



Enhancing Inter-Agency Trust Between Tax and Other Financial Crime Authorities

Pilot Inter-Agency Trust Maturity Model
and Trust Perception Survey

Enhancing Inter-Agency Trust Between Tax and Other Financial Crime Authorities

Pilot Inter-Agency Trust Maturity Model and
Trust Perception Survey

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

This document was approved by the OECD Committee on Fiscal Affairs on 28 November 2023 and prepared for publication by the OECD Secretariat.

Please cite this publication as:

OECD (2023), *Enhancing Inter-Agency Trust Between Tax and Other Financial Crime Authorities: Pilot Inter-Agency Trust Maturity Model and Trust Perception Survey*, OECD, Paris. <https://www.oecd.org/tax/crime/pilot-inter-agency-trust-maturity-model-and-trust-perception-survey.htm>.

Photo credits: Cover © PeppyGraphics/Shutterstock.com

© OECD 2023

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

Preface

On behalf of the OECD's Task Force on Tax Crimes and Other Crimes (TFTC) and the South African Revenue Service (SARS), I am delighted to present two new tools designed to assess and enhance trust among tax authorities and other financial crime authorities. Inter-agency co-operation is at the heart of both domestic and global strategies for combatting illicit financial flows (IFFs) and the newly developed Inter-Agency Trust Maturity Model and Trust Perception Survey contained in this report are important self-assessment tools to help jurisdictions achieve this. Both tools will help tax authorities and other financial crime authorities identify any issues with inter-agency trust that may be impacting co-operation, whether at the legal, operational or governance level, and develop strategies to address these.

In the world of tax and law enforcement we seek clarity and certainty; our officials are attuned to seeking out verifiable information that enables us to deal with hard facts and figures. This begs the question: why have we taken the time and effort to deal with the “soft” issue of trust?

SARS takes its lead from the highest law of our land, the Constitution of South Africa, which enjoins “all spheres of government and all organs of state within each sphere to cooperate with one another in mutual trust and good faith”.

In South Africa, we place a strong emphasis on the concept of Ubuntu, a term meaning “humanity” that is sometimes translated as “I am because we are.” This value is particularly relevant when considering whole of government approaches to combatting IFFs – as jurisdictions can only effectively drive out this harmful criminal behaviour when all agencies are working together for a common goal, over and above their separate mandates. We therefore need to inculcate and develop institutional trust between agencies. Trust is a critical ingredient for building strong and productive relationships and for meaningful cooperation to flourish. Equally, if not more important, is that of perception which influences trust – in the presence of misperceptions, trusting relations are likely to be elusive. The importance of determining perceptions and developing and sustaining trust is critical for the Whole of Government. Together, perception and trust form the oil that lubricates relationships and enables the engine of execution to function optimally, ensuring that friction is minimized between working partners.

Implementing an effective whole-of-government strategy for combatting IFFs is not easy and takes time. Moreover, each country has its own historical, legal, and cultural context and will naturally face different challenges and opportunities when it comes to achieving inter-agency co-operation. However, regardless of the starting point, the Trust Maturity Model and Perception Survey are practical tools intended to support all countries. I therefore strongly encourage administrations to use these tools as an opportunity to bring agencies together to reflect on current levels of co-operation and continue working together for a common goal of driving out and financial crime in all its forms.

Finally, please may I extend my thanks to colleagues from the TFTC Secretariat as well as the SARS Stakeholder Liaison team for their work on developing these new tools.



Prof. Edward Chr Kieswetter
Commissioner, South African Revenue Service

Foreword

Over the last decade, the OECD has developed new standards and diagnostic tools to support jurisdictions in the fight against tax crime and other crimes. These include the OECD 2017 publication *Fighting Tax Crime – The Ten Global Principles* (updated in 2021) and the OECD *Tax Crime Investigation Maturity Model* published in 2020.

One of the central recommendations of the Ten Global Principles is for the adoption of whole of government approaches to tackle tax crime and other financial crimes, which can be complex to investigate and prosecute where, as is often the case, they involve a web of related criminal activities.

Cross-country experiences, however, have shown mixed success in implementing whole of government approaches even where the appropriate legal and procedural frameworks are in place, with inter-agency trust often being cited as an underlying issue. To assist jurisdictions, the OECD, in collaboration with the South Africa Revenue Service, has developed two new tools which jurisdictions may wish to use on a voluntary basis. These are the Inter-agency Trust Maturity Model and Trust Perception Survey, both contained within this publication.

The principal author of this report was Nilimesh Baruah, a senior adviser in the OECD's tax crime unit. This report was approved by the Committee on Fiscal Affairs on 28 November 2023 and prepared for publication by the OECD secretariat.

Table of contents

| | |
|--|-----------|
| Preface | 3 |
| Foreword | 4 |
| Abbreviations and acronyms | 6 |
| Executive summary | 7 |
| 1 Inter-Agency Trust Maturity Model | 10 |
| Background | 10 |
| Maturity levels | 10 |
| Conceptual framework | 11 |
| Key Stakeholders to include in the Inter-Agency Trust Maturity Model Self-Assessment | 13 |
| Guidance on how to use the maturity model | 14 |
| Recording of self-assessments | 15 |
| 2 Inter-Agency Trust Perception Survey | 25 |
| Background on the survey | 25 |
| Inter-Agency Trust Perception Survey | 28 |
| Annex A. Glossary | 31 |
| Annex B. Self-Assessment Record Sheet: Inter-Agency Trust Maturity Model | 32 |
| Annex C. Feedback on the Inter-Agency Trust Maturity Model | 34 |
| Annex D. Feedback form on the Trust Perception Survey | 35 |
| References and background material | 36 |
| FIGURES | |
| Figure 1. Virtuous cycle of trust | 12 |
| Figure 2. Key actors involved in combating IFFs | 14 |

Abbreviations and acronyms

| | |
|-------------|---|
| CRS | Common Reporting Standard |
| CTS | Common Transmission System |
| IFFs | Illicit Financial Flows |
| MAC | Convention on Mutual Administration Assistance in Tax Matters |
| OECD | Organisation for Economic Co-operation and Development |
| SARS | South African Revenue Service |
| SOPs | Standard Operating Procedures |
| TFTC | Task Force on Tax Crimes and Other Crimes |
| TGPs | Ten Global Principals for Fighting Tax Crime |
| UNDP | United Nations Development Programme |

Executive summary

Illicit Financial Flows (IFFs) continue to pose a major challenge to countries around the globe. The cross-border movement of money from illegal activities including tax crimes, money laundering, corruption, bribery, fraud, and other financial crimes have far-reaching and long-term impacts on jurisdictions' economic and social wellbeing, undermining the rule of law and eroding the tax base.

The OECD's Task Force on Tax Crimes and Other Financial Crimes is dedicated to combatting IFFs by supporting countries' implementation of the Recommendation of the Council on the Ten Global Principles for Fighting Tax Crime¹ (TGP). The TGPs set out, at a high level, ten essential legal, institutional, administrative, and operational frameworks necessary to enforce and recover the proceeds of tax and other financial crimes. Effective implementation of the TGPs, and the disruption of IFFs, is a complex and challenging task which relies on coordinated whole-of-government approaches among tax and other financial crimes agencies for example, money laundering authorities, police, prosecutors, financial intelligence authorities, anti-corruption authorities.

A core component of an effective whole of government approach is inter-agency trust. However, the experiences of different countries show mixed success in implementing the whole of government approaches in practice.² While some countries have reported effective inter-agency collaboration among tax and other financial crime authorities, other countries, both developed and developing, report difficulties operationalising co-operation, despite having the legal and procedural frameworks in place for this.

To address this challenge, the TFTC, in collaboration with the South Africa Revenue Service, has developed two new tools to assist jurisdictions in assessing and improving their level of maturity as regards inter-agency trust. These are both contained within this report for jurisdictions to use on a voluntary basis.

The intention is to pilot these new tools with a range of jurisdictions and to obtain feedback on the structure of the model as well as the different maturity descriptions. Following the pilot, the model and the survey will be updated, and final versions published and promoted globally as potentially helpful tools in operationalising this important aspect of the TGPs.

The first tool is a new **Inter-Agency Trust Maturity Model**. Maturity models are a relatively common tool, often used on a self-assessment basis, to help organisations understand their current level of capability in a particular functional, strategic, or organisational area. In addition, maturity models, through the setting out of different levels and descriptors of maturity, are intended to provide a common understanding of the type of changes that would be likely to enable an organisation to reach a higher level of maturity over time

¹ OECD (2022), Recommendation of the Council on the Ten Global Principles for Fighting Tax Crime <https://www.oecd.org/mcm/Recommendation-on-the-Ten-Global-Principles-for-Fighting-Tax-Crimes.pdf>.

