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TACKLING TERROR FINANCING THROUGH THE APPLICATION OF FORENSIC TECHNIQUES IN NIGERIA

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Abstract

This research is the evaluation of various sources of finance to terrorist activities and the application of forensic principles to mitigate the trend. Terrorism in recent times has reduced government stability and thereby impoverishing mostly the developing and underdeveloped countries. This poses a negative impact on the standard of living in poor countries. Since financing terror activities is a humongous project considering the cost of weaponry and logistics, it is in my opinion that, for such finances to manifest, it can only take the capability of the well-heeled finance, and highly gullible individuals and sympathizers to perpetuate the terror act. Terrorist organizations vary widely, ranging from large, state-like organizations to small, decentralized groups and self-directed networks. Policymakers, judiciary officers, forensic auditors, blockchain forensic examiners, and palynologists are the few recommended approaches to reduce terror financing in Nigeria. These facts are known facts that will fashion the core of discussion of terrorist financing and the specific role that forensic application can play in Nigeria terror financing effort.

Keywords:

Terror financing, terrorist, Terrorist Activities in Nigeria, Forensic Application, Nigerian Police Crime Investigation

Introduction

Forensic science can be defined as the application of the scientific principle to legal matters, these legal matters vary from criminal and civil matters. Forensic scientists' job varies from a collection of evidence from crime scenes, preservation of evidence, and its scientific analysis during an investigation. Some forensic scientists take the brunt of traveling to the scene of a crime to collect the evidence themselves; while others occupy a laboratory role (performing analysis on objects brought to them by other individuals). In addition to the laboratory role, forensic scientists also testify as expert witnesses in both criminal and civil cases and can work for either the prosecution or the defense. Forensic Science encompasses several fields of study in its applicability, method, and techniques, these fields if well applied in terrorist activities investigations, will redefine people's perspective on how justice is perceived in the criminal justice system.

Terrorism

Terrorism has been practiced for millennia. One can see the emergence of terrorism in the actions of many groups they are; Jewish Zealots fighting the Roman occupation of Israel in the first century A.D., Indian Thugges of the seventh century, Muslim Assassins of the 11th and 12th centuries and French revolutionaries of the 18th century amongst others. These terrorists have political motivations; see violence as a didactic tool; are organized, deliberate, and systematic in their attacks; often attack targets that symbolize the state; desire attention, not a large body count; enjoy revolutionary connotations; cloak themselves in military jargon; and generally describe themselves as freedom fighters, liberators, ethnic self-defense movements, or executors of righteous vengeance. (ASIS, 2011). These groups have traditional motivations. Their strategies and tactics remain similar to those observed for centuries. The groups generally show some discretion and moderation in both their selection of targets (still largely symbolic) and their means of attack. Their organization structures remain predictable, if still difficult to penetrate using technical or human intelligence.

The United Nations provisionally defines terrorism as “criminal acts intended or calculated to provoke a state of terror in the general public, a group of persons or particular persons for political purposes are in any circumstance unjustifiable, whatever the considerations of a political, philosophical, ideological, racial, ethnic, religious or any other nature that may be invoked to justify them” (UN, 1994), it can also be broadly understood as a method of coercion that utilizes or threatens to utilize violence in order to spread fear and thereby attain political or ideological goals. (ASIS, 2011). I see terrorism as an act committed to disrupting government and economic activities for political gain.

Terrorist Activities in Nigeria

More than 30,000 Nigerians had been killed by Boko Haram since 2009 in its effort to establish an Islamic caliphate. In August 2011, Boko Haram carried out its first attack against the West, killing 23 people in a suicide car bombing outside of the United Nations headquarters in Abuja. Boko Haram gained international notoriety after kidnapping 276 Chibok schoolgirls in April 2014. The kidnapping sparked the support of international communities and individuals including social media campaigns (bring back our girls), Pope Francis, then-U.S. First Lady Michelle Obama, and the International Committee of the Red Cross (ICRC) among others. The Nigerian government under President Muhammadu Buhari secured the release of 107 of the kidnapped Chibok girls. Since January 2015 to date, the rise in deadly attacks against the unarmed civilian population has rendered thousands of people homeless mostly, in northeastern Nigeria State of Borno, Adamawa, Bauchi, and Yobe respectively.

