The Evolution of Working Methods and the Use of Technology and Investigation Tools Against Social Security Crimes in Brazil: the Social Security Task Force

A evolução dos métodos de trabalho e o uso da tecnologia e de ferramentas de investigação no combate aos crimes contra a Previdência Social no Brasil: a Força-Tarefa da Previdência Social

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Submetido em 10.04.2026
Aceito em 21.08.2026

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ABSTRACT: The text presents an analysis of the evolution of investigative techniques, technologies, and methods used to combat social security crimes perpetrated by criminal organizations in Brazil between 1990 and 2011, a period during which the activities of the *ForçaTarefa Previdenciária* (Social Security Task Force), created by the Ministry of Social Security and composed of several public agencies, were consolidated. The research, qualitative and descriptive in nature, is based on historical, legal, and technical documents, and contrasts the previous investigative model. considered inefficient due to the lack of appropriate legal, technical, and technological tools, with the new approach developed through the creation of the Task Force. With an overview of anti-fraud actions against the INSS, highlighting the case of Jorgina de Freitas in the 1990s, the text discusses the evolution of fraud investigation models leading up to the establishment of the Task Force, including changes in how civil actions for damage recovery are pursued in Brazil and internationally, through asset freezing and the recovery of funds, often involving transactions into tax havens. Furthermore, the text highlights the technological modernization of the Task Force, particularly with the use of digital forensics and risk management within the social security system, which strengthened anti-fraud efforts and improved the effectiveness of investigations, resulting in greater efficiency in the repression of social security fraud, crimes that significantly affect the budget and the credibility of the social security system.

Keywords: criminal organization; Social Security Task Force; social security fraud and crimes; investigation-related technology; risk management.

RESUMO: O texto apresenta uma análise da evolução das técnicas, tecnologias e métodos de investigação contra crimes previdenciários perpetrados por organizações criminosas no Brasil entre 1990 e 2011, período em que se consolidou a atuação da Força Tarefa Previdenciária, criada pelo Ministério da Previdência Social e integrada por diversos órgãos. A pesquisa, de abordagem qualitativa e descritiva, baseou-se em documentos históricos, legais e técnicos, e confrontou o modelo anterior de investigação, considerado ineficiente devido à ausência de instrumentos jurídicos, técnicos e tecnológicos adequados, com o novo método impulsionado pela criação da Força Tarefa. A partir de um panorama das ações de combate às fraudes contra o INSS, destacando o caso de Jorgina de Freitas na década de 90, aborda-se a evolução do modelo de investigação das fraudes até a criação da Força Tarefa, diferindo o modo de promover as ações civis de reparação de danos, tanto no Brasil quanto internacionalmente, com o bloqueio de bens e recuperação de recursos, muitas vezes envolvendo transações em paraísos fiscais. Além disso, o texto destaca a modernização tecnológica da Força Tarefa, com o uso de informática forense e gerenciamento de riscos na Previdência Social, fortalecendo o combate às fraudes e aprimorando a eficiência das investigações, que permitiram maior efetividade na repressão às fraudes previdenciárias, cuja gravidade impacta o orçamento da seguridade social e a credibilidade do sistema.

Palavras-chave: organização criminosa; Força Tarefa; fraudes e crimes previdenciários; tecnologia aplicada à investigação; gestão de risco.

1 INTRODUCTION

This study provides an evolutionary analysis of the investigative methods, techniques, and technologies used to address social security crimes committed by criminal organizations in Brazil from 1990 to 2011. This period encompassed the inception, development, and consolidation of the Social Security Task Force, established by the Ministry of Social Security and comprising the Strategic Research Advisory Office of the Ministry of Social Security/National Institute of Social Security (INSS), the Federal Police Department of the Ministry of Justice, and the Federal Public Prosecutor's Office.

Additionally, this work offers a historical overview of the creation of the Social Security Task Force and examines its institutional and structural impacts. The analysis highlights the Task Force's role as a disruptive investigative model that transformed procedures for investigating criminal organizations targeting Social Security, and that subsequently served as a template for other Task Forces nationwide.

Methodologically, the research employs a qualitative approach, utilizing recollections of relevant events and circumstances from the study period, as well as selected materials from personal, documentary, and bibliographic collections. Additionally, the study adopts a descriptive perspective, drawing on analyses and discussions of results from historical documents and the technical and scientific literature to critically compare the previous investigative model with the new approach to investigating crimes against Social Security.

The analysis of the development of this new investigative method, introduced after the establishment of the Task Force, draws on research data from bibliographic surveys, rulings by the Brazilian Federal Court of Accounts (TCU), and legal documents that supported criminal

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investigations at the time. It also considers organizational models of the software and tools used to support investigations. The study further incorporates the collection and systematization of historical information and data from internal documents, such as reports, projects, and working papers, to provide a contextualized evaluation of the results achieved during the period.

Drawing on this research corpus, the study analyzes relevant legislation, research methodologies, and the development of investigative tools within the Social Security sector over the study period. The analysis emphasizes the evolution of investigative practices as public bodies adopted new legal and technological instruments.

The Penal Code, and especially the Code of Criminal Procedure (Decree-Law 3689/1941) (Brazil, 1941), and police practice at the time were not designed for complex investigations, especially against criminal organizations characterized by the structuring of their operations, which led to inefficiency in the investigation. There was a legal vacuum not only regarding the classification of criminal organizations but also as a consequence of the investigation model's experience.

Madeira, Londero, and Geliski (2024, p. 7), mentioning the impacts of the creation of "the criminal type of criminal organization", clearly demonstrate how much and in what way the absence of criminal typicity impacted the repressive policies of the State. The very model of action of the Federal Public Prosecutor's Office has improved, "evolving over the years through different models of specialized processes, from task forces to specialized units and, later, to specialized groups".

On the other hand, the problem involving technology in criminal investigations against fraud implies, and still implies, the effectiveness of repressing social security crimes, which, as is known, cause significant losses to the Social Security budget. Criminal investigations were simple, with almost no technological resources, lacking the legal instruments that proved indispensable for complex investigations, and with software for criminal investigations not even existing[4].

Fraud in Social Security has significant and far-reaching impacts, affecting not only financial resources but also the credibility of the Social Security management system. Consequently, such fraud undermines public trust and respect for institutions. As noted, effective repression of these crimes is not solely a matter of criminal justice but is also fundamental to the defense of social rights." (Conceição; Mariano; Dias, 2025, p. 10).

The relevance of this topic is evident, given that Social Security has been the subject of at least three Parliamentary Commissions of Inquiry (CPIs) over the past thirty-five years, aimed at uncovering fraud and punishing fraudsters. Furthermore, it is currently experiencing another crisis and is under the spotlight of a new CPI, the CPMI-INSS Joint Parliamentary Commission of Inquiry on the INSS-2025. (Senate Agency, 2025).

This study seeks to demonstrate the influence of legal and technological tools on the outcomes of investigations into criminal organizations. The structure includes an introduction outlining the objectives, research problem, methodology, and rationale, followed by a theoretical framework grounded in a critical review of relevant literature addressing the social security context, crimes against social security, and anti-fraud mechanisms. Using the

4 The evolution of of criminal investigation software demonstrates a trajectory of transition from simple analysis tools to complex platforms that utilize artificial intelligence and big data analysis, enabling the tackling of the increase in cybercrimes and the digitalization of society. In the 1980s, digital forensics emerged, with basic software such as The Coroner's Toolkit and Sleuth Kit for file recovery. Between the 1990s and 2000s, the development of more robust tools, such as EnCase and FTK, allowed for detailed analysis of digital media. In the 2010s, with the popularization of mobile devices, new platforms, such as those from Cellebrite, were created to extract data from smartphones. In the 2020s, digital investigation became even more integrated into the digital universe, with the use of digital intelligence platforms such as the IPED System, NuDetective, and the Brazilian SNAP Crimewall, reflecting a continuous evolution to deal with the growing volume and complexity of digital criminal data.

investigation model from the Jorgina de Freitas case as a reference, the study presents the historical context and discusses the Task Force's actions based on the analyzed documentation and available investigative tools. The conclusions highlight the effectiveness of the new model and its impact on institutional change.

