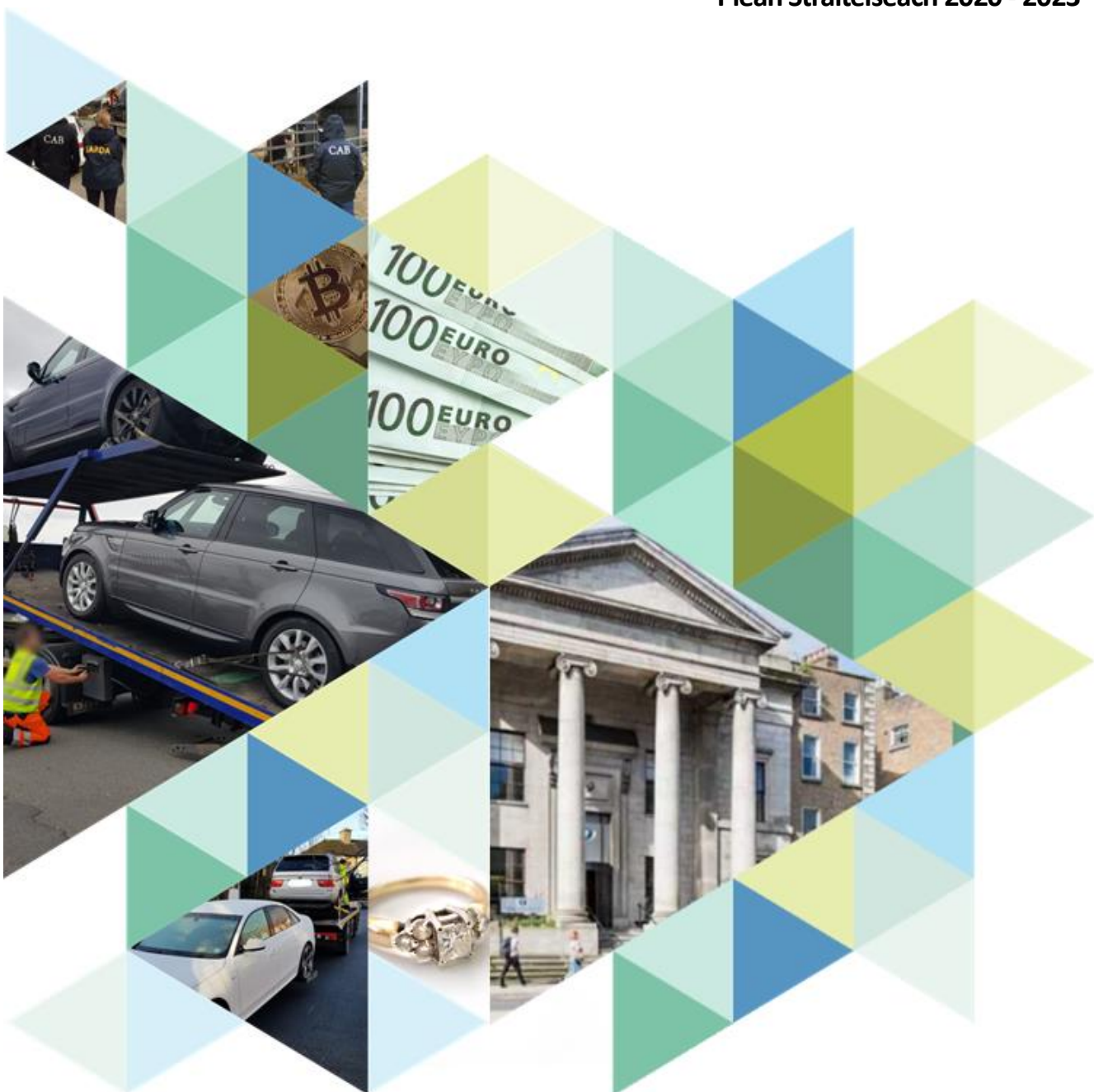


# Strategic Plan 2020 – 2023

Plean Straitéiseach 2020 - 2023



# Strategic Plan 2020 - 2023

## Foreword

The Criminal Assets Bureau (the Bureau) Strategic Plan 2020 - 2023 sets out our priorities and how we plan to carry out our mission “to ensure crime does not pay” over this four year period. Following a review of our accomplishments over the lifetime of our Statement of Strategy 2017 – 2019 and consultation with relevant stakeholders, we have selected areas of strategic focus for the period 1 January 2020 to 31 December 2023. Key programmes of activity have been identified in order to ensure we continue to build on past successes and counter emerging risks in our ever evolving operational environment. This plan sets out what we want to achieve during its lifetime and links strategic goals with operational activities which will be further developed and detailed in four annual business plans. We will hold ourselves to account for our performance against this strategic plan and the specific targets featured in the associated business plans.

