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Letter forwarding report from the Garda Commissioner to the Minister for Justice

Dear Minister

In accordance with the provisions of section 21 of the Criminal Assets Bureau Act 1996, I am pleased to present to you the 2022 Annual Report of the Criminal Assets Bureau.

2022 was a very busy year for the Bureau. Despite the challenges faced by the Bureau with the increased workload and the resourcing issues faced across many disciplines, the Bureau achieved fourteen of its fifteen performance delivery targets for the year.

I note that the Bureau conducted forty nine search operations consisting of one hundred and thirty four individual searches in twenty counties and obtained High Court orders under the Proceeds of Crime Act 1996 in respect of assets in twenty counties. The continuing high number of search operations is evidence of excellent cooperation between the Criminal Assets Bureau and all Garda Divisions.

The Bureau has refocused its efforts towards strong cooperation with locally trained Divisional Asset Profilers.

The Bureau continues to foster links with local communities and supports local Garda management in enhancing the role of the Divisional Asset Profiler Network.

In this regard, an additional thirty seven Divisional Asset Profilers were newly trained in 2022.

I also note that additional training was provided to the trained Divisional Asset Profilers wherein a one day workshop was delivered to one hundred and thirty current Divisional Asset Profilers.

In addition, I recognise its extensive co-operation with law enforcement agencies in Northern Ireland, including the Police Service of Northern Ireland (PSNI), Her Majesty's Revenue and Customs (HMRC) and the National Crime Agency (NCA).

Internationally, the Bureau continues to liaise and conduct investigations with law enforcement and judicial authorities throughout Europe and worldwide and is effective at international level as the designated Asset Recovery Office (ARO) in the Republic of Ireland.

The Bureau has promoted its activities through its own social media channels and also in the Garda Press Office and social media and has demonstrated the utmost professionalism in this area which is welcomed by both the local communities and the media.

During 2022, the Bureau focused on all crimes involving wealth acquisition and returned in excess of €6.3m million to the Exchequer.

In addition to which, the Bureau also returned in excess of €21,000 to an injured party identified under section 3(3) of the Proceeds of Crime Act in 2022.

Letter forwarding report from the Garda Commissioner to
the Minister for Justice

In total, for the year 2022, the Bureau denied and deprived criminals of their ill-gotten gains to the sum of €6.359 million.

The Criminal Assets Bureau decanted from Harcourt Square and relocated to Walter Scott House in November 2022.

I wish the Criminal Assets Bureau continued success in their new offices and for the future.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'J A Harris', written in a cursive style.

J A Harris
Commissioner
An Garda Síochána

Letter forwarding report from Chief Bureau Officer to the Commissioner of An Garda Síochána

Dear Commissioner

It is my pleasure to deliver the 27th Annual Report of the Criminal Assets Bureau for the calendar year 2022. This report is submitted for presentation to the Minister for Justice pursuant to the provisions of section 21 of the Criminal Assets Bureau Act, 1996.

In compliance with its statutory obligations, the report sets out the activities of the Bureau throughout the year in targeting the proceeds of crime.

2022 was a positive year, seeing the Bureau achieve fourteen of its fifteen performance delivery targets for the year.

During the year, the Bureau continued to focus on the development of the Divisional Asset Profiler Network through the liaison with Divisional Asset Profilers.

The Bureau delivered training to thirty seven new Divisional Asset Profilers. In addition, the Bureau also provided a one day workshop to one hundred and thirty current Divisional Asset Profilers to further enhance their training.

The Bureau recognises the contribution of locally trained Divisional Asset Profilers in the early identification of suitable targets for action by the Bureau.

During 2022, eighteen new applications were brought before the High Court under the Proceeds of Crime legislation.

The Bureau recognises the decrease in the number of applications from the previous year. This decrease is primarily attributable to the increased demands by the Bureau and the resourcing issues experienced in the Criminal Assets Section (CAS) of the Chief State Solicitor's Office (CSSO).

Once again, the majority of these actions related to the proceeds of drug trafficking. Other common underlying criminality includes burglary and money laundering. The Bureau will consider investigation into any criminal conduct which involves the acquisition of wealth.

In 2022, the value of assets under the new proceeds of crime cases commenced by the Bureau ranged in value from €9,718 to €1,948,147.

Proceeds of crime actions, together with actions under the Revenue and Social Protection provisions, yielded in excess of €6.3 million to the Exchequer in 2022.

Also in 2022, the Bureau returned in excess of €21,000 to an injured party identified under section 3(3) of the Proceeds of Crime Act in 2022.

The Bureau coordinates its activities in a manner which takes cognisance of the Policing Plan of An Garda Síochána and the strategies of the Office of the Revenue Commissioners, the Department of Social Protection and the Department of Justice.

Letter forwarding report from Chief Bureau Officer to the Commissioner of An Garda Síochána

During 2022, the Bureau continued to support the nationwide anti-burglary initiative known as Operation Thor. In addition to which, the Bureau also supports the Garda Síochána National Anti-Drugs Operation Tara which commenced on 1st July 2021.

Operation Tara sets out a strong focus on tackling street-level drug dealing in cities, towns and villages across the country. Recent Divisional Asset Profiler training was targeted to support this operation.

Many of the Bureau's investigations have an international dimension and involve cooperation with law enforcement agencies in other jurisdictions. The Bureau continued to participate in a Joint Investigation Team (JIT) agreement that Ireland joined in 2019.

The Chief Bureau Officer co-signed a further JIT in July 2022 with the Romanian Authorities. The individuals targeted in this JIT are members of a Romanian Organised Crime Group involved in human trafficking, prostitution and money laundering operating in both the Irish and Romanian States. The Bureau looks forward to close cooperation with the Romanian Authorities.

The Bureau continues to develop its relationships with Interpol, Europol and the Camden Assets Recovery Inter-Agency Network (CARIN) and continues

to represent Ireland on the platform of the Asset Recovery Offices (ARO).

At all times, the Bureau receives excellent support from legislators, members of the public and the media.

Staff of the Bureau continue to develop a significant social media presence through Facebook and Twitter resulting in the promotion of the activity of the Bureau and securing important information from members of the public. I want to personally acknowledge the efforts of the Bureau staff in promoting its work through the media and the engagement of mainstream media outlets in this regard.

In addition, the support and co-operation afforded to the Bureau throughout the year by An Garda Síochána, the Office of the Revenue Commissioners, the Tax Appeals Commission, the Courts Service, the Department of Social Protection, the Department of Justice, the Department of Finance, the Department of Public Expenditure and Reform, the Office of the Attorney General and the Office of the Director of Public Prosecutions is greatly appreciated.

Likewise, I would also like to acknowledge the expertise and commitment of the solicitors and staff allocated by the Chief State Solicitor to the work of the Bureau. The value of co-located independent legal advice and support cannot be overstated in its

Letter forwarding report from Chief Bureau Officer to
the Commissioner of An Garda Síochána

contribution to the success of the Bureau.

Over the last number of years, it has been recognised by both the Bureau and the Chief State Solicitor's Office (CSSO), that there is a need for an increase in the Criminal Assets Section (CAS) resources to support the higher volume of legal service demands flowing into CAS through proceeds of crime cases, tax appeals, property sales and other areas of Bureau work.

Following the submission of a successful joint business case to DPER, CAS was approved for a significant expansion of resources, which was confirmed in May 2022 and recruitment for these new positions got underway.

By late quarter 4, all Clerical Officer staff positions under the expansion plan had been filled. However, due to recruitment challenges, there was no significant uplift in legal resources in 2022 but it is expected that CAS / the Bureau will see the benefits of increased staffing numbers in 2023.

In addition, I would like to also acknowledge the significant contribution of legal counsel engaged by the CSSO on behalf of the Bureau.

During the year there were many personnel changes within the Bureau arising from the departure of a number of personnel on promotion, transfer, retirement and resignation.

This is an inevitable reality given the structure of the Bureau and as a result

it has given rise to an emphasis on maintaining a strong and well-resourced system for staff training which has been put in place in recent years.

The nature of their work is such that, in many instances, it cannot be publicly acknowledged due to the necessity for anonymity and security requirements.

I want to take this opportunity to acknowledge the dedication and hard work of all personnel attached to the Bureau. I would also like to welcome the new personnel who have joined the Bureau this past year and wish them well in the future.

Since its establishment, the Bureau has resided in Harcourt Square for the past twenty six years. In November 2022, the Bureau moved to a new state-of-the-art building in Walter Scott House, Dublin 8.

I would like to take this opportunity to thank Garda Estates Management and the Office of Public Works for their organisation in conducting the successful relocation to the new premises.

On 25th November 2022, Walter Scott House was officially opened. It was my great privilege to be the organiser for this momentous event.

While the building is modern and energy efficient and within a good location, it is insufficient for the Bureau's current and future requirements. To address this matter, I

Letter forwarding report from Chief Bureau Officer to
the Commissioner of An Garda Síochána

have established a Working Group, with the support of the Department of Justice, to remedy this matter.

I wish to congratulate Commissioner Harris and An Garda Síochána on the centenary celebrations. It was my great honour to have participated in the Centenary Parade on 27th August 2022.

Finally, I want to thank Commissioner Harris for taking the time to present the Centenary medals to the retired and serving Garda members of the Criminal Assets Bureau.

Yours sincerely



MICHAEL GUBBINS
CHIEF BUREAU OFFICER

Foreword

Section 21 Report

This is the 27th Annual Report on the activities of the Criminal Assets Bureau (hereinafter referred to as “the Bureau”) and covers the period from 1st January 2022 to 31st December 2022 inclusive.

The Criminal Assets Bureau Act 1996 and the Proceeds of Crime Act 1996 have both been amended but most substantially by way of the Proceeds of Crime (Amendment) Act, 2005.

For the purpose of this report, the Criminal Assets Bureau Act 1996 and 2005 will hereinafter be referred to as “the CAB Act” and the Proceeds of Crime Act 1996 to 2016 will hereinafter be referred to as “the PoC Act”. The CAB Act provides a collective title of amendments governing the powers and functions of the Bureau.

This report is prepared pursuant to section 21 of the CAB Act which requires the Bureau to present a report, through the Commissioner of An Garda Síochána, to the Minister for Justice outlining its activities during the year 2022.

Foreword

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Part One

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 CAB Act. The CAB 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;
- CAB search warrants;
- CAB production orders.

Governance

The inter-agency and multi-disciplinary structure of the Bureau, together with its multi-stranded governance and accountability pathways, means that 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. The Bureau does, however, apply the Code of Practice for the Governance of State Bodies as adapted to its structure.

As the Bureau has no Board, the Chief Bureau Officer along with the Senior Management Team undertakes the role of a Board, in addition to the performance of its executive functions.

The Bureau sets out its goals and commitments for the year in its annual Business Plan 2022. This plan took

cognisance of the Statement of Strategy 2020-2023.

An Oversight Agreement between the Bureau and the Department of Justice has been signed and covers the period 2020 – 2022. This Agreement sets out the broad governance and accountability framework within which the Bureau operates and defines key roles and responsibilities which underpin the relationship between the Bureau and the Department. The Bureau's Oversight Agreement is available at www.justice.ie.

A separate but related Performance Delivery Agreement has also been signed for the year 2022 and is available for viewing at www.justice.ie.

The Department of Justice's Internal Audit Unit provides support to the Bureau in monitoring and reviewing the effectiveness of the Bureau's arrangements for governance, risk management and internal controls.

The Internal Audit Unit conducts an independent audit of the Bureau's procedures and processes on an annual basis.

The Bureau held eleven (11) Senior Management Team Meetings, five (5) Audit and Risk Committee Meetings and two (2) Governance Committee Meetings during 2022.

Environmental and Energy Issues

As set out in the requirements of the Public Sector Energy Efficiency Strategy 2017, the Chief Bureau Officer appointed Detective Superintendent Seamus Dalton

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

as Energy Performance Officer for the Bureau.

The Bureau will continue to participate, progress, promote and report on all initiatives in relation to environmental and energy issues by year end in accordance with S.I. 426 of 2014 (European Union (Energy Efficiency) Regulations).

The Bureau relocated to a new state-of-the-art premises at Walter Scott House in November 2022. Walter Scott House has been constructed to the highest standards to ensure we achieve a nearly zero energy building. Our carbon footprint has been greatly reduced by maximising the use of daylight, ventilation and LED movement sensor lighting throughout the building.



Official opening of Walter Scott House

The decant from the premises at Harcourt Square to Walter Scott House saw a large amount of office furniture, destined for disposal, recycled and given to Garda Stations within the DMR.



Recycled Furniture

Throughout 2022, the Bureau also carried out a number of energy efficient initiatives including:

1. Replaced 20% of ageing PCs with energy efficient and eco-friendly models.
2. Replaced a number of older monitors with energy efficient models.
3. Replaced older servers with new efficient models.
4. Consolidated a number of older servers into a power efficient working model through a virtualised environment.
5. Disposed of a number of older (less energy efficient) printers which were not replaced.
6. Disposed of six (6) energy inefficient forensic recovery of evidence devices.
7. Added a hybrid vehicle to the CAB fleet replacing an older vehicle.

Finance

During the course of the year the Bureau expended monies provided to it by the Oireachtas, through the Minister for Justice, in pursuit of its statutory objectives.

All monies provided by the Oireachtas as outlined in the table are audited by the Comptroller and Auditor General, as is provided for under Statute.

Comparison of Accounts for years 2021 / 2022

Year	Description	Amount €	
		Budget Provision	Total Spent
2021*	Pay	8.260	8.307
	Non-pay	1.701	1.804
	Total	9.961	10.111
2022*	Pay	9.157	7.961
	Non-pay	1.701	1.869
	Total	10.858	9.830

* Awaiting Audit – Subject to Change
CAB vacancies (23) account for the underspend in Pay budget allocation.

Objectives and Functions

The objectives and functions of the Bureau are respectively set out in sections 4 and 5 of the CAB Act. These statutory objectives and functions are set out in full at Appendix A and may be summarised as:

1. Identifying and investigating the proceeds of criminal conduct;
2. Taking appropriate actions under the law to deny and deprive persons of the benefits of assets that are the proceeds of criminal conduct by freezing, preserving and confiscating these assets;
3. The taking of all necessary 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.

Chief Bureau Officer

The Bureau is headed by the Chief Bureau Officer, appointed by the Commissioner of An Garda Síochána from among its members of the rank of Chief Superintendent. The current Chief Bureau Officer is Detective Chief Superintendent Michael Gubbins who was appointed on 5th May 2020.

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

The Chief Bureau Officer is also accountable to the Secretary General of the Department of Justice with regard to matters arising for the Secretary General as Accounting Officer for 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.

Bureau Legal Officer

The Bureau Legal Officer reports directly to the Chief Bureau Officer and is appointed under section 9 of the CAB Act to assist the Bureau in the pursuit of its objectives and functions.

The current Bureau Legal Officer is Mr Kevin McMeel who was appointed on 19th July 2019.

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

A Body Corporate

The Bureau exists as an independent corporate body as provided for under section 3 of the CAB 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 judgment of the High Court on the 1st of July 1999. This judgment is pivotal to understanding the nature of the Bureau.

The court set out:

“The CAB is established as a body corporate with perpetual succession. While the Chief Bureau Officer must be appointed from members of An Garda Síochána of the rank of Chief Superintendent, nevertheless the CAB is independent of An Garda Síochána, although it has many of the powers normally given to that body.

...

The CAB is a creature of Statute, it is not a branch of An Garda Síochána. It was set up by the Oireachtas as a body corporate primary for the purpose of ensuring that persons should not benefit from any assets acquired by them from any criminal activity.

It is given power to take all necessary actions in relation to seizing and securing assets derived from criminal activity, certain powers to ensure that the proceeds of such activity are subject to tax, and also in relation to the Social Welfare Acts.

However, it is not a prosecuting body, and is not a police authority. It is an

investigating authority which, having investigated and used its not inconsiderable powers of investigation, then applies to the Court for assistance in enforcing its functions.

The Oireachtas, in setting up the CAB, clearly believed that it was necessary in the public interest to establish a body which was independent of An Garda Síochána, and which would act in an investigative manner.

However, I do not think it is the same as An Garda Síochána, which investigates with an aim to prosecuting persons for offences.

The CAB investigates for the purpose of securing assets which have been acquired as a result of criminal activities and indeed ultimately paying those assets over [to] the State.”

Structure of the Bureau

The inter-agency and 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.

The functions of the Bureau, operating through its Bureau Officers, are outlined under section 5 of the CAB Act detailing the functions of the Bureau.

Bureau Officers and staff

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

Officers of the Bureau are:

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

Officers are on special leave from their parent agencies. Bureau Officers continue to be vested with the powers and duties of office notwithstanding their appointment as Bureau Officers.

Members of staff of the Bureau consist of:

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

The authorised staffing level at the Bureau, comprising Bureau Officers and other staff, stands at ninety nine (99).

Following transfers, promotions, retirements and resignations during 2022, twenty three (23) staff vacancies remain at the Bureau on 31st December 2022.