2 THEORETICAL FOUNDATION

The literature on social security crimes in Brazil has predominantly concentrated on individual cases and the actors involved in both fraudulent activities and investigations, often neglecting institutional changes. More recently, scholars have sought to identify contextual factors and key connections that explain the expansion of anti-corruption efforts and actions against criminal organizations.

Social Security in Brazil was established by the Eloy Chaves Law of 1923, considered the country's initial landmark of Social Security, which created the first Retirement and Pension Funds for railway workers. After the Eloy Chávez Law in 1924, there was a proliferation of retirement and pension funds (CAPs), with 26 in operation, becoming a subject of interest and political dispute.

> Although the Eloy Chávez Law proposed a protection that seems logical for current times, and the legislation came amid unrest calling for greater social justice, the law was not well-received by business owners. The archives of the Federal Senate record complaints from parliamentarians about attempts to circumvent the Law.
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> Senator Irineu Machado, a parliamentarian from the Central Railway of Brazil, was one of those who denounced several irregularities. Some companies even went so far as to establish retirement and pension funds, but used the funds for other purposes. Others prevented workers' representatives from participating on the Boards of Directors. (Assumpção, 2022, p. 18)

In 1926, Law 5109 extended the CAPs system to maritime and port workers. In 1930, Decree 19,433 encompassed the Social Security Institutes, a decision justified by the need for studies to reform the CAPs legislation, with measures aimed at financial balance and improved management. Some authors suggest that "the extreme measure was associated with irregularities in the granting of benefits" (Assumpção, 2022, p. 19)

In the same decade, the retirement and pension funds created and maintained by companies were replaced by Retirement and Pension Institutes with national coverage, organized by professional categories, and the 1934 Constitution modified the way the Institutes were funded. Decree number 8,742 of January 19, 1946, created the National Department of Social Security. (Assumpção, 2022).

Despite centralization, numerous dysfunctions persisted, notably the allocation of Social Security funds for the construction of Brasília, a project initiated during Juscelino Kubitschek's administration. There is speculation that these resources were used to alleviate fiscal pressures on the treasury. Such irregularities in resource allocation have become recurrent issues within the Brazilian social security system.

The Organic Law of Social Security of 1960 unified management standards and mandated the creation of the National Institute of Social Security (INPS). Conceptually, despite a long historical journey, the concept of social security was introduced only with the promulgation of the 1988 Constitution.

One of the most important provisions in the 1988 Federal Constitution for Social Security, in its article 201[5], is the character of financial and actuarial balance, establishing a correlation between benefits and funding sources (Brazil, 2016), whose objective is to effectively seek and maintain a social protection policy, making it compatible with funding sources, guaranteeing

5 Article 201. Social security shall be organized in the form of the General Social Security Regime, of a contributory nature and with mandatory affiliation, observing criteria that preserve financial and actuarial balance, and shall provide, as provided by law, for: (Wording given by Constitutional Amendment No. 103, of 2019)

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the economic soundness of the system (Novelino; Costa, 2025). In addition to this character, the principle of administrative probity and the duty of care for public property that derives from it (Ornelas, 2002; Leite, 2005) require that actions aimed at controlling risks in the social security system be promoted[6].

Analyzing the global context, Malcolm K. Sparrow (2000) noted that, in the early 2000s, there was a failure to systematically and routinely measure the scope of fraud across the insurance industry, a characteristic not limited to the United States. The author reported that even the various American regulatory agencies are unable to adequately measure the impact of fraud on the system's budget. Similarly, we could say that pension fraud can remain hidden and even underestimated for a long time in the absence of an efficient control system.

> Social security crimes are offenses typified in the Brazilian Penal Code and in specific legislation, such as Law No. 9,983/2000, which introduced penal provisions to protect social security. These offenses undermine the tax system and public administration, compromise the sustainability of the social security system, and directly harm the collective interest. Over the last few decades, there has been a growth in illicit practices by public and private agents, affecting the integrity and credibility of Social Security. These actions result in significant losses to public coffers and violate fundamental constitutional principles, including legality, administrative morality, and efficiency. (Conceição; Mariano; Dias, 2025, p. 7; 8)

The book 100 Years of Social Security (Assumpção, 2022) leads us to understand that throughout the period, reforms to the Social Security system have been justified by the need to improve the management system and inhibit fraud and dysfunction, highlighting the contemporary importance of Social Security Intelligence and, in particular, the creation by the Strategic Research Advisory Office - APE of a new model for investigating social security

6 Senator Waldeck Ornelas, former Minister of Social Security, in his book Untying the Knot of Social Security (2002), refers to the efforts of the Social Security system to combat tax evasion, including schemes he called "philanthropy," among others, and also the effort to modify legislation to curb social security crimes. In this sense, he also mentions the creation of the Fiscal Intelligence Unit and the Task Force.

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crimes, namely, the Social Security Task Force. According to Leite (2005, p. 17), “The Task Force system, with its concept of mutual cooperation between the various criminal prosecution, inspection, control and intelligence bodies, with organized and directed efforts towards a specific investigation, adapts to the new forms of repression of organized crime that have been tested in several countries”.

The concept for the Social Security Task Force originated from training provided at the National Police Academy to delegates and members of the INSS (Brazilian National Institute of Social Security) during the First International Seminar on Organized Crime in 1997. At this seminar, American Federal Prosecutors presented the working model, detailing its formulation, operational basis, and the successful American experience with the Organized Crime Drug Enforcement Task Forces (OCDETF) and High Intensity Drug Trafficking Areas (HIDTA). The partnership with the United States in training professionals responsible for financial tracking and for investigating criminal organizations was essential to the launch of the Task Force's activities, expanding these professionals' technical knowledge of financial investigation through courses offered by the American Embassy.

Thus, in Brazil, the pioneering model proposed by APE operates a disruption, almost a revolution in the way social security crimes are investigated. The success of the new investigative method led Prosecutor Marcelo Freire, at the time, to state in an interview with the newspaper Sindifisp Notícias that "the future of criminal investigation is the task force" (Freire, 2002)[7].

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7 Currently, there are dozens of task forces in the country, a result of the Ministry's pioneering work, and, for the first time, Bill No. 5582/2025, the Legal Framework for Combating Organized Crime, includes the term "Task Force" in a law.

In the book “Social Security: 25 Years of Intelligence”, based on interviews with officers who were part of the Social Security Task Force, Delegate Carlos Henrique Oliveira de Souza, General Coordinator of Tax Police, pointed out changes in the investigative patterns of the Federal Police with the implementation of the Task Force, stating that previously there were difficulties in investigating the facts due to delays in registering complaints with the Police: “Recovering information about events that occurred four or five years ago is much more difficult. Retrieving images and data was almost impossible. And we had only the most traditional investigative methods. So, the Task Force changed this paradigm” (Souza apud. Montanha Barbosa; Santos Filho, 2024, p. 69). The authors of this publication add:

> In 2003, the Audit Report of the Federal Court of Accounts, approved by Ruling No. 314, highlighted the importance of the Social Security Task Force's work. It was considered an improvement in the mechanisms for detecting, investigating, and punishing acts of organized crime against Social Security. (Montanha Barbosa; Santos Filho, 2024, p. 70)

While "another weapon at the disposal of the agencies that execute the State's right to punish, which, united, organized and in harmony, will be an insurmountable barrier against crime" (Leite, 2005, p. 52), the idea of a Task Force, whether to combat fraud in Social Security or organized crime, simply put, is the union of efforts from different public bodies that have functions of inspection, control, intelligence or police authority, all with a common objective.

