



Globalization, Financial Crime and the Expansion of Southern Criminology: Confronting the Challenges of Money Laundering and Terrorism Financing in Vanuatu

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Abstract

Globalization has liberalized the flow of financial resources across national borders, creating numerous economic opportunities for small island developing countries, including Pacific Island countries. While the benefits of globalization are evident, it has also transformed the financial system into a prime target for money launderers and terrorism financiers. The fight against money laundering (ML) and terrorism financing (TF) has required substantial efforts from both developed and developing countries. Vanuatu is no exception. The Pacific Island countries (PICs) are currently experiencing intensifying geopolitical competition – what Comolli describes as the region becoming “a crowded space” of diplomatic, commercial and criminal interests – which suggests that the challenges of detecting and prosecuting money laundering and terrorist financing (ML/TF) are increasing exponentially. As the cases of ML/TF continue to rise, there are significant opportunities for Southern criminology to expand its global influence. The findings of this study confirm that ML/TF activities in Vanuatu contribute to the convergence of the Global North and South, as many of the ML/TF transactions involve both local and foreign entities. However, this convergence is not merely technical; it is deeply rooted in the political and structural factors increasingly shaping the criminal landscape, while local communities find themselves caught in the middle of these geopolitical machinations. However, Vanuatu’s ability to effectively identify, track, monitor and prosecute ML/TF cases is limited by a shortage of skilled professionals, including forensic investigators, litigation experts, computer engineers and lawyers. The findings of this study argue that addressing these limitations requires technical capacity alongside what Southern criminology terms “cognitive justice.”

Keywords: Institutional performance; money laundering; financial crime; terrorism financing.

Introduction

Since the late 1980s, money laundering and terrorism financing (ML/TF) has emerged as a distinct area of criminological inquiry, separate from the predicate crimes that generate illicit funds (Maslen, 2026; van Dijk et al., 2021; van Uhm & Nijman, 2020). Initially, anti-money laundering (AML) frameworks developed as law enforcement tools to address the growing number of drug-trafficking cases in the United States (Maslen, 2026; van Dijk et al., 2021; van Uhm & Nijman, 2020). Following the



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9/11 terrorist attacks, the scope of AML regulations expanded significantly with the incorporation of counter-terrorism financing (CTF) measures (McPherson, 2017; van Dijk et al., 2021). Today, ML/TF is a major global concern. According to the United Nations Office on Drugs and Crime (2021), money laundering involves the conversion or transfer of property to conceal the illicit origin of funds or to assist individuals engaged in criminal activities. It is estimated that between 2% and 5% of global GDP – approximately US\$800 billion to US\$2 trillion – is laundered worldwide every year. Terrorism financing encompasses the methods, resources and activities used by terrorist organizations, posing significant threats to both national and international security (United Nations Office on Drugs and Crime, 2021).

Due to changes in both the external and internal environments, the Pacific region has undergone profound transformations in the twenty-first century. These changes have directly affected the money laundering and terrorist financing (ML/TF) landscape (Wu, 2026). According to Comolli (2024, p. 5), the Pacific Island countries have become a crowded space for ML/TF activities, a development that warrants greater international attention. China's expanding presence in the region – through the Belt and Road Initiative, security pacts such as the 2022 agreement with Solomon Islands and its distant-water fishing fleet – has coincided with renewed engagement from Australia, New Zealand, the United States and other Western powers. This intensifying geopolitical competition has created new vulnerabilities, including illegal, unreported and unregulated (IUU) fishing by Chinese vessels; illegal logging in Solomon Islands and Papua New Guinea; drug trafficking networks using the Pacific as a transit corridor to Australia and New Zealand; and cyber-enabled financial crimes operating out of Pacific jurisdictions (Comolli, 2024, pp. 13–17). These global power shifts are manifesting as localized ML/TF risks.

Southern criminology, as a theoretical perspective, shifts the analytical focus away from state-centric criminal justice approaches and towards transnational crime, global inequalities and postcolonial dynamics (Connell, 2007; Patel & Naidu, 2021; Travers, 2019; Wu, 2026). With the rapid advancement of information and communication technologies, the volume of illicit transactions facilitated through digital platforms has increased substantially (Jamil et al., 2021). Southern criminology offers a valuable lens for examining how socio-economic, cultural and political factors create environments conducive to ML/TF (Farrington et al., 2019; Haesebrouck & Thomann 2021; Moosavi, 2019). Dimou (2021a) argues that cognitive justice lies at the core of Southern criminology, as this framework recognizes that knowledge produced in the Global South is essential for understanding and addressing Southern problems.

Given that scholars in many developing countries – particularly in Asia – often apply Western models to assess local ML/TF risks, institutional structures and vulnerabilities, this study adopts a Southern criminology perspective to examine similar issues within the context of Vanuatu, a small island developing state in the Pacific (Farrington et al., 2019; Moosavi, 2019; Naidu et al., 2022).

Against this backdrop, this study addresses two research questions: (1) What are the severity, institutional structure, threats and constraints of ML/TF in Vanuatu? and (2) How can the IRLS (inference, relevance, logic, solution) approach be applied to identify specific capacity-building needs for ML/TF investigation teams in Vanuatu? Two motivations guide this research. First, the study argues that integrating Global North and Global South theoretical perspectives provides a more comprehensive understanding of ML/TF in developing countries and supports the formulation of strategies to combat these crimes locally (Farrington et al., 2019; Moosavi, 2019). No prior research has combined these theoretical standpoints to examine the ML/TF environment in Vanuatu. This study addresses this gap by emphasizing the need for collaboration between local authorities (Global South) and international bodies (Global North) in the design of AML/CTF initiatives. However, this collaboration must be genuinely dialogical rather than unidirectional. Travers (2019) underlines that merging the different ontologies of knowledge can be very challenging. This study, therefore, approaches Northern-derived tools, such as the IRLS framework, with a critical awareness of their assumptions and limitations within the Vanuatu context. While international standards may exceed local capabilities, an in-depth understanding of the local drivers of ML/TF enhances investigators' ability to assess the true severity of these crimes (Farrington et al., 2019; Moosavi, 2019).

Second, although existing reports on capacity-building for financial crime investigators in Vanuatu highlight the need for additional training and recruitment (Vanuatu's Financial Intelligence Unit, 2009; Government of Vanuatu, 2015, 2017), they do not identify the specific skill sets that training programs should target. This study addresses that gap by applying the IRLS approach to determine the critical technical and analytical competencies required for Vanuatu's ML/TF investigation teams. In doing so, it also reflects critically on whether this Northern-derived framework can adequately capture the locally specific knowledge and capabilities that ni-Vanuatu investigators need.

The next section provides background information on Vanuatu. The article then outlines the theoretical perspectives and reviews the relevant literature before explaining the research methodology, and presenting and discussing the findings. The article concludes by presenting recommendations.

