

BRAZILIAN LEGISLATION AND INSTITUTIONS TO COMBAT ORGANIZED CRIME

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ABSTRACT: The work has the general objective of indicating the applicable legislation and describing the main Brazilian institutions dedicated to combating organized crime, especially with regard to the repression of corruption, money laundering and terrorism. With regard to methodology, it is a bibliographical review through books and specialized articles and the current national legislation. It is evident that, if it is true that no criminal organization survives without a wide network of co-participants, it is also true that only with the joint efforts and joint action of society, with integration and cooperation between the responsible institutions and active participation of the private sector, we will be able to build mechanisms and strategies for faster reaction and banishment of offenders, evolving into true integrative solidarity.

KEYWORDS: Organized crime – Brazilian legislation – Responsible institutions

Introduction

It can be affirmed that organized crime is sustained by two solid, interdependent, and essential pillars: corruption and money laundering. Without the harmonious combination of these two aspects, criminal organizations would be severely limited and confined to outdated patterns of local, peripheral, and relatively minor illicit activities.

For example, it is very difficult to comprehend how criminals gained access to the personal data of a bank's customers without someone within the institution leaking such information. Similarly, it is practically impossible for a cocaine shipment to cross the dimensions of Brazilian territory without elements that lead it to alternative routes, avoiding inspections. It is highly unlikely that someone could subtract substantial data from a company's commercial balance sheets without the complicity of those responsible for audits and control.

The practical result of these illicit acts, in turn, requires an even greater network of contacts to enable the disguised re-entry of the criminal product into the everyday lives of the offenders, camouflaging the illicit origin of financial assets or property.

It is perceived that, in addition to its activities in the underworld, the extended criminal network dedicated to effectively laundering illegally obtained money also uses the most modern mechanisms of operation and operates under the guise of legitimately available markets.

Likewise, in terms of covert business dealings, criminal organizations have long assumed complex forms, activities, and movements, prompting public agencies responsible for effectively combating criminal activities to adapt at the same speed and dynamism.

Part of this scenario involves the continuation of other crimes aimed at concealing evidence and indications, which further complicates the task of government agencies and officials responsible for enforcing criminal law.

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This article aims to indicate the applicable legislation and describe the main Brazilian institutions dedicated to combating organized crime, particularly concerning the repression of corruption, money laundering, and terrorism.

We believe that in doing so, it will be possible to contribute to the harmonization of joint global repression of cartels, gangs, criminal organizations, and groups that cause social damage on a global level.

I. Main Brazilian Laws on Combating Organized Crime

For a long time, it has been understood that organized crime is a real and serious problem that can only be combated through international cooperation. Thus, Brazil is a signatory to the Convention against Transnational Organized Crime (Palermo Convention) developed by the United Nations in December 1999, in Palermo, Italy.

The Convention defines "organized criminal group" as "a structured group of three or more persons, existing for some time and acting in concert with the aim of committing one or more serious crimes or offenses listed in this Convention, with the intention of obtaining, directly or indirectly, a financial or another material benefit; 'serious crime' - an act that constitutes an offense punishable by a maximum deprivation of liberty of not less than four years or a heavier penalty; 'structured group' - a group formed in a non-fortuitous manner for the immediate commission of an offense, even if its members do not have formally defined functions, there is no continuity in its composition, and it does not have an elaborate structure; d) 'Assets' - assets of any kind, tangible or intangible, movable or immovable, and the documents or legal instruments that attest to the ownership or other rights over such assets; e) 'Proceeds of crime' - assets of any kind, directly or indirectly derived from the commission of a crime (...)."

Even before the enactment of Federal Law n. 12.850 on August 2, 2013, the Brazilian justice system had already dealt with criminal activities that exceeded criminal classifications, presenting themselves as true illicit undertakings previously planned with real organization among their members, risk assessment, investments in personnel, training, and selection of specialized teams for the activity to be implemented, as well as developing with a high degree of volatility, increasing mobility, and constant adaptation to the factual circumstances encountered.

Thus, Brazilian judges have always had the opportunity to prosecute and judge components of criminal organizations and have long been aware that these organizations generate subsystems or networks.

