



TECHNICAL ASSISTANCE REPORT

CAMBODIA

Training in Investigation Techniques

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Prepared By

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Authoring Departments

Fiscal Affairs Department

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I. Introduction

1. **The GDCE produced and validated its policy documents and a procedural framework for investigations program based on FAD inputs¹.** It requested FAD support for developing a training program and providing a train-the-trainer type training on the implementation of the investigation program aimed at equipping GDCE staff at GDCE headquarters and major border posts. The training was provided by FAD expert, Peter Nash, at the Customs National School from April 8 to 11, 2024.

II. Summary of Support and Findings

A. Training program and materials

2. **The training program and materials were discussed and validated by the GDCE prior to the STX's visit in Cambodia.** The training program covered all aspects of the investigation process, including the investigation mindset, case management, questioning techniques, legislative knowledge, and elements of offence. The training program is attached as Annex I to this TA report. The training's structure was delivered emphasizing the disciplines of planning and structure required for successful investigatory activity. The requirement of maintaining documentary records of investigation activity and security of evidence was also a central theme of the training.

3. **The training materials were developed based on the GDCE's policy documents on investigations and Standard Operating procedures (SOP) for investigations of other countries.** The reference also includes The Australian Federal Police Investigation, Standards and Practices. The training material was supported by practical examples drawn from the collective experiences of the trainer and trainees. The training is intended to be delivered with the tools of a power point presentation of summarized points of the major subject topics to be delivered. The training materials are attached to this TA report (the slides are attached as Annex II).

4. **The course design did not avail itself to being able to teach the full range of investigation techniques, which are mostly learned through practical experience.** However, emphasis was placed on the Investigative mindset which will assist in developing recruitment profiles for the intended expanded investigation capability. The knowledge of customs legislation pervaded most aspects of the training and was fully tested in hypothetical scenarios, using real life examples of a variety of Investigation techniques and operation.

5. **The training materials are a living document and should be improved through actual examples and learning from these examples.** For example, the training materials contain three scenarios: traveler's baggage; post-clearance audit (PCA); and suspicion of smuggling. They will be enhanced through

¹ For example, Tracy (2023). "Development of Customs Investigations Program in Cambodia", FAD Technical Report (January 2023). This TA report has one annex and six appendices (drafts of mandate statement, draft guidelines for units, sample MOU with Police, sample investigator job description, draft criminal investigations project plan, and model reporting lines of criminal investigations).

practical experiences in Cambodia. A few of the foreign lessons in the training materials did not necessarily fit in Cambodia's context. This, however, did not impinge upon the overriding principles consistently espoused during the training. The presence of operational staff from a variety of work areas assisted in transposing the concepts to local operating procedures.

B. Train-the-trainer training

6. Twenty-two GDCE officers attended the training, representing a broad spectrum of experience. The trainees came from headquarters, the airport, and provincial posts, with ranks ranging from Customs Officer to Deputy Director. The presence of senior officers indicated strong support for the training and their presence contributed an impressive depth of knowledge and credibility to discussions.

7. A discussion among the trainee group on the FAD Technical Report “Development of Customs Investigations Program in Cambodia” was facilitated. There was consensus of the need for an enhanced investigation capacity, but the group thought they could not contribute to how this was to be achieved. They considered that the mechanics of how the milestones (the process of authorizing, commencing, conducting, and finalizing the investigation) contained in the report were to be met was outside their sphere of influence. The group suggested the Director, Prevention and suppression discuss the report with DDG Se Sokhorn to proceed with the implementation of recommendations made in the report.

8. Considering the observation that an enhanced investigatory ability was desirable, discussions focused on how the Investigation Mandate could be altered to cater for the improved capacity. The group said that Government Order 01 of 2023 required greater anti-smuggling efforts, and Customs was to be the lead agency in this. It was considered that this was a worthy inclusion in the Investigation Mandate and a point of leverage in establishing agreement with other government and law enforcement agencies. It was agreed that implementation of the report would be a lengthy process.

III. Next Steps

- Conclude negotiation with other law enforcement agencies and agree with framework agreement for greater customs involvement in major cases.
- Review and revised Investigations Mandate (referring what function the GDCE allocates to its departments).
- Incorporate the proposal of enhancing investigation power in the current customs law revision, particularly Article 52 and 54 of Law on Customs.

