex investigations.

All interviewees considered that agents play an essential role in the money laundering investigation taxonomy. Although for Salehi et al. (2019) auditors have an important role to play in countering money laundering; Intelligence agents, in their professional role, have the responsibility of collecting and analyzing relevant information and developing relevant strategies for decision-making in the field of prevention and fight against this criminal phenomenon; Furthermore, this phenomenon is of global concern with consequences on the economy and other risk factors (Go and Bernarkah, 2019); that negatively impacts society, hits the population, benefits a minority sector and

affects the functioning of the state itself (Lucero and Sánchez, 2023, p. 1403); it offends all countries in the world (Chitimira and Ncube, 2021, p.34); and, it produces a criminogenic result that promotes criminality (Chanjan and Torres, 2022).

By virtue of the above, taxonomy is a tool that allows information to be better organized and has a direct impact on the crime of money laundering. The work of the intelligence agent enhances the taxonomy and provides better results to the process. The interviewees also pointed out that intelligence professionals, based on their qualified experience in investigation techniques, allow them to strategically and efficiently carry out essential acts in order to identify the objects of money laundering, which entails facing the fight against organized crime, therefore, the constitutional mandate of protecting the population from threats to their security and promoting general well-being is fulfilled.

During the development of the research, it became evident that there is no variety of literature related to the object of study, except for the work of Johnston (2005) who proposed a taxonomy of variables that affect the analysis of intelligence, but did not delve into it. in analytical methodologies or technologies in money laundering. Likewise, there are not many experts who have carried out scientific research on taxonomy and intelligence issues linked to the crime of money laundering, which has made it impossible to carry out a more in-depth investigation with other types of measurements.

Finally, the present study can serve as a start for future research related to the research categories. In this sense, it is feasible to expand the line of research through the following questions: What new methods and strategies can be implemented at the police level to effectively combat the phenomenon of money laundering? How is collaboration carried out between intelligence agencies from different countries in the fight against money laundering? How are information and resources shared in international investigations? What implications does the collaboration of information generate in international investigations for money laundering? Additionally, you can examine how emerging technologies, data analysis, artificial intelligence and blockchain, are influencing money laundering research.

5. Proposal for a taxonomic method in money laundering investigations

As a result of the analysis of the information provided by the interviewees and the reviewed literature, the following taxonomic method is proposed:

First. Identification of the first level crime or previous crime, which constitutes the crime that generates illegal assets in order to understand it in the corresponding legal framework.

Second. Evaluate and select the best strategy taking into account the investigation scenario and the previous crime committed in order to monitor illegal assets and determine if the criminal assets are in the conversion, transfer or concealment and possession phase.

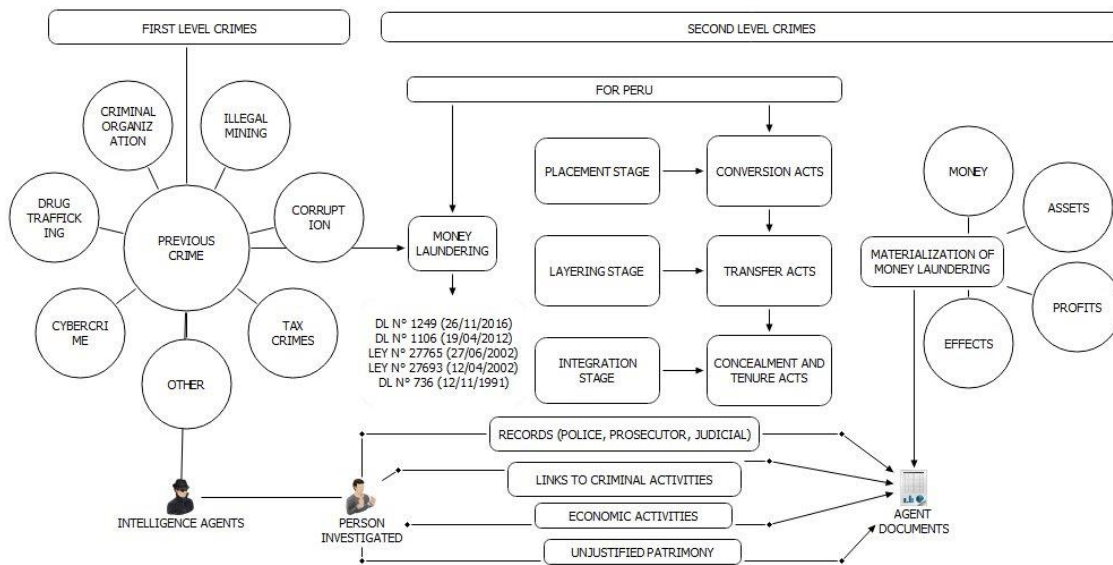
Third. At the same time, the background, economic activities, links with criminal activities and determining the unjustified assets of the investigated are investigated.

Fourth. Requirement for precautionary measures to prevent the disappearance of assets or assets obtained illicitly.

Figure 5 presents the taxonomic process of the crime of money laundering, in which the first-order crimes are composed of the crimes of corruption, illicit drug trafficking,

illegal mining, criminal organization, tax crimes, cybercrime, among others. The second level crimes are constituted by the crime of money laundering itself, in its modalities of placement, transfer, concealment and possession.

Figure 5
Taxonomic process of the crime of money laundering



Note: Prepared with information from Goite and Medina (2015) and the money laundering law of Peru. DL No. 1106 “Legislative Decree for the effective fight against money laundering and other crimes related to illegal mining and organized crime”, April 19, 2012.

6. Conclusions

Investigations into money laundering are complex and require inter-institutional coordination and collaboration to confront them. They also represent a threat to financial and economic integrity, society, the security of institutions and States, and promote crime, as stated by the authors . and Bernarkah (2019), Lucero and Sánchez (2023) and Chanjan and Torres (2022). In this scenario, the role of the intelligence agent in the taxonomic development of the investigation is essential and requires specialized intelligence methods and techniques that allow tracking of the illicit assets identified from their origin (previous criminal activity) to their subsequent conversion, transfer or concealment.

The role of the intelligence agent is essential in the taxonomy of the investigation to effectively combat money laundering, since it carries out an arduous and complex task in collecting information to identify the route of illegal money and the links to the first crime. level, generator of illegal assets and their environments.

There is consensus among those interviewed about the need to implement the taxonomy as a method to categorize investigations from the beginning of the previous crime, accompanied by teamwork and effort between the prosecutor's office and intelligence agents, which demonstrate interinstitutional coordination and collaboration as a role. important in complex money laundering investigations. However, not all intelligence agents are highly trained in taxonomic investigation of the crime of money laundering.

In many countries, the responsibility for investigating and enforcing laws related to money laundering is distributed among various agencies and bodies, such as the police, tax authorities, financial intelligence units and law enforcement agencies. Coordinating their efforts and sharing information effectively is the great challenge they present due to differences in mandates, procedures and organizational cultures.