> The primary objective of the FTP (Financial Transactions Task Force) is to reduce the slow, bureaucratic processes between agencies and the back-and-forth of documents. Thus, through joint action, procedures are reduced, simplifying many and resulting in time savings, greater concentration of information, and faster, more in-depth analyses. The FTP also aims to combat criminal gangs and organizations that operate to the detriment of Social Security, seeking administrative, civil, and criminal accountability for those involved and adopting measures to recover misappropriated resources. In addition, it interacts with other federal, state, and municipal agencies to obtain information and documents to support its work. (Leite, 2005, p. 29).

In this sense, from the beginning of the project to structure the APE as an investigative body within the Social Security system, technology, that is, the use of IT programs to produce

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results for the investigation, proved decisive. Given that the databases were under the control of the Social Security system itself, they could be analyzed by machine learning programs; however, to deepen police investigations, especially against criminal organizations, more invasive measures were necessary. According to Fernandes, Almeida, and Moraes (2009, p. 38), "organized crime, due to its peculiar characteristics, requires the use of special means of investigation or of obtaining evidence for its investigation".

As Silva (2003) warns, this would require judicial authorization, since it compromised the right to privacy and intimacy of the investigated citizen, thus making use of legal permission provided for in laws 9.034/95 (later repealed by 12.850/2023), and 9.296/96, which is the law on telephone interception, in addition to Complementary Law 105/2001, for the lifting of environmental, tax and banking secrecy, considering as a premise that such evidence was indispensable for effective action against criminal groups.

Given the volume of information to be processed, the complexity of the strategic knowledge required, and the invasive nature of interventions within criminal organizations, specialized equipment and software have become essential. Silva and Natal (2025) reflect on this historical, institutional, and technological evolution, emphasizing the importance of qualified information in combating criminal organizations. As noted in Revista Fonte Segura of the Brazilian Public Security Forum, the authors conclude: "It is necessary to expand the mechanisms of oversight, transparency, and financial intelligence, capable of producing information that identifies the circuits and strangles resource flows, to the point of affecting and rendering their operations unfeasible" (Silva; Natal, 2025, n.p.)

As early as the 1990s, the Social Security system envisioned a future in which technology would be applied instrumentally to its intended purpose. Therefore, the Task Force system was conceived with the expectation of intelligent use of its databases, making it essential that the systems have the capacity to analyze, critique, and verify the data used to grant benefits, as well as to plan and control revenue collection.

3 DEVELOPMENT

3.1. FRAUD AGAINST THE INSS: The Jorgina de Freitas case and the creation of the Social Security Task Force

The most visible case of fraud in the Social Security system during the 1990s was perpetrated by a criminal group comprised of Jorgina de Freitas in collusion with several other members of the gang, each acting in their respective criminal arm. Thus, within Jorgina de Freitas's criminal group, there were various public servants, both from the judiciary and from Social Security itself. The most famous, besides Jorgina herself, were Nestor José do Nascimento, a former judge, and Ilson Escóssia da Veiga, a former lawyer. Jorgina de Freitas's modus operandi involved modifying calculations and hyperinflating the values in workplace accident lawsuits that, by law, fell under the jurisdiction of state judges. Jorgina used accountants, INSS (Brazilian National Institute of Social Security) attorneys, and judges to enable and perfect the fraud; the actions or omissions of these "gatekeepers" were indispensable (Rhenius, 2023).

The participation of civil servants and members of the judiciary was indispensable to ensure that the exorbitant sums were not challenged and were paid. Therefore, without judges and court officers, accountants, and municipal attorneys, the scandalous fraud that consumed the equivalent of US$500,000,000.00 (five hundred million dollars), a figure that today would be equivalent to more than two billion seven hundred and fifteen million reais, would not have been consummated.

At the time, the investigation into the billion-dollar fraud received widespread publicity and coverage on the country's largest television network, Rede Globo. Jorgina fled to Costa

Rica, and her extradition back to Brazil required a special agreement between the Brazilian and Costa Rican governments, as Costa Rica lacked a bilateral extradition and legal cooperation agreement with Brazil.

The issue of agreement and unity in international cooperation within the country's legal framework was one of the first obstacles to be overcome by the extraordinary efforts of the Brazilian government's justice system and its international relations department. Despite being the most publicized scandal in the Social Security system during the 1990-2000 period, the Jorgina case is far from the largest embezzlement from Brazil's Social Security coffers. However, due to its repercussions and the effort undertaken by the INSS (National Institute of Social Security) and the federal government to minimize the losses caused by the criminal group, seeking alternative paths that resulted in the seizure of the criminals' assets and the production of sufficient evidence for the conviction of dozens of them, it opened the way to reflect on how to act preventively and proactively against fraud in the Social Security system.

It is important to emphasize that, in addition to the lack of legal norms defining criminal organizations, there was also no institutional apparatus capable of effectively promoting the exchange of legal information and interagency cooperation, both within and between countries, for criminal repression. To enforce a legal decision in another country, an old model of letters rogatory was used, with an extremely bureaucratic and lengthy procedure. Furthermore, there was no legal provision in the country, or even in most countries, that criminalized the concealment of assets, i.e., money laundering. Tracing assets and the proceeds of crime concealed by criminals was almost impossible, and there were no legal tools to do so (Silva, 2003). With Law 9.613 of March 3, 1998, the initial landmark in the criminalization of money laundering in the country, and which determined the creation of the Financial Intelligence Unit, COAF, it was possible that this unit was responsible for the technological structuring and

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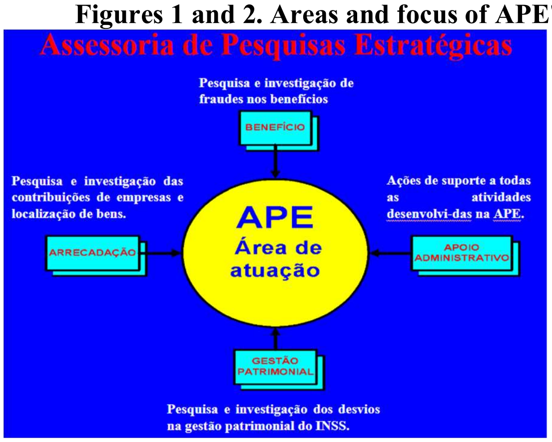
institutional apparatus to promote the tracking of money laundering crimes and cooperate with the criminal prosecution bodies competent to investigate and hold the perpetrators accountable. This law was the result of international pressure, especially from the United States, which sought greater international cooperation within the G7 countries to combat money laundering originating from drug trafficking. (Vienna Convention, 1988; Palermo Convention, 2000)

In Brazil, there was an initial emergence of small structures focused on fiscal and financial intelligence, dedicated to developing methods and processes to equip these units to combat fiscal and financial crimes, including those that could constitute Social Security fraud. Examples include the Research and Investigation Coordination of the Federal Revenue Service - COPEI, the DECIF, which was the Central Bank unit dedicated to investigating repeated criminal violations in the banking system, and the Strategic Planning Advisory - APE (Figures 1 and 2) at INSS/Ministry of Social Security.

Figures 1 and 2. Areas and focus of APE's activities.



Source: author's personal collection, 2000.

Similarly, the Ministry of Justice had been slowly improving its structure to adequately respond to the needs of combating crime at the federal level. There was a coordinated effort by the Federal Police's Repression Department that operated against interstate and international drug trafficking, supported by an agreement with the DEA (American Drug Enforcement Agency). Within the Ministry of Justice, there was only one national-level program/software operating with a certain degree of precariousness: INFOSEG, fed by criminal information provided by the state and updated monthly. INFOSEG underwent numerous improvements and was later replaced by more effective programs, such as VORTEX. The Social Security Task Force was created to combat fraud in the benefits and tax sectors proactively. This task force would act by conducting simultaneous verifications of criminal practices, seeking to combat them at the time of their occurrence or as soon as possible, preventing losses from escalating.