The Bureau is a multi-disciplinary body established under the Criminal Assets Bureau Act 1996. We draw our personnel from the Garda Síochána, the Office of the Revenue Commissioners, the Department of Employment Affairs and Social Protection and the Department of Justice and Equality. The development of the Strategic Plan 2020 – 2023 has been guided and informed by the missions and strategies of each of these partner agencies. The Bureau remains heavily reliant on the support of the Office of the Chief State Solicitor. Our continued co-location with the Criminal Assets section of the Chief State Solicitors Office is essential to the achievement of our strategic goals.

Throughout the period covered by this strategic plan, we will continue to harness the collective multi-disciplinary powers of our officers. The coordinated application of our powers and the actions arising from their use continue to deliver outstanding operational results.

Our greatest assets are our people and our technology. We will continue to develop specialist capabilities and ensure we have the right people, resources, equipment and skills to deliver our mission and to support those of our partners.

The Bureau does not work alone, but in conjunction with a wide-range of partners at home and overseas. We will continue to develop our strategic engagement with the UK and other international partners for the benefit of our stakeholders.

It is our objective that we continue to be fully committed to our mission and relentless in our pursuit of those involved in criminal conduct. While we will face many challenges during the lifetime of this strategic plan, we will be vigilant and will overcome challenges and embrace opportunities.



**Patrick Clavin**

Detective Chief Superintendent  
Chief Bureau Officer

January 2020



## Overview of the Criminal Assets Bureau, its Officers and Staff

### The Bureau

On the 15th October 1996, the Bureau was formally established by the enactment of the Criminal Assets Bureau Act 1996 (the Act). The Act provides for (among other matters):

- the objectives of the Bureau;
- the functions of the Bureau;
- the Chief Bureau Officer;
- Bureau Officers;
- staff of the Bureau;
- the Bureau Legal Officer;
- anonymity of staff of the Bureau;
- offences and penalties for identifying staff of the Bureau and their families;
- offences and penalties for obstruction and intimidation;
- Bureau search warrants;
- Bureau production orders.

### A Body Corporate

The Bureau exists as an independent corporate body as provided for under Section 3 of the Act. The status of the Bureau was first considered in 1999 by the High Court in the case of *Murphy -v- Flood* [1999] IEHC 9. Mr. Justice McCracken delivered the judgement of the High Court on the 1st of July 1999. This judgement stated the Bureau was independent of the Garda Síochána, which investigates with an aim to prosecuting *persons* for offences, while the Bureau investigates for the purpose of seizing *assets* which have been acquired as a result of criminal activities, and ultimately paying those assets over to the State.



## Corporate Governance

The Bureau does not fall within the traditional definition of a State Body within the meaning of the Code of Practice for the Governance of State Bodies, owing to its interagency and multi-disciplinary structure, together with its multi-stranded governance and accountability pathways. The Bureau does, however, apply the Code of Practice for State Bodies as adapted to its structure.

An Oversight Agreement between the Bureau and the Department of Justice and Equality is in place and covers the period 2020 - 2022. A separate but related Performance Delivery Agreement for the year 2020 is also in place.

The Oversight Agreement succeeds and builds on the previous “Corporate Governance Assurance Agreement” between the Department and the Bureau 2017 - 2019. It sets out the broad governance and accountability framework within which the Bureau operates and defines the key roles, responsibilities and structures that underpin its relationship with the Department. The Agreement includes a range of new commitments aimed at strengthening that relationship and providing for more robust oversight through better information-sharing and other measures.

The Performance Delivery Agreement – the first of its kind to be agreed with the Bureau – sets out a variety of output targets and performance indicators which have been agreed between the two parties. This provides a clear basis for the Department to monitor and discuss the Bureau’s progress against its strategic objectives and allows the Bureau to demonstrate that it is delivering on its important mandate and making good use of the resources assigned to it.



## Objectives and Functions

The objectives and functions of the Bureau are respectively set out in Sections 4 and 5 of the Act. These statutory objectives and functions may be summarised as:

1. Identifying and investigating the proceeds of criminal conduct;
2. Taking actions under the law to deny and deprive people of the benefits of assets that are the proceeds of criminal conduct by freezing, preserving and confiscating these assets;
3. The taking of actions under the Revenue Acts to ensure that the proceeds of criminal activity are subjected to tax;
4. Investigating and determining claims under the Social Welfare Acts.