² Effective Inter-Agency Co-operation in Fighting Tax Crimes and Other Financial Crimes – Third Edition (OECD, 2017^[7]), Country Chapters in the Second Edition of the Ten Global Principles (OECD, 2021^[8]), Improving Co-operation between Tax Authorities and Anti-Corruption Authorities in Combatting Tax Crime and Corruption, Tax Crime Investigation Maturity Model (OECD, 2020^[1]) and its self-assessments in a select group of developing countries (2021-22) and polls conducted with the participants in the OECD Tax Crime Academies (2022).

should it so wish. The TFTC previously developed a Tax Crime Investigation Maturity Model (OECD, 2020^[1]) based on the TGPs. This has proved to be a very effective tool used by a number of jurisdictions, including as part of the joint OECD-UNDP Tax Inspectors without Borders for Criminal Investigation programme, to self-assess their level of maturity against the TGPs. In a number of cases, this self-assessment has been the underpinning for the development of action plans for further improvements to the legal, institutional, and/or operational frameworks supporting the fight against tax crime and IFFs.

The aim of the Trust Maturity Model, like the Tax Crime Investigation Maturity Model (OECD, 2020^[1]), is to support jurisdictions' implementation of the TGPs by:

- Providing tax crime units, and other agencies involved in tackling tax crime and related crimes, with a tool to self-assess the level of maturity of their practices and processes for achieving and maintaining inter-agency trust.
- Providing senior leadership across tax and other financial crime agencies with a robust picture of the level of maturity based on input from key stakeholders involved in preventing and enforcing financial crime. This can help in deciding internal and cross-agency strategies and identifying areas for further improvement.

To allow jurisdictions to see where they sit compared to their peers regarding inter-agency trust among financial crime authorities, countries will have the option to share their assessments on an anonymised basis. Once the OECD has received a critical mass of self-assessment results, it will produce an analysis including the use of an anonymised 'heat map' to show the reported maturity level of different administrations against the elements of the Inter-Agency Trust Maturity Model (see for example the Digital Transformation Maturity Model (OECD, 2022^[2]) produced by the Forum on Tax Administration.) In addition to allowing jurisdictions to see how they compare in general, this analysis will also help the TFTC to consider where further supporting guidance or tools might be of most value.

The second tool is an **Inter-Agency Trust Perception Survey**, which may be used either before or after undertaking a self-assessment using the Inter-Agency Trust Maturity Model. The survey is intended to help tax and other financial crime authorities understand how they perceive each other. Having this understanding can allow authorities explore further the reasons behind those perceptions, how robust they might be, and where issues are identified, how they might be addressed.

This report consists of several parts:

- **Inter-Agency Trust Maturity Model**, including points to bear in mind when conducting a self-assessment.
- **Inter-Agency Trust Perception Survey**, with background on some of the building blocks and drivers of trust which informed the survey, as well as guidance on how to get the most benefit from using the survey.
- **Annex A:** A glossary of some of the less familiar terms used in this document.
- **Annex B:** A record sheet for the Trust Maturity Model. Jurisdictions are asked to record their self-assessments as well as provide feedback on the structure of the model, the maturity descriptions and any additional terms that should be added to the glossary.
- **Annex C:** This contains a form for jurisdictions to provide feedback on the Inter-Agency Trust Maturity Model.
- **Annex D:** This contains a form for jurisdictions to provide feedback on the questions within the Perception Survey as well as the coverage and ease of use.

Word versions of Annexes B, C and D will be available on the OECD's Tax Crime website <https://www.oecd.org/tax/crime/>.

Caveat

Tax administrations, tax crime investigation units and other financial crime law enforcement agencies operate in varied environments. The way in which they carry out their tasks differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach may be neither practical nor desirable in a particular instance. Therefore, this report and the observations it makes need to be interpreted with this in mind.

1 Inter-Agency Trust Maturity Model

Background

Maturity models are generally descriptive in nature, with a focus on processes and the broad outcomes of those processes, rather than being heavily based on metrics. This recognises that even where the metrics chosen may indicate a good or fair outcome, they do not by themselves show how that outcome has been achieved, the sustainability of the outcome or its robustness and adaptability to changes in the external environment.

By their nature, maturity models are not prescriptive as to the details of processes nor as to how broad outcomes should be achieved. There is no one-size-fits-all nor any detailed method that should be preferred to another in all circumstances. There is also no judgement within the models themselves as to what the optimal level is for a particular administration³. This will depend on their own circumstances, objectives, and priorities.

In addition to helping administrations understand their current maturity level, the model will also help senior management assess the kind of processes and broad outcomes they may wish to consider in order to improve their maturity, should they wish to do so. In addition, being able to compare themselves to other jurisdictions, or to the average level of maturity of other jurisdictions, can be a useful indication of whether the current level of maturity is the right one for them.

Of course, a maturity model is only one of a range of tools that an administration may wish to use to help it to understand its capabilities and choices. The use of metrics, such as key performance indicators, will also be important to support discussions. For example, a jurisdiction with recognised issues with inter-agency co-operation and trust may need to reflect before giving itself a rating of “Aspirational” on a majority of the elements of the Trust Maturity Model. It may well be that the rating is justified, for example, if processes or procedures have been put in place recently which may take some time to produce results. However, use of the tool should provide a platform for open discussion on whether current legal, institutional, and operational frameworks adequately support inter-agency trust and where there may be potential areas for improvements.

Maturity levels

The model sets out four levels of maturity. The reason for choosing four levels is to help make it easier for administrations to take a judgement as to where they are by providing clear distinctions in the descriptions of maturity. This would become more difficult the more maturity levels there are. At the same time, having four levels helps to ensure that the distinctions between the levels are not so great that it becomes difficult for administrations to see the pathway to higher levels of maturity.

³ The term “administration” is used within the document to signify tax administrations, tax crime unit and other agencies that are involved in tackling financial crime and IFFs.

In designing the maturity model, it was decided to use the middle level, termed “Established”, to provide a description of where, on average, TFTC Member countries may be expected to cluster. Using this as an anchor, the other levels of maturity were fleshed out by trying to describe the pathway from an “Emerging” level to “Established”, and from “Established” to what might be possible in the future given expected developments. The four levels are:

- **Emerging:** this level is intended to represent administrations which have already developed to a certain extent but which, at least in the area of inter-agency trust among tax and other financial crime authorities, have significant further progress that they could make.
- **Progressing:** this level is intended to represent administrations which have made or are undertaking actions in respect of inter-agency trust as part of progressing towards the average level of advanced administrations.
- **Established:** this level is intended to represent where many advanced administrations, such as TFTC Members, might be expected to cluster.
- **Aspirational:** the intention of this level is to look forward at what might be possible in the medium term as administrations increase the use of new technology tools and as tax and financial crime authorities place greater emphasis on inter-agency trust. It is expected that relatively few administrations would be consistently at this level, as it requires a coordinated whole of government approach, with a high level of trust between all those involved in the fight against financial crime (e.g. from intelligence gathering through to detection, investigation, prosecution, and recovery of assets).

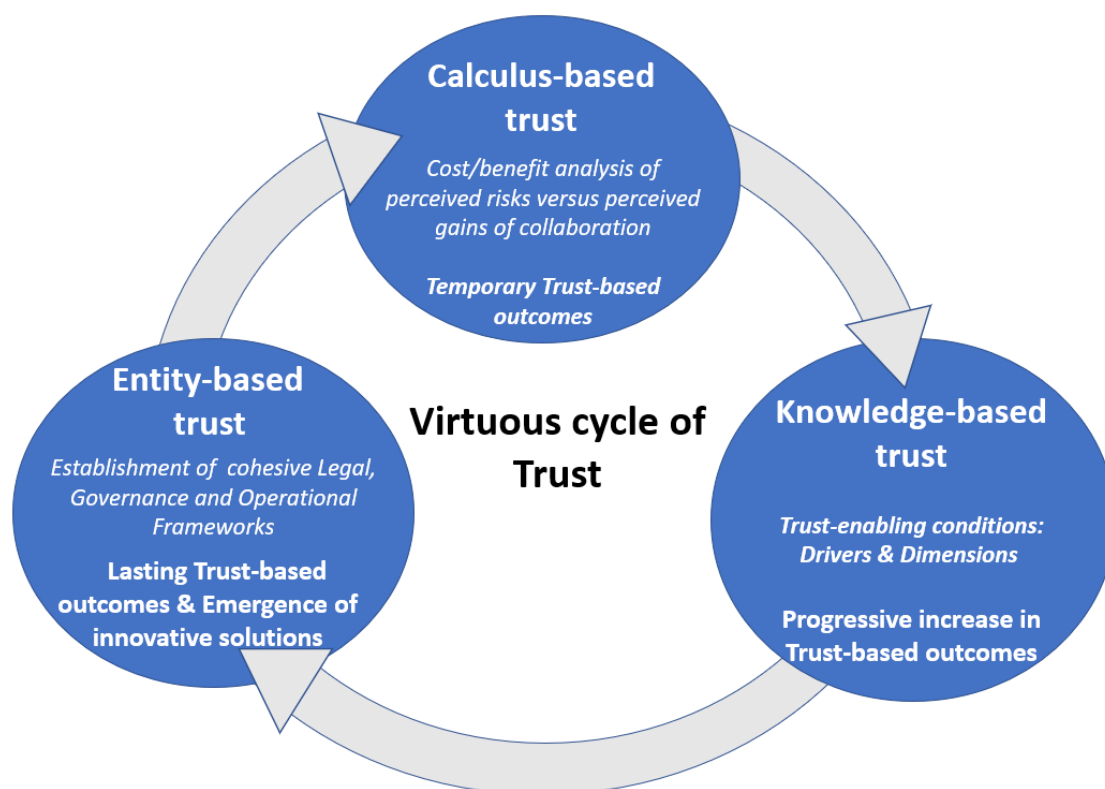
Conceptual framework

Trust, in the present context, refers to a shared belief among different agencies that they can rely on each other to fulfil their obligations, communicate effectively, and work collaboratively towards the common goal of preventing and disrupting IFFs. In collaborative settings, trust can moderate the impact of factors such as uncertainty, power asymmetry, and conflicting interests that can undermine effective collaboration.