To implement the Task Force, the Ministry of Social Security issued Ordinance 3,700/2000, granting special powers to a group of Social Security Intelligence to work jointly with the Public Prosecutor's Office and the Federal Police nationwide. Two subunits were created to operate alongside these bodies, one in the state of São Paulo and the other in the state of Rio de Janeiro. The group was composed of tax auditors from the Social Security Revenue Service, intelligence agents, and technicians from Social Security, and also technicians from DATAPREV. Technologically, Social Security determined that DATAPREV would provide all necessary support. Ordinance 3,700 empowered team members to request technical support from any INSS sector. (Montanha Barbosa; Santos Filho, 2024)

Using a cross-referencing of existing databases in its system—specifically, the database of benefit grants versus the employment and remuneration data in the National Social Information Registry (CNIS) and the Annual Social Information Report (RAIS), data stored on DATAPREV's mainframe computers—APE identified serious dysfunctions. The initial cross-referencing of these databases, specifically the 1997 benefit grant data from the states of São Paulo and Rio de Janeiro, indicated fraud hotspots exceeding 29% in Rio de Janeiro and 19%

in São Paulo. This was the first data analysis made available to members of the Social Security Task Force in those states. Social Security and DATAPREV technicians, along with tax auditors, began using the DATAPREV program DARDO to analyze these samples. The program showed discrepancies between the data used to calculate the initial monthly income and the income data of beneficiaries registered in the CNIS. (Brazil, 1999, original, n.p.)

The amount of fraud detected in the system since 1997 mobilized the forces of the Ministry of Social Security, the Federal Police, and the Federal Public Prosecutor's Office, and was crucial to the success of the task force operations in Rio de Janeiro and São Paulo. Dozens of Social Security inspectors and technicians were mobilized to combat these frauds, providing the Federal Public Prosecutor's Office and the Federal Police with the means to expedite nationwide investigations into crimes against Social Security and to generate billions of reais in savings for Social Security during its 25 years of operation.

The Social Security intelligence unit, initially designated as the Strategic Research Advisory, after a year of experience with cross-referencing and analysis in the area of Social Security, determined to create a comparison between data on Social Security contributions, debtor companies, and the database of tax clearance certificates, identifying dysfunctions in Tax Clearance Certificates (CNDs) issued to companies indebted to Social Security that should not have obtained these certificates. The analyzed data led to several operations and a Company Reassessment Program, particularly in the state of São Paulo.

All these activities continued under the Workers' Party (PT) government in 2003, and the Task Force model for investigating social security crimes has remained in place to this day.

Returning to the Jorgina case as a parameter for defining the quantity and quality of tools available to the administration, it is important to emphasize that the INSS (Brazilian National Social Security Institute) created a working group through decree number 50 of March 18, 1992, to monitor the processes whose facts were being widely publicized by the press. It should be noted that the discovery of the fraud was not due to action by the Social Security Administration, but rather the result of a correction by the state court. Four major criminal actions and several civil actions were necessary to investigate these crimes. On the other hand, given the lack of a bilateral agreement for civil and criminal cooperation, it was necessary to hire a law firm in the United States of America, in Dade County, Arnold & Porter, to obtain decisions in that country, especially because Jorgina de Freitas's main account was in the United States, at Citibank. The firm's hiring in the United States of America enabled faster action, leading to Jorgina's order to compensate the INSS.

Given the lack of a legal framework to freeze assets for the purpose of recovering damages, several precautionary and compensatory actions were necessary to freeze assets identified as belonging to the criminal group and acquired with proceeds from the fraud. The legal model was so complex that the working group remains active to this day.

Only in 2004, with the creation of the Department of Asset Recovery and International Legal Cooperation (DRCI) by the Ministry of Justice, did it become the central authority for all international cooperation procedures in the civil and criminal areas. However, domestically, after the implementation of the money laundering law and the law on administrative misconduct, the Task Force was already able to block and seize assets by court order during criminal investigations, greatly facilitating the seizure of assets obtained through criminal activity.

On the other hand, the INSS (Brazilian National Social Security Institute) began using data warehouse and data mining programs in conjunction with the Public Prosecutor's Office and the Federal Police, which was extremely important for organizing data obtained in the investigation and demonstrating the modus operandi of the criminal group. The use of DARDO, from CNIS (National Social Security Information System), greatly facilitated the investigation in the task force model, implemented with the installation of true advanced INSS laboratories in the MPF (Federal Public Prosecutor's Office) units in Rio de Janeiro and São Paulo, and also in the headquarters of the Federal Police, providing an immediate response to the questions necessary to clarify the social security crimes. Such was the contribution of CNIS to the identification of fraud and modus operandi that the entire federal system, including the Federal Justice system, began using CNIS to clarify issues related to employment relationships, remuneration, and registrations. Together with the database of benefit granting and maintenance, this registry provides a clear view of the insured person and the data related to any benefit eventually granted and maintained by the INSS.

The investigation also relied on a highly restricted application, Accu Term[8], used by DATAPREV, which enabled real-time monitoring of any access to the DATAPREV database. The investigation led to a real-time operation at the Realengo Social Security agency, where, in that operation alone, 16 people were arrested in what was called a "fraudulent benefits processing room".

There was also a structure under the direct guidance of the Ministry of Social Security's Office, responsible for serving as the Task Force's spokesperson in its interactions with the press, ensuring the quality and integrity of the information passed on to and published by the press. In general, throughout the period, DATAPREV's technical assistance was indispensable for supporting the laboratories installed at the Federal Public Prosecutor's Office. It should be noted that all equipment, including vehicles, computers, tables, and chairs, was the

8 AccuTerm is a high-performance terminal emulator for the Windows environment, primarily used for remote access to systems such as MultiValue, and now also offers web and mobile access. Its robustness, security features, and ability to develop graphical user interfaces (GUIs) from legacy systems, as well as its inclusion of functionalities such as session resilience (recovery of interrupted connections), make it a standout.

responsibility of the INSS (National Institute of Social Security) by virtue of the application of Ordinance 3700/2000. The INSS was also responsible for paying per diem and travel expenses for federal police officers from other states who were summoned to work on the Task Force.

It is essential to note that almost all personnel were summoned from other parts of Brazil, with the main criterion being their technical competence in the area in which they were to support the investigation, and they were subject to counterintelligence controls. A similar process occurred with the Federal Police, although only a few delegates were from Rio de Janeiro or São Paulo. The majority of delegates involved in operations were summoned from other states to preserve their secrecy. The resources allocated for daily allowances and travel expenses were the responsibility of the INSS (Brazilian National Social Security Institute), and a system of agreements was organized to provide legal support for these operations.f the CNIS (National Social Security Information System) and the Social Security databases for criminal investigations in the country also became evident with the first meeting of the system that became known as ENCLA - National Money Laundering Strategy[9], which linked these databases for use in the system to combat money laundering, since the CNIS allows the identification of the work activity of all those registered as employees or individual contributors in the country and their remuneration, in addition to the periods worked and links with companies.

One aspect of the Task Force's actions was issuing reports suggesting modifications and corrections to procedures that, in one way or another, facilitated their use by fraudsters. These recommendations were submitted to the members of the Public Prosecutor's Office on the Task

9 In 2005, the name was changed to ENCCLA, including the theme of combating corruption, and it became known as the National Strategy for Combating Corruption and Money Laundering.

Force for review and approval, and subsequently forwarded to specific areas of the INSS/BENEFIT AUDIT and the data processing department of DATAPREV.

In the report dated 6/12/2000, originating from the Task Force covering the states of Rio de Janeiro and São Paulo, some suggestions for modifications to the procedures whose criminal typology indicated their use in frauds cataloged in the two states by the working group created by MPAS/GM Ordinance 3,700/2000 are summarized, as described below:

A) Modification of the RSC (Contribution Salary Report) form, regarding its form and content.

The current document, used for benefit eligibility, the RSC in its current form, has existed for over 30 years (formerly called AAS – Salary Certificate and Change). Therefore, for this Working Group, the current form has become obsolete due to the insufficient information it requests.

The form on screen should contain fields that allow for the addition of other data relating to companies, in addition to those already existing, such as their start date, their legal representatives (with their personal data, such as CPF, address, etc.), their accountants, or those responsible for providing information on the company's behalf.