## Leadership of the Bureau

The Bureau is headed by the Chief Bureau Officer, appointed by the Commissioner of the Garda Síochána from among its members of the rank of Chief Superintendent.

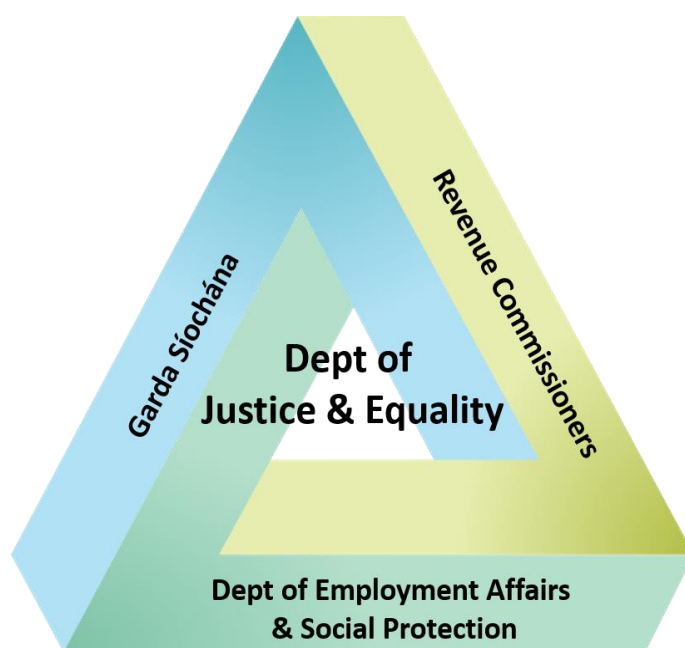
The Chief Bureau Officer has overall responsibility, under Section 7 of the Act, for the management, control and the general administration of the Bureau. The Chief Bureau Officer is responsible to the Commissioner for the performance of the functions of the Bureau.

This Section also provides for the appointment of an Acting Chief Bureau Officer to fulfil the functions of the Chief Bureau Officer in the event of incapacity through illness, absence or otherwise.

The Bureau Legal Officer reports directly to the Chief Bureau Officer and is charged under Section 9 of the Act with assisting the Bureau in the pursuit of its objectives and functions.

## Structure of the Bureau

The multi-disciplinary structure of the Bureau, which draws together various skill sets from the personnel involved, has the benefit of enhancing investigative capabilities in pursuit of the Bureau's statutory remit. This is possible under Section 5 of the Act detailing the functions of the Bureau.



## Bureau Officers and Staff

Section 8 of the Act provides for the appointment of officers of the Bureau. Members of staff of the Bureau are appointed under Section 9 of the Act.

Officers of the Bureau are:

- A. Members of the Garda Síochána;
- B. Officers of the Revenue Commissioners;
- C. Officers of the Department of Employment Affairs and Social Protection.

Officers are seconded from their parent agencies.





## *Overview of the Criminal Assets Bureau, its Officers and Staff*

Officers of the Bureau continue to be vested with the powers and duties of their parent agencies, notwithstanding their appointment as Bureau Officers.

Staff of the Bureau consist of:

- The Bureau Legal Officer;
- Professional members;
- Administrative and technical members.

### Anonymity

In order to ensure the safety of certain Bureau Officers and staff, anonymity for those members is set out under Section 10 of the Act. Under this section, officers and staff of the Bureau execute their duties in the name of the Bureau.

Section 11 of the Act provides for criminal offences relating to the identification of certain Bureau Officers, staff and their families.

The prohibition of identification does not extend to the Chief Bureau Officer, an Acting Chief Bureau Officer, the Bureau Legal Officer or the Bureau Officers who are members of the Garda Síochána.