The recognition of Abu Musab al-Barnawi as the new leader of the Boko Haram terror group in 2016 by ISIS in West Africa (ISWA) alienated the group into two factions. Militants loyal to Abubakar Shekau since then have continued to carry out suicide bombings at crowded marketplaces in northeast Nigeria while al-Barnawi's led group. Series of attacks have been launched against Nigerian security forces and other public-key targets. The Nigerian government in its effort to curtail the excesses of the groups continuing to strengthen its legislation against terrorism to further restore the hope of the hopeless in the fight against terrorism in Nigeria. The current military operations offer no credible indications of purpose and objective other than to defeat the insurgency, this is indeed a good objective but poses a huge dilemma for the army and the nation at large, as the war is mostly internal and executed by local national actors within the region and with varied external support (Achodo 2019).

Finance

CFI Education Inc. (2019) defines finance as the management of money and includes activities like investing, borrowing, lending, budgeting, saving, and forecasting. According to Khan and Jain, “Finance is the art and science of managing money”. According to the Oxford dictionary, the word ‘finance’ connotes ‘management of money’. Webster’s Ninth New Collegiate Dictionary defines finance as “the Science on a study of the management of funds’ and the management of the fund as the system that includes the circulation of money, the granting of credit, the making of investments, and the provision of banking facilities.

Terror Financing

The FATF defines terrorist financing as the “financing of terrorist acts, and of terrorists and terrorist organizations” (FATF, 2012-2018). Terrorist attacks have increased in frequency and can be undertaken on a large or small scale, in collaboration or by individuals acting alone. The spread of terrorist activity can be facilitated by online material aimed at radicalization and home-grown violent extremism, which has resulted in terror attacks involving improvised explosive devices, firearms, and vehicles. There has been a significant rise in radical ideas in the political arena of many countries. This represents a threat in regard to their willingness to commit terrorist attacks. Further, extreme nationalistic movements may also represent a possible threat to lives and the stability of democratic nations and processes. These groups contemplating or conducting terrorist acts likewise require funding for their purposes. Act of provision of financial aid to terrorist act through all legal and illegal means is what I termed as terror financing (FATF, 2012-2018). Some terrorist organizations have separate criminal networks to collect funds. Drug trafficking, fraud, cybercrime, and white-collar crimes are common illicit activities for terror financing.

The September 11, 2001 al-Keidah twin bomb attack on the World Trade Centre directed international attention to the financial component of terrorist operations (Madison Gaither, 2018). A research monograph on Terrorist Financing by Roth et. al. (2004) named at least three Islamic NPOs in the USA. The report provided detailed case studies on Al-Barakat, Illinois Charities, and Al Haramain and how they were linked and financed by the Al-Qaeda group. Another report by Omar Normah. (2013) also gave details on Fund-Raising Methods and Procedures for International Terrorist Organizations. Activities by Islamic organizations such as the International Islamic Relief Organization (IIRO) and the Muslim World League (MWL) were linked to the infamous Osama Bin Laden.

In recent times, the use of Distributed Ledger Technology (DLT) such as bitcoin, luno, etherum, etc. have increased the technicality in the fight against terror financing, this technology has made it almost impossible to trace the source of fund in a crypto wallet and failure of government agencies to drive for its regulation is another question begging for answers. It is on this backdrop that another bigger hurdle in the battle against terror financing gave another jaw blow to financial crime fighters in present-day Nigeria.

Fight Against Terror in Nigeria

Since 2011, the crescendo of terrorism has heightened with the private home of Vice-President Namadi Sambo in Zaria, Kaduna State, firebombed and policemen killed, as well as Sokoto, the seat of the Sultan, the head of Nigerian Muslim faithful, rocked with several bombs, destroying police buildings (Tony and Kolade, 2012). The members of the Security Council underlined the need to bring

perpetrators, organizers, financiers and sponsors of these reprehensible acts of terrorism to justice, and urged all States, in accordance with their obligations under international law and relevant Security Council resolutions, to cooperate actively with the Government of Nigeria and all other relevant authorities in this regard (UNSC, 2019). The identification of the foot soldiers of terrorism that have engulfed the northeastern parts of the country by the Nigerian government is a welcome development nevertheless, many foreign nationals from neighbouring politically-unstable countries of Chad, Niger Republic and Cameroun that accommodate radical and fundamentalist Islamic groups (Luka, 2011) still crawl underneath the country's porous borders.

