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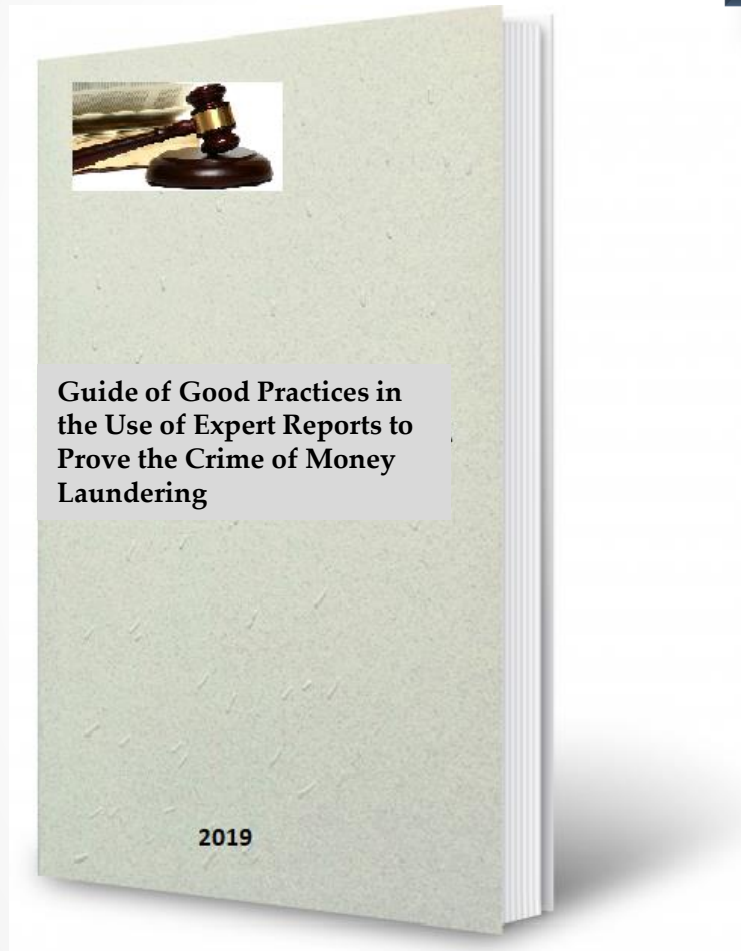
**XLVII MEETING OF THE GROUP OF EXPERTS  
FOR THE CONTROL OF MONEY LAUNDERING  
September 24 to 25, 2019.  
Bogota – Colombia**

**OEA/Ser.L/XLV.4.47  
DDOT/LAVEX/doc.7/19  
September 24, 2019  
Original: Spanish**

## **PRESENTATION**

### **GUIDE OF GOOD PRACTICES IN THE USE OF EXPERT REPORTS TO PROVE THE CRIME OF MONEY LAUNDERING**

## OBJECTIVE



Desarrollar recomendaciones o lineamientos de orientación dirigido a las autoridades competentes de un país, para el uso e introducción eficaz de los informes periciales financieros y/o contables en el proceso penal de Lavado de Dinero.

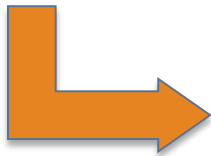


Organización de los  
Estados Americanos

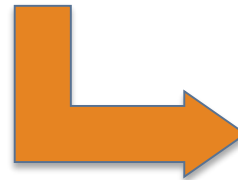
## “Guide of Good Practices in the Use of Expert Reports to Prove the Crime of Money Laundering”

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Design of a  
Complementary  
Questionnaire