Background of Vanuatu

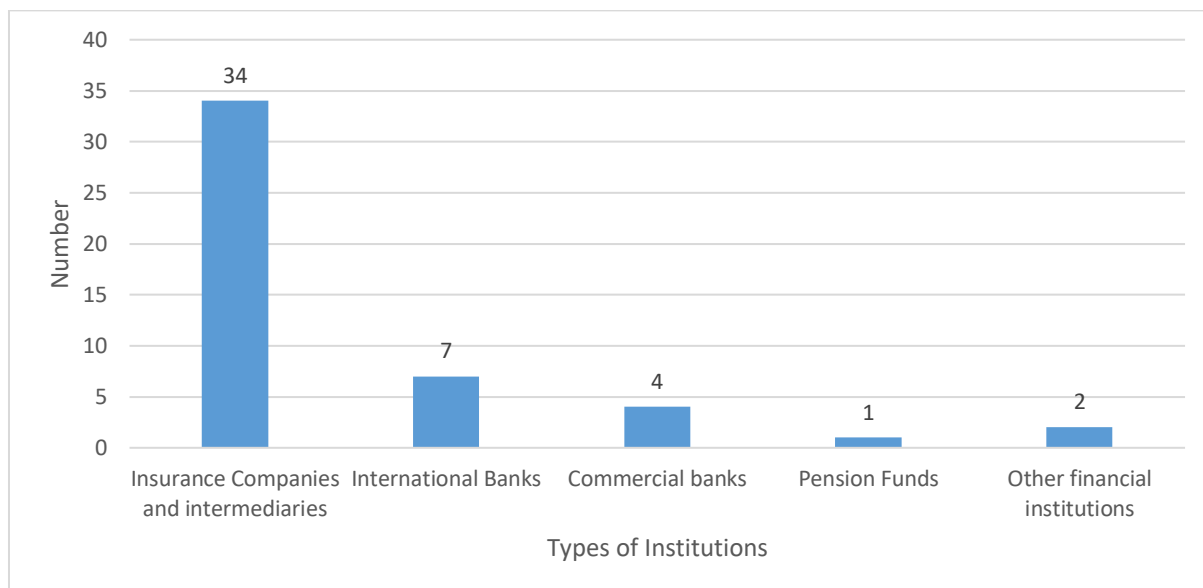
Vanuatu is located in the southwestern Pacific Ocean and consists of a double chain of 15 principal islands along with numerous smaller ones. In total, the archipelago comprises approximately 83 volcanic and coral islands covering around 12,189 square kilometers (The Commonwealth, 2021). Fiji, Australia and New Zealand are its closest regional neighbors. Vanuatu has an estimated population of 292,680, with approximately 75% residing in rural areas and 25% in urban centers (The Commonwealth, 2021). The capital city, Port Vila, has a population of about 47,000, while Luganville – another major urban center – has approximately 15,000 residents (Asian Development Bank, 2019). The country's labor force is estimated at 121,000 people, and about 98% of the population identify as ni-Vanuatu (The Commonwealth, 2021).

Vanuatu experienced steady economic growth in 2013; however, in recent years its economy has been adversely affected by severe weather events. Tropical Cyclones Pam and Hola, the volcanic eruption on Ambae Island and El Niño conditions collectively contributed to a 3.2% contraction in economic growth in 2018 (Asian Development Bank, 2019). Construction, tourism and services remain the main drivers of economic growth, supported by Vanuatu's abundant natural resources, which also underpin the agriculture, forestry, fisheries and tourism sectors (Asian Development Bank, 2019). Subsistence agriculture is the primary source of livelihood for roughly 50% of rural households (Asian Development Bank, 2019).

Vanuatu's strategic location and status as an offshore financial center indicate that transnational crime and the spillover of drug abuse into local communities constitute a key security issue. Vanuatu has a contested maritime boundary with France/New Caledonia concerning the Matthew and Hunter Islands (Powles & Sousa-Santos, 2024). The country's proximity to major drug markets in Australia and New Zealand, combined with its reliance on foreign investment, increases its exposure to transnational financial crime. Comolli (2024) argues that Pacific law enforcement agencies face capacity and resource shortages that undermine their ability to conduct effective investigations. Vanuatu's geographical dispersion further compounds its institutional weaknesses. In 2021, Vanuatu attracted international scrutiny for selling passports to foreign citizens, allowing individuals with alleged connections to organized crime and illicit activities visa-free access to the United Kingdom and the European Union.

Vanuatu's Gross Domestic Product (GDP) was recorded at US\$934.2 million in 2019 (World Bank, 2021). Despite its economic potential, the country faces several structural challenges, including inadequate physical infrastructure, an outdated legal and regulatory environment, weak governance and inefficiencies within public institutions – factors that collectively constrain private sector development (Asian Development Bank, 2019). The nation relies heavily on foreign direct investment due to limited domestic capital and infrastructural constraints that deter private sector expansion. This dynamic has been magnified by recent geopolitical developments. For example, Chinese engagement in the Pacific creates conditions conducive to criminal infiltration, including through fraudulent businesses and networks of influence that may “turn a blind eye to criminal activities carried out by Chinese businesses and criminals” (Comolli, 2024, p. 14).

Although Vanuatu has a relatively high degree of monetization, credit growth within the private sector has been unstable and susceptible to disruptions caused by recurring natural disasters (Asian Development Bank, 2019). Figure 1 illustrates the types of institutions that dominate Vanuatu's financial system and indicates that insurance companies and intermediaries constitute the largest share of Vanuatu's financial system, followed by international banks, commercial banks, pension funds and other financial institutions (Asian Development Bank, 2019).

Figure 1*Types of Institutions in the Financial System of Vanuatu*

Source: Asian Development Bank (2019).

Theoretical Perspective and Literature Review

Southern Theory

A core contribution to Southern Theory originates from the seminal work of Connell (2007), who examines how global divisions in military power, culture, economics and politics shape knowledge production. Connell, along with Travers (2019) and Brown (2021), emphasizes that social science – encompassing sociology, psychology, criminology, accounting, economics and management studies – has traditionally been dominated by frameworks rooted in the Global North. The term “Southern” refers not only to a geographical distinction between developed and developing countries (Bull & Banik, 2025; Cavalcanti, 2020; Connell, 2007; Dimou, 2021a), but also serves as a metaphor describing the unequal power relations between the core (developed nations) and the periphery (developing nations) (Goyes, 2019, 2020; Weis, 2019). Metropolitan social science posits that societies seeking modernization should adopt the principles and institutional models of the Global North (Carrington et al., 2020). Within this line of reasoning, criminological phenomena in the Global South are expected to be understood through theoretical lenses constructed in the Global North (Burke, 2020). Such an approach overlooks the specific vulnerabilities, socio-political contexts and structural threats that shape the emergence of transnational financial crime in the Global South (Burke, 2020; Carrington et al., 2020).

Recent scholarship has further deepened this critique. Dimou (2021a) argues that Southern criminology should engage with “decolonial options”, which hold that all aspects of our contemporary lives – from our economies and geopolitics to race relations – are fundamentally shaped by coloniality. This does not imply applying Northern theories to Southern contexts, but rather fundamentally rethinking what counts as knowledge and whose perspectives matter. In the context of Pacific Island countries, this requires attention to Indigenous epistemologies, customary governance structures and communities’ lived experiences.

This study recognizes that effective investigation of transnational financial crime requires a deep understanding of the threats and constraints experienced locally. As such, integrating theoretical insights from both the Global North and Global South is necessary for understanding ML/TF dynamics and for designing appropriate tools to monitor and mitigate such crimes. However, this integration must be reflexive and critical. Travers (2019) cautions that merging diverse knowledge systems is challenging for researchers and requires articulating distinct ontologies of knowledge. This study introduces Northern-derived frameworks – including the IRLS approach and the standard risk management approach – not as neutral tools, but as products of specific institutional and epistemological contexts.