### Role of the Chief State Solicitor's Office

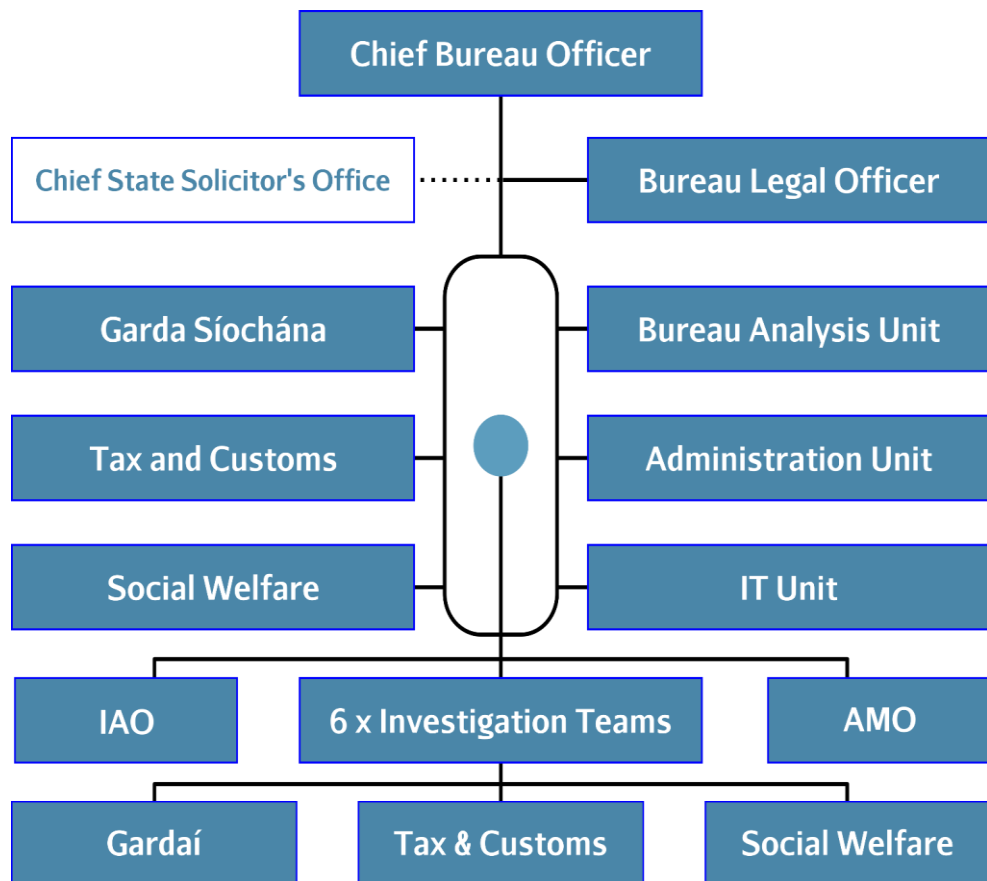
The Criminal Assets Section of the Chief State Solicitor's Office (hereinafter referred to as “the CSSO”) provides legal advice and solicitor services to the Bureau.

The CSSO represents the Bureau in both instituting and defending litigation in all court jurisdictions primarily, but not exclusively, with the assistance of counsel. In addition, the CSSO provides representation for all tax and social welfare matters both before the respective appeal bodies and in the Circuit and Superior Courts.

*Overview of the Criminal Assets Bureau, its Officers and Staff*

Furthermore, the CSSO provides general legal advice and solicitor services at all stages of case progression from investigation to disposal, including the provision of both contract drafting and conveyancing services.

Diagram: Organisation of the Bureau





## National Network of Asset Profilers

The Bureau has developed a national network of Criminal Asset Profilers. The current number of profilers stands at four hundred and seventy four, which included:

- 449 Gardaí
- 17 Officers of the Revenue Commissioners engaged in Customs and Excise duties;
- 8 Officers of the Department of Employment Affairs and Social Protection

Asset Profilers throughout the jurisdiction continue to engage with the Bureau to develop and progress investigations that have significant financial impact on local criminals and, in turn, provide positive feedback within local communities suffering from the activities of these criminals.

The Asset Profiler Network will continue to be developed throughout the period covered by this strategic plan.

## Forms of Criminality Underlying Bureau Investigations

The Bureau serves to make Ireland a more hostile environment for generating proceeds from criminal conduct of any form. The Bureau is currently carrying out investigations into individuals, corporate entities and organised criminal groups suspected of having benefited from the proceeds of various crimes. The following list provides a number of examples of the underlying criminal activity associated with the subjects of current Bureau investigations:

- Sale and supply of controlled drugs
- Burglaries, theft and fraud
- Stolen vehicles
- Stolen and counterfeit car parts
- Various offences related to the used car motor trade
- Sale of encrypted devices to criminal groups
- International mail fraud scam
- Offences involving 'ghost' motor insurance brokers
- Insurance fraud
- Bogus tradesmen involved in defrauding the vulnerable and elderly, particularly in relation to house repairs, roofing and tarring driveways

## *Overview of the Criminal Assets Bureau, its Officers and Staff*

- Prostitution
- People smuggling/human trafficking
- Fuel smuggling
- Illegal tobacco trade
- Illegal dumping
- Extortion, blackmail, false imprisonment and harassment
- VAT missing trader and carousel fraud

During the course of this strategic plan, the Bureau is committed to further expanding its footprint in relation to the range of activities from which the subjects of its investigations derive criminal proceeds.