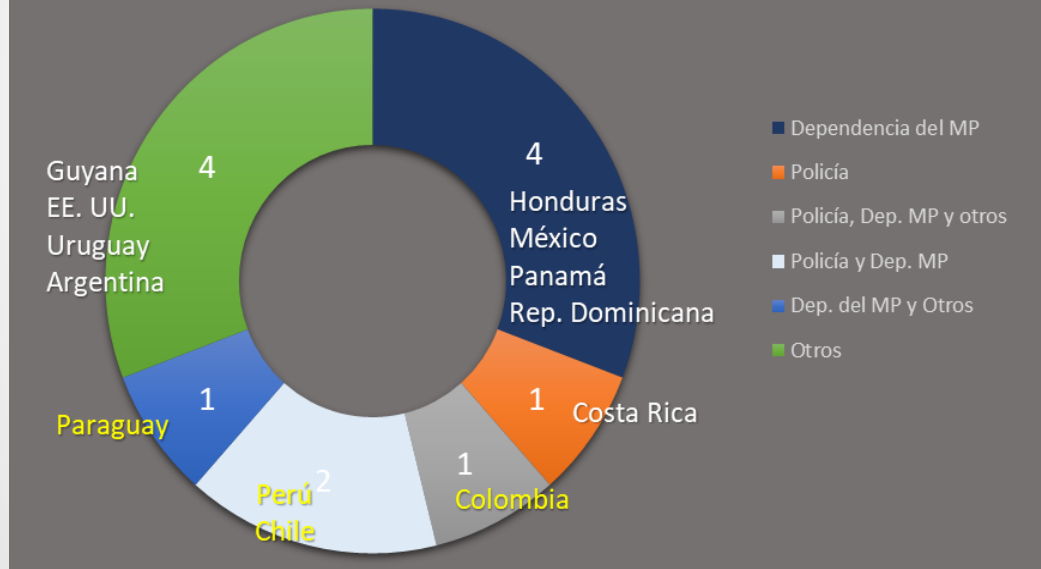
Instrument that complements the information gathered for the Diagnostic Study on Expert Reports in Money Laundering cases, presented at the XLV Meeting of GELAVEX.



It contains conceptualizations to contribute to the answers to be sent by the countries.

## Graphics on the Results of the Survey

1. ¿Cuál es la agencia, organismo o institución que realiza informes o dictámenes periciales financieros en su país, en casos de LD/FT?

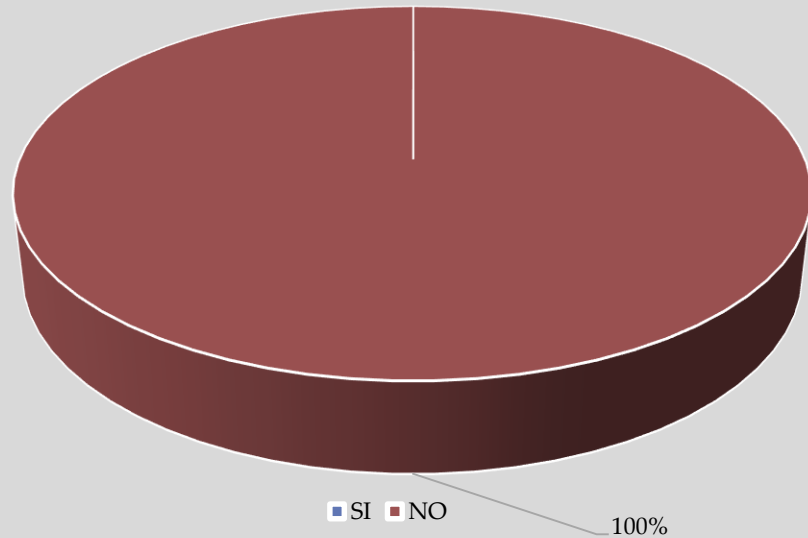


2. ¿Cuál es la Autoridad Competente que puede ordenar o instruir se realicen informes o dictámenes Periciales Financieros?

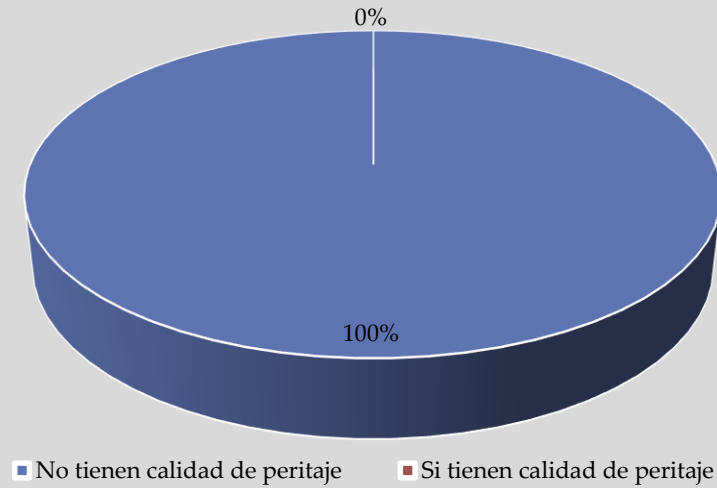


### PRESENTACIÓN GRÁFICA DE RESULTADOS OBTENIDOS

3. ¿The reports disseminated by the FIU can be used ad expert reports?