IV. Annexes

- Annex I. Training Program on Investigations
- Annex II. Training Materials (Slides)

Annex I. Training Program on Investigations

INVESTIGATION TRAINING
General Department of Customs and Excise
Trainer: Peter Nash
Dates: 8th April to 11th April 2024

Agenda

Day 1 – 8th April
9am – 10am Formal Opening
GDCE - DDG Se Sokhorn
IMF – Peter Nash

Technical Content of course

	Subject	Comment	Content
Day 1	What is an Investigation	An objective search for the truth by discovery and presentation of evidence in an organized manner' A searching enquiry for ascertaining facts.	Planning and organization of evidence is essential. No matter if a breach involving prohibited goods at the border or a complex investigation of commercial fraud. Principles remain the same. Discussion on GDCE experience to identify gaps and priorities.
	Essential Elements of an Investigation	Knowledge of powers Familiarization with legislation Investigative Mindset Management of Investigation	Chapter X Customs Law Article 58 Clarification of Sworn Officers/Judicial Police Article 57 para does this include financial institutions? Article 8, Article 9 Chapter 11 Customs Law What makes a good investigator? Inquisitive, tenacious, organized, communicator, objective. Identify team responsibilities: Team leadership Case officer Information and decision records Evidence control Case management
			Question and answer session Summary
	Subject	Comment	Content

Day 2	Elements of Offence	The gathering of admissible evidence against each of the physical and fault elements of an offence	Use hypothetical scenarios to identify offences and the relevant elements Article 74 I, J What evidence would be sought to establish the elements of those offences?
	Interview Techniques	Interview vs interrogation. Judges rules/Miranda rights Questioning	Determine methods most appropriate for customs interviews. Explain differences with examples. Identify the benefits expected from records of interview, and the importance of the introduction of evidence. Discuss recording methodology electronic/manual. Provide examples of hypothetical interviews. Explain background to protection of offenders, and explain the application of the rules and the circumstances under which they are used. Types of questions used with examples and the benefits of each type of questions.
			Question and Answer session Summary
Day 3	Report Writing	The importance of information to be included in situation reports (Sitreps), and legal briefs.	Explain the required contents and format of reports to be prepared by investigators.
	Intelligence Support	The importance of intelligence support in investigations	The role of tactical intelligence is fully explained in its support to operational activity. Identification of information sources to assist investigations The importance of informed investigators.
			Question and Answer session Summary
Day 4	Scenario	Test the application of previous theory.	Provide a hypothetical fraud offence for officers to investigate using the information obtained during training.
			Question and Answer Session

Day 5 – 12th April
9am – 10am Summary and Review
10.00am – 10:30am Coffee
10:30am – 11:00am Course Closure

Annex II. Training Materials (Slides)

INVESTIGATION TRAINING

PETER NASH

IMF

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WHAT IS AN INVESTIGATION

- An objective search for the truth by discovery and presentation of evidence in an organized manner.
- A searching inquiry for ascertaining facts.
- It is NOT establishing the guilt of a person – it is a search for the truth using all the evidence available.

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ELEMENTS OF AN INVESTIGATION

- Knowledge of Powers
- Familiarisation with Legislation
- Investigation Mindset
- Investigation management

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KNOWLEDGE OF POWERS

- Chapter X Customs Law.
- Powers to be used judiciously, and only to the extent that the investigation warrants
- Officers to be aware of the extent and limitations of their powers

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FAMILIARISATION WITH LEGISLATION

- Chapter 11 – Customs Offences
- Articles 9 and 10 definitions (elements of offence)
- The Criminal Code
- Corporate Law
- Maritime Law

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INVESTIGATION MINDSET

- This is a combination of personality traits and method of thinking
- Tenacious, collaborative, unrelenting but flexible in the search of truth.
- Remain objective and apply critical thinking

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MANAGEMENT OF INVESTIGATION

- Management requires a structured response
- Allocation of responsibilities – Team Leader and Case Officer
- Identify reporting guidelines
- Team Leader – directs investigation, makes major decisions and reports to management
- Case officer maintains the investigation log and evidence register

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INVESTIGATION LOG

EVIDENCE REGISTER

Date	Officers	Action	Outcome	Evidence
13.04.24	Smith/Jones	Interview premises manager at the warehouse	Manager provided information that owners were responsible for import documentation and delivery documents	Printout of stock holdings provided
16-18/4	Smith/Jones	Undertake reconciliation of deliveries against stock register	Discrepancies found stock not matching register.	A summary of discrepancies documented. 15 instances of delivery documentation not matching deliveries
20/4	Smith/Jones	Interview warehouse owners	Warehouse owners admit delivery of alcohol without authorisation.	Delivery authorities labelled and secured. Record of interview signed and secured.

Date	Evidence Item	Label	Lodged By	Transferred to & date	Signed in By & date
20/4/24	Record of Interview	Op Vinegar 04	Wilson	Jones	

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ELEMENTS OF OFFENCE

- The elements are the physical and fault elements of an offence, against which admissible evidence is gathered. Each of the elements must be proved

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EXAMPLE OF OFFENCE ELEMENTS

- The Action: Goods have been discharged from a ship without being manifested, and detected at the wharf.
- The Offence: *Article 74(b)* Unloading of goods from a conveyance before reporting to customs in accordance with the provisions of Article 12 of this law.