These vacancies include:

- 1 x Forensic Digital Specialist
- 1 x Bureau Forensic Accountant
- 1 x Assistant Principal (DSP)
- 1 x Detective Inspector
- 3 x Detective Sergeants
- 12 x Detective Garda
- 1 x Clerical Officer
- 3 x Executive Officer

Authorised Staffing Levels

Inter-agency & multi-disciplinary authorised levels

	53
	8
	21
	17

The Bureau is liaising with the relevant bodies and it is anticipated that these vacancies will be filled by Quarter 3, 2023.

Anonymity

Section 10 of the CAB Act provides certain protection in the form of anonymity for non-Garda Bureau Officers and members of staff of the Bureau. Under this section, officers and staff of the Bureau execute their duties in the name of the Bureau.

Section 11 of the CAB 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

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

Chief Bureau Officer, an Acting Chief Bureau Officer, the Bureau Legal Officer or the Bureau Officers who are members of An Garda Síochána.

Intelligence & Assessment Office

The Intelligence and Assessment Office (IAO) is an integral function of the Bureau and is serviced by Bureau Officers covering all agencies within the Bureau. Its remit is to triage all incoming referrals.

Correspondence is received by the Bureau from a variety of sources including Good Citizen Reports, Divisional Asset Profiles, information from State and semi-State agencies and both the private and non-governmental organisation sectors.

Assessment of all submissions to the Bureau takes place at the IAO. This includes the preparation of background reports to inform the Admissions Group decision making process on whether or not, the individual / company assessed meets the criteria to be assigned as a CAB target.

The Admissions Group, serviced by the management of each agency, make decisions to either accept or decline the individual / company as a CAB target. Should they be accepted as targets, they will be assigned to a team room for multi-agency investigation.

The IAO provide ongoing intelligence and operational support to the Bureau's investigation teams by identifying any issues of relevance within the broad range of legislation under which the Bureau operates.

Since the creation of the IAO, the increase in targets has grown substantially from 500 in 2016 to in excess of 1,624 in 2022.

The Bureau, through the IAO, engages with our international partners including Europol, Interpol, Camden Asset Recovery Inter Agency Network (CARIN), United Nations Office on Drugs and Crime (UNODC) and the Asset Recovery Network (ARO). Eighty nine (89) requests were received via the Asset Recovery Network in 2022 from seventeen (17) different countries and ninety three (93) requests were sent.

The Bureau, through the IAO, conducts enquiries at both national and international levels to support ongoing operations.

Good Citizen Reports

The Bureau receives information from members of the public in a variety of different ways, i.e., email, in writing or by way of phone call, whether from a self-identified author / caller or by way of Good Citizen Report.

The Bureau is interested in any information in respect of unexplained wealth which, it is suspected, may be linked, directly or indirectly, to criminality or a person who is living beyond their means or is materially benefitting from the proceeds of crime.

The information given by members of the public is dealt with in the strictest of confidence. This information is evaluated at the IAO to establish if the information provided falls within the remit of the Bureau. Information can be provided to

the Bureau via a number of different platforms listed below:

- By telephone on 00 353 1 6663266
- By email at info@cab.ie
- By post (Criminal Assets Bureau, Walter Scott House, Military Road, Dublin 8, D08 HE2P)
- Facebook: [@CriminalAssetsBureau](https://www.facebook.com/CriminalAssetsBureau)
- Twitter: [@criminalassets](https://twitter.com/criminalassets)

During 2022, the Bureau received three hundred and sixty one (361) Good Citizen Reports.

Asset Management Office

The Asset Management Office (AMO) was also established in 2017 in order to manage all assets under the control of the Bureau.

The diverse range of assets over which the Bureau has responsibility necessitates the deployment of considerable resources. Each asset is managed to maintain its value, to fulfil the Bureau's legal obligations and to ensure that optimum value is realised when remitted to the Exchequer.

The AMO now fully manages the recovery of assets for all agencies within the Bureau.

The PoC Act requires that an asset is retained for a seven year period following the decision of the High Court (unless agreement is received from the parties involved for immediate disposal). In practice, this period can be considerably longer due to appeals and challenges to such orders. In the case of certain assets, such as properties, this can involve

ongoing resources to maintain the property, including in some instances, the Bureau acting as landlord.

In addition to tangible assets retained by the Bureau, there are also considerable assets in respect of outstanding liabilities to the Bureau under the Revenue and Social Welfare Acts.

These debts are also managed by the AMO with a view to realising their worth. This office provides a higher level of governance for assets under the control of the Bureau.

Real Estate managed by the Bureau

AMO is responsible for the management and control of assets seized by the Bureau pursuant to orders made under the PoC Act. The AMO assists the court appointed Receiver in carrying out his/her function under section 7 of the PoC Act. The management, monitoring and control of an asset involves maintaining the asset from the time it is taken into the possession of the Bureau (by way of seizure or court order) and preserving the asset's value and condition until disposal.

The AMO is responsible for taking possession of, inspecting and securing the property on the date specified by the relevant court order.

The AMO arranges for the necessary works to be carried out i.e., maintenance, installation of intruder alarm, inspection of BER Certificate and valuation by an auctioneer.

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

AMO Disposal of Assets

In pursuit of the best value being achieved in the disposal of any asset, the Bureau utilises private sector industry experts to advise and dispose of assets by way of auction and / or private treaty sales.

CAB Conveyancing Training

On the 28th June 2022, staff from the Criminal Assets Section (CAS), Chief State Solicitor's Office provided in-house training to staff of the AMO in relation to property conveyance.

This training course clearly set out the defined roles and responsibilities applicable to the CAS and the AMO when working together on property conveyancing files.

Selection of Assets



Dolce & Gabbana Washbags



Canada Goose Gilet



Kit Vehicle



Breitling Watch



Hublot Watch

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

Chief State Solicitor's Office

The Criminal Assets Section (hereinafter referred to as "CAS") of the Chief State Solicitor's Office provides a dedicated legal service to the Bureau and is uniquely co-located with its clients.

CAS provides legal services on all aspects of the work of the Bureau including but not limited to:

- Applications pursuant to the PoC Act as amended and related appeals.
- Legal representation for all Bureau tax and social welfare matters both before their respective appeal bodies and in the Circuit and Superior Courts.
- Conveyancing and commercial property transactions.
- Other civil law cases including Judicial Review and Plenary matters.

Following the submission of a successful business case to the Department of Public Expenditure and Reform, supported by the Bureau, CAS was approved for a significant expansion of resources, which was confirmed in May 2022 and recruitment for these new positions got underway.

The section is headed up by a Deputy Assistant Chief State Solicitor and the CAS team is comprised of legal and administrative staff all working together in its drive to support the Bureau's legal service requirements.

From May 2022, CAS had an authorised staffing compliment of ten (10) State Solicitors (two at State Solicitor Higher grade), one (1) Higher Legal Executive, an Executive Officer and five (5) Clerical Officers.

However, like many organisations, the Chief State Solicitor's Office faced some challenges in 2022 recruiting and retaining staff for CAS.

However, by late Quarter 4, all Clerical Officer staff positions under the expansion plan had been filled. There was no significant uplift in legal resources in 2022 but it is expected that CAS / the Bureau will see the benefits of increased staffing numbers in 2023.



Divisional Asset Profilers

Divisional Asset Profiler training is organised and conducted by the IAO in accordance with the Bureau's strategic plan. The IAO supports and liaises with the locally trained Divisional Asset Profilers to obtain profiles on persons submitted for assessment.

In 2022, the Bureau continued its programme of engagement with Divisional Asset Profilers. In March 2022, the Bureau delivered a one day training course to an additional thirty seven (37) Divisional Asset Profilers,

delivering on its Performance Delivery Agreement commitment.

To further enhance the training for the newly trained profilers, a one day workshop was delivered in May 2022 to one hundred and thirty (130) current Divisional Asset Profilers.



Chief Bureau Officer presenting at the Divisional Asset Profiler Training Course

At year end, the total number of Divisional Asset Profilers stood at five hundred and seventy two (572), which included:

- 545 Gardaí
- 19 Officers of the Revenue Commissioners engaged in Customs and Excise duties;
- 8 Officers of the Department of Social Protection

In 2022, one hundred and five (105) asset profiles were received from Divisional Asset Profilers throughout Ireland (as compared to two hundred and twenty one (221) asset profiles received in 2021).

Ongoing contact and close cooperation was maintained both Regionally and Divisionally throughout 2022.

The Bureau continues to be the standard bearer of best practice in the area of non-conviction based civil forfeiture of criminal assets. The Bureau also researches best practice identifying courses and partners who increase knowledge and assist with the continuous professional development of staff directly allocated to the Bureau and those trained as Divisional Asset Profilers.

The Bureau will continue to develop the successful relationship established in 2021 with IIPCIC (International IP Crime Investigators College), an Interpol initiative in cooperation with the UL Standards and Engagement. In May and June 2022, fifteen (15) Bureau Officers were provided with online training in Cryptocurrency by the BASEL Institute on Governance.

The following cases provide examples of Bureau investigations that originated from a Divisional Asset Profiler:

Case 1:

Following the seizure of cash, by local Gardaí attached to the Cavan / Monaghan Division, targeting an international organised crime group based in the border area which was suspected of being involved in the sale and supply of controlled drugs, a referral was made to the Bureau by a Divisional Asset Profiler.

The case was brought to a successful conclusion due to the successful cooperation between the Bureau, the local Gardaí, the Garda National Drugs

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

and Organised Crime Bureau, the Police Service of Northern Ireland and the Lithuanian Police Service.

The Bureau's investigations resulted in the granting of orders pursuant to section 2 and 7 of the PoC Act over the cash in 2022.



Cash seized

Case 2:

This case was referred to the Bureau by a Divisional Asset Profiler attached to Blanchardstown Garda Station following the arrest and detention of an individual for offences pursuant to section 7 of the Criminal Justice (Money Laundering & Terrorist Financing) Act 2010 and section 3 & 15 of the Misuse of Drugs Act 1977/84.

Following the Bureau's investigation, High Court orders were obtained in 2022 pursuant to section 2, 3, 7 and 4A over three (3) high value watches, funds to the value of €41,052 in a financial institution and €220,715 cash & £520 Sterling.

Following submission of the investigation file to the Office of the Director of Public Prosecutions, charges were directed and preferred and the individual pleaded guilty

before the District Circuit Court to offences of money laundering and the sale and supply of controlled drugs. In November 2022, the individual was sentenced to five years imprisonment.

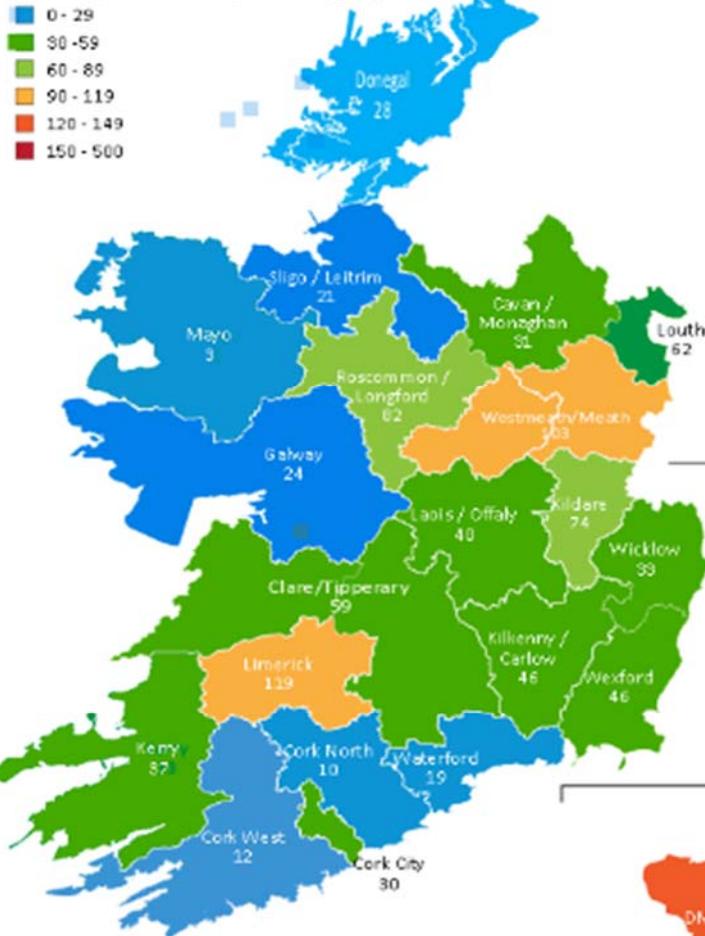


Rolex Watch

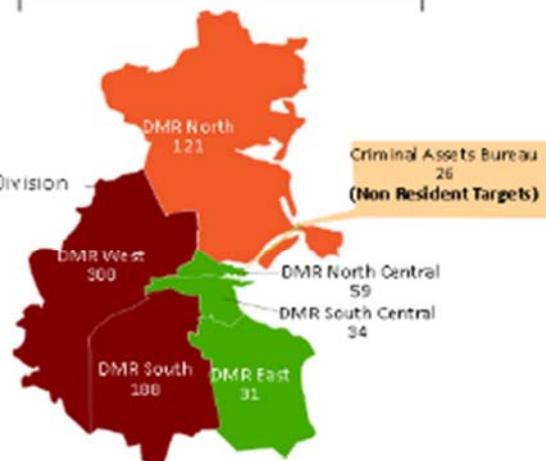
**Geographical Distribution of Targets under investigation by the Criminal Assets Bureau
 (Persons & Organisations - end December 2022)**

Total: 1638

**Map 1: Targets of CAB by Garda Division
 (Excluding Dublin Metropolitan Region)**



**Map 2: Targets of CAB by Garda Division
 Dublin Metropolitan Region**



CRIMINAL ASSETS BUREAU
 An Búro un Shócmhainní Coiriúla
 100 St. Andrew's Road, Dublin 8, D08 PDK, Ireland

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

Training and Development

Proceeds of Crime & Asset Investigation (POCAI)

The Bureau's multi-agency structure continues to be the most powerful tool in the State's armoury in tackling organised crime groups and criminal activity and is the envy of law enforcement worldwide.

As a part of its prescribed statutory function, the Bureau currently provides national and international assistance and education to other law enforcement / regulatory agencies and State bodies including Interpol, Europol, Northern Ireland Co-operation Overseas (NI-CO), National Crime Agency (NCA), Australian, Icelandic and Maltese Police. The accreditation of material in this field is now regarded as critical for the delivery of an effective and professional service, both nationally and internationally.

The Bureau together with the University of Limerick established an academically recognised qualification with the University of Limerick at Level 9 Accreditation, launched in February 2020.

The Postgraduate Diploma in Proceeds of Crime & Asset Investigation is an accelerated programme and is delivered in five modules of learning.

This delivery of the course was supported by subject matter experts within the Bureau and external experts in areas such as proceeds of crime

procedures, white-collar crime, bribery and corruption, evidence and international cooperation.

The third course, delivered both online and in person, commenced in September 2022, with twelve (12) course participants which included two (2) members from the Australian Federal Police (AFP).

The AFP Criminal Assets Confiscation Taskforce (CACT) members undertook this course to gain experience and knowledge in this area and to benefit and improve their agency in developing their own learning continuum. The Bureau would like to thank the two officers for their participation and wish the AFP (CACT) continued success into the future.

The Bureau wishes to extend its sincere thanks to each of the presenters on the course and especially to the University of Limerick's President, Professor Kersten May, Provost and Deputy President, Professor Shane Kilcommins, Professor Ray Friel, Ms Angela Liddy and the staff of the University of Limerick for their support, advice and determination in securing the programme's successful inclusion in the 2022 curriculum.

Staff Training

During 2022, the Bureau continued to upgrade and enhance the training needs of Bureau Officers and staff.

In this regard, the Bureau supported staff participation in the following courses:

Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

The Bureau has been at the vanguard of law enforcement agencies in identifying the potential for criminals to exploit the characteristics of cryptocurrencies to generate and launder the proceeds of crime.

The Bureau is committed to maintaining its position as a globally recognised investigative agency in this area through its knowledge and its ability to deny and deprive criminals of the proceeds of criminal conduct.

In order to maintain the Bureau's position as one of the foremost recognised law enforcement agencies in its ability to investigate, seize, retain and dispose of cryptocurrencies, the Bureau made a number of presentations which allows the Bureau to share and enhance its knowledge in this area and generate global expert contacts in this field which will benefit future Bureau investigations.

Cryptocurrencies Presentations

8th Virtual Currencies Conference

A Garda Bureau Officer represented the Bureau at the 8th Virtual Currencies Conference, held at the Europol Headquarters, The Hague on the 10th and 11th May 2022. The topic of this conference was "Decentralised Finance (DeFi)" and brought together law enforcement officers to share their knowledge and expertise in this area.