In recent years, Connell's arguments have increasingly been applied to criminological analyses of money laundering and terrorism financing conducted via global information and communication technology platforms (Berg & Shearing, 2021; Walters & Loureiro, 2020). Acknowledging the binary framing between the Global North and the Global South, this study adopts a metaphorical and contextual interpretation of Southern Theory to highlight the vulnerabilities associated with monitoring and enforcing ML/TF regulations. Within Southern Theory, the term "Southern" encompasses countries positioned at the margins of global economic and political systems and is used to describe the broader divide in social relations between Northern and Southern contexts (Kebisi, 2020; Roccu & Talani, 2019; Rosina, 2019). Various binary distinctions are used in the literature to differentiate these contexts, such as developed versus developing, industrial versus industrializing and first-, second- and third-world countries. Generally, the Global North represents the benchmark that many Global South countries aim to reach (Kebisi, 2020; Roccu & Talani, 2019; Rosina, 2019).

This perspective is strongly supported by the Comolli (2024) report, which found that many Pacific Islanders feel average citizens are caught in the middle of geopolitical machinations – lacking agency and suffering as a result – while some of their leaders skillfully play international partners against one another (Comolli, 2024, p. 18). These sentiments crystallize the core of Southern criminology, whereby communities in the Global South experience crime driven by external forces. The cognitive justice aspect of Southern criminology requires centering these ni-Vanuatu voices in the design of anti-money laundering and countering the financing of terrorism (AML/CTF) policy.

This study uses a reductive account to illustrate the seriousness of ML/TF challenges faced by developing countries as multinational institutions increasingly conduct international transactions through ICT-enabled platforms (Jamil et al., 2021). It further examines the role of institutional frameworks, laws and regulations in addressing ML/TF issues by identifying local threats and constraints. The study employs the IRLS approach to specify skill-based capacity-building initiatives needed to enhance the performance of financial crime investigation teams in detecting, monitoring and prosecuting ML/TF activities. However, this study does so with a critical awareness of the limitations of this approach. Comolli (2024) notes that agencies in the Pacific Island countries responsible for monitoring ML/TF regulations lack resources, including a skilled workforce, state-of-the-art information and computer technology necessary to design a flexible and robust monitoring system capable of identifying the incidence of ML/TF. These resource shortages are outcomes of structural problems rooted in histories of colonialism, contemporary geopolitical asymmetries and chronic under-investment in public institutions. Accordingly, any capacity-building framework aimed at addressing the problem of ML/TF should be designed to account for these structural conditions.

While this study highlights the asymmetries between the Global North and Global South, it does not aim to over-state these divisions. Instead, it argues that transnational financial crimes occur within a globally integrated electronic environment, requiring a convergence of Northern and Southern knowledge systems to effectively trace and control ML/TF in developing countries (Jamil et al., 2021). It is essential that the convergence of Northern tools with Southern settings be genuinely dialogical, emphasizing the co-production of knowledge and strategies that respect local epistemologies and agency.

Transnational Financial Crime Linking Global North to Global South

There is a clear and persistent divide between the Global North and the Global South, forming a central foundation of metropolitan criminology (Hollis & Hankhouse, 2019; Travers, 2020). Transnational organized financial crime (TOFC) is closely linked to several broader developmental challenges, including the development gap (Tsingou, 2020; Zuberi & Mzenzi, 2019), harmful tax competition (Hebous, 2021; Yeoh, 2019), predatory market competition (Otusanya & Lauwo, 2019; Wang & Wang, 2021), poverty (Hazra, 2020), gender inequality (Selmini, 2020), high unemployment (Achim & Borlea, 2020) and exposure to global economic shocks (Wronka, 2021). Generally, developing countries experiencing high levels of financial crime tend to lag behind developed countries in economic development and in achieving income equality (Tsingou, 2020; Zuberi & Mzenzi, 2019).

Existing studies have confirmed that these dynamics are intensifying in the Pacific. Several pathways illustrate how transnational crime links the North and the South. First, Chinese vessels are involved in illegal, unreported and unregulated (IUU) fishing, which generates illicit proceeds requiring laundering. Second, drug trafficking networks use the Pacific as a corridor to Australia and New Zealand. Third, cyber-enabled financial crimes – including the US\$2.9 billion PlusToken Ponzi scheme – led to the arrest of six Chinese nationals in Vanuatu in 2019. These cases demonstrate how perpetrators integrate Northern demand, Southern transit routes and complex financial infrastructures that span multiple jurisdictions.

Southern criminology has significant opportunities for global expansion, particularly as scholars increasingly highlight the growing prevalence of transnational financial crime in developing countries (Farrington et al., 2019; Moosavi, 2019).

Researchers in the Global South often apply Western theoretical frameworks when they align with local issues and provide relevant solutions (Cohn et al., 2020). The rise of Asian criminology illustrates how scholars from developing regions adapt and refine Western concepts to address non-Western contexts (Jaishankar, 2019; Ouassini & Ouassini, 2020). Zhong and Zhang (2021), for example, argue that modifying formal and informal social institutions enhances a society's ability to exert social control over crime – an approach that extends and contextualizes Western-developed social control models. Dimou (2021b) further emphasizes that culture is a crucial dimension for understanding differences in criminal behaviour across geographical settings. Dimou (2021b, p. 15) emphasizes that culture should not be treated as a static or exotic variable, but rather as a means of articulation for understanding crime and justice.

In addition, van Nguyen (2021) analyzed transnational computer fraud in Vietnam using crime script analysis. The study demonstrates that digital technologies enable offenders to defraud victims without direct interpersonal interaction, underscoring the increasingly sophisticated and borderless nature of financial crime in the Global South. Comolli (2024) documented the case of Palau, stating that over 200 Chinese nationals were involved in a scam center with links to Cambodia and Laos, confirming that cyber scams have reached the Pacific Islands.

Global Convergence in the Era of Digital Transitional Financial Crime

Global advances in technology have become a fundamental driver of economic growth. In contemporary society, global elites increasingly leverage technological expertise to extend territorial influence and economic dominance (Akinbowale et al., 2020; Hasham et al., 2019; Yamen et al., 2019). Digital technologies have transformed economic, cultural and political processes by integrating national financial systems into a single interconnected global network (Achim et al., 2021). While this integration has created substantial opportunities, it has also intensified the emergence of new criminal activities that pose significant economic and social risks (Younies & Na, 2020). These include cybercrime, terrorism financing and online fraud (Jamil et al., 2021).

Undoubtedly, the Pacific Island countries are not immune to these trends. Criminal and militant groups are using emerging and existing technologies – such as drones for smuggling and violence, artificial intelligence (AI) systems to develop new synthetic drugs and digital currencies to hide and launder money (Comolli, 2024). For instance, on 6 November 2022, as the new government began its first day in office in the Pacific Island nation of Vanuatu, a debilitating ransomware attack shut down all state-run computers. Of greater concern is the emergence of cyber-enabled fraud operations physically located in the Pacific, which has profound implications for money laundering and terrorist financing (ML/TF). The presence of transnational criminal networks in Pacific jurisdictions creates new vectors for financial crime that local investigators are ill-equipped to trace.