Such central and parallel structures allow for the emergence of new fronts of activities and relationships based on a primary and final illicit objective, in a sense, social contamination that attracts state authorities to their domains and environment, as well as reaching honest people who are seduced by the promises of easy gain.

The diversity of the texture of organized crime also indicates the possibility of its transnational character, insofar as it does not respect borders and presents similar characteristics in various nations, such as, for example, mafia-type groups that dominate product counterfeiting, smuggling, drug trafficking, prostitution, and human trafficking, not to mention public works financed with public money.¹

¹ See GASPAR, Malu. *A Odebrecht e o esquema de corrupção que chocou o mundo*. São Paulo: Companhia das Letras, 2020.

Invariably, such delinquent entities have immense power based on a global strategy and organizational structure that allows them to take advantage of the structural weaknesses of the criminal system, causing high-level social damage, encompassing a wide range of criminal conduct by having an intricate network of connections with other criminal groups and an underground network of connections with the official figures of the social, economic, and political life of the community.²

In short, it can be said that organized crime is a permanent criminal enterprise/conspiracy with administrative continuity, motivated by the ambition of its members, with a formalized structure and primary objective of obtaining profits through illegal activities, fueled by fear and corruption³, allied with money laundering, constituting these, therefore, the pillars of its operation.

A. Brazilian Law and organized crime

In normative terms, Brazilian legislation has evolved into the current Federal Law n. 12.850, of August 2nd, 2013, which defines organized crime and provides for criminal investigation, means of obtaining evidence, related criminal offenses, and criminal procedure, following the principles of the Palermo Convention.

Paragraph 1 of Article 1 of said law states that: "An organized crime group is considered to be an association of 4 (four) or more structurally ordered individuals characterized by the division of tasks, even informally, with the objective of directly or indirectly obtaining a benefit of any nature, through the commission of criminal offenses whose maximum penalties are greater than 4 (four) years, or that are transnational."

Article 2 establishes a penalty of imprisonment for 3 (three) to 8 (eight) years, and a fine, without prejudice to the corresponding penalties for other criminal offenses committed, for those who promote, establish, finance, or join, personally or through an intermediary, an organized crime group.

It should be noted that Article 24 of said law modified the wording of Article 288 of the Criminal Code, defining the then-crime of gang or band as "Criminal Association," that is, "The association of 3 (three) or more persons for the specific purpose of committing crimes," with a penalty of imprisonment for 1 (one) to 3 (three) years, increased by half if the association is armed or if children or adolescents participate.

In their commitments, the signatory countries of the Palermo Convention encourage the duty of cooperation of the states to ensure the functioning of justice, the effectiveness of its decisions, and the prevalence of human rights recognized in international treaties and contemporary constitutions.

Such a system of international cooperation is most commonly carried out through the execution of letters rogatory, the system for the recognition of foreign judgments (with recognition of the principles of respect for acquired rights and the thing judged), the request for legal assistance (which allows the execution, in a given jurisdiction, of acts requested by foreign

² See SELIGMAN, Milton; MELLO, Fernando (Org.). *Lobby desvendado – democracia, políticas públicas e corrupção no Brasil Contemporâneo*. Rio de Janeiro: Record, 2018.

³ See BERNSTEIN, Jake. *Na rota da corrupção – uma investigação aos meandros das redes criminosas, do dinheiro ilícito e da elite global*. Título original: *Secrecy World*. Tradução de Ana Saldanha. Lisboa: Editora Presença, 2018.

authorities, such as inquiries related to investigations or instructions of legal actions in the foreign territory), extradition, and the transfer of convicts.

Among the investigation tools made available by said law are plea bargaining, environmental capture of electromagnetic, optical, or acoustic signals, controlled action, access to records of telephone and telematic connections, registration data in public or private databases, and electoral or commercial information, interception of telephone and telematic communications, lifting of financial, banking, and fiscal secrecy, infiltration, by police officers, in investigative activities, and cooperation among federal, district, state, and municipal institutions and bodies in the search for evidence and information of interest to the criminal investigation or instruction.

B. Laws to combat corruption and related civil and administrative measures

According to a survey conducted by Transparency International and released in 2002, out of 180 countries analyzed, Brazil ranked 96th in the Corruption Perception Index (CPI).