6th Global Conference on Criminal Finances and Cryptocurrencies

A Garda Bureau Officer represented the Bureau at the 6th Global Conference on Criminal Finances and

Cryptocurrencies held online on the 1st and 2nd September 2022.

This annual conference is a joint initiative of the Basel Institute on Governance, Interpol and Europol through the joint Working Group on Criminal Finances and Cryptocurrencies.

The conference aims to increase the capabilities of the attendees to successfully investigate and prosecute virtual assets-based money laundering and other crypto-enabled crimes.

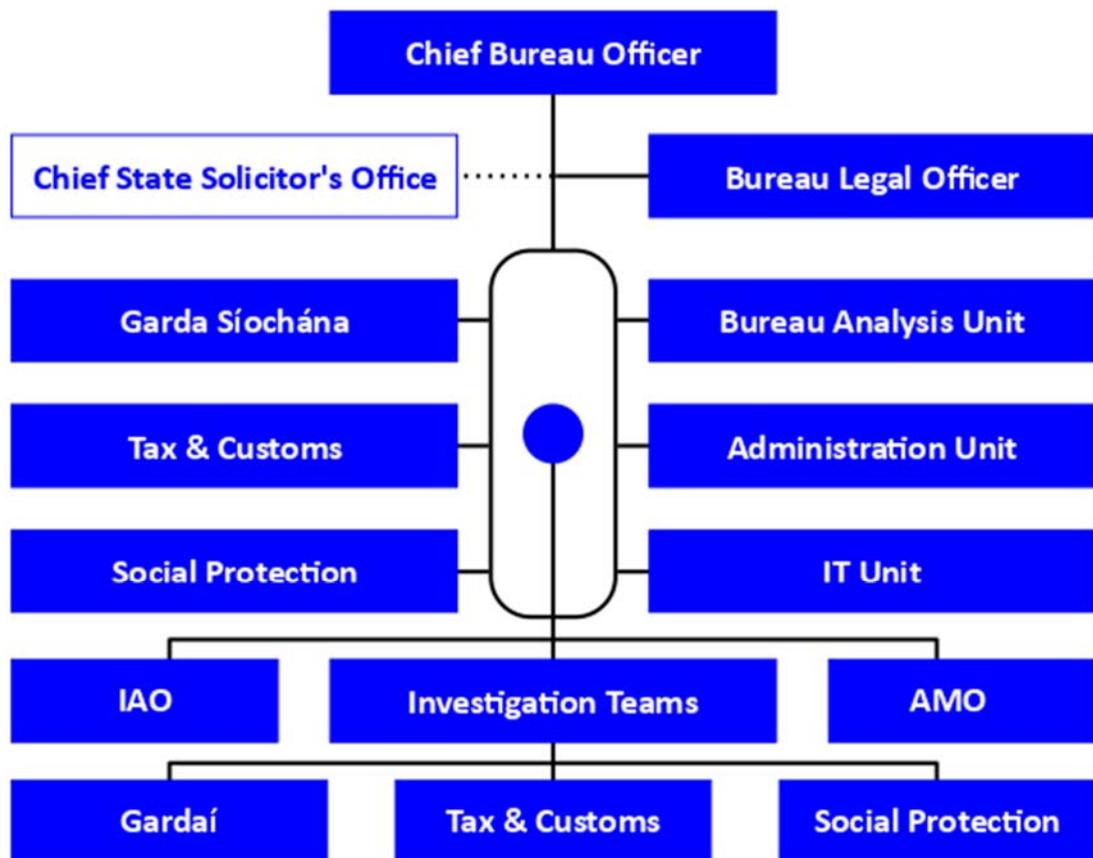


23rd Annual National Prosecutors' Conference

A Garda Bureau Officer delivered a presentation entitled "Virtual Currencies – An Introduction for Criminal Practitioners" at the Director of Public Prosecutions 23rd Annual National Prosecutors' Conference on Saturday 19th November 2022 at the National Convention Centre, Dublin.



Diagram: Organisation of the Bureau



Part One

Overview of the Criminal Assets Bureau, its Officers and Staff

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Part Two

Criminal Assets Bureau investigations

Investigations

During 2022, Bureau Officers continued to exercise the powers and duties vested in them under section 8 of the CAB Act.

It is important to note that while Bureau Officers retain the duties and powers conferred on them by virtue of their former office of their respective parent organisations, they also gain new powers particular to their role as Bureau Officers. These include the power to obtain and execute:

1. CAB search warrants pursuant to section 14 of the CAB Act;
2. Production Orders to make material available to CAB pursuant to section 14A of the CAB Act.

These powers are contained within section 14 and 14A of the CAB Act, as amended.

The Bureau conducted its investigations throughout 2022 with the cooperation and assistance of Garda personnel from Garda Divisions and also from Garda National Units attached to Organised and Serious Crime (OSC), Special Tactics and Operations Command (STOC) and the Garda National Crime and Security Intelligence Service (GNCSIS). Investigations were also supported by the Office of the Revenue Commissioners.

The Bureau continued to cooperate with the Special Investigation Units of the Department of Social Protection in respect of their investigations in 2022. This continued assistance has been critical to the success in targeting the

proceeds of criminal conduct during 2022.

During 2022, the Bureau conducted forty nine (49) search operations [exceeding the Performance Delivery Agreement target of thirty five (35)] consisting of one hundred and thirty four (134) individual searches across twenty (20) counties.

Section 14

Section 14 of the CAB Act provides for CAB search warrants. Under section 14(1), an application may be made by a Bureau Officer, who is a member of An Garda Síochána, to the District Court for a warrant to search for evidence relating to assets or proceeds deriving from criminal conduct.

Section 14(2) & (3) provides for the issue of a similar search warrant in circumstances involving urgency whereby the making of the application to the District Court is rendered impracticable. This warrant may be issued by a Bureau Officer who is a member of An Garda Síochána not below the rank of Superintendent.

During 2022, all applications under section 14 were made to the District Court and no warrants were issued pursuant to section 14(2).

A section 14 search warrant operates by allowing a named Bureau Officer, who is a member of An Garda Síochána, accompanied by other such persons as the Bureau Officer deems necessary, to search, seize and retain material at the location named.

Part Two

Criminal Assets Bureau investigations

This is noteworthy in that it allows the member of An Garda Síochána to be accompanied by such other persons as the Bureau Officer deems necessary, including persons who are technically and/or professionally qualified people, to assist him/her in the search. These warrants are seen as an important tool which greatly facilitates the Bureau to carry out investigations pursuant to its statutory remit.

During 2022, the Bureau executed one hundred and thirty four (134) warrants in targeting organised crime groups.



Bureau Officers during search operation

The section 14 warrants were used to search numerous private residences as well as professional offices and other businesses. This led to the seizure of cash, vehicles, electronic equipment and designer goods.

Section 14A

Section 14A was inserted by the PoC Act 2005. This section provides for applications to be made by a Bureau Officer, who is also a member of An Garda Síochána, to apply to the District Court for an order directed to a named person to make material available to the Bureau Officer.

The section 14A Production Orders have been used primarily to uplift evidence from a number of financial institutions within the State. The material obtained relates to banking details, and in many instances, the transfer of large amounts of money between accounts.

As a result of the information gleaned, the Bureau has been able to use this evidence in ongoing investigations into a number of individuals who are believed to possess assets which represent, directly or indirectly, the proceeds of crime. During 2022, the Bureau executed three hundred and thirty one (331) orders pursuant to section 14A.

Applications made during 2022

The table below outlines the number of applications made under section 14 and 14A of the CAB Act, as amended.

Applications under section 14 & 14A CAB Act, 1996 & 2005

Description	Applications	
	2022	2021
Search warrants under section 14 CAB Act, 1996 & 2005	134	189
Orders to make material available under section 14A of the CAB Act, 1996 & 2005	331	370

The Section 14/14A figure may fluctuate on an annual basis and is case dependent.

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

Introduction

The Proceeds of Crime Act 1996 to 2016 (“PoC Act”) enables the High Court to make orders for the preservation and, where appropriate, the disposal of the property concerned and to provide for related matters.

The PoC Act further allows the High Court to determine, on the civil burden of proof, whether an asset represents, directly or indirectly, the proceeds of criminal conduct.

In 2005, the PoC Act was amended to allow the proceedings to be brought in the name of the Bureau instead of its Chief Bureau Officer. Consequently, since 2005, all applications by the Bureau have been brought in the name of the Bureau.

The High Court proceedings are initiated by way of an application under section 2(1) of the PoC Act which is always grounded upon an affidavit sworn by the Chief Bureau Officer.

Other affidavits are sworn by relevant witnesses including Bureau Officers and members of staff of the Bureau, members of An Garda Síochána from outside the Bureau, including Divisional Asset Profilers and in some instances, by officers from law enforcement agencies from outside the jurisdiction.

The PoC Act provides that the originating motion may be brought ex-parte. This means that the Bureau makes its application under section 2(1) of the PoC Act without a requirement to notify the affected person (the respondent).

The section 2(1) order lasts for twenty one days unless an application under section 3 of the PoC Act is brought within that period. Section 2 of the PoC Act also provides that the affected person should be notified during this time.

Section 3 of the PoC Act allows the longer term freezing of assets. It must be noted that proceedings under the PoC Act may be initiated in the absence of a freezing order under section 2(1) by the issuing of an originating motion pursuant to section 3(1). No such orders were made in 2022.

While section 3 cases must be initiated within twenty one days of a section 2 order, in practice, it may take some considerable time before the section 3 hearing comes before the High Court. The affected person (the respondent) is given notice of the section 3 hearing and is entitled to attend the hearing and challenge the case in respect of the specified asset.

In cases where the respondent has insufficient means to pay for legal representation, the respondent may apply to the court for a grant of legal aid under a Legal Aid Scheme in place for this purpose.

This ensures access to legal representation in cases involving the Bureau, provided the necessary criteria for the scheme, have been met.

If it is ultimately shown to the satisfaction of the High Court following a section 3 hearing that the property represents, directly or indirectly, the proceeds of

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

criminal conduct, then the court will make an order freezing the property.

This order lasts a minimum of seven years during which the respondent or any other party claiming ownership in respect of the property can make applications to have the court order varied in respect of the property.

At the expiration of the period of seven years, the Bureau may then commence proceedings to transfer the property to the Minister for Public Expenditure and Reform or other such persons as the court determines under section 4 of the PoC Act. During these proceedings, all relevant parties are again notified and may make applications to the court.

Prior to the expiration of the seven year period, a consent disposal order under section 4A of the PoC Act may be granted by the court on the consent of the relevant respondent.

Section 1A Review

The PoC Act was amended by the PoC (Amendment) Act, 2016. This amendment provides that where a Bureau Officer is in a public place, or in another place where he is authorised or invited, or is carrying out a search, and finds property that he believes to be the proceeds of crime with a value not less than €5,000, then that Officer may seize the property for a period not exceeding twenty four hours.

The Chief Bureau Officer may, during the twenty four hour period, authorise the detention of the property for a period of up to twenty one days provided he/she:

- a) is satisfied that there are reasonable grounds for suspecting that the property, in whole or in part, directly or indirectly, constitutes the proceeds of crime,
- b) is satisfied that there are grounds for suspecting that the total value of the property is not less than €5,000,
- c) is satisfied that the Bureau is carrying out an investigation into whether or not there are sufficient grounds to make an application to the court for an interim order or an interlocutory order in respect of the property and,
- d) has reasonable grounds for believing that the property, in whole or in part, may in the absence of an authorisation, be disposed of or otherwise dealt with, or have its value diminished, before such an application may be made.

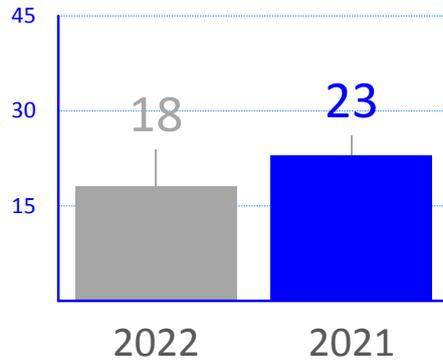
Cases commenced

Eighteen (18) new cases commenced under the PoC Act during 2022. All eighteen (18) cases were initiated by issuing proceedings by way of originating motion under section 2.

The Bureau has been engaged in extensive work in preparing these investigations to allow it to bring these cases in 2022.

The Bureau conducted investigations and submitted thirty (30) new PoC files to the Criminal Assets Section of the Chief State Solicitor's Office for progression through the courts meeting our commitment to submit thirty (30) new PoC files as set out in the Performance Delivery Agreement (PDA) 2022.

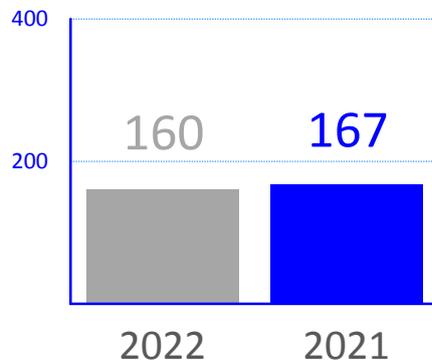
New POC cases brought before the High Court



Section 2(1) Review

When analysed, the number of assets over which an order was obtained under section 2(1) decreased in comparison to 2021 from one hundred and sixty seven (167) assets in 2021 to one hundred and sixty (160) assets in 2022.

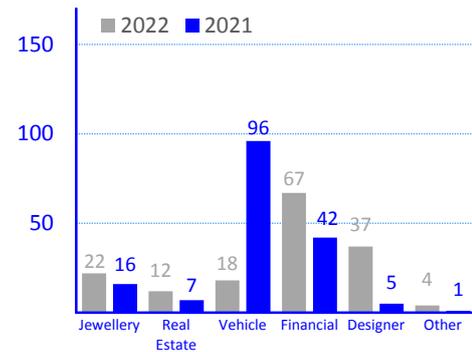
Assets over which section 2(1) Orders made



The number of assets over which section 2(1) orders were made may fluctuate on an annual basis and is case dependent.

During 2022, the Bureau took proceedings in respect of a variety of asset types. For profiling purposes, the assets are broken down into jewellery, real estate, vehicles, financial, designer goods and other.

Assets over which section 2(1) orders made
 Breakdown of assets by asset type



Valuation Breakdown

The figures in respect of jewellery, real estate, vehicles, designer goods, financial and other are based on the estimated value placed by the Bureau on the asset at the time of making the application under section 2(1) of the PoC Act.

The value of the one hundred and sixty (160) assets frozen under section 2 of the PoC Act during the year 2022 was €5,184,599. A breakdown of this figure is detailed in the table below.

Analysis of section 2 order by Asset Type

Description	€
Jewellery	222,350
Real Estate	1,270,144
Vehicles	412,589
Financial	3,218,391
Designer Goods	31,495
Other	29,630
Total	5,184,599

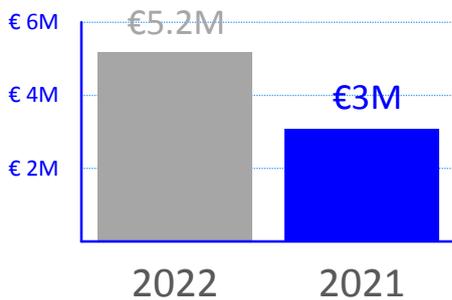
The results for 2022 compared to 2021 show the value of assets frozen under section 2(1) has increased by €2.117m from the previous year where the value was €3.068m. The Bureau notes the increase in the value of assets.

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

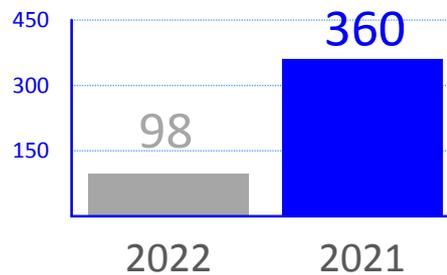
The value of assets fluctuates in each case depending on whether high value assets to low value assets are targeted. The value of such orders range from €9,718 to €1,948,147.

Value of assets frozen under section 2(1)



The number of assets over which orders were made by the High Court pursuant to section 3(1) decreased from three hundred and sixty (360) assets in 2021 to ninety eight (98) assets in 2022.

Assets over which section 3(1) orders made.



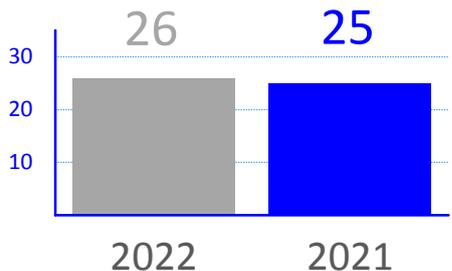
Section 3 Review

A section 3(1) order is made at the conclusion of the hearing in which the High Court has determined that a particular asset or assets represent the proceeds of criminal conduct.

As such, the date and duration of the hearing is a matter for the High Court and not within the direct control of the Bureau.

During 2022, twenty six (26) cases before the High Court, to the value of €4,536,302, had orders made under section 3(1).

Number of cases in which section 3(1) orders made.