The CNPJ should be linked to a password, which only the taxpayer and the tax authorities would have access to

These measures would enable the system to perform checks that allow "online" verification of certain information when applying for benefits. This would prevent, for example, an insured person from being eligible to receive a retirement pension, even if they had presented an employment relationship prior to the start of that company's activity or after its closure, or even if there was information about a link with "phantom companies**".**

Although they appear to be minor modifications, the procedures related to the RSC constitute a very important stage in the process of granting benefits, as they serve as the "gateway" to benefits and their fraud. As it stands, it is extremely easy to defraud Social Security, since the system lacks any mechanism to detect discrepancies between existing databases and those in the form referred to here.

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B) Cross-referencing information between the databases of Social Security and other tax entities.

As in tax auditing, the Working Group understands that an exchange between the various Social Security benefit databases is necessary. In the tax area, there is an application called PIAF (Program for the Computerization of Tax Action) that prevents the creation of tax notices that do not comply with current legal precepts.

At this intersection, frauds that are blatantly contrary to current legislation would be detected, such as, for example, the cases of the "LIVING DEAD" that occurred in the municipality of São Gonçalo, where CATs (Work Accident Reports) were entered into the social security systems with completely incorrect information about deaths (deaths recorded in books A, B, and others that are not BOOK C, as determined by law 6.015/73). It is urgent that a service order be created by the audit and/or benefits directorate, determining that all DEATH PENSIONS where the PRISMA SYSTEM shows a death record in a book other than "C" be immediately investigated.

What the working group intends to suggest is that the new application should review essential information for the continuation of the process, just as happens, for example, with the annual income tax return filed with the Federal Revenue Service, which makes it impossible, for instance, to continue filling out the form if the CPF (Brazilian taxpayer identification number) has not been entered or is incorrect.

Thus, in the event of an irregular concession case, it would be concluded normally, but an "alert" would be issued to a specific sector created for this purpose (Anti-Fraud), which would take the necessary steps to communicate the cases to the competent sectors for subsequent regularization/cancellation, as well as holding the involved employees accountable.

This would maintain the current policy of granting benefits as quickly as possible, prevent the backlog of processes, and enable more modern, in-depth monitoring, without the knowledge of any employee who might, in theory, be complicit in the irregularities.

C) Survey of all benefits under the reported NIT (National Identification Number

This working group proposes that DATAPREV conduct a survey of all concession processes lacking NIT information, with values exceeding R$ 700.00 (seven hundred reais), in order to subsequently re-register them and then cross-reference them to identify those that may be fraudulent.

D) Creation of mechanisms to identify those responsible for submitting the Annual Social Information Report – RAIS

This working group found that the RAIS (Annual Social Information Report) has been used to make false or inaccurate declarations, enabling various fraud mechanisms against Social Security.

We have verified that it is possible to process data declared in a given year/base without information from previous years, allowing, for example, the declaration in the RAIS (Annual Social Information Report) for year/base 1997 of the hiring of an employee in 1994. In many cases, these companies are bankrupt, have their state/municipal registration canceled or inactive, or have a CNPJ (National Registry of Legal Entities) registration canceled or expired. Therefore, there is no mechanism to prevent a person from submitting a document of this nature relating to a company that has been closed for several years. he registration data of the legal representatives responsible for providing the information – ID card number, CPF (Brazilian tax identification number), voter registration number, address, telephone number, mother's name, date of birth, among others – there must be a control system that allows for the identification of the person who actually submits the document, who must be authorized, for example, through a power of attorney by public instrument. Given the option to submit the RAIS (Annual Social Information Report) electronically, we also suggest implementing password-based controls linked to the CNPJ (Brazilian company tax identification number), which is essential for system security.

E) **Improvement of mechanisms for identifying beneficiaries/withdrawers of the benefit**

We have identified an alarming number of benefits being paid to deceased insured individuals (some of whom, if alive, would be over one hundred years old) that are being routinely paid to people with falsified documents. We have also discovered that many benefits have been granted to "phantom" insured individuals since mid-1991, using "fabricated" CPF numbers (it is possible to register for a CPF with falsified documentation), as previously demonstrated. These benefits will be paid indefinitely to people possessing falsified documents, primarily RG (Brazilian national identity card) and CPF numbers.

It is a fact that the INSS (Brazilian National Social Security Institute) contracts banking services to process benefit payments, for example, to João, and the banks pay Maria, Jonas, Alfredo, etc., without assuming responsibility for the resulting losses to the public treasury. It is essential to have an identification process that matches the beneficiary/withdrawer's data with the beneficiary's data, such as address, identity card number, CPF (Brazilian taxpayer ID), voter registration card, a long-term photo, and fingerprints.INSS would provide this information to the banks, which, through a decree/circular issued by FEBRABAN (Brazilian Federation of Banks)[9], would be obliged (CREATION OF AN ADDENDUM TO THE CONTRACTS WITH THE BANKS)[10] to perform this task at least once a year.

F) On December 4, 2000, we were informed by the DATAPREV employee, Mr. S.B., that the CD on reactivated benefits, in theory, fraudulently, has more than 25,000 in Rio de Janeiro, which represents a patrimonial loss to the agency of R$ 18,338,800.00 (eighteen million, three hundred and thirty-eight thousand, eight hundred reais) per month and R$ 238,404,400.00 (two hundred and thirty-eight million, four hundred and four thousand, four hundred reais) per year, without taking into account the CP - positive supplement - delayed and accumulated value (we take the average of R$ 772.00 per benefit and 95% of the total as fraud, THIS AVERAGE OF THE 240 REACTIVATED BENEFITS ALREADY WORKED ON BY THE GT). It is essential to immediately create an ADDENDUM to the contract with the banks, stipulating that the true beneficiary must be identified at the time of withdrawal.

G) We recently identified over 600 benefits for phantom insured individuals, fictitious names created from fraudulent CPF numbers (Brazilian taxpayer ID), who do not appear in the electoral court registry, nor are they linked to the CNIS (National Social Security Information System) (all with benefits close to the ceiling). We believe this to be the largest fraud in terms of quantity and value, created by a sophisticated criminal organization, allegedly involving Federal Revenue Service, INSS (Brazilian National Institute of Social Security), Public Security, Banks, and third parties.

10 The document would have to be generated by the administration and included in the contract with FEBRABAN.

ISSN 2966-330X DOI: https://doi.org/10.70444/2966-330X.v3.n2.0002

H) Updating registration data and using more secure computerized systems

Finally, the Working Group understands that, in order to minimize the drain on social security revenues caused by fraud, it is of utmost importance to develop and implement a rigorous program for reviewing and re-registering benefits, which would reward only those insured individuals who are truly entitled to this right and exclude those who use illicit means to defraud Social Security.

Furthermore, in order to prevent future fraud, there is a need to create more efficient control mechanisms that can identify and provide rapid responses to new criminal attacks that emerge daily in the social security system.

This demonstrates the existence of a large criminal organization specializing in disability pension fraud. It's important to remember that disability pensions entitle retirees to pay off their own home (APt), and that any retirement pension grants the right to withdraw FGTS (Brazilian severance pay fund) and PIS/PASEP (Brazilian social integration program) funds, causing further harm to insured individuals and other institutions. Therefore, it is crucial that these institutions also participate collectively in combating this fraud.

Note 2: We believe that the diligent work of the INSS (Brazilian National Social Security Institute) attorney's office in seizing/executing assets of debtors already located by the Strategic Research Advisory Office – APE, and other procedures inherent to the area; the performance of the inspection on a more scientific basis, with the intensive use of information technology in the service of planning the tax action, are fundamental for the recovery of social security credits and the increase in revenue.

However, no matter how much effort is made in this direction, as long as strong measures are not taken to combat benefit fraud, the existing drain on social security funds through the payment of thousands of fraudulent benefits will continue.