Furthermore, the increasing convergence between illicit and licit financial practices has resulted in reputable institutions employing professional lawyers and accountants to facilitate various forms of transnational crime, including money laundering, drug cartel operations, bribery and large-scale tax evasion (Moll & Yigitbasioglu, 2019). Comolli (2024) highlights that, in the Pacific, private sector actors – rather than criminals in the traditional sense – are driving illicit markets. The globalized financial system has blurred socioeconomic boundaries by linking the wealthy and the poor, thereby creating fertile ground for corruption and financial crime (Cross, 2019). Unlike in previous decades, transnational financial crime now holds significant geopolitical and strategic importance.

As knowledge and information have become central to global financial operations, the concept of cognitive justice – central to Southern criminology – has gained prominence. Cognitive justice underscores the need to value and integrate diverse perspectives, particularly those from the Global South, in understanding and addressing complex criminological phenomena (Cavalcanti, 2020; Connell, 2007; Dimou, 2021a). Practically, this implies that AML/CTF strategies for Vanuatu cannot be designed in developed countries and then exported to Port Vila. Rather, they must emerge from a dialogue that takes place among the knowledge, priorities and agency of ni-Vanuatu communities, including those most vulnerable to criminal exploitation.

Research Methodology

The primary objective of this study is to identify (1) the severity, (2) the threats, and (3) the constraints associated with transnational financial crime in Vanuatu. In addition, the study applies the IRLS (inference, relevance, logic, solution) approach to determine specific capacity-building areas through which the Government of Vanuatu can enhance the skills, capabilities and core competencies of ML/TF investigation teams. Data for this study were collected from secondary sources, including

reports produced by local and international agencies (de Aguiar, 2021; Swanepoel, 2019). Table 1 provides an overview of the reports used in the analysis.

Table 1

Secondary Data Sources

Name of report	Who prepared the report?	How were data collected for the report?	Years covered	Public availability
Annual reports	Vanuatu's Financial Intelligence Unit	Data from international banks, domestic banks, financial dealers, casinos, interactive gaming/online gaming, money transfer services, currency exchange, lawyers, accountants, cooperative associations, high-value dealers, real estate, insurance, lotteries, mutual funds and credit unions	2008–2019	Available through VFIU website
Press releases (2019 to 2016)	Vanuatu's Financial Intelligence Unit	Prepared internally by Vanuatu's Financial Intelligence Unit for public use.	2016–2021	Available through VFIU website
National Risk Assessment Reports (NRAs) 2015, 2017	Vanuatu's Financial Intelligence Unit	Prepared in consultation with several government departments.	2015, 2017, 2024	Available through VFIU and APG websites
Mutual Evaluation Report	Asia/Pacific Group on Money Laundering (APG)	Prepared in consultation with several of Vanuatu's government departments and APG staff.	2015	Available through APG website

It is essential to acknowledge several limitations of the secondary data sources. First, government-commissioned institutional reports may under-represent informal economic activities, community-level dynamics and the voices of the ordinary ni-Vanuatu citizens most affected by financial crime. Second, the quality of the data collected and presented in these reports may vary considerably. This study treats these sources as authoritative accounts of the formal anti-money laundering and counter-terrorism financing (AML/CTF) landscape while acknowledging their partiality (Comolli, 2024; Watson et al., 2023).

As shown in Table 1, most of the reports used as secondary data for this study were compiled using interviews, workshops and consultations with key national agencies, including the Reserve Bank of Vanuatu, the Vanuatu Police Force, the Vanuatu Financial Services Commission, the State Law Office, the Department of Customs and Inland Revenue and the Office of the Public Prosecutor. This study employed the Standard Risk Management Approach (SRMA) to assess the severity of ML/TF in Vanuatu, identify the threats and constraints associated with ML/TF and apply the IRLS approach to propose skill-targeted capacity-building programs for Vanuatu's financial crime investigation teams. There are several advantages to applying the SRMA in this context (Government of Vanuatu, 2015, 2017; Hubbard, 2020). First, SRMA is one of the most widely recognized frameworks for risk assessment and is commonly used in Australia, New Zealand, Singapore and Aruba. Second, leading international agencies focused on money laundering – such as the Financial Action Task Force (FATF), the Asia Pacific Group on Money Laundering (APG) and the Strategic Implementation Planning (SIP) framework for National Risk Assessments – adopt this approach to evaluate ML/TF risks across different jurisdictions. However, these frameworks originate in Northern institutional contexts and may therefore not fully capture locally specific risks or the structural constraints that Comolli (2024) identifies as characteristic of Pacific Island countries.

The application of the IRLS approach in this study is supported by two main reasons (Eko et al., 2020; Purba & Nurlinda, 2018). First, the IRLS framework captures the broad spectrum of issues associated with ML/TF, including insurance claims, criminal matters, investigative accounting, corporate investigations, regulatory compliance and expert testimony. Given the multifaceted nature of ML/TF crimes in Vanuatu, investigators require competencies across these diverse areas. Second, the IRLS approach provides a comprehensive evaluative structure for financial crime analysis, enabling investigators to determine whether transnational financial crimes have occurred, construct pleadings based on relevant evidence and formulate evidence-based solutions to ML/TF cases. Nevertheless, a Southern criminology perspective requires critical reflection on whether this Northern-derived framework can adequately accommodate the locally specific knowledge and capabilities that ni-Vanuatu investigators need, such as an understanding of customary land tenure systems and kinship-based economic obligations.

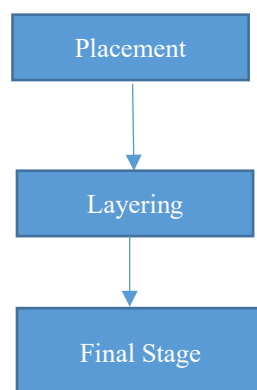
Research Findings and Discussions

Transnational Financial Crime in Vanuatu

Money laundering (ML) involves disguising the true origin of illicit funds to make them appear legitimate (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Vanuatu is exposed to a high risk of ML and terrorist financing (TF), with significant cash and electronic transactions flowing both within and outside the country (Vanuatu's Financial Intelligence Unit, 2009–2019; Government of Vanuatu, 2015, 2017). The proceeds of ML/TF can severely disrupt the local financial system, adversely affecting the country's economic, political and cultural structures. Although it is challenging to accurately quantify the annual proceeds from ML/TF, estimates suggest it amounts to approximately US\$3.3 trillion globally each year (Government of Vanuatu, 2015, 2017); Vanuatu's Financial Intelligence Unit, 2009–2019). The Vanuatu Financial Intelligence Unit (VFIU) identifies three key stages of money laundering in the country: placement, layering and the final stage (Figure 2).

Figure 2

Money Laundering Process in Vanuatu



The first stage, placement, involves introducing illicit cash into Vanuatu's financial system. At this stage, the money launderer can easily deposit the illegal money as legitimate funds. The second stage, layering, involves separating the illicit funds from their source. This process often includes complex transactions designed to obscure the audit trail, making it difficult to trace the money. The purpose of layering is to move the illicit funds between various destinations, often for investment purposes (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019).