The number of assets over which section 3(1) orders were made may fluctuate on an annual basis and is case dependent.

The value of the ninety eight (98) assets over which section 3 orders were granted during the year 2022 was €4,536,302.

A breakdown of this figure is detailed in the below table.

Analysis of section 3 order by Asset Type

Description	€
Jewellery	258,300
Real Estate	1,770,000
Vehicles	211,739
Financial	2,217,213
Designer Goods	3,460
Other	75,590
Total	4,536,302

The results for 2022 compared to 2021 show that while the number of assets increased, the value of assets frozen under section 3(1) decreased by €3.851

from the previous year where the value was €8.387.

Value of assets frozen under section 3(1)



Section 3(3)

Section 3(3) of the PoC Act provides for the varying or discharge of an existing section 3(1) order. An application pursuant to section 3(3) can be made by the respondent in a case taken by the Bureau or by any other person claiming ownership of the property.

While section 3(3) largely contemplates the bringing of an application by a respondent in a case, it can also be made by persons claiming ownership of the subject property, thus providing an opportunity for victims of crime to make an application for the return of same.

Section 3(3) also provides an opportunity for those interested persons to vary or discharge a section 3(1) order where it can be established, to the satisfaction of the court, that the asset in question is not the proceeds of criminal conduct.

One such order was made under section 3(3) of the PoC Act during 2022.

Case 1:

In 2021, the Bureau secured High Court Orders under section 2, 3(1) and 7 of the PoC Act over €21,600 seized by Gardaí in Co. Tipperary in 2017. The money was found to be the proceeds of a burglary of the home of an elderly gentleman (deceased).

In 2022, following application under section 3(3) of the PoC Act, the monies were returned to the estate of the Injured Party.

Geographical Breakdown

The Bureau's remit covers investigation of proceeds of crime cases irrespective of the location of the assets.

During 2022, the Bureau obtained orders over assets in respect of proceeds of crime in all of the large urban areas and rural communities.

The Bureau remains committed to actively targeting assets which are the proceeds of criminal conduct, wherever they are situated, to the fullest extent under the PoC Act.

The Bureau is further developing its national coverage through the tasking of Divisional Asset Profilers. This will ensure that there is a focus on local criminal targets throughout the State for action by the Bureau.

Property

The statutory aims and objectives of the Bureau require that the Bureau take appropriate action to prevent individuals,

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Actions under the Proceeds of Crime Act 1996 to 2016

who are engaged in serious organised crime, benefiting from such crime.

In cases where it is shown that the property is the proceeds of criminal conduct, the statutory provision whereby an individual enjoying the benefit of those proceeds may be deprived or denied that benefit, includes that he/she should be divested of the property.

This policy of the Bureau may require pursuing properties, notwithstanding the fact that in some cases the property remains in negative equity.

This is to ensure that those involved in crime are not permitted to continue to benefit from the proceeds of crime.

Vehicles

The Bureau continues to note the interest in high value vehicles of those involved in serious organised crime. During 2022, the Bureau targeted a number of vehicles belonging to criminals.



Example of vehicles seized

Luxury Goods

The Bureau is continuing to target ill-gotten gains through the seizure of high end luxury goods such as store cards, designer handbags, designer clothing and

footwear, watches and mobile homes, examples of which are shown below:



Louis Vuitton Bag



Christian Louboutin Heels

Case 1:

This case was referred to the Bureau by a Divisional Asset Profiler attached to a provincial town located in the Midlands. The individuals are members of an organised crime group with links to the sale and supply of controlled drugs. A number of individuals attached to this group were also engaged in violent feud related activity.

The Bureau's multi-agency investigation resulted in Revenue demands being issued and Social Welfare overpayments being assessed. The High Court also granted an order pursuant to section 2 of the PoC Act over:

- Four (4) properties
- Five (5) motor vehicles

- Luxury goods valued at approximately €4,800 including Louis Vuitton bags and wallet and Christian Louboutin footwear
- In excess of €50,000 held in numerous financial institutions
- In excess of €18,000 cash
- Tow Dolly
- Double Axle Tuffmac car trailer



Tow Dolly

Case 2:

The Bureau conducted investigations into a Chinese organised crime group who were involved in criminal conduct.

The Bureau's investigation resulted in the granting of orders on an ex-parte basis pursuant to Section 2 and 7 of the PoC Act over:

- Five (5) motor vehicles
- Designer goods valued in excess of €22,950 including Louis Vuitton purse and scarf, handbags by designers Prada, Miu Miu, Coach, Gucci and Burberry
- Cash seized totalling €713,985; Stg £20,750 and 9,682 Chinese RMB
- Cash in five (5) bank accounts totalling in excess of €118,851



Tesla Motor Vehicle

Section 4(1) and 4A

Section 4(1) provides for the transfer of property to the Minister for Public Expenditure and Reform.

This section refers to assets which have been deemed to be the proceeds of criminal conduct, for a period of not less than seven years, and over which no valid claim has been made under section 3(3) of the PoC Act.



An Roinn Caiteachais
Phoiblí agus Athchóirithe
Department of Public
Expenditure and Reform

Section 4A allows for a consent disposal order to be made by the respondent in an application pursuant to the PoC Act, thus allowing the property to be transferred to the Minister for Public Expenditure and Reform prior to the expiration of seven years.

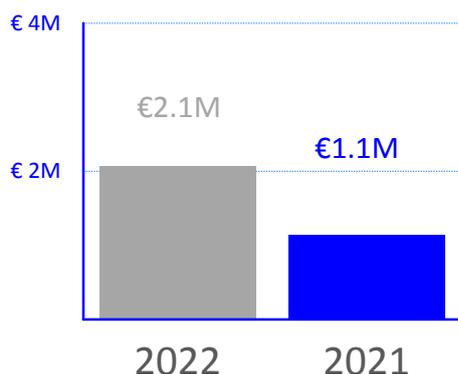
This was introduced in the 2005 PoC Act and, in essence, the requirement for the Bureau to wait seven years before

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

remitting funds to the Exchequer is removed.

Value of assets frozen under section 4(1) and 4A



Sixteen (16) cases were finalised and concluded under section 4(1) and 4A in 2022.

During 2022, a total of €2,065,265 was transferred to the Minister for Public Expenditure and Reform under the PoC Act arising from section 4(1) and 4A disposals.

Section 4(1) & 4A Breakdown

Description	No. of Cases 2021	€ 2021
Section 4(1)	1	22,592.85
Section 4A	12	1,121,241.29
Total	13	1,143,834.14

Description	No. of Cases 2022	€ 2022
Section 4A	16	2,065,265.03
Total	16	2,065,265.03

While the Bureau's activity continues to increase, the yield to the Exchequer may fluctuate on any given year.

This is due in part to the obligation to wait seven years for conclusion of a section 4 PoC order, if a consent order under section 4A is not forthcoming prior to the seven years.

Case 1:

The Bureau obtained an order pursuant to section 4A of the PoC Act over €53,500 cash and a section 7 power of sale order over substantial property located in West Dublin valued between €750,000-€800,000.



Real Estate in possession of the Bureau

The Bureau's investigation arose following a criminal investigation in 2014. The individuals involved are known associates of an international organised crime group who are suspected to be involved in money laundering activities and the importation and supply of illegal drugs in Ireland.

Section 6

Section 6 provides for the making of an order by the court during the period whilst a section 2(1) or 3(1) order is in force to vary the order for the purpose of allowing the respondent or any other party to:

1. Discharge of reasonable living or other necessary expenses; or

2. Carry on a business, trade, profession or other occupation relating to the property.

During 2022, one (1) such order was made to the value of €18,620 and Stg £280.

Section 7

Section 7 provides for the appointment, by the court, of a Receiver whose duties include either to preserve the value of, or dispose of, property which is already frozen under section 2 or section 3 orders.

In 2022, the Bureau obtained receivership orders over one hundred and seventy three (173) assets. In every case the receiver appointed by the court was the Bureau Legal Officer.

These cases involved real estate, vehicles, designer goods, jewellery and watches. In some receivership cases, the High Court made orders for possession and sale by the Receiver. A receivership order cannot be made unless a section 2 or section 3 order is already in place.

Total Monies returned by CAB in 2022	
Returned under CAB remit i.e., Proceeds of Crime, Revenue and Social Welfare legislation	€6,337,668
Returned to the Injured Parties via S3(3) of PoC Act	€21,600
Totals	€6,359,268

Part Three

Actions under the Proceeds of Crime Act 1996 to 2016

Statement of Receivership Accounts

	Euro€	Stg£	US\$
Opening balance receivership accounts 01/01/2022	10,511,065.40	208,054.36	657,710.60
Amounts realised, inclusive of interest and operational advances and Stg amounts converted to Euro	3,868,082.36	1.54	0.00
Payments out, inclusive of payments to Exchequer and operational receivership expenditure and Stg amounts converted to Euro	2,489,825.03	208,054.36 (converted to Euro)	0.00
Closing balance receivership accounts 31/12/2022	11,889,322.73	1.54	657,710.60

Part Four

Revenue actions by the Bureau

Overview

Revenue Bureau Officers perform duties in accordance with the Taxes Consolidation Act 1997, Value-Added Tax Consolidation Act 2010, Capital Acquisitions Tax Consolidation Act 2003, the Stamp Duties Consolidation Act 1999, Local Property Tax Act 2012 as amended (hereinafter referred to as the Tax Acts) to ensure that the proceeds of crime, or suspected crime, are subject to tax. This involves the gathering of all available information from our partner agencies under the provisions of section 8 of the CAB Act.

Tax Functions

The following is a summary of actions taken by the Bureau during 2022 and an update of the status of appeals made on foot of tax assessments and decisions made by the Bureau.

Tax Assessments

Revenue Bureau Officers are empowered to make assessments under section 58 of the Taxes Consolidation Act 1997 (hereinafter referred to as the TCA 1997) - the charging section.

During 2022, a total of fifty two (52) individuals and corporate entities were assessed under the provisions of the Tax Acts, thereby exceeding the Performance Delivery Agreement target of forty five (45) assessments and resulting in assessments totalling €9m.

Appeals to the Tax Appeals Commission

The Tax Appeals Commission (TAC) was established on 21st March 2016 as an

independent statutory body, the main function of which is hearing, determining and disposing of appeals against assessments and decisions of the Bureau and the Revenue Commissioners concerning taxes and duties in accordance with relevant legislation.

During 2022, there was a further increase in the level of engagement between the TAC and the Bureau. The increased engagement resulted in the progression of a substantial number of appeals, including a number of legacy cases which required the legal support of the Criminal Assets Section of the Chief State Solicitor's Office.

The Bureau continues to positively engage with the TAC with a view to progressing all open tax appeals. Revenue Tables 1 and 2 located at the end of this chapter summarise the appeal activity for 2022.

At 1st January 2022, fifty two (52) cases were before the TAC for adjudication. During the year, the TAC notified the Bureau of the receipt of an additional seventeen (17) appeal applications.

The TAC were notified accordingly in any case where the Bureau considered that an application failed to satisfy the statutory requirements of a valid appeal.

The TAC admitted three (3) appeals, refused six (6) appeals in their entirety and partly refused one (1) appeal.

There were ten (10) appeal hearing dates and a significant number of case management conferences held during

Part Four

Revenue actions by the Bureau

2022. Determinations are awaited in these cases.

As of 31st December 2022, there were a total of fifty (50) cases awaiting adjudication by the TAC.

As of 1st January 2022, one (1) appeal in respect of a case where the appeal had been refused, was awaiting decision. Technical legal arguments continue to delay the TAC making a determination. This appeal application was refused by the Bureau prior to 21st March 2016.

Collections

Revenue Bureau Officers are empowered to take all necessary actions for the purpose of collecting tax liabilities as they become final and conclusive.

Revenue Bureau Officers hold the powers of the Collector General and pursue tax debts through all available routes. Collection methods include:

- The issue of demands – Section 960E TCA 1997;
- Power of attachment – Section 1002 TCA 1997;
- Sheriff action – Section 960L TCA 1997; and
- Civil proceedings – Section 960I TCA 1997.

Recoveries

Tax recovered by the Bureau during 2022 amounted to €3.8m, thereby exceeding the Performance Delivery Agreement target of €2.2m. The Bureau recovered tax from one hundred and sixty one (161) individuals and corporate entities.

Again during 2022, the seizure of vehicles by Revenue Sheriffs, under the provisions of section 960L TCA 1997, proved particularly effective in enforced collection actions taken by the Bureau.

Demands

During 2022, tax demands (inclusive of interest) served in accordance with section 960E TCA 1997 in respect of eleven (11) individuals and corporate entities amounted to €8.9m.

Settlements

During the course of 2022, fifteen (15) individuals settled outstanding tax liabilities with the Bureau by way of agreement in the total sum of €1.977m.

Investigations

Revenue continue to work with all the agencies in the Bureau to deny and deprive individuals the benefits of criminal conduct.

It is to a degree irrelevant as to the nature of the criminal conduct, the facts and information available determine the computation of assessments on the targets of the Bureau.

Collection of amounts assessed are often delayed as the individuals assessed use their statutory rights to appeal, review or challenge the assessments be it through the TAC or the courts.

Revenue continue to negotiate settlements with targets of the Bureau and if payment is not forthcoming, use all available collection methods;

attachment, referral to the sheriff or registering judgments against individuals or assets of the individuals.

The impact of the Bureau actions including Revenue actions in communities is reflected by Good Citizen Reports received from these communities. These reports can be hugely beneficial in linking strands of information for investigating officers of the Bureau.

As mentioned in previous reports, there are many types of criminal conduct which include: Theft and Fraud, Money Laundering via the used Car Trade and Sale and Supply of Illegal Drugs. Revenue’s authority to assess the ill-gotten gains of individuals to tax is provided for under section 58 TCA 1997:

“58.-(1) Profits of gains shall be chargeable to tax notwithstanding that at the time an assessment to tax in respect of those profits or gains was made

- (a) The source from which those profits or gains arose was not known to the inspector,*
- (b) The profits or gains were not known to the inspector to have arisen wholly or partly from a lawful source or activity, or*
- (c) The profits or gains arose and were known to the inspector to have arisen from an unlawful source or activity.*

And any question whether those profits or gains arose wholly or partly from an unknown or unlawful source or activity shall be disregarded in determining the

chargeability to tax of those profits or gains.”

Application of this legislation is applied prudently computing assessments based on available facts and information.

For 2022, there were significant collections of taxes and duties and during 2023 this will continue and now that covid restrictions and business support measures are being phased out Revenue Bureau Officers will be reviewing legacy debt and agreements where payments have lapsed.

In brief, Revenue assessed individuals and corporate entities including cases falling within the broad criminal activities as below:

Criminal Activity	Number of Cases	Value of Assessments
Counterfeit Goods	1	€6,853
Car Related	1	€284,897
Money Laundering	8	€1,155,196
Theft & Fraud	19	€4,735,672
Drugs Related	23	€2,801,270
		€8,983,888

Part Four

Revenue actions by the Bureau

Customs & Excise Functions

The Customs and Excise functions of the Bureau support all investigations by identifying any issues of relevance within the broad range of Customs related legislation, intelligence and operational support.

The Bureau exercises a variety of Customs powers and functions including passenger interceptions, import / export control and examination of goods, VRT enforcement, excise licence control and all associated detention and seizure provisions.

Serious and organised crime groups in every jurisdiction attempt to violate Customs regulations in their efforts to make substantial profits and evade EU and national controls.

These activities have a negative impact on society by depriving the Exchequer of funds and diverting those funds towards enrichment of criminal lifestyles.

Points of Entry / Exit in the State

Customs functions at ports and airports, in particular, support the Bureau's investigations into the cross – jurisdictional aspects of crime and criminal profits.

The Bureau uses all available powers to prevent the proceeds of crime, in any form, being moved by criminals through ports and airports.

Once again throughout 2022, a growing number of criminals and their associates were monitored and intercepted by, or

on behalf of, the Bureau as they travelled through ports and airports.

Motor Trade

The Bureau continues to investigate the infiltration of the used-car trade by organised crime groups.

Throughout 2022, the Bureau conducted investigations into second hand car dealers operated by, or on behalf of, criminal groups. These interventions included conducting a number of inspections of specific outlets to enforce the provisions of both VRT and VAT legislation.

A number of breaches of VRT Regulations and abuse of VAT schemes pertaining to second hand vehicles have been identified and are being robustly addressed.

The used-car trade remains the subject of close cooperation between the Bureau, the Police Service of Northern Ireland (PSNI), Her Majesty's Revenue & Customs (HMRC), the UK National Crime Agency (NCA), An Garda Síochána and the Revenue Commissioners.

Since the UK formally departed the EU's Single Market and Customs Union in January 2021, new customs formalities and regulatory controls came into force on trade between the EU and the UK.

Post Brexit, the second hand car trade remains the subject of collaboration between the Bureau and other law enforcement agencies in the State and the UK to ensure compliance with both Customs and VAT legislation.