It is necessary for the INSS (Brazilian National Social Security Institute), the Public Prosecutor's Office, and the Federal Police to act jointly, combining the efforts of their intelligence areas, in the effective fight against the gangs of fraudsters who are becoming increasingly specialized and creatively and boldly diversifying their methods of defrauding social security. Therefore, the antidote to these nefarious actions must be based on a task force operation, bringing together the technicians of the three institutions and other related agencies, such as the Federal Revenue Service, who must interact effectively, putting all their technical expertise and knowledge at the service of Social Security.

Only in this way will we truly be confronting head-on the biggest problem in social security, which is the fraudulent draining of its resources. The volume

Revista ANPPREV de Seguridade Social – RASS – v. 3, n. 2, 2026, pp:24-42.
ISSN 2966-330X DOI: https://doi.org/10.70444/2966-330X.v3.n2.0002

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> of fraud is so enormous that we believe that if task forces are organized in all states, as suggested here, in two years we will have reduced the social security deficit to zero. (Brazil, 2000, original, n.p)

The Task Force's first-year partial report, as reproduced above, indicated a series of preventive measures for the benefits systems aimed at improving them and hindering fraud, especially those whose modus operandi has been identified.

3.1.2. Fraud in the area of tax collection and inspection

After a year of working in the benefits area, a group of social security inspectors, specialists in collection and auditing, and trained to identify and map indicators of fraud in this area, suggested cross-referencing data related to Tax Clearance Certificates (CNDs) versus company payments, since fraudulent use of these certificates in public contracts and agreements was common. Many frauds were also identified, aimed at shielding company assets and evading audits; another type involved manipulating figures in company balance sheets to deceive tax authorities, who often underestimated the value of debts. minutes, at a meeting dated October 7, 1999, at the CNIS DATAPREV Management office, coordinated by this author, and with the presence of two CNIS coordinators and an advisor RN, several points were discussed regarding the cross-referencing of corporate databases and the development of projects between the CNIS/DTPV and APE/INSS areas, with the goal of generating results capable of demonstrating the activities of a criminal organization in the area of tax collection and inspection.

The use of databases managed by Social Security and their cross-referencing with other databases, whether from Social Security itself or not, along with the use of technological tools for cross-referencing databases using data warehousing and data mining, would become basic tools for studying dysfunctions in the area of collection and oversight within Social Security/INSS. This would constitute a minimum model for planning various operations of the

Strategic Research Advisory (APE), aimed at combating fraud perpetrated by companies seeking to defraud the mechanisms for controlling the collection of social security contributions.

Several successful operations were undertaken to identify fraud in tax clearance certificates (CNDs), flaws in social security contributions, and structured tax evasion using offshore shell companies. Furthermore, a special re-audit program was implemented following indications of serious flaws in the collection of credits from the audited companies. The General Audit Office of the INSS (National Institute of Social Security), specifically the General Coordination of Auditing in Collection and Inspection and the Attorney General's Office, issued a request for information and suggestions on February 4, 2002, addressed to the management of the DATAPREV's collection business department.

UNMET REQUESTS OF THE GENERAL AUDIT OFFICE IN 2001

> 1. Generation of a CD containing CEI registration numbers (bars 6 and 7) (individuals and legal entities) with the following selections:
> 1.1. all registration numbers for civil construction works, bars 6 and 7, registered from 07/1994 onwards.
> 1.2. containing the following information:
> 1.2.1. registration data;
> 1.2.2. work data;
> 1.2.3. quantity and total value of debts;
> 1.2.4. quantity and total value of payments;
> 1.2.5. quantity of CND (Certificate of No Debt) for purpose 1, with the data of the last one issued;
> 1.2.6. GFIP (Social Security and Labor Information Form) information, including subcontractor information if applicable;
> 1.2.7. total payroll;
> 1.2.8. total number of employment relationships;
> 1.2.9. total constructed area as per the work data;
> 1.2.10. Total built area as stated in the CND data;
> 1.2.11. Basic unit cost provided monthly by SINDUSCON, referring to the last collected period;
> 1.2.12. Basic unit cost actually collected (see formula in email);

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Note: For this request, it was decided that, as initial information, CEI registrations registered from April 1, 1999 onwards would be used, considering the start of a new version of the GIRAFA system, which includes more precise registration information. If it becomes necessary to work with earlier periods, information prior to April 1999 would be generated.

Generate a CD with CNIS x Revenue matching using the following selection criteria:
1.1. Initial database containing the CGCs used in the Rio-São Paulo axis operation;
1.2. List of CGCs indicted and/or denounced, as stated in the Rio-São Paulo axis operation report;
1.3. List of CGCs from tax actions carried out by AFPS indicted with the Federal Public Prosecutor's Office;
1.4. List of CGCs of companies from economic groups that are being worked on by the Rio de Janeiro and São Paulo task force;
1.5. The content must be the same as that of the last CD generated for the state of São Paulo in relation to the Rio/São Paulo axis operation.

Note: In place of this requirement, considering our current reality, it was decided to initially perform a reconciliation through the Informar system for companies that present differences between the value declared in the GFIP (Social Security and Labor Information Form) in relation to the value of the contribution actually collected, plus the value of the debt determined in cases where the company has undergone a tax audit during the period.
2. Generation of a CD containing information on all debts registered in the database that have undergone changes to their original value, which must contain the following information:
2.1. Debt number;
2.2. CNPJ (Brazilian taxpayer ID) and company name;
2.3. State, GEX (Executive Management Unit) and APS (Social Security Agency) of origin;
2.4. Current State, GEX and APS;
2.5. All information relating to the phases;
2.6. Original value and changed value, by debt period and total;
2.7. Registration date and registration number of the responsible server;
2.8. Date, time, location, and employee ID of the server who made the change;
2.9. Reason for the change (e.g., notification decision – specify the number and server responsible for issuing it);
Note: considering the implementation of SICOB in April 1999, and considering that for the post-SICOB period there is greater agility in obtaining the desired

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> information, it was decided to initially work with debts changed from 04/1999 onwards. (Brazil, 2002, originals, n.p)

The recommendations above, among others, were reviewed by TCU (Brazilian Federal Court of Accounts) technicians in a meeting with the Task Force. The Task Force's interventions, aimed at guiding the restructuring of benefit programs and the monitoring and collection of Social Security funds, were the subject of several meetings with the TCU. The Task Force's actions were particularly endorsed regarding recommendations for system improvements, including controls and system integrity, in various rulings, such as Ruling 314/2003 TCU Plenary (Brazil, 2003a), Ruling 1,921/2003 TCU Plenary (Brazil, 2003b), and Ruling 519/2005 Plenary (Brazil, 2005). These decisions clearly demonstrate that the actions of the APE (Administrative and Fiscal Prosecution Agency) and the Task Force initially had a repressive focus, later shifting to recommendations aimed at preventing crimes against Social Security. It should be noted that, although the risk management study group started separately, as we will see in more detail later, it was planned to later integrate, as it does today, with the Social Security intelligence area.

All the cited rulings unanimously endorse and recommend the Task Force's actions as an effective and efficient standard for investigating social security crimes, consolidating the history of investigating these crimes and the strength of the joint action of criminal repression agencies and state intelligence.

3.2. INVESTIGATIVE TOOLS

3.2.1. Programs used in the investigation and their evolution.

ISSN 2966-330X DOI: https://doi.org/10.70444/2966-330X.v3.n2.0002

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In the preceding paragraphs, we identified the main programs and databases that supported and/or were fundamental for the cross-referencing. These proprietary social security databases constituted the main basis for the various operational arms of the INSS (National Institute of Social Security), namely, collection, inspection, and enforcement. These included the CNIS database, the Prisma database, and the Sub-Urban and Sub-Rural databases, later unified into Prisma, which enabled analysis via an extraction menu geared toward investigation and analysis using programs that were precursors to what we now call artificial intelligence. Beyond tools and programs specific to the Ministry of Social Security/INSS, the innovative investigation model that is the Task Force also needed other tools capable of supporting and rapidly assisting criminal investigations by its member groups. Among these programs, it is essential to mention INFOSEG, a tool that, primarily, accesses various state criminal databases, as well as weapons systems, driver's license systems, and even the company and individual taxpayer registries of the Federal Revenue Service. In 2000, INFOSEG did not yet exist, and information sharing between security forces and public agencies was still developing; there was no unified system like the current one. Only in 2007, through Decree No. 6,138, was the "Infoseg Electronic Research System created with the purpose of nationally integrating information related to public security, civil and criminal identification, control and oversight, intelligence, justice, and civil defense, supporting security and intelligence agencies in operational, tactical, and strategic actions and decisions (Brazil, 2019, p. 287).