The final stage is integration, where the laundered money is returned to the money launderer and reintroduced into the financial system as legitimate funds (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Terrorism financing (TF) involves raising and collecting funds to support terrorist organizations. Global terrorist groups are often linked to illicit activities, such as the drug trade, kidnapping, extortion and the smuggling of drugs, arms and people. Additionally, credit card fraud and other forms of financial fraud are increasingly used to fund terrorist activities (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019).

Currently, it is challenging to trace the source of illicit funds for ML/TF with the existing processes in place. The National Risk Assessment (NRA) reports and Mutual Evaluation Reports (MERs) indicate that Vanuatu lacks personnel with the expertise required to identify and track the source of illegal transactions. While there is no evidence to suggest that terrorism financing is actively occurring within Vanuatu, the country's financial records do not offer sufficient data to address potential risks (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019).

With the rise in ML/TF activities among Pacific Island countries, there is an urgent need to address these capacity gaps. In January 2024, Fiji seized 3.5 tonnes of methamphetamine in Nadi – the largest drug bust on record (Comolli, 2024). The drugs were reportedly intended for transit to Australia. The seizure was accomplished with the assistance of officials and members of a pharmaceutical company (Comolli, 2024). This case offers two lessons for Vanuatu: (1) the scale of drug transshipment across the Pacific is increasing dramatically, bringing with it large sums of money requiring laundering; and (2) official

complicity enables these flows, as regional law enforcement currently lacks the monitoring and financial investigation capabilities needed to counter them. The involvement of a pharmaceutical company illustrates the convergence of licit and illicit sectors in ML/TF activities among Pacific Island countries (Comolli, 2024).

The convergence of Global North and South theories suggests that one of the most effective ways to address the skills gap in Vanuatu is to upskill internal auditors with forensic accounting expertise. These skills, developed in Western countries, can be applied directly to combat ML/TF within Vanuatu's financial system. A well-trained accountant can design internal policies, procedures and controls to monitor and combat ML/TF, as this falls within their area of expertise (Amara et al., 2020; Norton, 2018). However, the Southern Criminology perspective emphasizes that relying on technical training alone may be insufficient to setup a robust system for tracking, monitoring and prosecuting ML/TF in Vanuatu. Comolli (2024) underlines that there should be greater emphasis given to providing adequate infrastructure and institutional support. Capacity-building should therefore not only address individual skills, but also organizational and structural conditions that enable effective investigation.

To foster an environment of transparency and accountability, the Government of Vanuatu must ensure fair and open reporting practices (Owner Transparency, 2021). Legal authorities, the private sector, politicians, lawyers and accountants should collaborate to create effective anti-money laundering (AML) and counter-terrorism financing (CTF) programs. Such programs should include the following actions (Amara et al., 2020; Norton, 2018; Vanuatu's Financial Intelligence Unit, 2008):

- improving internal policies, procedures, and controls to identify, trace, monitor, and address ML/TF
- designating a highly skilled team of ML/TF experts
- conducting training programs to enhance stakeholders' knowledge of ML/TF risks
- undertaking independent audits to evaluate the effectiveness of the programs, policies and procedures developed by internal auditors.

Institutional Structure, Laws and Regulations on Transnational Financial Crime

Vanuatu's Offshore Financial Centre (OFC) was established in the early 1970s under the joint Franco-British Condominium, with the aim of attracting foreign investment by offering tax advantages, including the absence of capital gains tax, corporation tax and income tax (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Southern Theory refers to the "Southern" countries as a marginal group to help explain the global divide between the Global North and Global South (Farrington et al., 2019; Moosavi, 2019). Initially, the OFC served as a base for the incorporation of international companies, including security dealers, mutual funds, international banks and insurance firms. Over time, the divide between North and South has become more integrated, as multinational companies now operate across both developed and developing nations (Farrington et al., 2019; Moosavi, 2019).

Recently, amid growing geopolitical competition, this integration has accelerated significantly (Comolli, 2024). Beijing has increased its involvement in Pacific Island countries, driven by broader diplomatic and strategic interests, such as reducing Taiwan's international space and gaining access to raw materials and natural resources. China's Belt and Road Initiative (BRI) has brought multiple private and state-owned Chinese companies into engagement with Pacific countries to build and redevelop ports and airstrips. These investments have created conditions that may facilitate financial crime. Comolli (2024) underlined that the BRI has significantly benefited China through the political connections it has established back home. In the case of Vanuatu, this underscores the need to establish robust monitoring systems to prevent criminal infiltration.

Between 2011 and 2015, the number of international corporations in Vanuatu's OFC peaked at 21,000 (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). However, this number has since declined sharply, largely due to Vanuatu's efforts to introduce regulatory measures for the OFC, increased compliance costs, competition and a less-favorable institutional environment (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Currently, the OFC hosts around 4500 active international corporations. The primary laws governing business activities in Vanuatu include:

- United Nations Financial Sanctions Act (2017)
- Anti-Money Laundering and Counter-Terrorism Financing Act (2014)
- Insurance Act (2005)
- International Banking Act (2002)
- Dealers in Securities (Licensing) Act (1971)
- Company and Trust Services Providers Act (2010)
- International Companies Act (1992)

- Proceeds of Crime Act (2002)

The Vanuatu Financial Services Commission (VFSC), Reserve Bank of Vanuatu and VFIU are responsible for overseeing, administering and supervising the OFC (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). The primary role of the VFSC is to register international companies and supervise security dealers, as well as company and trust service providers (CTSPs). The International Banking Act (2002) grants the Reserve Bank of Vanuatu authority to regulate and supervise international banks and insurance companies (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). The VFIU is responsible for enforcing reporting requirements for entities subject to the Anti-Money Laundering and Counter-Terrorism Financing Act (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Its primary duties include the receipt, analysis, assessment and dissemination of financial intelligence related to money laundering, terrorism financing and other criminal activities in Vanuatu (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019).

A key objective of the VFIU is to combat money laundering, terrorism financing and other forms of financial crime, both in Vanuatu and across the Pacific region. The Transnational Crime Unit, a branch of the National Intelligence Unit (NIU), plays an important role by providing financial intelligence to law enforcement agencies. Its main activities include monitoring cybercrime, terrorism financing, illegal smuggling, money laundering and drug trafficking (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019).

Threats from Transnational Financial Crime to Vanuatu's Economy

Money laundering in and through Vanuatu occurs through eight primary types of crimes: (1) bribery and corruption; (2) fraud; (3) real estate offences; (4) environmental crime; (5) illicit transnational flows of funds; (6) illicit cross-border currency movements; (7) drug-related activities; and (8) trade-based offences. According to the Government of Vanuatu (2015), each of these crimes generates illegal funds ranging from more than VT50 million to over VT1 billion annually (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Table 1 highlights that foreign tax crimes and organized crime have the greatest impact on Vanuatu's economy, followed by fraud, insider trading and market manipulation. Recent statistics have confirmed that the threats associated with the ML/TF are intensifying. Comolli (2024) provides an up-to-date list of these crime types and their direct implications for Vanuatu:

- *Illicit transnational flow of funds*: Illegal, unreported, and unregulated (IUU) fishing is a low-risk, high-reward activity, particularly on the high seas, due to the fragmented legal framework and lack of effective enforcement. This type of fishing includes operating without authorization, ignoring catch limits, fishing in closed or protected areas, using prohibited gear and targeting protected wildlife. These illegal activities can destroy ocean habitats, severely deplete fish populations and threaten global food security. Comolli (2024) highlights that Chinese vessels are responsible for the bulk of the world's IUU fishing. Since 1985, China's distant-water fishing fleet has been operating extensively in Fijian waters.
- *Drug-related activities*: Drug trafficking in Pacific Island countries has evolved significantly, with local actors increasingly participating in transnational criminal networks. Cross-border policing efforts remain ineffective due to capacity shortfalls and a disconnect within regional law enforcement infrastructure. Deportation policies in Australia and New Zealand are exacerbating crime and addiction within Pacific nations. In January 2024, authorities seized 3.5 tonnes of methamphetamine in Fiji, demonstrating that Pacific Island countries are being used as a transit corridor for narcotics destined for Australia and New Zealand (Comolli, 2025).
- *Environmental crime*: Several issues constrain the growth of the timber industry in Pacific Island countries. Papua New Guinea's timber industry is plagued by illegality, including lax enforcement of forestry laws, abuse and misuse of logging licenses and the sidelining of local authorities. Comolli (2024) underlines that China's share of PNG timber exports rose from 35% to 60% between 2001 and 2004, reaching approximately 87% by 2018, with similar patterns observed in the Solomon Islands. The case of illegal timber logging in PNG offers several lessons for Vanuatu. It is essential for policymakers in Vanuatu to recognize the urgent need to invest in developing investigators with forensic skills, as this will enable them to trace timber-related financial transactions. Documentary evidence of environmental crimes in Vanuatu is limited. However, illegal fishing and logging are believed to be prevalent (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Money laundering associated with environmental crime in Vanuatu is estimated to reach up to VT100 million per year. Comolli (2024) highlights several illegal activities in Pacific Island countries that provide pathways for ML/TF. The evidence of IUU fishing and illegal logging in these countries indicates that Vanuatu's exposure to crime is much greater than officially recognized, given its central location along major maritime trade routes and its status as an offshore financial center that could facilitate the laundering of proceeds from resource extraction elsewhere in the region.

- *Cyber-enabled financial crime*: Comolli (2024) highlights that the 2019 PlusToken Ponzi scheme, which led to the arrest of six Chinese nationals in Vanuatu, involved US\$2.9 billion in illicit funds. This case illustrates the extent to which cyber-enabled financial crime was operating out of Pacific jurisdictions and underscored the corresponding need for investigators capable of tracing cryptocurrency transactions and other digital financial flows.
- *Bribery and corruption*: Bribery and corruption have been longstanding issues in Vanuatu, primarily involving government employees, politicians, companies and individuals (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Reported cases include nepotism, embezzlement of public funds, misuse of government assets, bribery in procurement and cronyism. These corruption-related crimes are either initiated in Vanuatu or offshore. According to the Government of Vanuatu (2015), the amount of money laundered through corruption ranges from less than VT1 million to potentially as high as VT1 billion annually. Comolli (2024) notes that officials are more likely to turn a blind eye to criminality as long as criminal revenue flows continue to compound these structural weaknesses. Illicit proceeds corrupt officials and corrupt officials, in turn, support further criminal activity.
- *Fraud*: VAT evasion and avoidance of stamp duties are common forms of fraud in Vanuatu (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Several businesses have been reported for failing to submit VAT statements despite collecting VAT from customers. The Government of Vanuatu (2015) estimates that the amount of tax evasion laundered in and through Vanuatu ranges from VT50 million to over VT 1 billion per year. Comolli (2024) states that the Fiji pharmaceutical case suggests fraud involving legitimate businesses may be more widespread, as these companies may serve as vehicles for both tax evasion and money laundering.
- *Real estate offences*: In Vanuatu, there is no freehold land; instead, government and customary landowners lease land for up to 50 years to private companies. Several cases have been reported where land leases for customary land were sold without the consent of the landowning groups (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). It is highly likely that money generated through these leasing activities is laundered in and through Vanuatu, amounting to VT50 million to VT100 million annually. The Southern criminology perspective emphasizes that these offences are not merely technical violations; they also involve profound injustices against Indigenous communities whose land rights are disregarded. Specifically, the absence of ni-Vanuatu voices from these discussions of crime indicates a manifestation of the cognitive injustice that the Southern criminology perspective seeks to remedy.
- *Illicit transnational flows of funds*: A major contributor to money laundering in and through Vanuatu is the movement of illicit funds originating offshore. Investigations have shown that foreign tax evaders use Vanuatu's financial system to conceal illicit funds. Additionally, transnational criminals use Vanuatu as a transshipment point for illegal drugs. Funds laundered through these illicit transnational flows exceed VT1 billion annually (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Comolli (2024) confirms that the PlusToken case revealed Vanuatu's financial system is attractive to sophisticated transnational criminal networks, with cryptocurrency adding a new dimension to illicit fund movements. This problem is compounded by the fact that local investigators lack the knowledge, skills and capabilities required to trace these crimes.
- *Illicit cross-border currency movements*: Vanuatu requires travelers to declare currency when crossing the border, either by air or sea. However, there is a significant likelihood that travelers fail to report the full amount of currency they carry. With the growing number of tourists visiting Vanuatu each year, unreported illicit currency flows are estimated to range from VT100 million to VT1 billion annually (Government of Vanuatu, 2015). Due to the increase in Chinese visitors to Palau by 14.28%, Vanuatu has created additional vectors for unreported currency movements.
- *Drug-related activities*: Historically, drug-related offences in Vanuatu have been low, but the domestic use of illegal drugs is increasing. There have been several small-scale seizures of marijuana from local farms (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). More recently, investigations have revealed that Vanuatu is used as a transshipment point for illegal drugs. Some drugs sold locally may be linked to illicit capital flows. It is estimated that funds from drug-related activities involving money laundering in Vanuatu range from less than VT1 million to possibly more than VT100 million. For instance, the \$780 million cocaine bust in Vatia, Tavua indicates the scale of drug trafficking in the region and suggests that, given its location and limited maritime surveillance capacity, Vanuatu may be exposed to similar transshipment activities (Comolli, 2024).
- *Trade-based offences*: Vanuatu imports most of its consumer goods from abroad. As the volume of imports continues to outpace exports, the potential for money laundering and terrorism financing (ML/TF) is expected to grow. Several trade-related activities contribute to this, including mislabeling goods, ghost shipments and false documentation. It is estimated that trade-related money laundering in Vanuatu amounts to VT100 million per year (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Comolli (2024) highlights that the involvement of Chinese companies in Pacific infrastructure projects has created additional opportunities for trade-

based money laundering through over- and under-invoicing and phantom shipments of construction materials and equipment.

See Table 2 for a summary of the extent of the money laundering threat in Vanuatu.

Table 2

Extent and Impact of Money Laundering Threat in Vanuatu

Transnational crimes	Extent of threat	Impact
Fraud	10	5
Insider trading and market manipulation	5	5
Foreign tax crimes	10	10
Organized crime	1	10
Cyber-enabled financial crime (PlusToken-type schemes)	5	10
1-Very Low		
5-Medium		
10-Very High		

Source: Created by the authors using diagrammatic information from the Government of Vanuatu (2017) and updated with data from Comolli (2024).