In addition to the crimes of active⁴ and passive⁵ corruption provided for in articles 333 and 317 of the Criminal Code, there are also provisions for the crime of active corruption in international commercial transactions⁶ and trafficking of influence in international commercial transactions⁷, provided for in articles 337-B and 337-C of the same code.

However, it should be noted that with the new wording of article 28-A of the Criminal Procedure Code, instituted by Federal Law n. 13.964 of December 24, 2019, if the corrupt or bribe-giver confesses to the crime and have a clean record and no prior convictions, the Public Prosecutor's Office may propose a non-prosecution agreement⁸, provided it is necessary and sufficient for the crime's reproach and prevention, avoiding the penalty of imprisonment.

⁴ Active corruption. Art. 333 - Offering or promising undue advantage to a public official, to determine him to perform, omit or delay an official act: Penalty - imprisonment, from 2 (two) to 12 (twelve) years, and fine. Sole paragraph - The penalty is increased by one third, if, due to the advantage or promise, the employee delays or omits an official act, or practices it in breach of official duty. [free translation]

⁵ Passive corruption. Art. 317 - Request or receive, for oneself or for others, directly or indirectly, even outside the function or before assuming it, but due to it, undue advantage, or accept promise of such advantage: Penalty – imprisonment, from 2 (two) to 12 (twelve) years, and fine. § 1 - The penalty is increased by one third, if, because of the advantage or promise, the employee delays or fails to perform any official act or performs it in breach of official duty. § 2 - If the employee performs, fails to perform, or delays an official act, with breach of functional duty, yielding to the request or influence of others: Penalty - detention, from three months to one year, or a fine. [free translation]

⁶ Art. 337-B. Promising, offering, or giving, directly or indirectly, an undue advantage to a foreign public official, or a third person, to determine him to practice, omit or delay an ex officio act related to the international commercial transaction: Penalty - imprisonment, of 1 (one) to 8 (eight) years, and a fine. Single paragraph. The penalty is increased by 1/3 (one third), if, due to the advantage or promise, the foreign public official delays or omits the official act or practices it in breach of official duty. [free translation]

⁷ Influence traffic in international commercial transactions. Art. 337-C. Requesting, demanding, charging, or obtaining, for oneself or for others, directly or indirectly, an advantage or promise of an advantage on the pretext of influencing an act performed by a foreign public official in the exercise of his/her duties, related to an international commercial transaction: Penalty – imprisonment, from 2 (two) to 5 (five) years, and a fine. Single paragraph. The penalty is increased by half if the agent alleges or implies that the advantage is also intended for a foreign official. [free translation]

⁸ Art. 28-A. If this is not a case of filing and having the investigated person confessed formally and circumstantially to the commission of a criminal offense without violence or serious threat and with a minimum penalty of less than 4 (four) years, the Public Prosecution Service may propose an agreement of non-criminal prosecution, provided that it is necessary and sufficient for disapproval and prevention of the crime, subject to the following conditions adjusted cumulatively and alternatively: I - repair the damage or return the thing to the victim, except when it is impossible to do so; II - voluntarily renounce goods and rights indicated by the Public Prosecutor's Office as instruments, proceeds or benefits of the crime; III - provide service to the community or public entities for a period corresponding to the minimum penalty for the crime reduced by one to two thirds, in a place to be

Brazil also adheres to the system of international cooperation established by the United Nations Convention against Corruption (UNCAC), signed on December 9, 2003, in Mérida, Mexico, and approved in Brazil through Legislative Decree n. 348 of May 18, 2005, and promulgated by Executive Decree n. 5.687 of January 31st, 2006.

In its text, the Convention deals with different types of corruption, reaching both the public and private sectors. Thus, in addition to crimes such as bribery and embezzlement of public resources, it encourages States Parties to also criminalize acts that contribute to corruption, such as obstruction of justice and money laundering or concealment of assets.

In this regard, Federal Law n. 8.429 of June 2, 1992, amended by Federal Law n. 14.230, in 2021, provides for the applicable sanctions in cases of administrative misconduct, which are considered to be those that result in illicit enrichment and any kind of undue financial gain due to the exercise of a position, mandate, function, employment, or activity in public entities (Article 9), as well as causing harm to the public treasury and resulting in loss or embezzlement of the assets or property of these entities (Article 10) and intentional acts that violate the principles of public administration and violate the duties of honesty, impartiality, and legality (Article 11).