National Briefings & Operational Support

The Bureau welcomes the operational assistance provided by specialist areas within Revenue's Customs Service throughout the year.

The Bureau would like to acknowledge, in particular, the 24hr support given by the Customs Dog Units throughout the year on seventeen (17) separate large search operations, each involving multiple search sites throughout the country.

The expert service provided to the Bureau by the Disclosure Office of Revenue Customs Service is greatly appreciated.

Her Majesty's Revenue & Customs (HMRC)

Fighting organised crime groups operating across jurisdictions requires close cooperation among competent authorities on both sides of the border.

The Bureau has a traditionally strong liaison with HMRC and, in particular, the HMRC Fiscal Crime Liaison Officer based in Dublin. Regular and important exchange of criminal intelligence between the Bureau and HMRC continued during 2022 on a number of live investigations. Every aspect of mutual assistance legislation, whether it be Customs to Customs or Police to Police, is utilised by the Bureau.

Part Four
Revenue actions by the Bureau

Revenue Tables

Table 1: Outcome of tax appeals

Description	No. of Cases
Open Appeals as at 01/01/2022	52
Appeals referred from TAC	17
Appeals Admitted by TAC	3
Appeals Refused by TAC	6
Appeals Withdrawn by Appellant	17
Appeal Determined by TAC	0
Open Appeals as at 31/12/2022	50

Table 2: Outcome of appeals refused by the Bureau (prior to 21/03/2016)

Description	No. of Cases
Open Appeals as at 01/01/2022	1
Open Appeals as at 31/12/2022	1

Table 3: Tax Assessments

Tax Type	Tax €M 2021	Tax €M 2022	No. of Assessments 2021	No. of Assessments 2022
Income Tax	7.750	8.328	307	268
Capital Gains Tax (CGT)	0.021	0.256	1	4
Corporation Tax (CT)	0.050	0.00	1	0
PAYE/PRSI	-	0.021	-	3
Value Added Tax (VAT)	0.094	0.478	8	9
Capital Acquisition Tax (CAT)	0.125	0.125	5	5
Local Property Tax (LPT)	-	-	-	-
Relevant Contracts Tax	-	0.030	-	1
Stamp Duty	-	-	-	1
Totals	8.040	9.238	322	291

Part Four
Revenue actions by the Bureau

Table 4: Tax and Interest Collected

Tax Type	Tax €M 2021	Tax €M 2022	No. of Collections 2021	No. of Collections 2022
Income Tax	3.189	3.036	76	260
Capital Gains Tax	0.012	-	1	-
Corporation Tax	0.029	0.007	2	3
PAYE / PRSI	0.022	0.212	10	28
Value Added Tax	0.700	0.409	14	62
Capital Acquisition Tax	0.065	-	4	-
Local Property Tax	0.024	0.056	70	75
Customs & Excise	-	0.107	-	2
Totals	4.041	3.827	177	430

Table 5: Tax and Interest Demanded

Tax Type	Tax €M		Interest €M		Total €M		No. of Cases	
	2021	2022	2021	2022	2021	2022	2021	2022
Income Tax	3.242	3.510	1.676	2.562	4.918	6.07	24	22
CGT	-	0.010	-	0.012	-	0.02	-	1
CT	0.027	-	0.002	-	0.029	-	1	-
PAYE/PRSI	-	-	-	-	-	-	-	-
VAT	0.049	1.609	0.008	1.133	0.057	2.74	1	1
CAT	0.087	-	0.059	-	0.146	-	1	-
RCT	-	0.036	-	0.033	-	0.07	-	1
Totals	3.405	5.165	1.745	3.740	5.150	8.90	27	25

Part Four
Revenue actions by the Bureau

Customs Table

Customs	Target	Output
Operational Support & Liaison		
Section 28 cash referrals from Customs processed	20	26
Information exchange referrals & collaboration		
Joint operations conducted with Revenue Customs	15	10*
Customs – Control Officer Functions		
Excise licences / VRT Authorisation reviewed	5	5
Compliance operations conducted	5	5

**The nature of the cases under investigation influence the requirement for Customs Interventions hence impacting the level of joint investigations conducted during the year.*

Part Five

Social Welfare actions by the Bureau

Overview

The role of Social Welfare Bureau Officers (SWBOs) is to take all necessary actions under the Social Welfare Consolidation Act 2005, pursuant to its functions as set out in section 5(1)(c) of the CAB Act. In carrying out these functions, SWBOs investigate and determine entitlement to social welfare payments by any person engaged in criminal activity.

SWBOs are also empowered under section 5(1)(d) of the CAB Act to carry out an investigation where there are reasonable grounds for believing that officers of the Department of Social Protection may be subject to threats or other forms of intimidation.

During 2022, there were two (2) new cases referred to the Bureau under section 5(1)(d).

The total monetary value of €5,581,620 was achieved as a direct result of investigations conducted by SWBOs in 2022. This can be broken down as follows:

Savings

Following investigations conducted by SWBOs in 2022, total savings as a result of termination and cessation of payments to individuals, who were not entitled to payment, amounted to €770,524 exceeding the Performance Delivery Agreement target of €600k.

The various headings under which these savings were achieved are listed at the end of this chapter.

Overpayments

The investigations conducted also resulted in the identification and assessment of overpayments against individuals as a result of fraudulent activity.

An overpayment is described as any payment being received by an individual over a period(s) of time to which they have no entitlement or reduced entitlement and accordingly, any payments received in respect of the claim(s) result in a debt to the Department of Social Protection.

During 2022, overpayments assessed and demanded amounted to €4,365,673 exceeding the Performance Delivery Agreement target of €2.2m. A breakdown is listed at the end of this chapter.

Recoveries

SWBOs are empowered to recover overpayments from individuals. An overpayment is regarded as a debt to the Exchequer. The Bureau utilises a number of means by which to recover debts which include payments by way of lump sum and / or instalment arrangement.

Section 13 of the Social Welfare Act 2012 amended the Social Welfare Consolidation Act 2005 in relation to recovery of social welfare overpayments by way of weekly deductions from an individual's ongoing social welfare entitlements. This amendment allows for a deduction of an amount up to 15% of the weekly personal rate payable without the individual's consent.

Part Five

Social Welfare actions by the Bureau

The Bureau was instrumental in the introduction of additional powers for the recovery of debts by way of Notice of Attachment proceedings. The Social Welfare and Pensions Act 2013 gives Social Welfare officials the power to attach amounts from payments held in financial institutions or owed by an employer to a person who has a debt to the Department of Social Protection.

In 2022, the Bureau successfully recovered monies owed as a result of notified and demanded social welfare overpayments by means of Attachment Order action pursuant to Part 11A of the Social Welfare Consolidation Act 2005.

This is a legislative provision which has proved to be of great value to SWBOs in the recovery of outstanding debt. Following the success of these attachment orders, the Bureau has taken action to further enhance these powers by means of proposed amendments to the Social Welfare Consolidation Act 2005.

As a result of actions by SWBOs, a total sum of €445,423 was returned to the Exchequer in 2022, exceeding the Performance Delivery Agreement target of €340k. A breakdown of this is listed at the end of this chapter.

Appeals

The Bureau was actively involved in driving change on behalf of the SWBOs with regard to an amendment to the Social Welfare Acts.

An enactment of section 7 of the Social Welfare Act 2019 came into effect on 1st

November 2019. This amendment directed that when a person appeals a decision made by an SWBO, the Chief Appeals Officer of the Social Welfare Appeals Office shall cause a direction to be issued to the applicant requesting an appeal to be submitted not later than 21 days from receipt of the direction to the Circuit Court.

Following the Bureau's successful initiative to amend the Social Welfare Consolidation Act 2005, section 307(1A), all Social Welfare appeals arising from the Bureau's decisions are now heard in the Circuit Court. This is a new departure and represents a more streamlined and effective appeals mechanism for the Bureau and the Appellants of CAB social welfare decisions.

Section 5(1)(c) of the CAB Act 1996

Case 1:

The individual had been in receipt of Jobseekers Allowance on a long term basis when the Bureau carried out a search at this address. It became evident that the individual was living with his girlfriend who was in receipt of the One Parent Family Payment. The search established that the couple were cohabiting. During the course of the search in excess of €70k in cash was found along with luxury jewellery items including designer watches. The couple owned a 2014 Audi Q7 (valued at €72k at time of purchase) which was purchased in 2019 despite the fact that their only declared income was DSP means tested payments.

The investigation led to the discovery of previously undeclared bank accounts

with substantial cash lodgements including a Revolut account in the individual's name. There were unexplained lodgements to this Revolut account in excess of €85k. They had also taken extensive foreign holidays together whilst in receipt of DSP means tested payments.

The Jobseekers Allowance was disallowed retrospectively to 2009 which resulted in the assessment of an overpayment of €125k. The individual's girlfriend's One Parent Family Payment was also disallowed retrospectively resulting in the assessment of an overpayment of €27k.

Case 2:

This individual had been in receipt of One Parent Family Payment since 2005 and she had also been paid Carers Allowance during the period from 2016 to 2018. An investigation into her DSP entitlements established that the individual was the owner of a second property that had never been declared. This came to light when the individual paid Local Property Tax on the previously undeclared property.

Further investigations established she had several undeclared bank accounts with substantial cash lodgements. A lot of these undeclared accounts were opened in her children's names when they were as young as five years of age.

The individual also bought several brand new cars whilst in receipt of means tested payments. The individual's lifestyle and assets were deemed to be incompatible with a person reliant on DSP subsistence

payments. As a result of this investigation, the One Parent Family Payment and Carers Allowance were both disallowed retrospectively resulting in the assessment of a combined overpayment of €275k.

Case 3:

This individual had been a target of the Bureau and following investigation was eventually disallowed State Pension Non-Contributory from February 2018.

In August 2021, the individual contacted the Department of Social Protection stating he had relocated to Poland as his wife was a surgeon in Poland and he requested that his pension be paid into his polish bank account. The individual provided a polish telephone number for contact. This query was referred to the Bureau.

SWBO's contacted the individual on the number provided and he confirmed that he had relocated to Poland. When asked about his wife, the individual stated that he was not married but was hoping to get married in the spring. He stated his partner was working as a surgeon in Poland and was earning around €31,000 per annum.

He further stated that he was living in Poland temporarily and hoped to return to Ireland. The address held by the Department of Social Protection, at that time, was the address he had provided for his State Non-Contributory pension application in Ireland in 2018.

The individual was questioned in relation to his absence from the State. He was

Part Five
Social Welfare actions by the Bureau

requested to provide several documents to back up his assertions that he was out of the country a short time. No documents were provided.

Another Irish address was provided for delivery of documentation but local knowledge indicated that he was not resident at this address. Documents eventually were served via email as he could not be located. As no documents or contact was received, the State Pension Non-Contributory was disallowed retrospectively to February 2018 and an overpayment of €52,663 was assessed.

Case 4:

This former target of the Bureau (who was linked to significant figures in a leading organised crime group) had his DSP claim papers sent to the Bureau for investigation in September 2021 when he applied for a State Pension Contributory.

The SWBO contacted him at the end of 2021 by telephone, from the phone number he had supplied on the application form. There was no response.

The individual contacted the SWBO who informed him that correspondence had been sent to his registered Irish address outlining the scheduled interview details. The interview will assist the SWBO in proceeding to the next phase of the application. The individual informed the SWBO that he is not in Ireland but in Spain 'now'. When asked about long he had been 'away', he stated he could not

remember. He also said that he was not allowed or fit to travel.

The SWBO informed him that he could be entitled to his pension as it was a contributory pension and that once an updated address and bank account details are provided, the pension would be considered for award once the other conditions were met.

The individual informed the SWBO that he needed to 'speak to someone' about giving the details of the address he was residing at and would revert back to the SWBO with the relevant details. He was very reluctant to disclose his whereabouts or his residential address. The SWBO had no further communication with the individual despite affording him a few weeks before recommending that the application be closed – claimant abroad.

The individual has made no further contact with the Bureau or the Department of Social Protection in respect of payment of the Contributory State Pension.

Table 1: Social Welfare Savings

Scheme Type	2022 Saving €	2021 Saving €
Child Benefit	61,800.00	28,560.00
Carers Allowance	197,064.00	19,344.00
Disability Allowance	213,506.40	396,861.60
Jobseekers Allowance	196,843.40	162,494.00
One-parent family payment	52,032.00	70,448.00
Other	49,278.40	29,411.60
Totals	770,524.20	707,119.20

Table 2: Social Welfare Overpayments

Scheme Type	2022 Overpayment €	2021 Overpayment €
Carers Allowance	278,522.16	55,627.60
Disability Allowance	124,821.00	1,384,515.00
Jobseekers Allowance	2,997,155.19	1,211,898.64
One-parent family payment	209,870.23	98,620.53
Other	755,304.42	85,641.80
Totals	4,365,673.00	2,836,303.57

Table 3: Social Welfare Recovered

Scheme Type	2022 Recovered €	2021 Recovered €
Child Benefit	1,400.00	1,700.00
Carers Allowance	35,546.13	18,815.81
Disability Allowance	87,647.00	91,243.69
Jobseekers Allowance	191,547.18	144,203.70
One-parent family payment	121,536.00	100,149.91
Other	7,746.69	8,714.70
Totals	445,423.00	364,827.81

Part Five
Social Welfare actions by the Bureau

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Part Six

Notable investigations of the Bureau

Introduction

The following cases provide an overview of the successful applications brought by the Bureau in 2022. These cases demonstrate the variety of assets seized, the geographical spread of the targets and the crime types engaged in by these individuals.

2022 Investigations

Case 1:

A Bureau investigation into an investment company laundering funds for a high level organised crime group identified and targeted the only remaining asset linked to the company, a tract of land in the east of the country.

A successful application was made before the High Court under the PoC Act in respect of the property and orders pursuant to sections 2, 3, 7 and 4A of the PoC Act were granted.

Case 2:

Following a referral from a Divisional Asset Profiler in the South West, the Bureau successfully targeted assets linked to a significant drug trafficker operating in the greater Limerick area.

Following an eleven year investigation, orders to confiscate two (2) properties and a tract of land were successfully obtained before the High Court.

Case 3:

Following a three year investigation conducted by the Bureau targeting an OCG involved in the theft of ATM machines and operating in the border area, the Bureau made a successful

application before the High Court to seize and freeze substantial assets linked to key members of the criminal grouping.

In total, PoC orders were obtained over €439,830 in cash along with a vehicle and a thirteen tonne Digger.



Excavator

Case 4:

The Bureau targeted two brothers involved in an OCG linked to a high profile feud in the North East of the country.

Orders pursuant to section 2, 3 and 7 of the PoC Act were obtained over assets including two (2) properties in the border area, a Mercedes Benz motor vehicle, a Ford Transit van, a gold Rolex watch and cash totalling €305,415 and Stg £370.



Cash found hidden beneath roof tiles

Part Six

Notable investigations of the Bureau

Case 5:

Following a successful application brought by the Bureau before the High Court targeting funds linked to a significant member of a large transnational OCG, a judgment was delivered by the Court of Appeal which found in favour of the Bureau in relation to funds totalling €75,000 deemed to be the proceeds of crime.

The circumstances and nature of the case meant that the outcome was of particular significance for the Bureau.



Cash seized

Case 6:

In targeting the assets of a significant West Dublin drug trafficker, the Bureau successfully obtained orders pursuant to section 3, 4A and 7 of the PoC Act over the following assets:

- A substantial property
- A mobile home in the South East
- Cash totalling €99,630
- €17,575 in funds
- Two (2) Jet Skis
- Apple computer



Jet Skis

Case 7:

The target in this case was a Dublin based male with a long history of links to organised crime and drug trafficking.

The Bureau's investigation resulted in a successful application under section 3 of the PoC Act in relation to high value assets including a property in the east of the country, gold bars, a vehicle and a significant cash sum.



1oz Gold Bars

Case 8:

The target in this case was a referral from the Garda National Drugs and Organised Crime Bureau (GNDOCB). The target was linked directly to one of the primary drug trafficking OCGs operating within the State.

The Bureau's investigation led to a successful application before the High Court over large cash sums, a mobile home, a vehicle and two (2) watches (valued at €62,000 and €90,200).



Cash located at side of sofa

Operation Thor

Operation Thor was launched on the 2nd November 2015 as an anti-crime strategy by An Garda Síochána. The focus of Operation Thor is the prevention of burglaries and associated crimes throughout Ireland, using strategies which are adapted for both rural and urban settings. The Bureau's Intelligence and Assessment Office is assigned as the liaison point for Operation Thor.

Throughout 2022, the Bureau continued its activities in support of Operation Thor by identifying and seizing assets suspected of being derived from criminal activity as well as pursuing actions pursuant to revenue and social welfare powers.

Operation Tara

Operation Tara, the Garda Síochána National Anti-Drugs Operation commenced on the 1st July 2021. Operation Tara sets out a strong focus on tackling street-level drug dealing in cities, towns and villages across the country.