On the other hand, as a result of breaches of telephone, tax, and banking secrecy foreseen by laws aimed at combating criminal organizations, the large volume of information from these sources began to require programs that could analyze this data and its relationships, thereby

ISSN 2966-330X DOI: https://doi.org/10.70444/2966-330X.v3.n2.0002

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revealing criminal-relevant information. Systems like i2 became fundamental for analyzing relationships and criminal typologies.[11]

With the extremely effective results of task forces using these legal and technological tools, the research and development market itself has taken on the task of producing new programs usable in large-scale criminal investigations. Task forces such as those of BANESTADO and LAVA JATO, as well as the LALAU CPIs, among others, demanded the use of these new technologies since the analysis of large databases resulting from the breach of bank secrecy initially required the employment of a large number of qualified personnel who, even without these tools, would take months to analyze the volume of data captured. The Federal Public Prosecutor's Office itself created a specific program for analyzing breaches of bank secrecy, which has been improving and is fundamental to criminal investigations. Some states in the country have developed programs that integrate their databases in order to facilitate criminal investigations.

It is worth remembering that the Union also created a program that, in the SNRC database, gathered registrations of all companies via the Commercial Boards, allowing access to any and all information deposited there about partners, companies, and their modifications and evolution. It is important to emphasize that much data, such as minutes and articles of incorporation, can be found in the system. Access to these search and analysis tools has proven

11 “The advanced visual analysis solution for investigators to combat fraud and crime.
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indispensable over time for the criminal investigation system to seek not only evidence and the scope of criminal activity but also to identify and map those responsible for each criminal act committed by the criminal organization, enabling the individualization of conduct and determining the responsibility of each member of the criminal organization in each act.

For comparison, we present an excerpt from a report on the activities of the working group responsible for the Prosecutor's Office investigations into fraud by organizations linked to Jorgina de Freitas. This excerpt demonstrates, at that time, the absence of specific technology for financial tracking and relationship analysis, support for breaking bank and tax secrecy, and also the non-existence of MLATs (Multi-Level Agreements), which in the case of Brazil and the United States was signed in 1997 but only came into effect in 2021, obligating the Brazilian government to hire an American firm to file its own lawsuit under American jurisdiction.

> **Civil actions for damages and their international implications**
> Since those involved in the fraud were disposing of assets, either by transferring them to third parties or sending them abroad, it was decided to file precautionary measures to freeze assets and to proceed with actions for compensation, combined with claims for damages**.**
> Through court orders, real estate, movable property, and livestock belonging to 121 individuals involved were seized. Among the assets, 522 kilograms of gold stand out, discovered in the name of the fraudster Ilson Escóssia da Veiga, and are currently held in a bank at the court's disposal. The gold was also seized in Criminal Action 04/91. We have filed precautionary actions and civil reparation actions in the Federal Court against the fraudsters, whose cases are in the decision-making phase. There are also various actions against those in possession of the seized properties.
> Since the INSS (Brazilian National Social Security Institute) attorney's office does not have the power to act in foreign territory, the law firm Arnold & Porter was hired, a firm that has been providing services to the Central Bank of Brazil and the Ministry of Finance for over fifteen years.

With banking information obtained from banks in the city of Miami, Merrill Lynch, Citibank, and ABN AMRO, transactions made by Jorgina de Freitas Fernandes were discovered, as well as several fictitious companies created by her in tax havens – the British Virgin Islands, the Bahamas, Panama, Jersey Island, etc.

It was also discovered that the mega-fraudster Ilson Escóssia da Veiga, along with his partner Claudia Caetano Bouças, his daughter Vania Lazzarini Veiga da Silveira, and Claudia's father, Carlos Caetano Bouças, also had bank transactions at those financial institutions.

With the official information in hand, two lawsuits for reimbursement and repatriation of foreign currency to Brazil were filed in Dade County, in the city of Miami, State of Florida, in the United States.

The first lawsuit, in 1994, against Jorgina sought restitution of US$34,285,929.93 (thirty-four million, two hundred and eighty-five thousand, nine hundred and twenty-nine dollars and eighty-three cents), relating to two frauds committed in two workplace accident lawsuits, the Assis dos Santos and Marcelino Cleto Toledo cases, which were processed in the São Paulo de Meriti district. In the trial held on January 27 and 28, 1997, by a jury presided over by Judge Philip Bloom, the fraudster, Jorgina, was ordered to repay US$123,288,724.50, three times the amount of the fraud. The statute stipulates that the defendant is obligated to compensate the injured party three times the value of the civil theft, plus legal interest.

The second lawsuit was filed in 1995 against Ilson Escóssia da Veiga, his wife Claudia Caetano Bouças, his father Carlos Caetano Bouças, and Ilson Escóssia's daughter, Vânia Lazzarini Veiga da Silveira, for actions committed in 9 accident-related lawsuits in the São João de Meriti district and 2 lawsuits in the Duque de Caxias district, in an amount equivalent to US$169,438,733.50.

On February 10, 1998, the aforementioned action was ruled in favor of the plaintiff against the first three defendants, who had been in default, with the judge merely confirming the Brazilian Government's request. However, regarding the defendant, Vania Lazzarini Veiga da Silveira, the action proceeded normally, as her lawyer argued that the funds deposited in her name were from her professional work as a psychologist and an inheritance from her grandfather. The law firm hired by the INSS (Brazilian National Social

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> Security Institute) has already presented several documents contesting the defense's allegations, and the action is expected to be judged in the coming months. If the INSS rules in favor, US$3,200,000.00 (three million and two hundred thousand dollars) will be repatriated to Brazil. The action was ruled in favor of the plaintiff, and the aforementioned amount was deposited in 2000.
> We also inform you that 161 properties are under legal mortgage to guarantee the civil liability actions, as decided by the Honorable Court of Justice of the State of Rio de Janeiro in Criminal Action 04/91.
> In criminal action 05/91, 170 properties are under legal mortgage to guarantee the compensation actions, and 86 seized properties are under our administration and will be sold at auction after the final judgment of the aforementioned action.
> GT 50/92 currently has 2 Attorneys and 10 Staff members for Administrative and Legal Services activities.
> (Attorney General's Office, original documents, n.d)

These records demonstrate that the absence of legal and institutional mechanisms for international cooperation hindered, and may continue to hinder, the efficiency and effectiveness of a criminal investigation.

3.2.3. Regarding technological evolution and information technology employed

To support the investigations, a project was created to structure the APE (Area of Expertise and Planning) using technology tools and forensic informatics. We also suggested the creation of a Risk Management Advisory Unit whose purpose would be to map risks in Social Security and, in its conception, should be incorporated into the APE, which effectively happened.

The use of Information Technology to support the work of GT/3700/2000 involved the extensive use of data cross-referencing, generating approximately 46 cross-checks over three years, with more than 25,000,000 cross-referenced records, based on corporate transactional

ISSN 2966-330X DOI: https://doi.org/10.70444/2966-330X.v3.n2.0002

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databases and those of other public and private institutions, using the National Social Information Registry (CNIS) as a reference database.