The trust building process is a cycle of continuous interactions among collaborators and accumulated insights gained through this engagement. The cycle of trust:

- **Strengthens** itself as trust continues to develop.
- **Regresses** if trust is compromised, necessitating dedicated mechanisms to reinstate trust.

Figure 1. Virtuous cycle of trust



Source: OECD

The Trust Maturity Model looks at four core areas:

- **Governance framework**
- **Legal framework**
- **Operational framework**
- **Trust-based outcomes.**

For each of these core elements, there are a set of **sub-elements** which unpack the different aspects to make the self-assessment process easier. For each descriptor, there are then **indicative attributes** under each maturity level. These can be seen in the figure below.

Table 1. Indicative Attributes for Inter-Agency Trust Maturity Model

| Maturity Levels | | Emerging | Progressing | Established | Aspirational |
|-----------------------|---------------|---|--|--|---|
| Indicative Attributes | | | | | |
| Core Element | Sub-Element 1 | Characteristics of emerging processes for sub-element 1 | Characteristics of progressing processes for sub-element 1 | Characteristics of established processes for sub-element 1 | Characteristics of aspirational processes for sub-element 1 |
| | Sub-Element 2 | Characteristics of emerging processes for sub-element 2 | Characteristics of progressing processes for sub-element 2 | Characteristics of established processes for sub-element 2 | Characteristics of aspirational processes for sub-element 2 |

Source: OECD

It is by looking at the indicative attributes that administrations can self-assess their level of maturity in the different core elements and sub-elements.

As shown by the term itself, these are **indicative attributes and not determinative**. An administration may not fit all of the elements of a particular attribute – indeed this is quite likely. In addition, an issue that may also arise is that the self-assessment group, which should comprise representatives of all tax and financial crime agencies, will feel that in some cases indicators of different maturity levels will be met within a particular theme simultaneously, for example some “Progressing” indicators and some “Established” indicators.

There is no one-size-fits-all that can work across a large and diverse range of administrations. The attributes are therefore intended to help guide discussions rather than determine them. In using the model, administrations are asked to consider the best fit for them, taking account all of the indicative attributes. The self-assessment group will then need to determine which maturity level it best fits, based on discussions of the weight it attaches to the importance of particular indicators being present for the relevant descriptor. Hopefully, the information that a jurisdiction may not fit all of the indicators should provide food for thought about possible areas that the administration could develop.

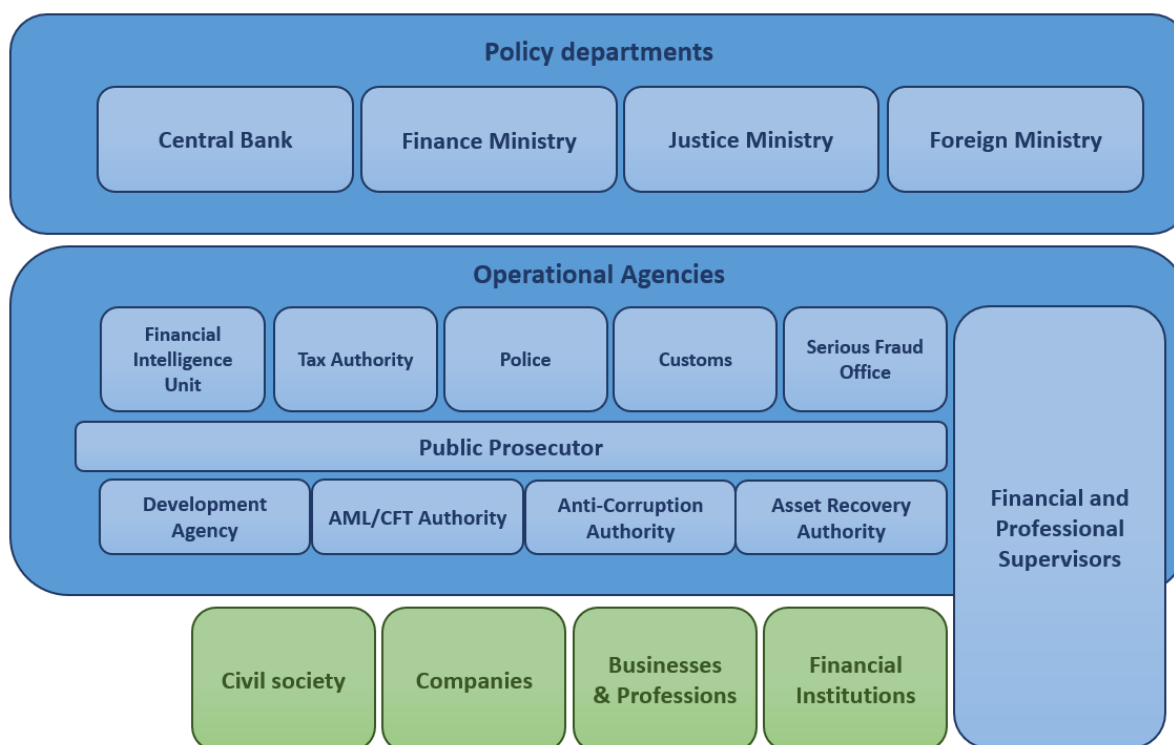
In some cases, the indicative attributes may be additive across the maturity model and this should hopefully be clear from the context. (That is, something at the progressing level may still be in place at the aspirational level.) They will not, though, generally be repeated across maturity levels in order to avoid repetition. Where a jurisdiction meets a number of indicative attributes within the same row, then its level of maturity within that row will be the highest of the indicative attributes which are met. (For example, if “Progressing”, “Established” and “Aspirational” indicators in one row are all met, then the level of maturity for that row would be “Aspirational”.)

It is important to repeat, though, that the indicative indicators are not determinative. Rather, the indicative indicators are intended to reflect what might be expected, in general form, to be in place at a particular maturity level which will differ from the level below (for example by virtue of being more demanding or representing a shift in approach).

Key Stakeholders to include in the Inter-Agency Trust Maturity Model Self-Assessment

Noting the maturity model’s central focus on inter-agency trust, it is critical that key stakeholders from all authorities involved in the fight against IFFs in the self-assessment. Figure 1. below maps out some of the key actors – but each jurisdiction should make its own determination of what government agencies to include in the exercise. In addition to a cross-section of financial crime agencies, efforts should be made to include staff at different levels of seniority from operational staff through to those with decision making authority who have the ability to influence for policies and procedures. Care should be taken, though, to ensure that the conversations can be frank and open, and people should be encouraged to express their views.

Figure 2. Key actors involved in combating IFFs



Source: Adapted from the OECD IFF Toolkit: Figure 1, para 1.3.3.

Notes: The top level is the key policymaking departments in central government. IFFs do not sit within the normal remit of a single ministry but cut across several departments. The middle level includes the operational agencies which implement the laws, regulations, and policies to counter IFFs - both preventive and punitive. This includes parts of the criminal justice system; financial and professional supervisors; and a range of specialised agencies. The lower level shows the sectors outside government which have a role in applying measures to prevent and detect IFFs, of which there are many. For example, "businesses and professions" in this case applies to accountants, auditors, lawyers, notaries, dealers in gemstones and antiques, real estate agents, company formation agents, financial advisors, and several others. Source: Adapted from the OECD IFF Toolkit: Figure 1, para 1.3.3.

Guidance on how to use the maturity model

The Trust Maturity Model has been designed as a self-assessment tool. To be effective, this self-assessment should be done in a way which makes the process as objective and fact-based as possible and avoids group-think. The following guidance for using the model is based on the experience of several jurisdictions who have already completed the exercise.

- The first step is to convene a cross-agency working group with representatives from all key financial crime agencies, as outlined above.
- All participants taking part in the self-assessment should be given this document in advance to help officials prepare for the task.
- It is recommended that participants convene in person in a setting that allows for free and frank discussions.
- Sufficient time should be allowed for the self-assessment discussion. Feedback from administrations suggests that this could take between 1-2 days.
- It is good practice to appoint someone who does not have direct accountability for trust outcomes to lead the discussions. This person should have read the model in detail and fully understand how

it works. As well as facilitating discussions, the person should be able to challenge the views of the self-assessment group, including asking for supporting evidence where appropriate.