The Bureau's Intelligence and Assessment Office is assigned as the liaison point for Operation Tara.

Since the launch of Operation Tara in July 2021, the Bureau supports this operation by identifying and seizing assets of persons involved in drug dealing across the country.

Recent Divisional Asset Profiler training was targeted to support this operation.

Part Six
Notable investigations of the Bureau

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Part Seven

Significant Court Judgments during 2022

During 2022, written judgments were delivered by the courts in the following cases:

1. Criminal Assets Bureau –v- Graham Whelan
2. Criminal Assets Bureau –v- Catherine O’Brien & Anor
3. Criminal Assets Bureau –v- Routeback Media AB t/a Local Mart and Harry Zeman
4. Criminal Assets Bureau –v- Stephan Saunders and Tammy Saunders

Criminal Assets Bureau –v- Graham Whelan

High Court Record No. 2021 No. 2 CAB

Written High Court – Delivered by Mr Justice Owens on the 19th January 2022.

Neutral Citation: [2022] IEHC 26

Summary

The application sought, *inter alia*, orders pursuant to section 3 of the PoC Act in respect of four assets being the credit balances in two financial institutions being in the sum of €75,912 and €1,000 respectively, cash in the sum of €1,370 and an Audemars Piguet watch valued at €28,000 which was in the possession and control of the respondent.

The Bureau contended that the respondent is a key member of the Kinahan Organised Crime Group (OCG), an international OCG involved in the importation and distribution of drugs and firearms.

On the 31st January 2019, the respondent was apprehended on foot of a drugs warrant executed by Gardaí in a room in the Intercontinental Hotel in Dublin. Gardaí found a drugs ‘tick list’, six mobile phones, including an “Encrochat” device used by sophisticated drug dealers and other criminals, a small quantity of controlled drugs, some cash and the Audemars Piguet watch, the latter two assets being the subject of the application.

It was not disputed by the respondent that all of the assets with the exception of the €75,912 account balance were the proceeds of crime.

It was accepted that the provenance of €75,000 of this balance was from a ‘loan’ provided to Mr Whelan by his Aunt’s husband, Mr John Wilson. The Bureau contended that it was significant that although the €75,000 was transferred by John Wilson into the account of Graham Whelan in mid-January 2019, the loan document was not executed until the day after the Intercontinental Hotel search.

The affidavit presented to the District Court by Niall O’Connor, the solicitor who acted in relation to the loan agreement, states that he received instructions to prepare this in mid-January 2019.

In addition, the Bureau evidenced that, in 2018, John Wilson and his wife engaged a builder to put an extension on their house in Crumlin. The builder was paid in cash. A manuscript receipt found in the bedroom of John Wilson’s house shows total payments of €34,900 up to 8th August of that year. The payment

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amounts and dates recorded on this document do not correspond with any withdrawals from the Bank of Ireland or other accounts of John Wilson.

Mr Wilson provided an affidavit in the District Court which stated that he loaned the €75,000 to Graham Whelan to invest in his business, Imperium Investments Limited. No detail was given in the affidavits of Graham Whelan or John Wilson in the District Court application about the affairs of Whelan's company or why it would require this investment. This company was incorporated on 21st September 2018. It was dissolved during 2020. Graham Whelan was a director and the other director was a builder.

In an interview with Bureau Officers on 1st May 2019, Graham Whelan stated that this company had one vehicle on the road. He claimed that the money was borrowed from John Wilson to buy a plot of land and that the site cost €48,000. He refused to indicate where the site was and he also said that the site was owned by his company, Imperium Investments Limited, which had a bank account.

He said that the €75,000 had not gone into that bank account because the money had been frozen before he could transfer the money. He provided vague answers and his refusal to state where the site was located, which the court acknowledged, undermined the weight which it should give to his explanations.

In addition, John Wilson was interviewed by Bureau members on 19th May 2019. He had very little knowledge of the purpose for which the €75,000 was being given.

Held:

The court, after first holding that the Chief Bureau Officer's belief evidence to be reasonably grounded, granted the substantive order pursuant to section 3 of the PoC Act, the court and in doing so summarized the evidence as follows from paragraph 52 onwards;

"52. These loans were unlikely business propositions. They were also unwise arrangements for a person such as John Wilson who is middle aged and has limited income. A solicitor would normally advise a client in the position of John Wilson of risks associated with unsecured lending of large amounts of savings for vague projects to borrowers who have no demonstrable capacity to repay. A solicitor might try to discourage the client from proceeding.

53. *It is not clear how Niall O'Connor solicitor, who represents Graham Whelan in these proceedings, came to be instructed for the purposes of the loan agreement. Niall O'Connor's affidavit in the District Court application stated that he received instructions from both John Wilson and Graham Whelan.*

54. *It is clear from the evidence that Graham Whelan was the instigator and arranger of the deals relating to the €35,000 and the €75,000 and that they gave him access to John Wilson's money.*

55. *I do not believe that Graham Whelan intended to repay the*

money to John Wilson after the expiration of 5 years or that he intended to pay €4,500 in interest per year on it. I am not satisfied that he intended to use the loan to invest in land or property development.

His explanations during his interviews with Bureau officers in May 2019 were vague and unconvincing. More importantly, I am persuaded by the evidence tendered by the Bureau that Graham Whelan got the money to use it for money laundering and that he intended to repay John Wilson from proceeds of crime.

56. *I am also persuaded on the balance of probabilities that this was Graham Whelan's second "trip to the well" of John Wilson's assets for the purpose of money laundering. I am satisfied on the balance of probabilities that most of the cash used by John Wilson to pay the builder in 2018 came from payments by Graham Whelan and that this cash originated in Graham Whelan's proceeds of crime and related to the money given by John Wilson to "Wheelie Clean" in 2017.*
57. *It follows from my findings that the evidence provided by the Bureau establishes that the credit balance of €75,000 odd which is frozen in his bank account is caught by section 3(1)(a)(ii) of the 1996 Act."*

This judgement was appealed and the judgement in the Appeal was delivered the details of which are set out below.

Criminal Assets Bureau –v- Graham Whelan

Appeal No. 2022/41

Written Court of Appeal– Delivered by Ms Justice Butler on the 23rd December 2022

Neutral Citation: [2022] IECA 304

Summary:

The underlying facts are as above with the Appellant confining his grounds of appeal to the correctness of the trial judge's conclusion that the balance of €75,000 in the bank account constituted the proceeds of crime such that it could properly be made the subject of an order made under section 3 of the PoC Acts.

Held:

In summarising the net issue in dispute - *whether the receipt of €75,000 by the appellant from Mr Wilson converted the monies which had not been the proceeds of crime in the hands of Mr Wilson* - the Appeal Court addressed the central pillar of the appellant's defence - that an intention imputed to him as regards his future conduct cannot change the status of the property before any action which might be characterised as criminal conduct has been taken by him:

"31. The argument made by the appellant, although superficially attractive, is in my view based on a fundamental misapprehension because it conflates elements of the 1996 Act and of the 2010 Act. Importantly, and contrary to the

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way in which the argument on behalf of the appellant was framed, the €75,000 is not itself being laundered. Rather, it is being used as the vehicle through which other proceeds of crime, i.e. the proceeds of the appellant's drugs trade, will be laundered. It is important to keep the distinction between the two statutes in mind.

The proceeds of criminal conduct which are the subject of the money laundering offence under s. 7 of the 2010 are not the same proceeds of crime as those which are the subject of the order made at the High Court under s. 3 of the 1996 Act - nor do they have to be for the application to properly come within the scope of s.3 of the 1996 Act.

32. *Starting with the offence of money laundering under s. 7 of the 2010 Act, this requires that there be proceeds of criminal conduct in respect of which the person committing the offence takes steps, inter alia, to conceal or disguise their true nature. In this case the evidence established that the appellant was a person actively engaged in serious criminality, most particularly the supply of drugs, and was in possession of assets beyond any legitimate source of income available to him. A pattern of behaviour was also established which was consistent with money laundering in the very recent past in which the appellant had received legitimate monies from Mr Wilson and repaid him*

using the proceeds of crime. For the purposes of the 2010 Act the criminal conduct from which the proceeds are derived is drugs offences. The money which was to be laundered by the appellant is the profit from the drugs trade in respect of which the High Court was clearly satisfied that he was involved.

33. *The application made under the 1996 Act sought to characterise the €75,000 as the proceeds of crime not because it constituted monies being laundered by the appellant but because it was being used by the appellant to launder other monies deriving from his involvement in drugs offences. As noted by Murray J. in McCormack (above) the definition of proceeds of crime in the 1996 Act is broad. It is not confined to property that is obtained as a result of criminal conduct (i.e. property that represents, directly, the profits of a criminal activity) but also includes property received in connection with the criminal conduct.*

...

38. *As it happens, I think that the evidence could also establish that the €75,000 came within s. 3(1)(a)(i) as constituting, indirectly, the proceeds of crime again by reference to the statutory definition of proceeds of crime. This is because it was received by the appellant in connection with - in the sense of being for the purposes*

of - criminal conduct, namely money laundering. The difference between s.3(1)(a)(i) and (ii) is that sub-para. (ii) requires that there be a relationship between the property that is the subject of the application and other property that is also the proceeds of crime whereas sub-para (i) looks only at the property which is the subject of the application.

As it happens because the offence of money laundering requires that there be proceeds of criminal conduct which are the subject of the prohibited acts, in this case both sub-paragraphs are capable of being satisfied. However, as this point was not argued on the appeal it is neither necessary or appropriate to make a formal finding in this regard."

The judgment is a significant step in proceeds of crime jurisprudence insofar as it is the first occasion in which funds, which are traceable to legitimate sources, have been deemed to constitute proceeds of crime by virtue of the circumstance in which they are found.

This judgment displays the court's willingness to look beyond the ostensible legitimacy of subject assets – based solely on a tracing exercise - and explore the credibility of the narrative underlying the transaction which, if determined to constitute a criminal offence, in this instance money laundering - can fundamentally change the status of the said assets into the proceeds of crime.

Criminal Assets Bureau –v- Catherine O'Brien (aka Kate O'Brien) and Ned Hawe

High Court Record No. 2020 No. 35 CAB

High Court written judgment delivered by Mr Justice Owens on 16th February 2022

Neutral Citation: [2022] IEHC 90

Summary

The application sought, *inter alia*, orders pursuant to section 3 of the PoC Act in respect of a Land Rover Discovery vehicle which was in the possession and control of the First Respondent and registered in the name of her uncle, the Second Respondent.

The Bureau contended that the First Respondent had fraudulently induced one Padraig McNamara into investing funds into a veterinary business and buying property through that business. In particular, that Mr McNamara sent €180,000 of a total of €290,000 invested for the purpose of purchasing a property in Buttevant, County Cork in early 2014. Unbeknown to Mr McNamara, this purchase did not proceed and the funds were returned to a solicitor acting for the company.

The Bureau contended that the Land Rover vehicle was fraudulently purchased in February 2015 with these funds and also with additional funds the First Respondent had stolen from Mr McNamara through fraudulently altered cheques.

The court, after first finding that the Chief Bureau Officer's belief evidence to be

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reasonably grounded, granted the substantive order pursuant to section 3 of the PoC Act over the subject vehicle and in doing, focused on the corroborating evidence provided and the lack of credibility of the Respondents' explanations:

“37. A number of “silent witnesses” support elements of accounts of events given by Pádraig McNamara and others to Gardaí which are directly relevant to the issue of whether this motor car should be regarded as proceeds of crime.

38. The provisional conclusion which I draw from this material is that on occasions in 2014 and 2015 Catherine O’Brien altered and misused cheques which she got from Pádraig McNamara for purposes such as stamp duty and Companies Registration Office fees. There was a pattern of activity and at least two of these cheques ended up in her Permanent TSB current account.

39. The material relating to Catherine O’Brien’s Permanent TSB current account supports the explanation given by Donagh Barry of Johnson & Perrott Motors of how Catherine O’Brien took delivery of Land Rover Discovery 141 C 7913 in return for a valueless cheque. The story about the stolen handbag was an excuse. Payment of the €47,000 for the car had to await the return of the €180,000 to the solicitors in

Mallow and was made very shortly afterwards.

...

42. Land Rover Discovery 151 C 2667 was bought with the assistance of a cheque drawn by Pádraig McNamara in favour of “CRO” on which the payee had been altered to read “cash” and the amount had been increased to read €21,000.

43. The total value of Land Rover Discovery 151 C 2667 as per the order form dated 16 January 2015 was €60,518 of which €48,518 came from the trade-in of Land Rover Discovery 141 C 7913. The funds to meet the €11,000 cheque to the motor dealer in payment for Land Rover Discovery 151 C 2667 were derived from cheque number 500019 provided to Catherine O’Brien by Pádraig McNamara.

44. There is strong evidence that this cheque was fraudulently altered to €21,000 and that Catherine O’Brien used the same modus operandi in relation to another cheque drawn by Pádraig McNamara in favour of Companies Registration Office and in relation to a cheque drawn by Pádraig McNamara in favour of “Revenue” for stamp duty. When interviewed by Gardaí she denied that she altered any cheques. She admitted getting the two latter cheques but she denied that she altered them.

...

48. *It was submitted on behalf of Catherine O'Brien and Ned Hawe that I should disregard the material which underpins the belief of Detective Chief Superintendent Gubbins as hearsay. It was also submitted that I should treat this belief as having little or no weight because statements given by Padraig McNamara and other materials were not put on affidavit and have now been contradicted by affidavits sworn by Catherine O'Brien.*
49. *I do not accept these submissions. The 1996 Act allows this court to consider materials which would be deemed inadmissible hearsay in other types of legal proceedings. These materials may be used in assessing whether this court is satisfied that there are reasonable grounds for the belief of Detective Chief Superintendent Gubbins.*
- These materials are relevant to the weight which should be given to this belief evidence. These materials may also be used in assessing the credibility of any evidence which might be advanced in support of a defence which seeks to demonstrate that property is not proceeds of crime or derived from proceeds of crime.*
50. *In my view the material which underpins the belief of Detective Chief Superintendent Gubbins and which I have referred to in my provisional conclusions provides very strong support for his belief*
- that Land Rover Discovery 151 C 2667 was acquired as a result of criminal conduct.*
- ...
54. *The affidavits of Catherine O'Brien contain explanations which are inherently improbable. Some explanations advanced by her are improbable because they are inconsistent with content of bank accounts or materials in other exhibits which I consider reliable. Other explanations advanced by her contradict her earlier explanations.*
- ...
62. *No detail or documentary evidence substantiates the claimed loan of €50,000 by Edmund (Ned) Haugh to Catherine O'Brien. The affidavits do not disclose source of funds or method of payment or receipt of money or how it was spent. Catherine O'Brien has provided no documentary evidence of trading carried on by her on behalf of AVMI Ltd or on behalf of "Abbeyside Veterinary" or personal trading which required €50,000 in working capital from her uncle.*
63. *The statements relating to Catherine O'Brien's Permanent TSB bank account do not support her claim that she was running a veterinary supply business or that she received €50,000 to help her out in running any such business.*

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64. Catherine O'Brien asserted on affidavit that the cheque for €47,000 from the solicitors in Mallow to "JPM Limited" was issued on instructions of Pdraig McNamara to discharge invoices which she sent to Pdraig McNamara for goods and services. Catherine O'Brien's bank account does not show expenditures consistent with her claim of having incurred expenses in any business for Pdraig McNamara.
- ...
66. The solicitor who was involved in issue of the cheque for €47,000 in favour of Johnson & Perrott Motors declined to be interviewed in the investigation. Catherine O'Brien's assertion that the cheque was given to her on the instruction of Pdraig McNamara was not supported by confirmation from this solicitor.
67. This claim that Pdraig McNamara authorised this payment to Johnson and Perrott Motors is an unlikely scenario. It is not contradicted that Pdraig McNamara was unaware that the Dungarvan sale had fallen through until long after the €47,000 was paid out.
68. As far as Pdraig McNamara was concerned at that time, €180,000 provided to the solicitors was for use to close a sale. It was not available to pay for a jeep. The payment was made by the Solicitor
- by a cheque drawn in favour of "JPM Limited" and not in favour of Catherine O'Brien directly.
69. In her affidavit of 17th January 2022 Catherine O'Brien provided a totally different explanation for the source of funds which enabled her to issue her cheque number 224 for €11,000. No explanation was offered for how she had come to provide a completely different account of matters in her earlier affidavit.
- ...
71. She gave an elaborate account of what happened in relation to cheque number 500019 in which she admitted that she filled out the amount of €21,000 on the cheque. She claimed that this figure was inserted by agreement as a result of a reconciliation between herself and Pdraig McNamara of what was due by him.
72. There is no explanation of why a cheque supposedly given to Catherine O'Brien with the intention that she be paid what she was owed came to be drawn in favour of "Cash."
- ...
84. Catherine O'Brien claimed that Ned Hawe made an informal loan to her of €6,000 in 2008 to buy the motor vehicle which was traded in for Land Rover Discovery 141 C 7319. Ned Hawe obtained a judgment

against her for €5,433.00 on 11 September 2006. This must cast some doubt on the likelihood that he loaned €6,000 to her a year or two later. He is described by her as now nearly ninety years of age. The idea that he would make a loan of €50,000 to her is also inherently improbable.