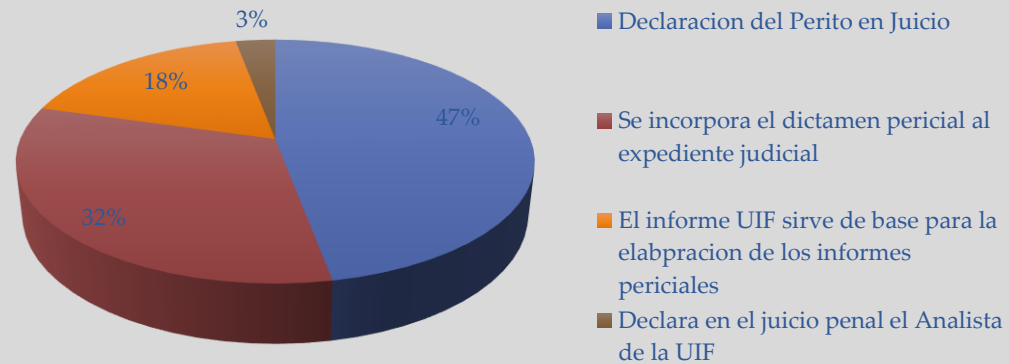


4. En caso de que los Informes emitidos por la UIF/UAF/UIAF de su país tengan calidad de peritaje, ¿cuáles son los estándares de calidad y confidencialidad mínimos que debe cumplir los mismos?



## Graphics on the Results of the Survey

5. Describa cual es el procedimiento que se aplica en su Sistema Penal para la integración del Dictamen Pericial Financiero a la investigación de LD/LA, desde el requerimiento de elaboración del mismo hasta su incorporación al expediente judicial.



# CONTENTS OF THE GUIDE ON BEST PRACTICES

**QUIÉN ELABORA LOS  
INFORMES O DICTÁMENES  
PERICIALES FINANCIEROS EN  
MATERIA DE LD/LA**

Los informes periciales pueden ser elaborados por profesionales expertos en ciencias contables y/o financieras, sean civiles o uniformados.

En su mayoría están adscritos o pertenecen al Ministerio Público y a la Policía especializada en la materia.

Los equipos multidisciplinarios o cuerpo de peritos de alguna dependencia técnica forense del tribunal o autoridad judicial, también pueden dictaminar informes periciales.

Además pueden existir Expertos Financieros Privados que pueden ser contratados por la persona afectada en el proceso penal.



**DESIGNATED AUTHORITY WOTH POWERS TO  
REQUEST AN EXPERT REPORT ON MONEY  
LAUNDERNG**

In the phase of investigation the prosecutor can request the elaboration of expert reports.

In the phase of trial, the judge could request the expert report upon request of the parties.

In some cases, the Defense can request to present documents or the opinion of external financial experts to controvert the reports presented by the prosecutors.

**THE FIU REPORT,  
DIFFERENCES AND  
CONNECTIONS  
WOTH THE EXPERT  
REPORT ON ML**

1

The FIU report is confidential and is not considered an expert report, is not incorporated to the case files (either administrative or penal), and would not be accepted as an evidence on trial.

2

The FIU reports other information submitted could support the preparation of financial expert reports.

3

The financial expert reports can make reference to information disseminated by the FIU, as well as other official sources, all supporting documents used to be presented as evidence to support the financial expert report.

4

The expert reports prepared by official experts must observe the rules of the penal code. Its real probatory value is given on the trial phase, when experts are presented in the court room.

## INTEGRATION OF THE EXPERT REPORT TO THE PENAL INVESTIGATIONS OF MONEY LAUNDERING



If necessary, the designated authority request to the expert to prepare a statement with all the evidence presented.



On the trial phase the expert is usually summoned to provide testimony under oath, and for answering questions from the parties of the tribunal.



The expert report as document is evidence included on the case file.



It is possible to summon one or more law enforcement agents that worked on the investigation to provide testimony on his/her findings on the investigation.

## Probative Value for Judges

1

Probative value is used to describe the criteria or discretion applied by the judge when deciding if the evidence can be used as base of the judgment in the judicial process.

2

Under the principle of Probative Freedom, judges must discern the weight of the financial expert reports, particularly if they consider that the agencies collecting such information are demonstrating, based on the documentation and the expert reports, that the criminal offence of money laundering was committed.

3

It is of particular importance the use and valuation of the expert reports presented before the judges or tribunals, for the penal process and for obtaining court rulings.

## PROPOSED ACTIONS

1

Not all judiciary bodies provide provatibe value to finanical expert reports, due perhaps, to disparities in the criteria to organize training programs on this topic particularly adressed to judges and tribunals.



2

To propose coordinated action programs and training among intelligence agencies, specialized expert bodies and prosecutors for developing mechanisms for strengthening penal investigations from the construction and proper use of expert reports.

**THANKS!!!!**