## *Our Mission, Vision and Values*



*We are committed to demonstrating the above values in delivering our mission and meeting our obligations under the Irish Human Rights and Equality Commission Act, 2014, in all of our interactions with individuals, organisations and stakeholders alike.*

We will deliver our mission through the pursuit of the following goals





## Strategic Implementation of Goals

The outcomes required to achieve our strategic goals will be produced by the following key deliverables:

### Goal 1. Identifying assets derived from criminal conduct

- 1.1. Gathering intelligence
- 1.2. Evaluating and selecting appropriate cases
- 1.3. Conducting comprehensive and thorough investigations
- 1.4. Utilising specialists expertise and technological advancements

### Goal 2. Depriving and denying persons the benefits of criminal conduct

- 2.1. Applying our multi-disciplinary powers to seize, tax and recover
- 2.2. Enforcing compliance with the Social Welfare, Tax and Customs Acts
- 2.3. Taking court actions and defending appeals

### Goal 3. Developing our human, legislative and other resources

- 3.1. Evolving governance structures, IT systems and work processes
- 3.2. Monitoring and adapting to changes in our operational environment
- 3.3. Training and developing our people
- 3.4. Ensuring we have requisite facilities, legislative provisions and material resources

### Goal 4. Working with our national and international stakeholders

- 4.1. Developing and engaging our national network of Criminal Asset Profilers
- 4.2. Complementing the related strategies of our partner agencies
- 4.3. Exchanging information, cooperating and conducting joint investigations with other jurisdictions
- 4.4. Conducting international investigations and targeting assets abroad

### Key Deliverables, Actions and Outcomes

During the course of this strategic plan, we commit to producing the following key deliverables, actions and outcomes:

<b>Goal 1 –Identifying assets derived from criminal conduct</b>		
Criminals continue to become more adept at concealing the fruits of their criminal conduct. In order to identify and trace such assets, we will utilise all available intelligence sources, remain vigilant to emerging trends and continually evolve our investigative methods.		
<b>Key Deliverables</b>	<b>Actions</b>	<b>Outcomes</b>
Gathering intelligence	Collate information and intelligence from all available sources including our national and international partners	Broadening the scope of our national and international intelligence sources and collating same (From Q1 2020)
	Record, compile and conduct detailed analysis of all information, associated statistics and identification of trends	Identifying new trends in methods employed in laundering the proceeds of crime (From Q1 2020)
	Raise awareness and engage the community through press releases, our website and social media channels	Increasing awareness and understanding of CAB’s role in the criminal justice system and wider community (From Q1 2020)





Goal 1 – Continued		
Key Deliverables	Actions	Outcomes
Evaluating and selecting appropriate cases	Develop new cases from assessment of intelligence and information received	Evaluating all Good Citizen Reports and cases referred from the National Asset Profilers Network (From Q1 2020)
	Approve and assign new investigations including cases referred by DEASP under Section 5(1)(d) of the CAB Act, 1996	Having a system in place that ensures accountability, transparency and speed in the opening of new investigations (From Q1 2020)
Conducting comprehensive and thorough investigations	Prepare Proceeds of Crime investigation reports	Initiating 120 new POC's applications during the lifetime of this Plan (Q4 2023)
	Carry out search and enforcement operations	Conducting 90 operations during the course of this Plan (Q4 2023)
	Make tax assessments in respect of appropriate periods and tax heads	Investigating the tax affairs of 170 persons or other entities and making tax assessments as appropriate (Q4 2023)
	Identify the period of social welfare disallowance	Increasing the amount of savings in social welfare allowances per annum (From Q1 2020)
	Quantify social welfare overpayments	Increasing the amount of social welfare overpayments identified per annum (From Q1 2020)
Utilise specialist expertise and technological advancements	Conduct research to identify and analyse fraudulent activity and schemes	Investing in our people and systems to ensure we have the requisite expertise and technology (From Q1 2020)
	Implement digital forensic and e-discovery platform	Reducing legal and operational costs, accelerating response times to legal discovery requests and digital forensic investigations (From Q1 2020)