This normative diploma indicates that, regardless of the full reimbursement of the patrimonial damage and the common criminal and liability sanctions, civil and administrative sanctions provided for in specific legislation, the person responsible for the act of administrative misconduct is subject to the penalties of loss of assets or values illegally added to the patrimony, loss of public function, suspension of political rights from 12 (twelve) to 14 (fourteen) years, payment of civil fine, and prohibition from contracting with the government or receiving tax or credit incentives, which can be applied separately or cumulatively, according to the gravity of the fact (Article 12).

In turn, Federal Law n. 12.846 of August 1, 2013, known as the Brazilian Anti-Corruption Law, provides for the administrative and civil liability of legal entities for acts against the national or foreign public administration.

It states that legal entities shall be held objectively liable, both administratively and civilly, for harmful acts committed in their exclusive or non-exclusive interest or benefit (Article 2), and that the liability of the legal entity does not exclude the individual responsibility of its directors or administrators or any natural person who is the author, co-author, or participant in the illicit act (Article 3).

Acts that harm the national or foreign public administration, that violate principles of public administration or international commitments assumed by Brazil, or that undermine the national or foreign public patrimony are considered harmful (Article 5), and those responsible may be subject to fines ranging from 0.1% (one-tenth of a percent) to 20% (twenty percent) of the gross revenue of the last fiscal year before the initiation of the administrative process (Article 6).

indicated by the judgment of execution, pursuant to art. 46 of Decree-Law n. 2.848, of December 7, 1940 (Criminal Code); IV - pay a pecuniary installment, to be stipulated under the terms of art. 45 of Decree-Law n. 2.848, of December 7, 1940 (Criminal Code), the public entity or one of social interest, to be indicated by the enforcement court, which has, preferably, the function of protecting legal interests equal to or similar to those apparently injured by the crime; or V - comply, for a specified period, with another condition indicated by the Public Prosecutor's Office, provided that it is proportionate and compatible with the criminal offense charged. [free translation]

According to Article 16 of the mentioned law, the highest authority of the affected public agency or entity may enter into a leniency agreement with legal entities responsible for the harm, who effectively collaborate with investigations and the administrative process, and may obtain exemption or reduction of applicable fines (Article 16, § 2).

Furthermore, laws that establish general rules for bidding and contracting for the direct, autonomous, and foundational public administrations of the Union, States, Federal District, and Municipalities (Federal Law n. 14.133 of April 1, 2021) and that guarantee access to information for anyone interested, establishing obligations for the public administrator to promote the publicity of their actions and the implementation of Transparency Portals (Federal Law n. 12.527 of November 18, 2011) are highlighted as integration norms in the fight against organized crime and corruption.

C. Money Laundering Law

As we know, one of the main problems of criminal organizations is finding the necessary and sufficient means of introducing illicit funds into the financial system, making it appear to have a legal origin, or concealing the source of an asset obtained illegally.

About that, also important to quote Federal Law n. 9.613, of March 3, 1998, which deals with the crimes of "money laundering" or concealment of assets, rights, and values and the prevention of the use of the financial system for illegal purposes and created the Financial Activities Control Council - COAF. Article 1 indicates that anyone who conceals or disguises the nature, origin, location, disposition, movement, or ownership of assets, rights, or values derived, directly or indirectly, from a criminal offense, shall be punished with imprisonment for 3 (three) to 10 (ten) years, and a fine.

The same penalty applies to anyone who, to hide or disguise the use of assets, rights, or values derived from a criminal offense, converts them into legal assets, acquires, receives, exchanges negotiate, gives or receives them as a guarantee, keeps them in deposit, moves or transfers them, imports or exports goods with values not corresponding to the true ones, as well as anyone who uses assets, rights or values derived from a criminal offense in economic or financial activity or participates in a group, association or office, knowing that its main or secondary activity is directed towards the commission of crimes provided for in this Law (paragraphs 1 and 2), and the penalty will be increased by one to two thirds if the crimes are committed repeatedly or through a criminal organization.

In Brazil, there are several state and federal courts specializing in money laundering and crimes involving criminal organizations.