- Consideration should be given on to how to reach a view where there is a division within the self-assessment group on the appropriate assessment of maturity. The facilitator may, for example, have a tie-break role.
- In addition to the facilitator, consideration should be given to involving staff from other administration functions, ideally at a relatively senior level, to assist in the challenge function and to provide insights from their different perspective. A number of administrations have reported that cross-organisational conversations in the self-assessment process can itself prove useful in joining-up different areas of business, helping people to see the scope for synergies and for mutual support in achieving the administration's objectives.
- When decisions are taken on the level of maturity, it is helpful to record the main reasons behind that decision. This will assist in future use of the model within the tax administration, allowing an easier discussion of what, if anything, has changed.
- The working group may choose to develop a set of joint recommendations to address issues or gaps identified during the self-assessment.

Recording of self-assessments

Annex A contains a sheet for tax administrations to record the results of their self-assessment. This sheet also contains a checklist of the considerations for successful self-assessment discussions as described above. At the end of the record sheet there are open text boxes to help inform and improve the future development of the model itself during the pilot phase. These ask the self-assessment group to identify any areas where it feels:

- Indicative attributes or descriptors it feels are misplaced or wrong.
- Important attributes are missing.
- The difference between adjacent maturity levels lack clarity.
- The language used is unclear or ambiguous and may need to be amended or, at the least, included in the glossary.

After the pilot process has finished, the model will be updated as necessary. Administrations which have completed the self-assessment will then be asked whether any of the changes would affect their self-assessment and, if so, how. Any results voluntarily reported to the TFTC Secretariat will then be added in anonymised form to the heat map, which will be updated periodically on the TFTC website when new record sheets are submitted. Administrations will be identified by a letter within this heat map (e.g. A, B, C) to enable them to identify their jurisdiction's result based on their record sheet submission.

Results are anonymised to help ensure that administrations' self-assessments are not influenced by concerns about external perceptions and to reinforce the model's primary purpose as a self-assessment tool for informing future strategy. Jurisdictions which wish to speak to peers for knowledge-sharing purposes (for example where one is at the "Aspirational" level) can contact the Secretariat to reach out to that peer for agreement to put them in touch.

| | | Standalone | | | Co-ordinated | | | Integrated | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| Trust Levels | | Emerging | | | Progressing | | | Established | | | Aspirational | | |
| INDICATIVE ATTRIBUTES FOR GOVERNANCE FRAMEWORK | | | | | | | | | | | | | |
| Establishment of Common Goals | a. Awareness level of collaborators' process, procedures, and constraints | Lack of awareness about mandates of other enforcement agencies, types of information held by these agencies. Availability of legal gateways for information sharing. | | | Improved awareness about mandates of other enforcement agencies, types of information held and legal gateways for information sharing. Discussion on shared goals and possibility of resource sharing. | | | Complete awareness about mandates of other enforcement agencies, types of information held and legal gateways for information sharing. Development of shared goals & Pooling of resources. | | | Regular interactions between the enforcement agencies help in thorough understanding of the collaborators' mandates, procedures, and processes. Regular joint consultation gives a sense of shared group identity. | | |
| | | Evaluation | | | | | | | | | | | |
| | b. Forum for regular interactions | Tasks are managed on a stand-alone basis without any reference to tasks performed by other enforcement agencies. No regular interaction forum. | | | Linkages between tasks performed by different enforcement agencies acknowledged and preliminary steps taken to synchronize related tasks. Forum set up for interaction but not regularly used. | | | Linkages between tasks performed by different enforcement agencies acknowledged and all the requisite steps taken to synchronize related tasks. Forum for regular interaction is fully functional. | | | Related tasks are totally synchronised through a consultative committee and joint accountability is fixed. Forum operates at strategic, operational, and tactical level with full flexibility to respond to emerging issues. | | |
| | | Evaluation | | | | | | | | | | | |
| | c. Shared vision | No shared vision due to lack of awareness about the other enforcement agencies' mandates, procedures, and constraints. | | | A shared vision emerges due to improved awareness about other enforcement agencies' mandates, procedures, and constraints but not fully crystallised. | | | Through formal regular feedback channel, there is complete awareness about the other enforcement agencies' mandates, procedures, and constraints, leading to a clear shared vision. | | | Regular monitoring and evaluation of joint outcomes leading to shared group identity of the enforcement agencies with a shared vision and innovative solutions to emerging common goals. | | |
| | | Evaluation | | | | | | | | | | | |

| Trust Levels | | Emerging | Progressing | Established | Aspirational |
|---|---|---|--|--|---|
| Coherence in Policy, Action & Strategy | a. Common understanding of IFFs | There is no common understanding of IFFs amongst the enforcement agencies. | Preliminary discussion on IFFs takes place between the enforcement agencies in joint workshop in the jurisdiction but has not percolated down to the operational level. | Complete understanding of IFFs and roles played by respective enforcement agencies. An IFF counterstrategy formulated through a formal consultative process with all the relevant stakeholders, with clear understanding of areas of joint accountability. | The process of development of an integrated IFF counterstrategy is overseen by a joint task force of policy makers and other stakeholders. |
| | Evaluation | | | | |
| | b. Joint risk-assessment to counter IFFs | No risk assessment framework on IFFs is in place, jointly developed by the enforcement agencies. | A preliminary framework on Joint IFF risk assessment is beginning to emerge. | A robust IFF risk assessment framework is in place, jointly developed by the enforcement agencies. | A robust IFF risk assessment framework is in place, with access to multiple intelligence sources and databases, housed in a joint intelligence centre. |
| | Evaluation | | | | |
| | c. Joint Risk-mitigation policy | No joint risk mitigation plan for countering IFFs. Risks faced by each agency are prioritised on a stand-alone basis and no joint planning for mitigating such risks | A partly co-ordinated risk mitigation plan under discussion amongst some of the enforcement agencies. Prioritisation of risks are done in a partly co-ordinated manner with other enforcement agencies. | A well-coordinated IFF risk-mitigation plan devised through joint consultative process with all the enforcement agencies. Risk prioritization and mitigation plan is comprehensive and coordinated with other enforcement and prosecution agencies through a formal consultative process. | The risk mitigation plan is set through a formal consultative process during strategic planning sessions with the policy makers and all the relevant enforcement and prosecution agencies with clear understanding of areas of joint accountability. The IFF risk-mitigation plan is supported by predictive analytics and artificial intelligence backed by behavioural insights for targeted enforcement activities. |
| Evaluation | | | | | |
| Decision-making process | a. Participatory | Exploratory meeting initiated by one of the agencies, not particularly participative. | After a few regular meetings, roles and responsibilities get crystallised and a participatory process commences. | Roles and responsibilities of each participating agency are clearly defined, and the decision-making process becomes participative. | With better understanding of the shared goals, alignment of interests, agencies become equal partners in the joint operations. A sense of group identity emerges. |

| Trust Levels | | Emerging | Progressing | Established | Aspirational |
|-------------------------------|--|--|--|---|---|
| | Evaluation | | | | |
| | b. Decentralisation of authority and decision making | At the exploratory stage of Calculus-based trust, decision-making is centralised at the agency level. | With gaining of knowledge and in the process of pursuing common goals, decision-making at the operational level becomes partly-decentralised. | With emergence of entity-based trust, decision-making at the operational level is totally decentralised as per the strategy guidelines for countering IFFs. | With emergence of advanced entity-based trust, there is seamless decision-making process at tactical, operational, and strategic level with the help of advance analytics and joint accountability. |
| | Evaluation | | | | |
| Communication Strategy | a. Communication Policy | An ad hoc communication strategy for interacting with partner agencies is in place without any specific guidelines. | A communication strategy for interacting with other enforcement agencies is in place with a set of specific guidelines. No joint media reporting. | A clear-cut communication strategy for interacting with other enforcement agencies is in place with detailed guidelines. Media reporting based on consensus. | A comprehensive communication strategy for interacting with partner agencies is in place. Communication goes beyond cases to inform partner agencies about risks, mitigation plan, early warnings, and trend in IFFs on an ongoing basis. Regular Joint media releases. |
| | Evaluation | | | | |
| | b. Dedicated resources for communication & issuance of joint statements | No dedicated resources for communication. No single Point of contact available. No media reporting on regular basis. | Communication is supported by a small media team. Points of contact available but no formal regular interactions. Media reporting on case-to-case basis. | A dedicated team manages stakeholder relationship. Points of contact available and formal regular interactions. Media reporting based on consensus. | Media communication is managed by joint team of stakeholders at the strategic level. Regular Joint media releases. |
| | Supporting Evidence and Suggested Next Steps | | | | |