Constraints Faced by Vanuatu's Financial Crime Enforcement Institutions

The convergence of Global North and Global South theories suggests that local authorities in Vanuatu must collaborate with international agencies to address the challenges faced by the country's financial crime enforcement institutions. Reports from international agencies consistently highlight that Vanuatu lacks skilled and qualified personnel to carry out essential tasks for anti-money laundering (AML) and counter-terrorism financing (CTF) programs (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). This shortage of expertise significantly limits the capacity of financial crime investigation teams to collaborate with the private sector, politicians and communities in countering money laundering and terrorism financing (ML/TF). Furthermore, monitoring institutions struggle with severe coordination issues, making it difficult to identify, trace and act on ML/TF cases. Specifically, there is a need for expertise in the areas of accountancy, information technology, business, software development and computer engineering (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019).

Comolli's (2024) analysis shows that law enforcement agencies in Pacific Island countries face insufficient capacity and resource shortages that undermine their ability to conduct investigations. A primary reason why this problem persists in the region is the remoteness of many islands and the sheer logistical costs required for police to reach them. This observation is essential because it situates Vanuatu's challenges within broader regional patterns shaped by geography, colonial history and postcolonial underinvestment – precisely the kinds of structural factors emphasized by Southern criminology.

Additionally, Vanuatu's government agencies have limited technical resources, including outdated computer software and hardware, which impedes their ability to identify, track, and monitor ML/TF activities effectively (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Key regulatory institutions, such as the Vanuatu Financial Services Commission, Reserve Bank and VFIU, struggle to meet their mandates due to resource constraints, preventing them from fulfilling their full potential. Border controls are also ineffective in detecting illegal fund movements, largely due to inadequate infrastructure and resource shortages at the country's airports and seaports (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). For instance, the 2022 ransomware attack on Vanuatu's government institutions highlights the cybersecurity vulnerabilities arising from inadequate technical infrastructure and limited IT expertise (Comolli, 2024).

One of the most significant areas of ML/TF risk in Vanuatu is the banking sector, particularly in relation to the illegal movement of funds and electronic transactions (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). This risk is exacerbated by the presence of international banks and offshore services, including insurance companies and online

gambling platforms, facilitated by modern communication technologies (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). For instance, the Palau scam center case showed that online gambling and cyber-fraud operations can serve as entry points for transnational organized crime in Pacific jurisdictions, with Chinese criminal actors – some of them with triad connections and prior involvement in cyber scams in Cambodia and Laos – establishing operations in the islands (Comolli, 2024).

While Vanuatu's financial strategy promotes openness to growth and financial inclusion, which are crucial for achieving long-term economic development, these same strategies inadvertently increase the risk of ML/TF activities within the country (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019).

The Southern criminology perspective argues that the constraints experienced by Vanuatu's financial crime enforcement institutions reflect deeper structural inequalities rather than merely technical deficiencies. Many Pacific Islanders who were involved in this Global Initiative felt excluded, as their voices went unheard due to geopolitical machinations. Money laundering and terrorism financing activities have adverse impacts on communities whose institutions are under-resourced and whose voices are excluded from policy design. The Southern criminology perspective argues that addressing ML/TF in Vanuatu requires not only technical capacity-building, but also a fundamental reorientation of AML/CTF strategies toward cognitive justice. Cognitive justice emphasizes the need to recognize local knowledge and perspectives, which must inform the design of policies intended to protect local communities.

The IRLS approach

This study argues that Western models and tools can provide effective pathways for addressing money laundering (ML) and terrorism financing (TF) in developing countries, provided they are implemented with consideration for the specific financial crimes, threats and risks faced by the country (Farrington et al., 2019; Moosavi, 2019). Integrating forensic accounting capacity-building workshops with AML and CTF programs can significantly enhance auditors' investigative skills (Eko et al., 2020; Purba & Nurlinda, 2018). Accountants working within institutions tasked with identifying, tracking and monitoring ML/TF in Vanuatu require broad investigative accounting skills, including corporate investigation, insurance claims analysis, expert witness testimony and litigation support (Akinbowale et al., 2020; Hasham et al., 2019; Yamen et al., 2019). Vanuatu's lack of skilled and qualified accountants makes it challenging for financial institutions to determine whether financial crimes have occurred. With the increasing number of cruise ships and boats arriving at Vanuatu's ports, investigation teams must be prepared to investigate and recommend actions to minimize future occurrences of financial crime (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019).

However, the Southern criminology perspective undertakes a different approach, as it seeks to critically reflect on whether the IRLS framework – originating from Northern legal and accounting traditions – can adequately capture the locally specific knowledge and capabilities needed by ni-Vanuatu investigators. Comolli (2024) highlights that the structural constraints experienced by Pacific law enforcement, including capacity and resource shortages, geographic remoteness and the high logistical costs required for policing, indicate that even well-trained investigators may be unable to perform their functions without adequate infrastructure and institutional support. The IRLS framework assumes the availability of certain institutional capabilities – such as reliable record-keeping, accessible electronic evidence and trained forensic accountants – that may not be present in Vanuatu. This situation undoubtedly raises a critical question: can the relevance stage of the IRLS approach, which requires investigators to identify and produce relevant evidence, be meaningfully implemented when many island countries lack basic infrastructure?

Given the threats and constraints faced by Vanuatu, as well as the growing number of undocumented criminal activities, this study proposes a three-step approach to upskill the investigation teams working on ML/TF cases. These steps focus on developing investigative skills across three key stages of the investigation process: (1) inference, (2) relevance and (3) logical solution (Eko et al., 2020; Purba & Nurlinda, 2018).

First, according to the National Risk Assessment (NRA) and Mutual Evaluation Reports (MERs), there is a lack of evidence documenting the crimes generating laundered money in Vanuatu (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). During the inference stage of the investigation, the investigation team should conduct a preliminary assessment of potential damages based on initial allegations and gather sufficient evidence to initiate proceedings. Missing documentary evidence on financial flows complicates the assessment of whether crimes have occurred (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). To address this, record-keeping – using both electronic and non-electronic methods – should be mandatory for institutions in high-risk industries, including international banks, casinos, money transfer services, financial dealers, currency exchanges, lawyers, accountants, lotteries, credit unions,

mutual funds and insurance companies (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Comolli (2024) emphasizes that the PlusToken case proved that cryptocurrency transactions present additional challenges for the inference stage, as investigators require the knowledge, skills and key competencies to trace digital financial flows that leave different evidentiary trails than traditional banking transactions.

Second, in the relevance stage, the investigation team must apply evidence rules to identify and produce relevant evidence concerning financial crimes (Eko et al., 2020; Purba & Nurlinda, 2018). There is an urgent need to train investigators on how to identify relevant electronic and hard-copy evidence. However, the lack of adequate computer hardware and software infrastructure could hinder this effort. Therefore, the most critical step for the government is to equip the investigation, monitoring and supervision teams with state-of-the-art technology (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Comolli (2024) highlights that the 2022 ransomware attack on Vanuatu's government underscores the urgent need for investment in cybersecurity infrastructure to ensure the evidence investigators require is not compromised or destroyed.