D. Facing terrorism

Brazil repudiates terrorism as a constitutional principle (Art. 5, XLIII, Brazilian Federal Constitution) and is a signatory to the International Convention for the Suppression of the Financing of Terrorism, promulgated by Executive Decree n. 5.640 of December 26, 2005.

Important to quote Federal Law n. 13.810 of March 8, 2019, which provides compliance with sanctions imposed by resolutions of the United Nations Security Council, including the freezing of assets of natural and legal persons and entities investigated or accused of terrorism, its financing or related acts.

Also, Circular n. 3.978 of January 23, 2020, issued by the Central Bank, establishes the policy, procedures, and internal controls to be adopted by authorized institutions to prevent the

use of the financial system for the commission of crimes of money laundering or concealment of assets, rights, and values, as provided for by Federal Act n. 9/613 of March 3, 1998, and terrorism financing, as provided for by Federal Law n. 13.260 of March 16, 2016.

For Brazilian legislation, terrorism is only considered the practice of acts for reasons of xenophobia, discrimination, or prejudice based on race, color, ethnicity, and religion when committed with the purpose of provoking social or widespread terror, exposing persons, property, public peace, or public safety to danger (Art. 2 of Federal Law n. 13.260 – release just before the Rio 2016 Olympic Games).

II. Brazilian Institutions that Combat Organized Crime

The typologies of criminal organizations are varied, and although in many cases a network structure is perceived, the fact is that we are always faced with an organizational structure that is dedicated to infiltrating the State, either by corrupting its agents or enticing them to commit deliberate omissions or obtain privileged information about physical structures and the capacity for the reaction of institutions.

Moreover, the regular admission of criminals into state forces is not ruled out, for example, financing campaigns for candidates, promoting higher education courses for their members, especially in Law, or even paying for preparatory courses for their agents to join the police, Public Prosecutor's Office or Judiciary through a competition.

In addition, the framework of criminal organizations is usually composed of people with exclusive dedication and qualifications in the various areas where their actions are necessary, with excellent remuneration and state-of-the-art equipment, often superior to that of police officers.

Furthermore, the agent's capacity to adapt to new technologies is impressive, with almost instantaneous modification of their *modus operandi* to confront new security patterns of companies or institutions, as well as dynamic plasticity of their front companies, with a change of location and area of activity, exchange of collaborators and formation of alliances between different organizations, removal of personnel to act in places not yet reached, use of new bank accounts with false names and endless changes of contact phones.

It should also be emphasized that organized crime in the 21st century does not have a rigid and centralized structure, operating in several groups and subgroups that sometimes associate themselves permanently to carry out a specific business of greater magnitude.

For example, a criminal faction may associate itself with Paraguayan crime to obtain weapons, as well as with the Bolivian mafia to obtain cocaine, in addition to maintaining alliances with a network of traders for the resale of stolen cargo, or common business with another group for the rental of weapons, cars, and places of captivity and execution, in a true compartmentalized network of actions.

It is easy to see that there may exist formally established companies that have always been characterized by the application of tactics, strategies, and methods typically used by mafia or militia groups, such as association, organization, conspiracy, intimidation, corruption, social connivance and omission by public authorities to commit crimes, such as those that directly or indirectly manage "jogo do bicho" (an illegal gambling game in Brazil) and its related profits and advantages, including tax evasion and money laundering, since they have invested their unjust profits for their own benefit or that of their family and allies.

In addition, there is a vast range of sub-operations, such as recruitment of collaborators, distribution, collection and verification of sales, custody of cash, accounting of profits, cash control, and armed security, as well as computerized data on payments, receipts, financing and computer equipment, refinancing, employee and store registries, payroll, phones, contracts, inventory control, economic and financial transactions, accounting spreadsheets, and databases, among others.

Furthermore, members of criminal organizations generally have information about potential competitors and are always ready to take repressive and intimidating actions, and to take control of territories from people who dare to challenge established activities. It can be said that, in general, participants in criminal activities rely on a kind of private police force responsible for ensuring the security of their assets, interests, and activities, with their security being carried out by teams of militiamen.

Obviously, it is not uncommon for public agents to be corrupted and hired to act institutionally in the interests of the criminal organization, for example, by preventing the installation of competitors.