| Trust Levels | | Emerging | Progressing | Established | Aspirational |
|--|---|--|--|--|--|
| INDICATIVE ATTRIBUTES FOR LEGAL FRAMEWORK | | | | | |
| Sharing of information | a. Data-sharing & Information security protocols | <p>Competent authorities report and share information on an ad hoc basis without a clear governance framework based on domestic law.</p> <p>Internal guidelines do exist for protection of taxpayers' data but there is no national data protection regime.</p> <p>No Guidelines on information exchange and data security protocols</p> <p>No review mechanism is in place.</p> | <p>Competent authorities regularly report and share information based on a governance framework but there is insufficient monitoring.</p> <p>Domestic law provides for protection of taxpayer data and national data protection laws are being implemented across government agencies.</p> <p>Implementation of internal guidelines is being monitored.</p> <p>Information security of data storage system has been initiated.</p> | <p>Procedures governing information sharing are well defined and subject to ongoing monitoring and review.</p> <p>Mechanism exists for joint evaluation of the procedures on a recurring basis and for taking corrective steps.</p> <p>Records of information sharing, and outcomes achieved are maintained and reviewed periodically.</p> <p>Information security of data storage is firmly in place.</p> <p>National data protection regime is in place.</p> | <p>Outcomes based on exchanged information are analysed and fed into the joint Risk Assessment process.</p> <p>Procedures are in place to regularly review the information exchange, confidentiality, and data protection protocols. Guidelines regularly updated for ensuring strict compliance with the established data protection protocols.</p> |
| | Evaluation | | | | |
| | b. Onward sharing of treaty-exchanged information | <p>Information received through treaty-based exchange is used exclusively by the tax agency, based on domestic law.</p> | <p>Discussion on onward sharing of Information received through treaty-based exchange with other domestic enforcement agencies has been initiated but with limited outcomes. New legal provisions for onward sharing are being discussed.</p> | <p>Strict adherence to the principles contained in the Multilateral Convention on Mutual Administration Assistance in Tax Matters (MAAC), is paving the way for onward sharing of treaty-based exchange of information with other domestic enforcement agencies.</p> <p>Domestic law supports onward sharing of treaty-exchanged information.</p> | <p>Treaty-exchanged data have been used effectively for conducting sophisticated joint risk assessment as well as for development of risk-mitigation policy including recovery of asset by making use of exchanged-information on beneficial ownership and immovable properties.</p> |
| | Evaluation | | | | |

| Trust Levels | | Emerging | Progressing | Established | Aspirational |
|--|--|---|---|---|--|
| INDICATIVE ATTRIBUTES FOR OPERATIONAL FRAMEWORK | | | | | |
| Sharing of resources and expertise | a. Secondment of officials | A very basic framework of domestic inter-agency co-operation for sharing of resources is in place but not put to effective use. Resource sharing strategies are not in place. Secondments and co-location of staff is done on an ad hoc basis without any regular policy. | A comprehensive framework of domestic inter-agency co-operation for sharing of resources is under discussion and some aspects are put to use in limited spheres of joint activity beyond information sharing. Resource sharing strategies are being planned but implemented in a limited way. Secondments and co-location of staff is done as a part of regular policy. | A comprehensive framework of domestic inter-agency co-operation for sharing of resources is in place, including secondment of officials, which is regularly reviewed for meeting the changing requirements of the respective agencies. Resource sharing plans are fully implemented. Job requirements within the agency are evaluated and placement of Secondees done to achieve maximum results. | The framework of domestic inter-agency co-operation for sharing resources is aligned with national priorities based on joint risk assessment and mitigation plan with full flexibility to address emerging and future risks. Regular monitoring and evaluation of outcomes leading to building of strong networks between agencies. |
| | Evaluation | | | | |
| | b. Joint operations and multi-agency Task Force | A Taskforce, covering multiple agencies is set up but terms of reference and the scope are not fully spelt out. No joint operations have commenced. | Shared goals and priorities are documented along with procedures for internal management, approval structures, legal procedures, cost-sharing, evidence preservation measures, maintenance of confidentiality of information and dispute resolution mechanisms in an overarching MoU, but no regular monitoring mechanism fully implemented. | Challenges posed by the joint operations are effectively handled by developing shared investigation strategy and adopting risk mitigation strategy. Outcomes evaluated on a regular basis. | Heads of each Task Force agency evaluates regularly the outcomes achieved and the requirement for any course correction due to changing operational landscape and mobilise resources accordingly. |
| | Evaluation | | | | |
| | c. Joint Investigation | Parallel investigations conducted with some level of informal co-ordination by sharing some investigative leads, intelligence, and evidence, but there are no joint investigations. | The co-ordination mechanism is formalised with specific reference to Joint investigation in the MoU, leading to conduct of a few joint investigations. | Joint investigation is a regular activity with formal co-ordination mechanism regarding sharing of evidence, making joint charging decisions, settling pleadings together during court proceedings, etc. | Regular monitoring and evaluation of outcomes leading to building of strong networks between agencies and emergence of innovative solutions. |

| Trust Levels | Emerging | Progressing | Established | Aspirational |
|-------------------------------------|--|--|--|---|
| | | | Outcomes are evaluated regularly. | |
| Evaluation | | | | |
| d. Joint Intelligence Centre | An intelligence centre is established with a few participating agencies for managing intelligence, gathered mostly from open sources. | The Centre is established as a multi-agency intelligence hub with more agencies joining, housed in one of the participating agencies, with information gathered by participating agencies as well open sources. Focus on operational intelligence with a governance mechanism but no regular monitoring and evaluation. | The scope of the Centre extended to cover strategic function, focusing on risk assessment, changing trends in IFFs etc and continues to be housed in one of the participating agencies. A governance mechanism has been put in place jointly by all participating agencies. Outcomes evaluated on regular basis. | A standalone body created with own information gathering powers, covering both operational and strategic functions to inform overarching strategy against IFFs. National Risk Assessment conducted by fusion of separate databases, using advanced analytics and Artificial Intelligence. Each participating agency bringing its risk-assessment module to be part of the overall joint risk assessment framework and development of joint risk- mitigation strategy. Regular monitoring of outcomes, leading to course correction on real time basis. |
| Evaluation | | | | |
| e. Joint training | Absence of joint training on the mandates of different agencies, Linkage between different financial crimes, and role played by each agency in countering IFFs, has made the officials of different agencies working in silos. | Multi-agency training is organised as a regular activity, with a tailor-made curriculum, covering mandates of each agency, legal gateways for information sharing, role played by each agency in countering IFFs. Contact points in each agency identified. Evaluation of effectiveness not conducted. | Training curriculum is revised based on feedback and changing requirements of the agencies, covering latest techniques of investigation, linkages between various financial crimes and importance of collaboration. Cost-sharing arrangement between agencies formalised. Impact assessment exercise conducted by a joint committee. | Multi-agency Training made an integral part of the participating agencies' training Programmes. Specialty courses including broad trends in financial crimes, risk-assessment methodology, and new policy development, added to the curriculum. |
| Evaluation | | | | |

| Trust Levels | | Emerging | Progressing | Established | Aspirational |
|---|--|---|--|--|--|
| Rules of Engagement | a. Clear rules of engagement for joint operations | Unclear lines of command and control. | Lines of command and control may be fluid, not formalised, but agreement is reached based on convenience. | Lines of command and control are formally endorsed by decision makers. | Lines of command and control formalised through institutional agreements or legislation. |
| | Evaluation | | | | |
| | b. MoU and other Cooperation agreements | A very basic MoU signed with a very limited scope of the collaboration, without any specific guidelines on information sharing and confidentiality protocols. Agreement not put to effective use. | A comprehensive MoU signed with details of scope of engagement, including joint activities and other operational details guidelines regarding contact points, information sharing and confidentiality protocols. Agreement put to use in a limited sphere of joint activity beyond information sharing. However, gaps remain in monitoring and review process. | MoU regularly utilised with demonstrated success. Scope of the MoU regularly reviewed for meeting the changing requirements of the respective agencies and given effect to after obtaining support of both policy makers and political leadership. A robust monitoring and review mechanism informs decision making. | Strategic analysis done through advanced analytics to look for ways for expanding the scope of co-operation as warranted by the changing operational landscape and implemented in practice through continued support from both policy makers and political leadership. |
| | Evaluation | | | | |
| | c. Efficient dispute resolution mechanism | No mechanism for addressing complaints/grievances from other enforcement agencies. | Ad hoc mechanism for addressing complaints/grievances from other enforcement agencies. | A robust mechanism for addressing complaints/grievances from other enforcement agencies. Declining number of complaints reported. Timely addressal of all complaints within agreed turnaround time. Explanatory note attached whenever required. | Complaint redressal mechanism is regularly monitored by a joint task force and corrective steps taken on regular basis. |
| | Evaluation | | | | |
| d. Joint Evaluation & Monitoring mechanism | Some basic statistics are maintained on inter-agency coordination through a manual process. But no informed decisions made based on these statistics. Some ad hoc review process in | The range of statistics are maintained on inter-agency coordination and Information technology is put to use in a limited way to store and manage data for making informed decisions. More systematic review of the work on inter-agency coordination undertaken | Comprehensive statistics maintained on inter-agency coordination, including information on recovery of assets through joint operations with other agencies. IT tools guide decision-making process for improving inter-agency co-operation. | Comprehensive statistics on inter-agency coordination are maintained and use of technology makes such information available on real time basis. Advance analytics used for data processing and drawing insights for | |