...

88. *I have concluded that the evidence submitted on behalf of Catherine O'Brien and Ned Hawe is unreliable. This evidence is insufficient to persuade me that my provisional conclusion that Land Rover Discovery 151 C 2667 is derived from proceeds of crime and was for the most part acquired with proceeds of crime was incorrect. There is nothing to show that there would be a serious risk of injustice in the event that I were to make an order under s.3(1) of the 1996 Act in relation to Land Rover Discovery 151 C 2667."*

It should be noted that this judgment was appealed in proceedings bearing Court of Appeal record no. 2022/66, however, the appeal was struck out on the 25th July 2022 for the Appellants repeated failure to comply with the Court of Appeals case management directions.

Criminal Assets Bureau –v- Routeback Media AB t/a Local Mart and Harry Zeman

High Court Record No. 2018 No. 1 CAB

Unreported High Court – Delivered by Ms Justice Stewart on the 23rd May 2022.

Summary

The application taken by the Bureau sought a *disposal order* pursuant to section 4(1) of the PoC Act over \$651,447.85, with continuing interest currently situated in a Receivership Account held with the Bank of Ireland.

The Bureau contended that the source of funding was the fraudulent activity of the First Respondent, a Swedish company, controlled by the Second Respondent in inducing approximately 90,000 unwitting subscribers to pay for an email subscription service in 2002 which the respondents did not have the capacity and/or intent to deliver.

The applications initial focus on access to justice/fair procedures argument in particular, whether the respondents had been given sufficient opportunity to defend the original section 3 proceedings particularly in light of Mr Justice Feeney - the original trial judge's refusal of their legal aid application on the day of the section 3 hearing in light of the non-attendance of the Second Respondent and thus denial of the applicant the opportunity to cross examine him on his affidavit grounding that motion. In addition, the court was asked to examine the extent of and nature of the section 4 hearing and whether this provided a further opportunity to unsuccessful

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Respondents to the section 3 application, to re-litigate arguments which were previously raised and failed and/or to raise arguments which were available to be raised at earlier section 3 stage but were not.

Held:

The court, after going through the procedural history of the section 3 proceedings and the subsequent issue of section 4 proceedings, noted the preliminary application, which was heard in July 2019, first highlighted the fact that the respondents had engaged the services of four firms of solicitors in respect of which three had sought to come off record citing the “entrenched” views of the erstwhile client, the Second Respondent and that their advices had proven unacceptable to him. The court noted that the last of those firms sought to come off record for the same reason and the hearing proceeded in the presence of the Second Respondent who took no active part.

Ultimately in granting the disposal order pursuant to section 4 of the PoC Act, the court highlighted the following:

82. *“The first matter the court must take into account in respect of s. 4 disposal order application is, whether, in fact a period of seven years has elapsed since the making of the original s. 3 order. That is clearly the situation in this case. It seems to me that no new matter has been put before this court which was not before the court when the s.3 was made. The Second Named Respondent filed an*

Affidavit of Enda Murphy in support of their defence of the application but, in my view, it does not advance anything new and or contain anything that would point to new information that was not before the court in 2011. It is hard to envisage a situation where a court could have given any greater opportunity to a litigant to respond to litigation and to be heard and thus there is no basis upon which to adjourn the application for a period of two years. Nor, in my view is there any question of a serious risk of injustice nor was any material which would support such a proposition put before the court.

83. *It is of note that at all times the Second Named Respondent held himself out as representing and speaking on behalf of the First Named Respondent. Ultimately, the professional relationship between the Second Named Respondent and the second set of solicitors broke down prior to the hearing and on the day the hearing was due to commence an application to come off record was heard and granted. The hearing took place the following day 3rd December, 2019. It seems to me that the Second Named Respondent is not amenable to legal advice unless it concurs with his own steadfast views on the situation pertaining.*
84. *The application before the court for determination is for a s.4 disposal order. The s.3 order was made by*

Feeney J on the 20th January 2011. It is of note that no steps were taken by the Second Named Respondent, to either appeal or seek to vary that order until the seven-year period had elapsed and the applicant commenced the s.4 application.

The Second Named Respondent has since then, repeatedly in my view sought to mount a collateral attack and challenge against the s.3 order of Feeney J. and sought to revisit, review and castigate the hearing which took place before Feeney J. on 19th January 2011. That is, despite this Court having previously ruled in these s.4 proceedings that, that could not happen and that the s. 4 hearing for a disposal order was not a rehearing of the s.3 application. The s.3 order as outlined above, being final in nature.

85. *On the basis of the above this Court has no hesitation in making a disposal order pursuant to s. 4 of the Proceeds of Crime Act, 1996 as amended."*

It should be noted that this judgement was appealed to the Court of Appeal.

Criminal Assets Bureau v. Stephan Saunders and Tammy Saunders

High Court Record No. 2020 No. 22 CAB

High Court written judgment delivered by Mr Justice Owens on 6th September 2022.

Neutral Citation: [2022] IEHC 550

Summary

The Bureau took proceedings seeking, *inter alia*, orders pursuant to section 3 of the PoC Act against the Respondents' residential property at Hazelbury Park, Dublin 15.

It was the Bureau's contention that this property was purchased with the proceeds of the First Respondent's criminal conduct, more particularly, as the leading member and directing force of an OCG specialising in armed robbery, cash-in-transit robbery and tiger kidnapping.

Held:

In granting the order pursuant to section 3(1) the court looked into the extensive evidence of criminality at the time of the purchase of the subject property:

"9. *In summary, I have concluded from this evidence that proceeds of crime from activities of Stefan Saunders as a member of a gang of robbers funded a spending spree by Stefan Saunders and Tammy Saunders on houses, cars, and businesses between 2005 and 2008 and that they got into financial difficulty from 2010 because they did not have access to enough*

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money to meet commitments at that stage.

10. *These conclusions apply to the sources of funding for acquisition of the two houses and the renovation of Hazelbury Park. They also apply to sources of funding for mortgage payments until 2010, when the mortgages fell into arrears. They also apply to rental income received by Stefan Saunders and Tammy Saunders for Mayeston Lawn and to surplus funds from the recent sale of Mayeston Lawn. These benefits were all derived from proceeds of crime.*
11. *The material advanced in evidence by Stefan Sanders and Tammy Sanders is insufficient to demonstrate that these core conclusions are incorrect.*
12. *I do not accept some of the contentions advanced in affidavits presented by the Bureau. The Bureau suggests that U Design trading receipts may have been a vehicle to launder money. There is insufficient evidence to support this.*
13. *It is necessary to avoid speculation where records such as bank account statements or business vouchers are incomplete or not available for periods in the past. However, sufficient records of transactions and other items of documentary evidence are available to enable this Court to*

draw inferences on matters relevant to the key elements of the Bureau's claim.

14. *Evidence presented by the Bureau shows that between 2003 and 2006 Stefan Saunders and Tammy Saunders had access to amounts of money grossly out of kilter with possible sources of legitimate earnings. From April 2005 until 2007 they engaged in a spending spree on expensive cars, houses, and extensive renovation of two properties using funds which cannot be explained except by reference to access to proceeds of crime. I accept the conclusion of Bureau Forensic Accountant No 3 that their expenditure did not square with their identified legitimate sources of income.*
15. *This spending spree is not capable of being explained away as a mixture of legitimate earnings from businesses or employments and easy access to cheap sources of credit. Evidence establishes that other factors were in play"*

The court then detailed the evidence of extensive criminality which the First Respondent was involved at the relevant time and highlighted in particular, the evidence proffered by the Bureau of the involvement in a particularly lucrative robbery in respect of which the stolen funds were never recovered which closely preceded the purchase of the subject property:

- “19. On 30 March 2005, a Brinks Allied security van was robbed of €1,889,000 at a service station in Artane with the complicity of the driver, David Keenan. Four unregistered burner mobile phones were used in the robbery. One of these was in contact with a phone outside the circle registered to a former girlfriend of Stefan Saunders who is also the mother of his older son.
20. A motorcycle imported into Ireland from the UK and used by Stefan Saunders ended up registered to David Keenan in October 2006. Documents relating to this vehicle were located in a search of Hazelbury Park in November 2006. Evidence of the subsequent criminal career of Stefan Saunders leads to the unavoidable conclusion that his association with the Brinks Allied robbery in Artane cannot be explained away as unfortunate coincidence..”

The Judgment then proceeds to detail the finances of the respondents and detail the Bureau’s evidence tracing the funding for the subject property and consider the First Respondent’s evidence that he was involved in trade as a plasterer or income from his employment in a security company and the Second Respondents Curtain Alteration business. In granting an order determining that the property is the proceeds of crime, pursuant to section 3(1) of the PoC Act, the court dismissed the argument made by the respondents that the officers of the Bureau investigated the First Respondent

in 2007 and did nothing with that investigation which delay prejudiced their ability to produced documentary evidence to defend the proceedings:

“105. They make the point that they were investigated by Detective Garda O’Keeffe in relation to the matters now being pursued back in 2007 and that no action was taken. In my view this is not relevant. I am not persuaded that they have been prejudiced by any delay in bringing these proceedings or that loss of underlying records or documents had the effect of undermining the basis for the belief of the Chief Bureau Officer.

106. The respondents assert that Stefan Saunders was trading as a plasterer and making a good income and that the money used to buy Hazelbury Park and Mayeston Lawn was not sourced in crime. Their counsel submits that I should be cautious in drawing adverse conclusions because of lack of vouchers and supporting documentation relating to events which took place more than 15 years ago. I agree with this submission. However, I have concluded that there is sufficient reliable information available to justify the conclusions.

...

109. The affidavit evidence of Stefan Saunders and Tammy Saunders is general and unconvincing. Their affidavits do not engage with the

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- details of evidence presented of criminal activities by Stefan Saunders or with the details of evidence presented relating to unexplained sources of wealth in the affidavits and exhibits presented by the Bureau.*
110. *The forensic report put in evidence by Stefan Sanders and Tammy Sanders makes some of criticisms of the analysis presented in evidence by the Bureau forensic accountant but does not challenge overall conclusions.*
111. *I do not understand the Bureau witness to have been contending that the accountant for Stefan Sanders should have retained original vouchers. All that the Bureau's accountant stated was that there was no material to substantiate sources of lodgements and figures claimed for expenses. As the defence expert observes, it is sometimes necessary for an accountant rely on explanations from the client.*
112. *The issue of whether it was necessary to make capital acquisitions tax returns of items identified as "gifts" by EG to her daughter and son in law is of small significance. The evidence of Stefan Saunders is that the €30,000 was a loan and not a gift. His affidavit is silent on repayment of this "loan", and he does not make the case that it was repaid by covering costs of renovation works on Rusheeny Court.*
113. *The important point about the documentation associated with expenditure of €19,048 on items associated with Mayeston Lawns is that this expenditure cannot be connected to disbursements from bank accounts of Stefan Sanders and Tammy Sanders. Any expenditure on furnishing this property or providing equipment or otherwise making it fit for rental cannot be traced to a legitimate source.*
114. *The various points made by the defence expert do not persuade me to alter my conclusions.*
115. *It follows that there will be an order under s.3(1) of the 1996 Act in relation to Hazelbury Park. The residual value of this property after discharge of the mortgage is derived from proceeds of crime and nothing has been identified which would establish that a serious risk of injustice would arise from the making of this order"*

This judgment has been appealed.

Part Eight

National and International developments

The International Perspective

As a front line agency in the fight against criminality, the Bureau's capacity to carry out this function, together with its success to date is, to a large degree, based on its inter-agency and multi-disciplinary approach, supported by a unique set of legal principles.

The Bureau continues to play an important role in the context of law enforcement at an international level.

Asset Recovery Office (ARO)

The Bureau is the designated Asset Recovery Office (ARO) in Ireland. Following a European Council Decision in 2007, Asset Recovery Offices were established throughout the European Union to allow for the exchange of intelligence between law enforcement agencies involved in the investigation, identification and confiscation of assets deemed to be the proceeds of criminal conduct.

As part of its commitment as an Asset Recovery Office, the Bureau actively participated in the ARO Network in 2022. Due to the covid pandemic, the ARO Annual General Meeting was held online on 15th March 2022.

During 2022, the Bureau received eighty nine (89) requests for assistance. The Bureau was able to provide information in respect of all these requests. The requests were received from seventeen (17) countries worldwide.

During 2022, the Bureau further utilised this network and sent ninety three (93) requests to thirty two (32) different countries worldwide compared to two hundred and five (205) requests to thirty two (32) different countries during 2021.



ARO Logo

International Operations

From an operational perspective, the Bureau continues to be involved in a number of international operations.

The Bureau's engagement in such operations can vary depending on the circumstances of the case. It may include providing ongoing intelligence in order to assist an investigation in another jurisdiction.

More frequently, it will entail taking an active role in tracking and tracing individual criminal targets and their assets in conjunction with similar agencies in other jurisdictions.

Part Eight

National and International developments

Europol

Europol acts to support its Member States in preventing and combating all forms of serious and international and organised crime.

During 2022, the Bureau continued to work with Europol on a number of live investigations.

Interpol

Interpol is an agency comprised of the membership of police organisations in one hundred and ninety two (192) countries worldwide. The agency's primary function is to facilitate domestic investigations which transcend national and international borders. The Bureau has utilised this agency in a number of investigations conducted in 2022.

CARIN

In 2002, the Bureau and Europol co-hosted a conference in Dublin at the Camden Court Hotel. The participants were drawn from law enforcement and judicial practitioners.

The objective of the conference was to present recommendations dealing with the subject of identifying, tracing and seizing the profits of crime.

One of the recommendations arising in the workshops was to look at the establishment of an informal network of contacts and a co-operative group in the area of criminal asset identification and recovery. The Camden Assets Recovery Inter-agency Network (CARIN) was established as a result.

The aim of CARIN is to enhance the effectiveness of efforts in depriving criminals of their illicit profits.

The official launch of the CARIN Network of Asset Recovery agencies took place during the CARIN Establishment Congress in The Hague, in September 2004.



CARIN Logo

The CARIN permanent secretariat is based in Europol headquarters at The Hague. The organisation is governed by a Steering Committee of nine members and a rotating Presidency.

During 2022, the Bureau actively participated in the CARIN Network. The Annual General Meeting was held online over the course of two days and was chaired by Spain on 18th – 20th October 2022.

Anti-Money Laundering Steering Committee (AMLSC)

During the course of 2022, the Bureau participated in the Anti-Money Laundering Steering Committee on six (6) occasions.

The purpose of the AMLSC is to provide a national cross sectoral forum for the oversight and active review of Ireland's AML/CFT framework.

Relationship with External Law Enforcement Agencies

The Bureau continues to enjoy strong cooperation with its law enforcement partners internationally. The UK, in particular, being the only country with which Ireland shares a land frontier is of particular significance. The Bureau therefore continues to develop and strengthen the relationship between it and UK law enforcement agencies.

Joint Investigation Teams Policing (JITS)

In 2022, the Bureau continued its involvement as a member of a Joint Investigation Team (JIT's) established in accordance with Article 20 of the Second Additional Protocol of the European Convention on Mutual Assistance in Criminal Matters of the 20th April 1959.

In July 2022, the Chief Bureau Officer co-signed a JIT with the Romanian Authorities. The focus of the JIT are members of a Romanian Organised Crime Group involved in human trafficking, prostitution and money laundering operating in both the Irish and Romanian States.

Cross Border Joint Agency Task Force (JATF)

The establishment of the Cross Border Joint Agency Task Force was a commitment of the Irish and British Governments in the 2015 Fresh Start Agreement and the Task Force has been operational since early 2016.

This Joint Agency Task Force consists of a Strategic Oversight Group which

identifies and manages the strategic priorities for combatting cross-jurisdictional organised crime and an Operations Coordination Group which coordinates joint operations and directs the necessary multi-agency resources for those operations.



The Cross Border Joint Agency Task Force brings together the relevant law enforcement agencies in both jurisdictions to better coordinate strategic and operational actions against cross border organised crime gangs. The Task Force comprises Senior Officers from An Garda Síochána, Police Service of Northern Ireland, Revenue Customs, Her Majesty's Revenue and Customs, the Bureau and the National Crime Agency (who have the primary role in criminal assets recovery).

On occasion, other appropriate law enforcement services are included, (such as environmental protection agencies and immigration services) when required by the operations of the Task Force.

The Bureau participated remotely in two (2) operational meetings in March and September 2022 in relation to the Joint Agency Task Force.

The Bureau provided reports to the Operations Coordination Group on the status of the relevant investigations in

Part Eight

National and International developments

advance of both meetings and is involved in a number of investigations being conducted under the Joint Agency Task Force.