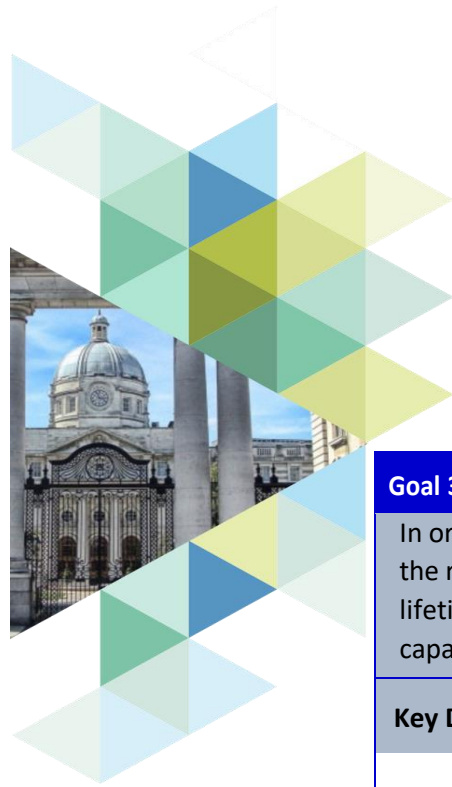
**Goal 2 –Depriving and denying persons the benefits of criminal conduct**

Where we identify the assets and proceeds of criminal conduct, appropriate action must be taken to deprive or deny persons the benefit. To this end, we will utilise the full range of our officers’ multi-disciplinary powers under the Proceeds of Crime Acts 1996 to 2016, Social Welfare, Revenue and Customs legislation.

Key Deliverables	Actions	Outcomes
Applying our multi-disciplinary powers to seize, tax and recover	Utilise relevant statutory powers to seize proceeds of crime and/or enforce collection of debts	Widening the scope of our enforcement activities to include the recovery of DEASP overpayments through the courts and targeting offshore assets via mutual assistance provisions (From Q1 2020)
	Negotiate and prepare settlement agreements in respect of proceeds of crime, tax and social welfare actions	Maximising the amount of settlement agreements negotiated per annum, having due regard to the public interest (From Q1 2020)
	Manage and liquidate seized assets	Further developing our asset management systems and reducing costs associated with storage and sales (From Q1 2020)
Enforcing compliance with the Social Welfare, Tax and Customs Acts	Carry out compliance inspections	Conducting compliance inspections and confronting those who fail to comply (From Q1 2020)
	Review registrations, licenses and authorisations and revoke as appropriate	Revoking licenses and authorisations as appropriate (From Q1 2020)



Goal 2 – Continued		
Key Deliverables	Actions	Outcomes
Taking court actions and defending appeals Taking court actions and defending appeals	Progress to finalisation Proceeds of Crime, Tax, Customs and Social Welfare cases through the courts and appeals	Ensuring the necessary internal resources are available to finalise all court and appeal cases (From Q1 2020)



**Goal 3 – Developing our human, legislative and other resources**

In order to deliver our mission and support those of our partners, we require the right people, appropriate legislation and other resources. During the lifetime of this Plan, we will further enhance our human and technological capabilities through investment in staff development, research and technology.

Key Deliverables	Actions	Outcomes
Evolving governance structures, IT systems and work processes	Support C&AG and Dept. of Justice & Equality audits	The prompt implementation of agreed audit recommendations (From Q1 2020)
	Implement Code of Practice for Governance of State Bodies	Implementing the Oversight Agreement 2020 - 2022 and Performance Delivery Agreement 2020 in conjunction with the Department of Justice and Equality (From Q1 2020)
	Conduct comprehensive review of all active investigations	Conducting three comprehensive reviews per annum of all active investigations (Q4 2023)
	Hold monthly Senior Management Meetings	Holding ourselves to account for our performance against this strategic plan and implementing the actions necessary to achieve the goals therein (From Q1 2020)
	Develop IT systems in line with technological advances and organisational requirements	Keeping abreast of the latest innovations and investing in our people and technology (From Q1 2020)



Goal 3 – Continued		
Key Deliverables	Actions	Outcomes
Monitoring and adapting to changes in our operational environment	Address existing and emerging challenges through the preparation of Business Plans	Publishing the annual Business Plan by Q4 for each year during the course of this plan (Q4 2023)
	Review effectiveness of our Strategy Plan 2020 – 2023	Monitoring emerging risks and performance indicators and reallocating resources as necessary (From Q1 2020)
	Be alert to changing environment and prepared to adjust as necessary	Responding appropriately to opportunities and threats that develop in our operational environment (From Q1 2020)
	Maintain Risk Register	Having an up to date register that accurately reflects all internal and external organisational risk and an Audit and Risk Committee who implement requisite mitigation activities (From Q1 2020)
	Maintain an effective relationship with the Tax Appeals Commission and the Social Welfare Appeals Office	Having positive engagement with the Tax Appeals Commission and the Social Welfare Appeals Office and meet annually to discuss administrative matters (From Q1 2020)