| Trust Levels | | Emerging | Progressing | Established | Aspirational |
|---|--|---|--|--|---|
| | | place but no systematic approach followed. | annually. | The agencies jointly undertake periodic full reviews of the effectiveness of the coordination mechanism and take corrective actions. | strategy formulation, policy changes and improving operational efficiency. A sophisticated review mechanism in place supported by statistical analysis, to access information on real time basis for responding proactively to meet the challenges of the joint operations. |
| | Evaluation | | | | |
| INDICATIVE ATTRIBUTES FOR TRUST BASED OUTCOMES | | | | | |
| Enhanced capacity for investigation and enforcement | a. Increase in successful prosecutions | No successful prosecution and other penal action in cases involving joint operations. | Successful prosecution and other penal action in joint operations in a limited number of cases. | Successful prosecution and other penal action in joint operations in a large number of cases. | Coordinated joint operations led to successful prosecution and other penal action in substantial number of cases having international ramifications. |
| | Evaluation | | | | |
| | b. Increase in recovery of proceeds of crime | Competent authorities seize/confiscate assets through joint operations in connection with suspected tax crime and other financial crimes in a very limited number of cases. The procedures adopted for joint operations are very ad hoc. | Competent authorities seize/confiscate assets through joint operations in connection with a few suspected tax crime and other financial crimes cases. Supervisory mechanism, transparency of processes, safe custody of assets, and ongoing monitoring and review for joint operations are not very robust. Seizure/confiscation of assets aided by financial intelligence, sharing of information with other domestic enforcement agencies including treaty-exchanged information, in a limited manner. | Comprehensive procedures for joint operations for the seizing and confiscation of assets in connection with suspected tax crimes and other financial crimes. Robust supervisory mechanism, process transparency, safe custody of assets, and ongoing monitoring and review in place. Seizure/confiscation of assets aided by financial intelligence, sharing of information with other domestic enforcement agencies including treaty-exchanged information, in substantial number of cases. | Standard operating procedures (SOPs) for joint operations for seizure and confiscation are in place in respect of digital assets such as cryptocurrencies, linked to tax and other financial crimes, and cybercrimes. SOPs are effectively implemented, and monitoring and review mechanism is on real time basis. Substantial increase in recovery of proceeds of crime. |
| | Evaluation | | | | |

| Trust Levels | | Emerging | Progressing | Established | Aspirational |
|--------------|---|--|--|---|---|
| | c. Disruption of illicit networks & Dismantling of the infrastructure that supports IFFs | No disruption of illicit network and dismantling of infrastructure that supports IFFs through joint operations. | Successful disruption of illicit network and dismantling of infrastructure that supports IFFs through joint operations, in a limited number of cases. | Successful disruption of illicit network and dismantling of infrastructure that supports IFFs through joint operations, in many cases. | Joint operations facilitate disruption of illicit network and dismantling of infrastructure that supports IFFs in a major way with the use of data analytics and actionable intelligence from the joint intelligence centre. |
| | Evaluation | | | | |
| | d. Enhanced international co-operation in the global fight against IFFs | <p>Information received through exchange is used exclusively for investigation of cases.</p> <p>Prolonged processing time for international requests often hinders investigations and/or asset recovery.</p> <p>Co-operation limited to exchange of Information on a limited scale with some of the treaty partners.</p> <p>Member of Global Forum but not committed to specific timeline for Automatic Exchange of Information.</p> | <p>Information received through exchange is also used for risk assessment in a limited way.</p> <p>Processing time for international requests has improved but the process is not streamlined to effectively tackle all cases.</p> <p>Co-operation extended to cover more strategic treaty partners and other areas, such as, service of documents, obtaining testimony of witnesses.</p> <p>Domestic legal framework is in place but not yet successfully set up and linked up to the Common Transmission system (CTS).</p> | <p>Information received through exchange now being used for conducting risk assessment combined with domestic databases in a comprehensive manner.</p> <p>Processing time for international requests is quick and streamlined, allowing for proper investigation and/or asset recovery in complex cases.</p> <p>Co-operation is extended to extensive areas of collaboration including joint investigation on bilateral basis including assistance in recovery of taxes and recovery of offshore assets subject to the principles laid down in the international instruments.</p> <p>Signing and ratification of multilateral Convention on Mutual Administration Assistance in Tax Matters (MAC) completed.</p> <p>Regular exchange of Common Reporting Standard (CRS) data taking place and based on exchanged data, a selective enforcement actions have been initiated.</p> | <p>Exchanged information is used for conducting sophisticated risk assessment for identifying trends in illicit financial flows, making use of information on beneficial ownership.</p> <p>Monitoring and review of the timeliness and accuracy of international requests allows for the jurisdiction to adapt and maximise efficiency.</p> <p>Joint operational team set up amongst a group of strategic treaty partners to investigate global tax crimes after meeting all confidentiality requirements.</p> <p>Exchanged data have been used effectively both operationally and strategically including for risk assessment and recovery of proceeds of crime.</p> |
| | Evaluation | | | | |

2 Inter-Agency Trust Perception Survey

Background on the survey

The Inter-Agency Trust Perception Survey, as its name implies, is a tool to help surface the perceptions that different financial crimes authorities hold of each other. A financial crime agency may, based on its own behaviours and interactions, have perceptions of its stakeholders which may not align with how its stakeholders see them. In addition to helping the financial crime authorities understand how they are perceived, the survey can also help to identify the cause of those perceptions and may also lead to similar reflections in the agency completing the survey. Trust is always “particularised” and hence specific to two collaborators bilaterally (OECD, 2017^[3]).

The Inter-Agency Trust Perception Survey can help to identify areas of strength and weakness in the bilateral trust relationship and can therefore be a useful tool in helping to improve or maintain relationships which are critical for effective inter-agency co-operation. This may be partly an explanatory process, correcting possible misperceptions arising from subjective experiences, and partly identifying areas where different approaches might be taken for example, as regards communication, the level and depth of interactions, reassurances about processes and controls, and so on.

The survey has been designed to be of general application to allow any tax or financial crime agency to use it to assess another agency/stakeholder. In deciding which agencies or stakeholders are asked to complete the perception survey, an agency should map the key actors it interacts with (see Figure 2 above), prioritising those agencies where issues affecting inter-agency engagement are believed to prevail. Agency/Stakeholder may, of course, wish to offer to reciprocate and to complete a Trust Perception Survey in respect of the requested agency.

It is also up to each agency to determine at what level it wants to issue the survey (for example, executive, management, operational or multiple levels), depending on whether the purpose is to examine a relationship between particular officials, units, departments, or the organisation as a whole.

To encourage open and honest responses, agencies are urged to anonymise the survey responses and be transparent regarding (among others) storage of returned questionnaires, methodologies used for analysis, distribution of the results, and use of the findings. As with the Trust Maturity Model, this survey is intended to highlight any issues with inter-agency trust and initiate a conversation both internally within the administrations and across agencies, on ways to operationalise the whole of government approaches.

In analysing the results of the Trust Perception Survey or Surveys, administrations may wish to familiarise themselves with the building blocks of trust. This can help them to identify the possible causes of trust deficit and ways to address these issues. A set of core building blocks that were used in developing the Trust Perception Survey are listed below. (Brezzi, 2021^[4])

Box 1. Trust Building Block I: Transparency

Willingness by the collaborators to share information and openly communicate their objectives, motivations, and decision-making processes. This includes information-sharing on cases, procedures, and protocols.

Drivers:

- **Openness:** Collaborators must be open and honest about their decision-making process and engage with collaborators in an open dialogue about key issues, providing accurate and timely information. They should be receptive to feedback and questions and be willing to make changes based on that feedback.
- **Disclosure:** Providing collaborators with access to relevant information and the relevant context to help stakeholders interpret and understand it. Where necessary, collaborators should be open and honest about their own weaknesses and mistakes.

Box 2. Trust Building Block II: Accountability

Willingness by the collaborators to be responsible and answerable for their actions, with mechanisms in place for monitoring and evaluating their work, such as progress reports, conducting audits, and establishing clear lines of authority.

Drivers:

- **Communication:** Establishing clear expectations for behaviour and performance, and effectively communicating these expectations to all collaborators. Sharing information and ideas, asking questions, and actively listening. Remaining open to feedback and criticism, and willing to engage in constructive dialogue.
- **Consequences:** Providing incentives for collaborators to meet their obligations and responsibilities, rewards for meeting or exceeding expectations, and corrective action for failing to meet expectations. The ability to adapt and be open to new ideas and perspectives.

Box 3. Trust Building Block III: Reliability

Ability of the collaborators to deliver on their commitments and obligations. This includes meeting deadlines, providing accurate information, and following established procedures.

Drivers:

- **Consistency:** Adhering to deadlines, following through on commitments, providing consistent communication, and delivering high quality products/services
- **Responsiveness:** Addressing concerns in a timely manner and providing support, willingness to take corrective action when necessary, being attentive and proactive, and being responsive to the needs of others.
- **Competence:** Ability of the collaborators to perform their roles effectively and efficiently, including possessing the necessary skills, expertise and resources to carry out their responsibilities.
- **Expertise:** Having the necessary knowledge, skills, and abilities to effectively perform tasks or fulfil responsibilities, staying up to date on the latest trends in financial crimes and best practices, and continually developing and refining your agency's expertise.
- **Reliability:** Consistently delivering high-quality work, and meeting or exceeding expectations, being dependable and accountable, and following through on commitments.
- **Cooperation:** Willingness of the collaborators to work together towards common goals based on mutual respect and understanding. This includes sharing resources, collaborating on investigations, and coordinating enforcement actions.
- **Shared Goals:** Setting clear expectations and priorities while working towards shared goals and a commitment to countering illicit financial flows, being willing to adapt and adjust as circumstances change.
- **Collaboration:** Sharing resources and expertise, demonstrating a willingness to compromise and find common ground, and being respectful of others' contributions and perspectives.