EMPACT (European Multidisciplinary Platform against Criminal Threats)

The Bureau is a participant in the EU Policy Cycle called EMPACT under the crime priority Criminal Finances, Money Laundering and Asset Recovery.

During 2022, the Bureau took part in eleven (11) operational actions and virtually attended three (3) international conferences.



Visits to the Bureau

The success of the Bureau model continues to attract international attention.

During 2022, the Bureau welcomed national and international delegations and agencies, both in person and online, covering a range of disciplines.

The Bureau's continued involvement in investigations having an international dimension presents an opportunity to both contribute to and inform the international law enforcement response to the ongoing threat from transnational organised criminal activity.

In addition, this engagement provides an opportunity for the Bureau to share its experience with its international partner agencies.

The Bureau also gave a number of presentations to various agencies, details of which are outlined as follows:

Internal Revenue Service Criminal Investigation, US Department of Treasury

The Chief Bureau Officer welcomed Mr James Lee, Chief of Internal Revenue Service Criminal Investigation along with his team.

The Bureau looks forward to developing further relations with the Internal Revenue Service Criminal Investigations at the US Department of the Treasury into the future.



Photo: Chief Bureau Officer Michael Gubbins and Mr James Lee, Chief of Internal Revenue Service Criminal Investigation

Part Eight
National and International developments

Australian Federal Police (AFP)

On 15th and 16th September 2022, the Chief Bureau Officer and Bureau Officers welcomed the National Manager, Mr Stefan Jerga and Commander Stephen Fry of the Criminal Assets Confiscation Taskforce (CACT), Australian Federal Police.



Photo: D/Superintendent Seamus Dalton, Chief Bureau Officer Michael Gubbins, Mr Stefan Jerga and Commander Stephen Fry

High Level Meetings

A number of high level meetings took place in 2022, included as follows:

The Fraud Conference

The Chief Bureau Officer virtually spoke at “The Fraud Conference” on 30th March 2022.

This conference, led by the Fraud Advisory Panel, INSOL Europe and R3, brought together expert speakers including law makers, insolvency experts, counter fraud specialists and academics in relation to tackling global economic crime, corporate culture and behavior, understanding deception and chasing assets.

Visit of Minister for Social Protection, Ms Heather Humphreys, T.D.

On 19th May 2022, the Chief Bureau Officer and Bureau Legal Officer met with the Minister for Social Protection, Ms. Heather Humphreys, T.D.

The Minister also met with Social Welfare Bureau Officers and was briefed on the operation and functions of the Bureau.



Photo: Chief Bureau Officer Michael Gubbins, Minister Heather Humphreys and Bureau Legal Officer Kevin McMeel

3rd June 2022: NI-CO

Detective Superintendent Seamus Dalton gave a presentation on 3rd June 2022 to the Northern Ireland Co-operation Overseas (NI-CO) on the CAB Model.



NICO Logo

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National and International developments

U.S Department of Homeland Security

On 19th September 2022, the Chief Bureau Officer met with Mr Anthony Salisbury, Special Agent in Charge of ICE's Homeland Security Investigations in Miami, Florida.



Photo: Chief Bureau Officer Michael Gubbins and Mr Anthony Salisbury, Special Agent in Charge of ICE's Homeland Security

U.S Attorney, Southern District of Florida

The Chief Bureau Officer met with Mr Tony Gonzalez, U.S Attorney, Southern District of Florida on 21st September 2022.



Photo: Chief Bureau Officer Michael Gubbins and Mr Tony Gonzalez, U.S. Attorney

The above two visits provided an opportunity to further develop relations with our international partners.

Joint Committee on Justice debate

On 21st June 2022, the Chief Bureau Officer and Bureau Legal Officer took part in the Joint Committee on Justice debate: Proceeds of Crime (Gross Human Rights Abuses) Bill 2020: Discussion.

The full transcript from this discussion is available at:

https://www.oireachtas.ie/en/debate/s/debate/joint_committee_on_justice/2022-06-21/2/

Justice Leadership Meeting

The Chief Bureau Officer was delighted to attend the Justice Leadership Meeting on 25th March 2022.

This meeting provided an opportunity to liaise with our Justice Agency colleagues in building stronger relations for the future.

Irish Rule of Law

The Chief Bureau Officer and Detective Superintendent Seamus Dalton met with Mr Sean McHale and Mr Norville Connolly of the Irish Rule of Law International who visited the Bureau's Offices on 5th October 2022.



IRLI Logo

Asset Recovery Bureau (ARB), Malta

The Chief Bureau Officer and Bureau Legal Officer virtually attended meetings with the Maltese Asset Recovery Bureau in February 2022.



ARB Logo

Media Interviews

To further raise the profile of the Bureau, the Chief Bureau Officer gave a number of interviews to numerous national newspapers.

Public Sector Marketing Show

On 27th January 2022, the Chief Bureau Officer gave a virtual interview to Joanne Sweeney of the Public Sector Marketing Show on how the Bureau achieves its objectives to deny and deprive the proceeds of crime and the use of social media in promoting our actions.



Presenter Joanne Sweeney, Public Sector Marketing Show interviewing Chief Bureau Officer Michael Gubbins

Podcast, SundayWorld.com: Nicola Tallant's Crime World, Episode 87: Behind the scenes at the Criminal Assets Bureau

The Chief Bureau Officer gave an interview to Nicola Tallant via podcast on 22nd March 2022 prior to the broadcasting of the Virgin Media Television documentary on 23rd March 2022 entitled "Criminal Assets Bureau".

The Chief Bureau Officer discussed the Bureau and its evolution since its establishment in 1996.

The Chief Bureau Officer also discussed the impact that the Bureau has made nationwide in local communities.

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National and International developments

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Part Nine

Protected Disclosures Annual Report

Protected Disclosures Act 2014

Section 22 of the Protected Disclosures Act 2014 requires every public body to prepare and publish a report, not later than the 30th June, in relation to the preceding year's information, relating to protected disclosures.

No protected disclosures were received by the Bureau in the reporting period up to the 31st December 2022.

Integrity at Work Pledge

The Bureau signed the 'Integrity at Work' pledge in June 2021. This pledge is a public statement of the Bureau's commitment to fostering a workplace that supports concerns raised of any wrongdoing.

In this regard, two (2) Bureau Officers attended the Integrity at Work (IAW) Forum hosted by Transparency International (Ireland) Limited.



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Protected Disclosures Annual Report

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Part Ten

Conclusions

In 2022, the Bureau exercised its statutory remit to pursue the proceeds of criminal conduct. In order to do this, the Bureau utilises the provisions of the Proceeds of Crime Act 1996 as amended, together with Revenue and Social Welfare legislation.

The Bureau continued to target assets deriving from a variety of suspected criminal conduct including drug trafficking, environmental crime, fraud, theft, burglary, diesel laundering, money laundering and human trafficking.

The Bureau continues to target emerging trends such as the use of the motor trade to conceal criminal assets as well as the use of cryptocurrency for asset transfer and international fraud.

Throughout 2022, the Bureau placed particular emphasis on targeting the criminal groups engaged in serious and organised crime, as well as property crime, such as burglaries and robberies.

A particular focus of the Bureau's activities centres upon rural crime and a number of the Bureau's actions were in support of law enforcement in Regional locations.

The investigations conducted by the Bureau and the consequential proceedings and actions resulted in sums in excess of €6.3m forwarded to the Central Fund, which can be broken down as follows:

- €2.065 million under the Proceeds of Crime legislation
- €3.8 million was collected in Revenue
- €0.445m in Social Welfare recoveries

In addition, the Bureau returned monies in excess of €21,000 to an injured party under section 3(3) of the Proceeds of Crime Act.

Total Monies returned by CAB in 2022	
Returned under CAB remit i.e., Proceeds of Crime, Revenue and Social Welfare legislation	€6,337,688
Returned to the Injured Parties via S3(3) of PoC Act	€21,600
Totals	€6,359,288

At an international level, the Bureau has maintained strong links and has continued to liaise with law enforcement and judicial authorities throughout Europe and worldwide.

During 2022, the Bureau was involved in a number of investigations relating to criminal conduct by organised crime groups in the border region.

The Bureau continues to develop its relationship with a number of law enforcement agencies with cross-jurisdictional links, most notably, Interpol, Europol, Her Majesty's Revenue & Customs, the National Crime Agency in the UK, the CARIN Network, the Australian Federal Police, Homeland Security Investigations and the US Attorney's Office.

As the designated Asset Recovery Office (ARO) in Ireland, the Bureau continues to develop law enforcement links with other EU Member States.

Part Ten Conclusions

In pursuing its objectives, the Bureau continues to liaise closely with An Garda Síochána, the Office of the Revenue Commissioners, the Department of Social Protection and the Department of Justice in developing a coherent strategy to target the assets and profits deriving from criminal conduct. This strategy is considered an effective tool in the overall fight against serious and organised crime.

During 2022, the formal Admissions Group, established in 2018, continued to support the work of the Intelligence and Assessment Office (IAO) in advising the Chief Bureau Officer on the selection of targets for full investigation. The heart of the CAB model continues to be the multi-disciplinary team where professionals work together for the common purpose of denying and depriving criminals of their ill-gotten gains.

One of the key strengths of the Bureau is its collaboration with other organisations to support its activities. The Bureau could not undertake its activities without the support of many sections of An Garda Síochána, including units under the Organised and Serious Crime, the Emergency Response Unit, Regional Armed Support Unit, local Divisional personnel and the Garda Press Office.

In addition, the Bureau receives excellent assistance from many sections of the Office of the Revenue Commissioners and in particular, the Revenue Solicitor and the Investigation, Prosecution and Frontier Management Division.

Officers from various sections of the Department of Social Protection have assisted the Bureau in matters of mutual interest.

Our colleagues in the Department of Justice provide excellent advice and support to the Bureau with particular emphasis on finance, governance, audit and risk. We continue to work with the Department in the area of legislative and policy changes in support of the statutory remit of the Bureau.

Appendix A

Objectives & functions of the Bureau

Objectives of the Bureau: Section 4 of the Criminal Assets Bureau Act 1996 & 2005

4.—Subject to the provisions of this Act, the objectives of the Bureau shall be—

- (a) the identification of the assets, wherever situated, of persons which derive or are suspected to derive, directly or indirectly, from criminal conduct,
- (b) the taking of appropriate action under the law to deprive or to deny those persons of the assets or the benefit of such assets, in whole or in part, as may be appropriate, and
- (c) the pursuit of any investigation or the doing of any other preparatory work in relation to any proceedings arising from the objectives mentioned in paragraphs (a) and (b).

Functions of the Bureau: Section 5 of the Criminal Assets Bureau Act 1996 & 2005

5.—(1) Without prejudice to the generality of Section 4, the functions of the Bureau, operating through its Bureau Officers, shall be the taking of all necessary actions—

- (a) in accordance with Garda functions, for the purposes of the confiscation, restraint of use, freezing, preservation or

seizure of assets identified as deriving, or suspected to derive, directly or indirectly, from criminal conduct

- (b) under the Revenue Acts or any provision of any other enactment, whether passed before or after the passing of this Act, which relates to revenue, to ensure that the proceeds of criminal conduct or suspected criminal conduct are subjected to tax and that the Revenue Acts, where appropriate, are fully applied in relation to such proceeds or conduct, as the case may be,
- (c) under the Social Welfare Acts for the investigation and determination, as appropriate, of any claim for or in respect of benefit (within the meaning of Section 204 of the Social Welfare (Consolidation) Act, 1993) by any person engaged in criminal conduct, and
- (d) at the request of the Minister for Social Welfare, to investigate and determine, as appropriate, any claim for or in respect of a benefit, within the meaning of Section 204 of the Social Welfare (Consolidation) Act, 1993, where the Minister for Social Welfare certifies that there are reasonable grounds for believing that, in the case of a particular investigation, Officers of the Minister for Social Welfare may be subject

Appendix A

Objectives & functions of the Bureau

to threats or other forms of intimidation,

and such actions include, where appropriate, subject to any international agreement, co-operation with any police force, or any authority, being an authority with functions related to the recovery of proceeds of crime, a tax authority or social security authority, of a territory or state other than the State.

(2) In relation to the matters referred to in subsection (1), nothing in this Act shall be construed as affecting or restricting in any way—

- (a) the powers or duties of the Garda Síochána, the Revenue Commissioners or the Minister for Social Welfare, or
- (b) the functions of the Attorney General, the Director of Public Prosecutions or the Chief State Solicitor.

Appendix B

Statement of Internal Controls

Scope of Responsibility

On behalf of the Criminal Assets Bureau I, as Chief Bureau Officer, acknowledge responsibility for ensuring that an effective system of internal control is maintained and operated. This responsibility takes account of the requirements of the Code of Practice for the Governance of State Bodies (2016).

I confirm that a business plan is agreed annually by the Senior Management Team (SMT) and is submitted to the Assistant Secretary, Department of Justice.

I confirm that an Oversight Agreement between the Bureau and the Department of Justice covering the years 2021 – 2022 is in place and is subject to ongoing review.

I confirm, that the Annual Report and Compliance Statement has been submitted to the Minister for Justice.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a tolerable level rather than to eliminate it. The system can therefore only provide reasonable and not absolute assurance that assets are safeguarded, transactions are authorised and properly recorded and that material errors or irregularities are either prevented or detected in a timely manner.

The system of internal control, which accords with guidance issued by the Department of Public Expenditure and

Reform has been in place in the Criminal Assets Bureau for the year ended 31st December 2022 and up to the date of approval of the financial statements.

Capacity to Handle Risk

The Criminal Assets Bureau reports on all audit matters to the Internal Audit Unit in the Department of Justice and has in place a Bureau Audit and Risk Committee (ARC). The ARC of the Bureau met on five occasions during the year 2022.

The ARC has developed a risk management policy which sets out its risk appetite, the risk management processes in place and details the roles and responsibilities of staff in relation to risk. The policy was issued to all Managers within the Bureau who were advised of the necessity to alert senior management of emerging risks and control weaknesses and to assume responsibility for risk and controls within their own area of work.

Risk and Control Framework

The Criminal Assets Bureau implemented a Risk Management System which identified and reported key risks and the management actions taken, as far as possible, to mitigate those risks.

A Risk Register is in place in the Criminal Assets Bureau which identifies the key risks facing the Bureau and these are identified, evaluated and graded according to their significance. The register is reviewed and updated by the ARC on a quarterly basis. The outcome of these assessments is used to plan and

Appendix B

Statement of Internal Controls

allocate resources to ensure risks are managed to an acceptable level. The Risk Register details the controls and actions needed to mitigate risks and responsibility for operational controls assigned to specific staff.

In respect of the Bureau, I confirm that a control environment containing the following elements is in place:

- procedures for all key business processes are documented;
- financial responsibilities are assigned at management level with corresponding accountability;
- an appropriate budgeting system is in place, with an annual budget which is kept under review by senior management;
- systems aimed at ensuring the security of the information and communication equipment systems;
- systems to safeguard the Bureau's assets;
- the National Shared Services Office provide Payroll Shared Services to the Bureau

Ongoing Monitoring and Review

During the period covered by the 2021 Financial Statements, formal procedures were implemented for monitoring key controls. Control deficiencies were communicated to those responsible for taking corrective action and to management, where relevant, in a timely way. I confirm that the following monitoring systems were in place in respect of the Criminal Assets Bureau:

- key risks and related controls have been identified and processes have been put in place to monitor the

operation of those key controls and report any identified deficiencies;

- an annual audit of financial and other controls has been carried out by the Department of Justice Internal Audit Unit;
- reporting arrangements have been established at all levels where responsibility for financial management has been assigned;
- regular reviews by senior management of periodic and annual performance and financial reports take place, which indicate performance against budgets/forecast.

Procurement

I confirm that the Criminal Assets Bureau has procedures in place to ensure compliance with current procurement rules and guidelines and that during the year 2022 the Criminal Assets Bureau complied with those procedures.

Review of Effectiveness

I confirm that the Criminal Assets Bureau has procedures in place to monitor the effectiveness of its risk management and control procedures. The Bureau's monitoring and review of the effectiveness of the system of internal control was informed by the work of the internal ARC, the Internal Audit Unit of the Department of Justice and the Comptroller and Auditor General. The ARC, within the Criminal Assets Bureau, is responsible for the development and maintenance of the internal control framework.

During 2022 the Internal Audit Unit of the Department of Justice conducted an

audit at the Criminal Assets Bureau on financial and other controls, in line with their annual programme of audits, to provide assurance to the Audit Committee of Vote 24 (Justice). The next internal audit of the Bureau's financial and other controls is due to take place in early 2023.

During 2022 the Comptroller and Auditor General carried out an audit on the 2021 Financial Statements. No material issues were reported. During 2023, the Comptroller and Auditor General will conduct an audit on the 2022 Financial Statements.

Internal Control Issues

No weaknesses in internal control were identified in relation to 2022 that require disclosure in the Financial Statements.



Michael Gubbins
Chief Bureau Officer
June 2023

Appendix B
Statement of Internal Controls

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