Third, during the logical solution stage, the investigation team must apply deductive or inductive reasoning to evaluate the evidence and determine whether financial crimes have occurred (Eko et al., 2020; Purba & Nurlinda, 2018). Investigators need strong critical thinking and analytical skills to assess the evidence and make valid determinations regarding the scale and legitimacy of the financial crimes. Providing training and workshops on assessing various aspects of transnational financial crime will equip the investigation team with the necessary skills, knowledge and competencies to effectively combat money laundering (Eko et al., 2020; Purba & Nurlinda, 2018). However, the Southern criminology perspective emphasizes that logical reasoning must also be attentive to local contexts. The Northern-derived analytical frameworks may not account for customary land tenure systems, kinship-based economic obligations and informal economies that may intersect with formal financial systems. Training programs should therefore include modules on Pacific cultural and economic contexts, developed in consultation with ni-Vanuatu communities and experts.

Recommendations

The ML/TF monitoring environment in Vanuatu is still in its early stages of development, requiring collaboration and consultation among politicians, the private sector, government policymakers and international agencies to effectively identify, trace and monitor ML/TF activities (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). International working groups have high expectations for the actions being taken by Vanuatu's transnational financial crime monitoring bodies to address the growing number of ML/TF cases. However, both international agencies and local authorities often overlook the significant direct costs associated with AML/CTF legislation (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). The drafters of the Anti-Money Laundering and Counter-Terrorism Financing Act (2014) must carefully consider the direct and indirect costs of their proposals. They need to identify effective mitigation measures and balance these with the expected long-term benefits. The cost of establishing and maintaining an AML office in Vanuatu is disproportionately high for such a small island nation (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). The challenges posed by AML/CTF provisions are compounded by the country's shortage of skilled personnel and limited access to computer-based resources. To address this, the government of Vanuatu must make significant investments in building the capacity of investigation teams and provide additional human resource support to existing personnel (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019).

Drawing on the Southern criminology perspective, this article has argued that capacity-building to address the growing problem of ML/TF in Vanuatu must go beyond technical training and address structural conditions, such as geographic remoteness, limited infrastructure and the sheer logistical costs of reaching the outer islands. Even the best-trained investigators would face serious difficulties conducting investigations without reliable transportation, communication and technological infrastructure. Therefore, we suggest investment should focus not only on enhancing the knowledge, skills and key competencies of investigators, but also on directing government policy resources towards strengthening transportation, communication and technological infrastructure across Vanuatu's 83 islands. This implies designing training programs that incorporate local knowledge and perspectives, developed in consultation with ni-Vanuatu communities, customary leaders and local businesses. At the institutional level, the Reserve Bank of Vanuatu, the Financial Services Commission and the VFIU should conduct more frequent and thorough checks on at-risk accounts held by both domestic and international banks (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). There should also be a stronger institutional focus on the timely investigation and prosecution of offenders, including the confiscation of illicit funds. Local authorities should cooperate with foreign counterparts, particularly in cases where collusive behavior involving ML/TF spans both local and international entities (Government of Vanuatu, 2015, 2017; Vanuatu's Financial Intelligence Unit, 2009–2019). Comolli's (2024) case study

of the Fiji pharmaceutical company demonstrated the importance of such cooperation, as drug trafficking operations increasingly involve both local officials and international criminal networks.

Additionally, the Judiciary of Vanuatu should work closely with the Reserve Bank, the Financial Services Commission and the Financial Intelligence Unit to ensure thorough and expeditious prosecution of any allegations, free from external pressure or intimidation (Vanuatu's Financial Intelligence Unit, 2009–2019; Government of Vanuatu, 2015, 2017). Comolli (2024) showed that criminal revenue flows can lead officials to turn a blind eye to criminality, as these officials may be benefiting from such inflows. This clearly indicates the importance of establishing an independent judicial system that provides protection from corruption. International partners must work collaboratively to strengthen judicial capacity and integrity as part of broader AML/CTF assistance.

Finally, this study recommends that future AML/CTF strategies for Vanuatu be developed through genuinely participatory processes that focus on the voices of ni-Vanuatu communities. Comolli (2024) shows that Pacific Islands often feel caught in the middle of geopolitical machinations. Addressing this concern requires what the Southern criminology perspective terms “cognitive justice” – the recognition that local knowledge and perspectives are essential for understanding and addressing local problems. Designing policies to counter ML/TF would involve engaging with customary leaders, women’s groups, youth organizations and rural communities in the design of AML/CTF policies, rather than simply relying on imported frameworks developed in Washington, Canberra or Paris. Furthermore, this implies investing in Pacific-led research and analysis that provides evidence-based reasoning about financial crime risks and appropriate responses.

Conclusion

Globalization has significantly increased cross-border financial flows, creating numerous opportunities for economic and political development. However, with the rise of information and communication technology, globalization has also provided criminals, corrupt officials, terrorists and sanction evaders with a variety of methods to launder illicit money and move it across national boundaries. The global nature of transnational financial crime presents a unique opportunity for Southern criminology to expand its influence and application on a global scale. However, policymakers in Vanuatu face a considerable challenge in effectively monitoring ML/TF, especially when the direct and indirect costs of implementing AML/CTF programs exceed the country’s national resource capacity.

This study examined the severity, institutional structure, threats and constraints of ML/TF in Vanuatu. We identified the specific capacity-building needs for financial crime investigation teams using the IRLS approach. The research findings confirmed that Vanuatu faces significant ML/TF threats, including bribery, corruption, drug trafficking, environmental crime and cyber-enabled financial fraud. Geopolitical competition across the Pacific has shaped the evolution of these crimes in the region. Comolli (2024) emphasizes that the Pacific has become a crowded space for criminal activities. Illegal logging, fisheries crime, drug trafficking networks and cyber-fraud operations generate illicit proceeds that require laundering through financial systems such as Vanuatu’s offshore banking sector.

On one hand, the persistence of ML/TF keeps criminal activities undetected and financially profitable, undermining economic growth and hindering national development. On the other hand, overly ambitious anti-ML/TF measures set unrealistic goals for small island developing countries such as Vanuatu, stretching their limited resources and making it difficult to achieve desired outcomes. Currently, Vanuatu faces an uphill struggle to control ML/TF, as money launderers increasingly leverage sophisticated technologies to shift illicit funds across borders.

Yet Vanuatu’s ability to identify, track and prosecute crimes related to ML/TF is hindered by shortages of skilled professionals and inadequate technological infrastructure. The IRLS approach offers a useful framework for targeting capacity-building efforts, but the effectiveness of this approach depends entirely on recognizing the Southern context in which it must operate. Drawing from the Southern criminology lens, this study argues that technical capacity-building cannot succeed without addressing structural conditions such as limited resources, external pressures, information asymmetries, geographic remoteness and the absence of local voices in policy design. The convergence of the Global North and Global South in transnational financial crime does not merely imply the application of Northern tools in a Southern context; rather, it suggests genuine collaboration that respects what Comolli (2024) terms the experience of Pacific Islanders who find themselves caught in the middle of geopolitical machinations. Capacity-building programs to train investigators in forensic techniques require creating space for ni-Vanuatu communities, customary leaders and local businesses to articulate their own understandings of financial crime risk and their own strategies for building resilience.

Author contributions

Dr Suwastika Naidu contributed to the planning, design, writing, data analysis, editing, interpretation and finalization of the manuscript. Dr Atishwar Pandaram contributed to planning, design, data collection, writing and editing.

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