Box 4. Trust Building Block IV: Integrity

Adherence to ethical principles and values that includes upholding high standards of professionalism, avoiding conflicts of interest, maintaining confidentiality, and following established codes of conduct.

Driver:

- **Ethical behaviour:** Acting with honesty, fairness and respect for collaborators whilst adhering to ethical principles and values. Keeping promises and avoiding conflicts of interest.

Inter-Agency Trust Perception Survey

Your Agency _____

[Agency X] (i.e., the agency being assessed _____)

| SECTION A: DEMOGRAPHICS | |
|--|--|
| 1. | Which organisation do you currently represent? <input type="checkbox"/> Tax Administration <input type="checkbox"/> Customs Administration <input type="checkbox"/> Joint Tax and Customs Administration <input type="checkbox"/> Agency Responsible for Investigating Tax Crimes <input type="checkbox"/> AML/CFT Supervisory Body <input type="checkbox"/> Other Financial Regulatory Authority; <input type="checkbox"/> Treasury <input type="checkbox"/> Central Bank <input checked="" type="checkbox"/> Ministry of Finance <input type="checkbox"/> Police <input type="checkbox"/> Public Prosecutor's Office <input type="checkbox"/> Financial Intelligence Unit <input type="checkbox"/> Anti-Corruption Authority <input type="checkbox"/> Asset Recovery Agency <input type="checkbox"/> Specialised Financial Crime Agency <input type="checkbox"/> Ministry of Justice <input type="checkbox"/> Judicial Authority <input type="checkbox"/> Attorney-General's Office <input type="checkbox"/> Other Financial Crime Authority [please specify] |
| 2. | At what level do you represent your agency? <input type="checkbox"/> National/Federal Level <input type="checkbox"/> Provincial/Regional Level <input type="checkbox"/> Branch/Station/Local Level |
| 3. | What is your level of seniority? <input type="checkbox"/> Operational level <input type="checkbox"/> Mid-Management <input type="checkbox"/> Senior Management <input type="checkbox"/> Executive Management <input type="checkbox"/> Other [Please specify] |
| 4. | How long have you been working in your current role? <input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-5 years <input type="checkbox"/> 5-10 years <input type="checkbox"/> 10-15 years <input type="checkbox"/> More than 15 years |
| 5. | At what level do you interact with [Agency X] (select all that apply) <input type="checkbox"/> National/Federal Level <input type="checkbox"/> Provincial/Regional Level <input type="checkbox"/> Branch/Station/Local Level <input type="checkbox"/> I'm not sure. |
| 6. | How frequently do you engage with [Agency X] in your day-to-day role? <input type="checkbox"/> Daily, <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually <input type="checkbox"/> Never <input type="checkbox"/> Other (please specify) |
| SECTION B. AWARENESS OF [AGENCY X's] FUNCTIONS | |
| 1. | How would you rate your knowledge of [Agency X's] mandate with respect to financial crime? <input type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Very Poor |
| 2. | To your knowledge, what are [Agency X's] primary functions with respect to fighting financial crime? (Select all that apply) <input type="checkbox"/> Collection of taxes <input type="checkbox"/> Collection of Customs Duties <input type="checkbox"/> Control the movement of goods across the national borders <input type="checkbox"/> Control the movement of people across the national borders <input type="checkbox"/> Investigation of tax crimes <input type="checkbox"/> Investigation of customs related crimes <input type="checkbox"/> Collection and analysis of financial intelligence <input type="checkbox"/> Investigation of corruption <input type="checkbox"/> Investigation of serious fraud <input type="checkbox"/> Investigation of money laundering <input type="checkbox"/> Investigation of terrorist financing <input type="checkbox"/> Investigation of cybercrime <input type="checkbox"/> Prosecution of financial crime <input type="checkbox"/> Recovery of assets linked to financial crime <input type="checkbox"/> Other (please specify) <input type="checkbox"/> I don't know |
| 3. | What role do you think [Agency X] is best suited to have in fighting financial crime? (Select all that apply) <input type="checkbox"/> Collection of taxes <input type="checkbox"/> Collection of Customs Duties <input type="checkbox"/> Control the movement of goods across the national borders <input type="checkbox"/> Control the movement of people across the national borders <input type="checkbox"/> Investigation of tax crimes <input type="checkbox"/> Investigation of customs related crimes <input type="checkbox"/> Collection and analysis of financial intelligence <input type="checkbox"/> Investigation of corruption <input type="checkbox"/> Investigation of serious fraud <input type="checkbox"/> Investigation of money laundering <input type="checkbox"/> Investigation of terrorist financing <input type="checkbox"/> Investigation of cybercrime <input type="checkbox"/> Prosecution of financial crime <input type="checkbox"/> recovery of assets linked to financial crime <input type="checkbox"/> Other (please specify) <input type="checkbox"/> I don't know |
| SECTION C: YOUR PERCEPTION OF THE ROLE OF [AGENCY X] IN FIGHTING FINANCIAL CRIME | |
| 1. | [Agency X] proactively informs my agency when it is making legislative or policy changes that impact our functioning <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 2. | I am aware of the legislation that governs how [Agency X] can share information with my agency <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 3. | Information held by [Agency X] is useful for my agency's ability to combat financial crime <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 4. | [Agency X] proactively reports/refers crimes it detects that are within my agency's mandate <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 5. | [Agency X] proactively shares information relevant to crimes that are within my agency's mandate <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 6. | [Agency X] and my agency have a common understanding of the importance of combatting financial crime <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 7. | [Agency X] and my agency share common goals with respect to combatting financial crime |

| |
|--|
| <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 8. [Agency X] provides critical support to my agency's efforts to combat financial crime <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 9. [Agency X] has a comprehensive understanding of criminal procedures <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 10. [Agency X] is a critical stakeholder in the fight against financial crime <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 11. What crimes to you believe [Agency X] is able to provide critical support for (select all that apply) <input type="checkbox"/> Tax crime <input type="checkbox"/> Corruption <input type="checkbox"/> Money Laundering <input type="checkbox"/> Serious Fraud <input type="checkbox"/> Terrorist Financing <input type="checkbox"/> Cyber Crime |
| Do you have any comments regarding [Agency X's] role in fighting financial crime? |
| SECTION D: CO-OPERATION WITH [AGENCY X] IN PRACTICE |
| 1. [Agency X] proactively reports/refers crimes it detects that are within my agency's mandate <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 2. [Agency X] proactively shares information relevant to crimes that are within my agency's mandate <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 3. How frequently do you request information from [Agency X] to support with the enforcement of financial crimes? <input type="checkbox"/> Daily, <input type="checkbox"/> Weekly <input type="checkbox"/> Monthly <input type="checkbox"/> Quarterly <input type="checkbox"/> Annually <input type="checkbox"/> Never 4. How frequently do you receive a response to requests for information from [Agency X]? <input type="checkbox"/> Always <input type="checkbox"/> Most times <input type="checkbox"/> Sometimes <input type="checkbox"/> Never 5. When you do <i>not</i> receive a response from [Agency X] do you receive a reason for this? <input type="checkbox"/> Always <input type="checkbox"/> Most times <input type="checkbox"/> Sometimes <input type="checkbox"/> Never 6. How would you rate [Agency X's] speed of response to requests for information? <input type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Very Poor 7. How would you rate the quality of responses you receive from [Agency X]? <input type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Very Poor 8. How would you rate the quality of your relationship with officials at [Agency X]? <input type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Very Poor 9. How would you rate the quality of your agency's co-operation with [Agency X]? <input type="checkbox"/> Excellent <input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor <input type="checkbox"/> Very Poor 10. [Agency X] keeps us informed of changes in contact details that are relevant for inter-agency co-operation <input type="checkbox"/> Always <input type="checkbox"/> Most times <input type="checkbox"/> Sometimes <input type="checkbox"/> Never 11. Restrictions in legislation impede effective co-operation with [Agency X] <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 12. Restrictions in institutional structure impede co-operation with [Agency X] <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 13. Relationships between senior management impede effective co-operation between my agency and [Agency X] <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 14. Lack of political will impedes co-operation between my agency and [Agency X] <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 15. Relationships between operational staff impede co-operation between my agency and [Agency X] <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 16. Competing priorities impede co-operation between my agency and [Agency X] <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree 17. Lack of shared vision or shared goals impedes co-operation between my agency and [Agency X] <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| Do you have any comments regarding the level of co-operation between your agency and [Agency X]? |

| SECTION E: INTEGRITY OF OFFICIALS AT [AGENCY X] | |
|--|--|
| 1. | If my request for information is based on a sound legal ground, I can depend on officials within [Agency X] to support me <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 2. | Officials at [Agency X] treat me fairly when engaging on matters related to the enforcement of financial crimes <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 3. | Officials at [Agency X] are hardworking <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 4. | Officials at [Agency X] are reliable <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 5. | Officials at [Agency X] are trustworthy <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 6. | Officials at [Agency X] follow a strict code of ethics <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 7. | Officials at [Agency X] are transparent in their interactions with my agency <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 8. | Officials at [Agency X] are respectful of my agency's mandate <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 9. | Officials at [Agency X] are committed to fighting financial crime <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 10. | Officials at [Agency X] work for the public interest <input type="checkbox"/> Strongly disagree <input type="checkbox"/> Disagree <input type="checkbox"/> Neutral <input type="checkbox"/> Agree <input type="checkbox"/> Strongly Agree |
| 11. | What can officials working at the operational level at [Agency X] do to increase your level of collaboration in the fight against tax crime? |
| 12. | Do you have any suggestions for how [Agency X] can improve its overall working relations with your agency? |