Goal 3 – Continued		
Key Deliverables	Actions	Outcomes
Training and developing our people	Identify and address training needs	Having a highly skilled organisation capable of performing to the highest standards (From Q1 2020)
	Finalise accreditation of Post Graduate Diploma in Proceeds of Crime Investigation; Asset Identification, Seizure, Confiscation & Recovery	Delivering a fully accredited program of study designed to meet the challenges posed, both nationally and internationally, in asset identification, confiscation and recovery (Q2 2021)
	Establish a knowledge/ corporate memory bank	Making available the lessons learned to others by internally publishing operational best practice, research, technical and management knowledge (From Q1 2020)
	Implement performance management systems for all Bureau staff	Operating an effective performance management system that incorporates our multi-disciplinary personnel (Q4 2020)





Goal 3 – Continued		
Key Deliverables	Actions	Outcomes
Ensuring we have requisite facilities, legislative provisions and material resources	Recommend measures required to ensure adequate security & facilities	Having secure facilities that meets the needs of our people and processes (From Q1 2020)
	Implement asset and financial management system	Having a fully operational system capable of meeting our asset and financial management needs (From Q1 2020)
	Maintain agreed staffing levels and seek to increase where appropriate	Having sufficient staff resources to deliver our mission (From Q1 2020)
	Contribute to, and where appropriate, drive legislative review process as per Programme for Government	Active participation in all efforts to optimise the legal framework in which we operate (From Q1 2020)
	Manage operations within our Annual Budget Allocation and ensure essential facilities and material resources are adequately financed	Financing all essential facilities and material resources necessary for the delivery of our mission throughout the course of this Plan (From Q1 2020)
	Identify suitable accommodation for our relocation in 2022	The identification of accommodation capable of meeting the current and future requirements of our organisation (Q4 2020)

**Goal 4 – Working with our national and international stakeholders**

Transnational organised crime poses a significant and growing challenge to Ireland and its international partners. In combatting this threat, CAB works closely with international crime investigation agencies, and has successfully targeted proceeds of foreign criminality from countries such as the US and the UK. CAB also works with international bodies such as the European Commission and Camden Assets Recovery Inter-agency Network (CARIN).

Key Deliverables	Actions	Outcomes
Developing and engaging our national network of Criminal Asset Profilers	Provision of profiler training, information and guidance including profiler courses	Provide 2 courses per annum for each year during this Plan (Q4 2020)
	Consideration of cases presented by Profilers and feedback provided within 12 weeks	Providing feedback to profiles submitted by members of the national network of Criminal Asset Profilers within 12 weeks of receipt of same (From Q1 2020)
Complementing the related strategies of our partner agencies	Maintaining and developing strong relationships with partner agencies to ensure effective interaction and co-operation on issues of mutual interest	Enhancing our relationships and co-operating with partner agencies. Advancing our respective strategies in areas of joint concern (From Q1 2020)
	Participate in joint investigations with national and international law enforcement partners	Actively engaging in collaborative joint planning and interagency partnership approaches to joint investigations (From Q1 2020)
	Continue to develop relationships with our partners in this jurisdiction	Contributing to a whole of Government approach to tackling terrorism and organised crime and having strong relationships with our partners in this jurisdiction (From Q1 2020)



Goal 4 – Continued		
Key Deliverables	Actions	Outcomes
Exchanging information, co-operating and conducting joint investigations with other jurisdictions	Continue to participate in and contribute to CARIN and UNCAC	Having attended and contributed to all relevant CARIN and UNCAC meetings (From Q1 2020)
	Where feasible meet with equivalent agencies from other jurisdictions in pursuance of shared objectives	Having met with equivalent agencies from other jurisdictions (From Q1 2020)
	Participate in and contribute to international investigations and events dealing with criminality	Having participated in contributed to international investigations and events dealing with criminality (From Q1 2020)
	Continue to develop relationships with HMRC, NCA, PSNI and other cross-border agencies	Developing stronger relationships with HMRC, NCA, PSNI and other cross-border agencies (From Q1 2020)
	Work with national and international partners to meet challenges presented by Brexit	Actively engaging with national and international partners and successfully navigating the operational and legal obstacles arising from Brexit (From Q1 2020)



Goal 4 – Continued		
Key Deliverables	Actions	Outcomes
Conducting international investigations and targeting assets abroad	Co-operate with law enforcement partners from other jurisdictions	Collaborating with law enforcement partners from other jurisdictions to combat transnational organised crime and the targeting the proceeds of crime overseas (From Q1 2020)
	Utilise Mutual Assistance and other appropriate framework provisions to target assets abroad	Implementing requests for mutual assistance under EU Directive 010/24/EU in appropriate cases (From Q1 2020)
	Participate in international joint investigations including JITs where appropriate	Providing the requisite support and resources in response to requests for co-operation or initiating and leading international joint investigations as appropriate (From Q1 2020)

Our goals and strategies will be monitored and may be adjusted in response to developments that occur during the life of this strategic plan.