It is worth noting that it is not uncommon for members of such organizations to monitor and influence the functional movements of police officers, military police commanders, and prison directors, in order to reassure themselves about the possibility of any state repression.

It is clear that, to do so, they take advantage of the benefits of proximity to politicians and public authorities, including the public security sector, obtaining from them, at the very least, drastic omissions.

To address the fact that for every illicit activity committed, several related crimes are generated, with their own diverse natures and origins, mainly corruption, tax evasion, currency smuggling, and money laundering, Brazil has several institutions that operate in an integrated manner.

Thus, the Brazilian Intelligence System (SISBIN) was established by Federal Law n. 9.883 of December 7, 1999, with the aim of integrating the planning and execution of intelligence activities in Brazil, under the coordination of the Brazilian Intelligence Agency (ABIN), created by Federal Law n. 9.883 of December 7, 1999.

The first line of direct action against organized crime is highlighted by the civil police of each state and the federal highway police, responsible for the overt patrol of federal highways, as well as the federal police.

The latter operates in crimes that affect the assets, services, and interests of the Union, its autarchies, and public companies, as well as other offenses whose practice has interstate or international repercussions and requires uniform repression, in addition to preventing and combating illicit drug trafficking and related crimes, smuggling, and contraband, without prejudice to the fiscal action and other public agencies in their respective areas of competence, being responsible for exercising the functions of maritime, airport, and border police and, exclusively, the functions of the Union's judicial police (Art. 144, Brazilian Federal Constitution).

It is the responsibility of the Union's Public Prosecutor's Office (Federal Public Prosecutor's Office; Labor Public Prosecutor's Office; Military Public Prosecutor's Office; and the Public Prosecutor's Office of the Federal District and Territories. Complementary Federal Law n. 75 of May 20, 1993) and the States' Public Prosecutor's Offices (Federal Law n. 8.625 of February

12, 1993) to defend the legal order, the democratic regime, and the social and individual interests that cannot be waived (Articles 127 and 128, Brazilian Federal Constitution).

Among its institutional functions, the Public Prosecutor's Office has the exclusive power to promote public criminal actions, as well as to ensure the effective respect of the public authorities and the rights and guarantees of the people.

Providing public relevance services to secure the rights guaranteed in this Constitution, promoting the necessary measures for their guarantee; promoting civil investigations and public civil actions for the protection of public and social heritage, the environment, and other diffuse and collective interests (Article 129, Brazilian Federal Constitution).

The Comptroller General of the Union (CGU), created by Federal Law n. 10.683 of May 28, 2003, is the internal control body of the Federal Executive responsible for carrying out activities related to the defense of public heritage and the increase of transparency in management, through public audit actions, correction, prevention, and anti-corruption measures, and ombudsman services.

Among its activities, it is responsible for processing any well-founded representations or allegations received, relating to harm or threat of harm to public heritage, ensuring their full resolution, highlighting its role in defending public heritage; internal control and government audit; monitoring and evaluation of public policies and government programs; public and private integrity; correction and accountability of public officials and private entities; prevention and combating fraud and corruption; ombudsman services; promoting transparency, open data, and access to information; promoting public ethics and preventing nepotism and conflicts of interest (Article 49 of Provisional Measure n. 1.154 of January 1, 2023).

The Special Secretariat of the Federal Revenue of Brazil is an agency subordinate to the Ministry of Finance, responsible for the administration of federal taxes, including social security contributions, and those levied on foreign trade, encompassing a significant portion of the country's social contributions. It also works to prevent and combat tax evasion, smuggling, counterfeiting, piracy, and illicit drug trafficking, as well as international trafficking of firearms and ammunition, laundering or concealment of assets, rights, and values, and other customs offenses.

Collaborative actions among the Federal Public Ministry, Federal Police, Federal Revenue, and the Comptroller General of the Union are common.

As a member of the Financial Action Task Force (FATF) and a signatory to United Nations conventions involving the Prevention of Money Laundering, Brazil has committed to following and implementing its Forty Recommendations.

Among them, Recommendation 29 stands out, which provides for the obligation of the existence of a UIF with national jurisdiction and operational autonomy.