THANK YOU FOR PARTICIPATING

END OF SURVEY

Annex A. Glossary

- **Building blocks** - In this paper, building blocks refer to the core components of trust, which are themes that characterise trust between agencies. Each building block is made up of drivers.
- **Drivers** - Drivers make up the building blocks of trust. They are characteristics that when present, indicate the presence of trust.
- **Group-think** - Making decisions as a group, as opposed to individually.
- **Heat map** - A representation of data in which data values are represented as colours.
- **Illicit financial flows (IFFs)** - Taken from the OECD definition, IFFs strip countries of important resources. They stem from corruption, crime, terrorism, and tax evasion, and use channels ranging in sophistication from cash smuggling and remittance transfers to trade finance and shell companies. They are cross-cutting in nature.
- **Indicative attributes** - These are the characteristics which distinguish the maturity level of each element/ sub-element. If present, they indicate that an administration is at that level.
- **Maturity model** - These are tools, often used on a self-assessment basis, that help organisations understand their current level of capability in a particular functional, strategic or organisational area.
- **Sub-elements** - These make up the core elements in the maturity model, and have characteristics assigned to them which indicate what level the administration is at for each one.
- **Trust** - In this context, trust refers to a shared belief among different agencies that they can rely on each other to fulfil their obligations, communicate effectively, and work collaboratively towards the common goal of preventing and disrupting IFFs.
- **Whole of Government approach** - Collaboration between the different public agencies of government to solve a common issue.

Annex B. Self-Assessment Record Sheet: Inter-Agency Trust Maturity Model

Please complete the table below by marking the appropriate boxes with an X based on your self-assessment. **Please only include one X per row to mark which maturity level best fits.** Please send the completed table to the OECD Secretariat at oe.cd.taxandcrime@oe.cd.org

| GOVERNANCE FRAMEWORK | | | | |
|---|--------------------------------|--------------------|--------------------|---------------------|
| Establishment of Common Goals | Emerging | Progressing | Established | Aspirational |
| (a) Awareness | | | | |
| (b) Forum for regular interactions | | | | |
| (c) Shared vision | | | | |
| Coherence in Policy, Action and Strategy | Emerging | Progressing | Established | Aspirational |
| (a) Common understanding of IFFs | | | | |
| (b) Joint risk assessment | | | | |
| (c) Joint risk mitigation | | | | |
| Decision making process | Emerging | Progressing | Established | Aspirational |
| (a) Participatory | | | | |
| (b) Decentralisation of authority and decision making | | | | |
| Communication Strategy | Emerging | Progressing | Established | Aspirational |
| (a) Communication policy | | | | |
| (b) Dedicated resources | | | | |
| LEGAL FRAMEWORK | | | | |
| Sharing of Information | Decision making process | Emerging | Progressing | Established |
| (a) Data sharing and information security protocols | | | | |
| (b) Onward sharing of treaty-exchanged information | | | | |

| OPERATIONAL FRAMEWORK | | | | |
|---|----------|-------------|-------------|--------------|
| Sharing of resources and expertise | Emerging | Progressing | Established | Aspirational |
| (a) Secondment of officials | | | | |
| (b) Joint operations | | | | |
| (c) Joint investigations | | | | |
| (d) Joint intelligence center | | | | |
| (e) Joint training | | | | |
| Rules of Engagement | Emerging | Progressing | Established | Aspirational |
| (a) Clear rules of engagement | | | | |
| (b) MoU and other co-operation agreements | | | | |
| (c) Efficient dispute resolution | | | | |
| (d) Joint evaluation and monitoring | | | | |
| TRUST BASED OUTCOMES | | | | |
| | Emerging | Progressing | Established | Aspirational |
| (a) Increase in successful prosecutions | | | | |
| (b) Increase in recovery of proceeds of crime | | | | |
| (c) Disruption of illicit networks | | | | |
| (d) Enhanced international cooperation | | | | |

Annex C. Feedback on the Inter-Agency Trust Maturity Model

| | |
|---|----------------------|
| Jurisdiction Name | |
| Appointment of facilitator | Y/N |
| Number of staff in the self-assessment group with management responsibility within the administration | |
| Involvement of official(s) from other areas of the administration | Y/N (please comment) |
| Appropriate distribution of grades | Y/N (please comment) |
| Estimated time taken in hours to complete the self-assessment | |
| Q1. Are there some of the indicative attributes or descriptors which you feel are misplaced or wrong, or are important attributes that you think are missing? | |
| Q2. Are there areas where you think there is a lack of clarity as regards the difference between adjacent maturity levels? | |
| Q3. Are there areas where you think the language is unclear or ambiguous? | |

Annex D. Feedback form on the Trust Perception Survey

| | |
|--|--|
| Jurisdiction Name | |
| Agency(ies) completing survey | |
| Agency(ies) being assessed | |
| Estimated time taken in hours to complete the self-assessment | |
| Q1. Are there any of the sections which you feel are misplaced or wrong, or are there important themes that you think are missing? | |
| Q2. Was the structure of the survey easy to understand and answer? | |
| Q3. Are there areas where you think the language is unclear or ambiguous? | |

References and background material

- Brezzi, M. (2021), *An updated OECD framework on drivers of trust in public institutions to meet current and future challenges*, OECD Publishing, <https://doi.org/10.1787/b6c5478c-en>. [4]
- Christensen, T. and P. Læg Reid (2007), *The Whole-of-Government Approach to Public Sector Reform*, American Society for Public Administration, pp. 1059-1066, <https://www.jstor.org/stable/4624667>. [6]
- Gill, R., M. Thompson and T. Holton (2014), *Interagency Trust in the Comprehensive Approach: An Empirical Study*, <https://www.sto.nato.int/publications/STO%20Meeting%20Proceedings/STO-MP-HFM-236/MP-HFM-236-14.pdf>. [10]
- OECD (2022), *Digital Transformation Maturity Model*, OECD, Paris, <http://www.oecd.org/tax/forum-on-tax-administration/publications-and-products/digital-transformation-maturity-model.htm>. [2]
- OECD (2021), *Fighting Tax Crime – The Ten Global Principles, Second Edition*, OECD Publishing, Paris, <https://doi.org/10.1787/006a6512-en>. [9]
- OECD (2021), *Fighting Tax Crime – The Ten Global Principles, Second Edition: Country Chapters*, <http://www.oecd.org/tax/crime/fighting-tax-crime-the-ten-global-principles-second-edition-country-chapters.pdf>. [8]
- OECD (2020), *Tax Crime Investigation Maturity Model*, <https://www.oecd.org/tax/crime/tax-crime-investigation-maturity-model.htm>. [1]
- OECD (2017), *Effective Inter-Agency Co-operation in Fighting Tax Crimes and Other Financial*, OECD Publishing, <https://www.oecd.org/tax/crime/effective-inter-agency-co-operation-in-fighting-tax-crimes-and-other-financial-crimes.htm>. [7]
- OECD (2017), *OECD Guidelines on Measuring Trust*, OECD Publishing, Paris, <https://doi.org/10.1787/9789264278219-en>. [3]
- Robert, L., A. Denis and Y. Hung (2009), “Individual Swift Trust and Knowledge-Based Trust in Face-to-Face and Virtual Team Members”, *Journal of Management Information Systems*, Vol. 26/2, pp. 241-279, <https://doi.org/10.2753/mis0742-1222260210>. [11]
- Springer, S., J. Schommer and S. Jones (2017), *Trust: The Sine Qua Non of Effective Joint Operations*, Joint Force Quarterly 84, https://ndupress.ndu.edu/Portals/68/Documents/jfq/jfq-84/jfq-84_12-17_Springer-Schommer-Jones.pdf. [12]

Thompson, M. (2014), *A conceptual model to understand interagency trust: And an application to Comprehensive Approach (CA) missions*, Defence Research and Development Canada, [5]
https://publications.gc.ca/collections/collection_2015/rddc-drdc/D68-2-148-2014-eng.pdf.

Enhancing Inter-Agency Trust Between Tax and Other Financial Crime Authorities: Pilot Inter- Agency Trust Maturity Model and Trust Perception Survey



For more information:



ctp.contact@oecd.org



www.oecd.org/tax



[@OECDtax](https://twitter.com/OECDtax)



[OECD tax](https://www.linkedin.com/company/oecd-tax)