## Resources

We are financed by monies provided by the Oireachtas through the Minister for Justice and Equality. Our multi-disciplinary structure is comprised of officers from the Garda Síochana, the Office of the Revenue Commissioners and the Department of Employment Affairs and Social Protection. Our staff consists of the Bureau Legal Officer, professional, technical and administrative staff of the Department of Justice and Equality.

In addition, ensuring adequate non staffing resources is essential to the delivery of our mission during the life of this strategic plan. Central to this, will be to ensure that the legislative frameworks under which the Bureau operates is up to date and fit for purpose.

### Authorised Staffing Levels

The authorised staffing level at the Bureau comprising Bureau Officers and other staff stands at ninety three.

	47	 <p>An Roinn Dlí agus Cirt agus Comhionannais Department of Justice and Equality</p>	21
 <p>An Roinn Gnóthai Fostaíochta agus Coimírce Sóisialai Department of Employment Affairs and Social Protection</p>	8	<p>Revenue </p> <p>Cáin agus Custaim na hÉireann Irish Tax and Customs</p>	17



## *Review Process*

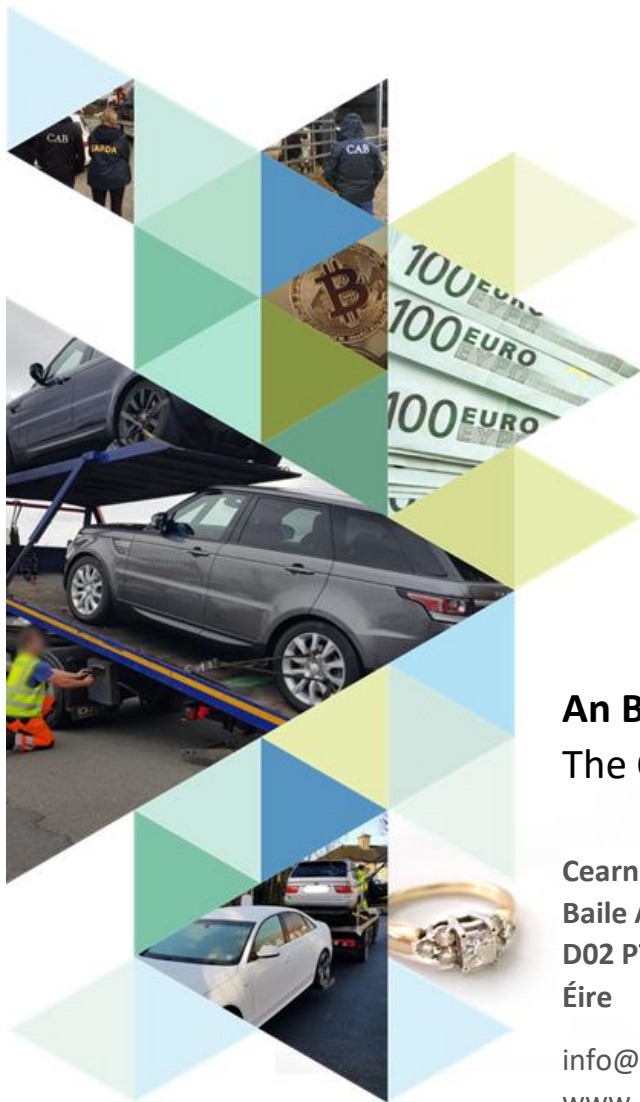
A periodic review of this strategic plan will take place at least annually or more often if required. Our senior management team will oversee the implementation of the strategy and assess its effectiveness in achieving the identified goals and delivering our mission.

Our four strategic goals will be translated into specific actionable areas and detailed in a business plan each year. We will conduct a quarterly review of our performance against specific targets identified in the business plan. We will engage all Bureau Officers and staff in our strategic planning and review processes. At the end of each year we will measure our successes and identify challenges for the purpose of developing a new business plan for the coming year.

We will hold two oversight reviews with the Department of Justice and Equality each year. The commitments detailed in our annual business plans will also be reflected in our oversight agreements with the Department of Justice and Equality.



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## **An Biúró um Shócmhainní Coiriúla** **The Criminal Assets Bureau**

**Cearnóg Fhearchair,  
Baile Átha Cliath 2,  
D02 PT89,  
Éire**

[info@cab.ie](mailto:info@cab.ie)

[www.cab.ie](http://www.cab.ie)

Tel: +353 1 666 3266