Therefore, created by the Anti-Money Laundering Law n. 9.613, of March 3, 1998, the Council for Control of Financial Activities - COAF, aims to regulate, apply administrative penalties, receive, examine, and identify suspicious occurrences of illicit activities without prejudice to the competence of other agencies and entities (Art. 14).

Thus, COAF acts as the federal government's financial intelligence unit, primarily working on the prevention and combat of money laundering, corruption, terrorism, and other crimes, by preparing Financial Intelligence Reports (RIFs) that list suspicious operation communications and are forwarded to competent authorities for further investigation.

In addition, COAF is responsible for promoting institutional dialogue with national, foreign, and international agencies and entities that have connections to the prevention of money laundering and terrorism financing, acting as the national coordinator with GAFI, in addition to integrating the Financial Action Task Force of Latin America against Money Laundering and Terrorism Financing (Gafilat) and the Egmont Group, a set of more than 160 UIFs united in a secure platform for information exchange to combat these crimes.

COAF is part of the Brazilian Intelligence System (Sisbin) and is part of the National Strategy to Combat Corruption and Money Laundering (Enccla) - a coordination of public agencies, entities, and civil society that work in the prevention and combat of corruption and money laundering.

The Central Bank is a special nature autarchy, created by Federal Law n. 4.595 of 1964, and with autonomy established by Complementary Federal Law N. 179 of 2021. Among other specific functions, it provides for the policy, procedures, and internal controls to be adopted by institutions authorized to operate by the Central Bank of Brazil to prevent the use of the financial system for the practice of the crimes of "laundering" or hiding assets, rights, and values, as provided by Federal Law n. 9.613, of March 3, 1998, and terrorism financing, as provided for in Federal Law n. 13.260, of March 16, 2016 (Circular n. 3.978 - BACEN, January 23, 2020).

Although called a court, the Federal Court of Accounts (TCU) does not belong to the Judiciary but is linked to the federal legislature. Therefore, the TCU is the external control body of the federal government and assists the National Congress in the mission of monitoring the budget and financial execution of the country, being responsible for the accounting, financial, budgetary, operational, and patrimonial supervision of the public entities and agencies of the country regarding the legality, legitimacy and economic efficiency.

In addition to the constitutional and exclusive competencies of the TCU established in articles 33, § 2, 70, 71, 72, § 1, 74, § 2, and 161, sole paragraph, of the Brazilian Federal Constitution, other specific laws confer assignments to the Court. Among these are the Fiscal Responsibility Law (Complementary Federal Law n. 101 of 2001), the Bidding and Contracts Law (Federal Law n. 14.133 of 2021), and, annually, the Budget Guidelines Law.

The TCU has the power to recommend the approval or disapproval of the government's accounts, imposing fines on the administrator, and can be called upon to investigate suspicions of misuse of public funds from a complaint made by any citizen or inspection that the Court decides to conduct. Once an irregularity is found, it can order the return of the resources, and if the determination is not complied with, the Attorney General's Office can take legal action to recover the values. In each Brazilian State and Municipality, related structures to those described can be implemented within the indicated constitutional limits.

As mentioned earlier, the Brazilian justice system has specialized courts for money laundering and crimes against the financial system, as well as for crimes involving criminal organizations.

Conclusions

Humanity is heading toward the first quarter of the 21st century, and technological progress continues to advance, even amidst pandemics and wars. Unfortunately, organized crime maintains the same vitality and also advances rapidly, bringing clear impacts on politics and the economy.

It is indisputable, therefore, the importance of revisiting the mechanisms, legislation, and institutions that the State must confront and repress transnational crimes, especially those committed by criminal organizations, corruption, money laundering, and terrorism.

Strategic political decisions on this matter necessarily involve understanding the specific characteristics of each type of crime and require an analysis of the applicable legislation, aiming to objectively and sincerely verify if the practical results achieved correspond to the social need to protect citizens' security and ensure a more just and solidary country.

Thus, the Brazilian normative and institutional reality was presented here, even if briefly, highlighting that while it is true that no criminal organization survives without a wide network of co-participants, it is also true that only with the joint efforts and concerted action of society, with integration and cooperation among responsible institutions and active participation of the private sector, we can build mechanisms and strategies for faster reaction and banning of offenders, evolving towards a true integrative solidarity.

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