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THE ELEMENTS

- Evidence Required: to prove:
 - The goods were unloaded
 - The goods were imported (Article 10)
 - The goods were not reported
 - There were no safety or emergency issues

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EXERCISE

- Article 74(d):
 - area, a customs bonded customs
 - Removal of goods from a customs clearance customs temporary storage facility, or a warehouse without authorization of
- What are the elements of this Offence

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JUDGES' RULES / MIRANDA RIGHTS

- The right to remain silent
- Statements and interviews are to be given voluntarily

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RECORDS OF INTERVIEW/INTERROGATION

- An interrogation is a search for information to support the proof that an offence has occurred.
- An interrogation occurs in an uncomfortable environment and places the person interrogated under psychological pressure
- An interview is non-accusatory, although evidence may be put to the person interviewed which could incriminate them

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RECORD OF INTERVIEW

- Interviews are to be recorded either manually or electronically.
- The interviewee is entitled to a copy of the interview and must agree that it was given voluntarily
- The purpose of an interview is to introduce evidence that provides proof of the offence and if possible to gain an admission.

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RECORD OF INTERVIEW

- Interviews to be planned and structured
- Evidence to be presented is collated
- Suitable environment identified to conduct the interview

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INTERVIEW BEGINNING

- If a suspect, issue a warning as per judges' rules
- Explain the purpose of the interview
- Establish rapport

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INTERVIEW MIDDLE

- Start with open questions
- Listen carefully to the interviewee's narrative
- Develop more closed questions to delve deeper into the narrative
- Present evidence or documents to gain identification and clarification
- Ask one question at a time. Wait for an answer before asking another question

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INTERVIEW ENDING

- The interview ends when the purpose of the interview has been achieved.
- Evidence has been presented
- Gain agreement that the information was given voluntarily
- Have the interviewee sign the written record or provide a copy of the electronic recording

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REPORT WRITING - SITREP

- Provides the current progress of an investigation
- The Investigation Log is the information source for sitreps
- Information is provided chronologically
- Provides an insight to next steps
- Provides options for management to determine future activity

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STATEMENT OF FACTS

- The document which provides the information to determine the legal or pecuniary action to be taken.
- It provides information to assist management or prosecutors in decision making

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STATEMENT OF FACTS FORMAT

- Begins with a short explanation of the event/s
- Includes the legally significant facts used in assessing the applicability of the offence
- Includes background facts that are necessary for following the narrative
- Facts are presented chronologically
- Avoids exaggeration and dramatizing facts.
- Ends with a sentence or two to bring the reader up to date on the current state of the case

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STATEMENT OF FACTS EXAMPLE

- Wilson, James Allen is a 54 year old male, DOB 3rd March 1970. He arrived at Phnom Phen international airport on Flight MH 754 at 10:00 hours, 23rd March 2024. He was travelling alone and was selected for baggage examination. He had not declared any prohibited goods on his passenger declaration. The examination was undertaken by Senior Officer Smith commencing at 10:20 hrs and completed at 10:45hrs. The passenger had two suitcases in his possession, which had been checked-in luggage and one item which he carried on board the aircraft,
- The baggage examination revealed one suitcase containing used clothing and items of personal use. The second suitcase contained 60 shirts that were in unopened retail cellophane packaging. The shirts were similar designs and styles but different sizes. Mr. Wilson was questioned about the shirts and although initially stating they were his, he admitted that the goods were for resale in his retail outlet. Receipts were recovered in the baggage which indicated the shirts had been purchased by Wilson in Malaysia and were valued at US\$500.
- Mr. Wilson committed offences under Articles 74(e) and 74 (i) and (j) Customs Law.

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INTELLIGENCE SUPPORT

- Intelligence is evaluated information using the admiralty rating system
- For our purpose we will look at information required to support investigations to make informed decisions.

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WHAT MIGHT WE NEED TO KNOW?

- Has the offender an owner code as an importer?
- Are they owner or operator of a corporate entity?
- What is the nature of the business?
- Have they come to the attention of GDCE previously?
- Do they travel overseas often?

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SCENARIO 1

- A traveler is selected for baggage examination at Phnom Phen airport. His baggage contains a number of pornographic publications and possible recordings on USBs.
- What would be your course of action?
- What information would you request to further the investigation?
- What action would you take on the basis of the information received?
- What offences occurred?

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SCENARIO 2

- PCA identify importations of possible fraud with importations of Nickel waste (7503.00.00) 7% duty, being imported as Nickel not alloyed (7503.10.00) Free.
- What action would you take to investigate ?
- What offences occurred?

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SCENARIO 3

- Information is received that a alcohol retail outlet is selling spirits (whisky etc) at much cheaper prices than comparative shops. The possibility is that the goods have been diverted from a bonded warehouse
- What action would be taken to investigate ?

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