The data cross-referencing was constructed using the CRISP-DM (Cross Industry Process for Data Mining) methodology, widely used in the market and not restricted to a specific technological platform or activity, which has the following steps:

a) Understanding the Problem;
b) Understanding the Data;
c) Data Preparation;
d) Data Modeling;
e) Evaluation/Analysis;
f) Dissemination

With the analytical databases established, two Information Technology tools were used:

a) OLAP (Online Analytical / Data Warehousing) tools, used to build an environment where data from various sources can be manipulated in an integrated way, within an operational environment, for the purpose of information analysis;

b) Data Mining tools, with the objective of obtaining profile analysis, deepening previous analyses, identifying patterns, identifying trends, from legacy data sources and third-party data, OLAP databases, among others, for the purpose of information analysis.
In addition to the two tools mentioned above, the use of other tools is foreseen in the search for information technology solutions, notably:

- Forensic IT tools, aimed at gathering, accessing, and capturing third-party databases, using procedures for preserving evidence, as well as encryption procedures for resident and communicable data, analysis software, and the construction of investigative networks from correlated and interdependent information;

- Tools for LOGISTICS, aimed at Control and Monitoring: Operations Management; Administrative Support and Fraud Detection based on Artificial Intelligence;

Revista ANPPREV de Seguridade Social – RASS – v. 3, n. 2, 2026, pp:34-42.
ISSN 2966-330X DOI: https://doi.org/10.70444/2966-330X.v3.n2.0002

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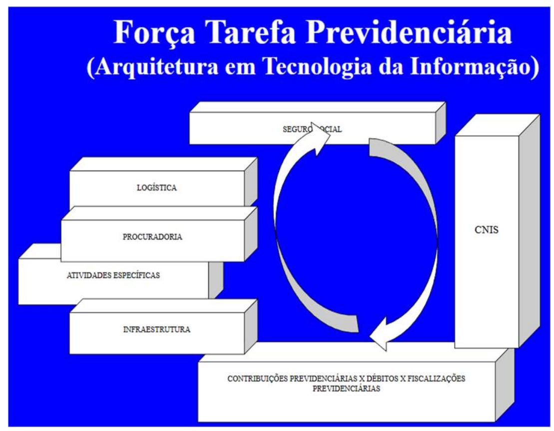
➢ Groupware and content management tools, aimed at operating databases with unstructured data (image, sound, and text), based on work carried out in groups, with the purpose of optimizing planning and operations management processes and knowledge generation and management, as well as workflow process management.

For illustrative purposes, Figures 3, 4, and 5 show the operational model of the INSS/MPS tax intelligence undertaken by APE.

Figures 3 and 4. IT Flowchart and Architecture.



Source: author's personal collection, 2000.

Figure 5. Operational planning

ISSN 2966-330X DOI: https://doi.org/10.70444/2966-330X.v3.n2.0002

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Source: author's personal collection, 2000.

Information technology has always been the minimum operational benchmark for APE's work method.

3.2.4. The creation of the risk management advisory service

The Risk Management Advisory Office was established on October 11, 2002, within the Ministry of Social Security (MPAS), through Decree 4420. However, since April 2002, it had already been operating informally under the name of Risk Center. Ministerial Decree number 1081, of October 15, 2002, defined its competencies as a unit directly subordinate to the Minister of State:

> a) Establish policies and coordinate efforts for fraud risk management;
> b) Define, in conjunction with the Social Security and Welfare areas, methodologies, controls, and security standards;
> c) Promote a culture of internal control and risk management;
> d) Enter into agreements with public or private institutions for the exchange of knowledge and information.

ISSN 2966-330X DOI: https://doi.org/10.70444/2966-330X.v3.n2.0002

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The need to establish a risk management area became urgent following activities undertaken by APE through a project linked to the INSS Collegiate Board, such as the first survey of the critical level of violations to which the Social Security System could be exposed. The initial work of the risk management advisory team was based on violations identified by APE, through specific actions and the work developed by the TASK FORCE in Rio de Janeiro, related to social security benefits.

Another noteworthy achievement was the support provided to the Parliamentary Commission of Inquiry (CPI) in the Chamber of Deputies in its investigation into irregularities in social security credits, particularly those related to misappropriation and the issuance of fraudulent tax clearance certificates. The activities carried out by the Advisory Office aimed to support the INSS team assigned to collaborate with the CPI.

Initially, a significant challenge involved persuading senior management of the necessity to establish a culture of compliance, thereby enabling Social Security to proactively ensure that institutional actions adhered to ethical standards and constitutional principles of morality, efficiency, and effectiveness in public administration. The ongoing challenge remains the capacity to anticipate and mitigate risks, particularly as technological advancements introduce new threats, including those posed by criminal organizations.

4. CONCLUSIONS

The study presented analyzed the evolution of techniques, technologies, and methodologies for investigating social security crimes committed by criminal organizations in Brazil between 1990 and 2011, a period in which the Social Security Task Force, created by the Ministry of Social Security and composed of various public bodies, was consolidated. The analysis demonThe analysis demonstrates that the Social Security Task Force, the first of its

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kind in Brazil, was responsible for structural changes to the model for investigating criminal organizations in the country, achieved through the integration of bodies and systems focused on the criminal repression of these organizations. This work of institutional memory historically recovers the evolution of the previously insufficient model of social security investigation, leading to the creation of something new within the state bureaucracy, with a new sector, techniques, tools, and technologies, overcoming the deficiencies identified previously. It is relevant to state that, as an innovative model, facilitated by the joint action of three nationally recognized bodies, the Social Security Task Force, integrated by the Federal Police Department, the Federal Public Prosecutor's Office, and the Ministry of Social Security, was able to demonstrate that the combined efforts of these bodies, coupled with the adaptation of a new investigation methodology and the use of new institutional and technological tools, resulted in the evolution of the model for investigating criminal organizations in the country.

The topic remains relevant, as evidenced by ongoing discussions about the need to improve these tools, including the multiple Parliamentary Commissions of Inquiry (CPIs) conducted over the years and the attention given to the issue today, such as the 2025 INSS Parliamentary Commission of Inquiry (CPMI).

This qualitative research used historical documents, legislation, court rulings, and internal reports to evaluate changes in investigation methods, highlighting the inadequacy of the Penal Code and the Code of Criminal Procedure of the time to confront criminal organizations. It observes that, initially, investigations were technologically underdeveloped and legally constrained, hindering actions against fraud that harms the social security system, thereby affecting both public finances and the credibility of the social security system.

Based on a history of social security fraud in Brazil, the text highlights the high-profile case of the 1990s involving lawyer Jorgina de Freitas and the participation of judicial and social security officials, which resulted in the need for changes in investigation methods, as well as legislative changes, culminating in the creation of the Social Security Task Force. It also discusses the evolution of techniques and technologies used by the Social Security Task Force to identify and combat fraud, including investigation methods, vulnerability analysis, and process improvements. Programs and databases that supported the investigations are highlighted, as are national and international legal actions, such as asset freezes and the recovery of funds from tax havens. Finally, the text emphasizes the implementation of technological resources and risk management, aiming to strengthen the structure for monitoring and combating fraud in Social Security.

The creation of the Task Force promoted improvements in oversight and investigation, incorporating new legal and technological tools essential for the effective fight against fraud. In relation to the methods for investigating social security crimes used prior to the period studied, the Task Force proved more efficient as an investigative practice, especially because it developed and implemented a collaborative approach and appropriated new legal and technological tools that enabled the effective operation of criminal repression agencies. The fight against criminal organizations and the effectiveness of criminal repression depend on these aspects. Since then, we have seen the emergence of dozens of commercial software programs designed to provide the criminal justice system with fast, effective tools that keep pace with technological advances.

The study concludes that legal and technological advancements are fundamental to the success of investigations against criminal organizations operating within the social security system. Technological advancements in the management of social security, its online services offered to society, and the development of new payment tools (software) have created

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opportunities for crimes against social security and new challenges for their investigation—topics that should be the subject of further studies.

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ACKNOWLEDGEMENTS:

I would like to thank Professor Lígia Mori Madeira for the contributions to defining and delimiting the research topic and for their guidance in developing this work. I would also like to thank Patrícia Carla S Galvão, who witnessed the birth of this and other projects