Experts identified that most of the weapons used by the Islamic terror group Boko Haram are either stolen from military stocks in Nigeria during some of their successful attacks on military installations or purchased in the thriving Central African arms black market (UNODC, 2017). In 2019, some US-made Mine Resistant Ambush Protected – All-Terrain Vehicle (MRAP-ATV) were intercepted by Nigerian Customs Service (NCS), this is a success story that can be well encouraged if forensic firearms/explosives investigation is applied in future operations.

The Islamic Movement and extremist in Nigeria under the leadership of Malam Ibrahim al-Zakzaky also known as Shiite organization reported being financially and ideologically supported by Iran. According to a 2013 report from the Combatting Terrorism Center at West Point, the IMN is considered "Iran's proxy" by some Iranian officials and has adopted the Iranian government's anti-American, anti-western, and anti-Israeli political views. IMN has reportedly emulated many of Hezbollah's recruitment practices. The group allegedly runs a radio station, newspaper, and more than 300 schools. According to the Nigerian Intelligence Agency (NIA), IMN hosts training camps for new recruits across northern Nigeria (CEP, 2018).

The IMN members attack on the Chief of Army Staff (COAS) of the Nigerian Army in the afternoon of December 11, 2015, and aftermath of several questions begging for answers. The sect according to the Nigerian Army spokesman, Brig Gen Sani Usman that armed Shiite members barricaded the road Mr. Buratai's motorcade was passing to pay homage on the Emir of Zazzau, and also attend a review parade by 73 Regular Recruit Intake at the Nigerian Army Depot in Zaria. He claimed that the said barricade was obviously a deliberate attempt to assassinate the COAS (PremiumTimes, 2015). Either the action of the army authority is with moral justification or not, the members of the group has gone the extra mile in undermining the authority of the No 1 man in the country's Army hence, we can consider the action of the soldiers on Shiite members as moral dilemma operational approach.

Forensics Application to End Terror Financing

Forensic Accounting

Forensic accounting is the action of identifying, recording, settling, extracting, sorting, reporting and verifying past financial data or other accounting activities for settling current or prospective legal disputes or using past financial data for projecting future financial data to settle legal disputes. (Crumbley et al, 2013). Forensic accounting has evolved from conventional auditing due to the specialized skills that are unique to forensic investigations, scrutiny of minor or immaterial transactions, interviewing or interrogation skills, and the ability to act as a credible expert witness in court. The need for these experts has been on the rise since September 11, 2002, and expected to steadily increase in the predictable future (Khamis M and Richard T. Brown). Part of the role of forensic auditors is to help in tracking some of these sources of terror financing through their day-to-day tracking activities (OECD, 2019). The terrorist financing process creates records and leaves

evidence that can be observed, analyzed, and exploited thereby, creating financial intelligence that can, in turn, assist counter-terrorism agencies and authorities combatting terrorist financing in addressing this continuing threat in present-day Nigeria.

Forensic accounting tools might be used to analyze large amounts of transactional data stored in database servers (Wright, 2009) though, this may not be preponderance enough, the application of internal controls is suggested to track illegal financial transactions (K. E. Pavlou, 2008), particularly, the most important anti-money laundering internal controls are the Know-Your-Customer 'KYC' policies since they define the guidelines for detecting illegal customer transactions in order to generate reliable Suspicious Activity Reports 'SARs' (FATF, 2008).

It is significant that the majority of these transactions were composed of cash. Note that 47% of the funds that the 9/11 terrorists received were in the form of cash while 42% of the terrorists' pre-9/11 expenditures occurred in the form of cash. None of the hijackers had a valid or issued Social Security Number (SSN). The hijackers used foreign passports/visas from Saudi Arabia, the United Arab Emirates (UAE), Germany, Egypt, and Lebanon to open bank accounts. Most of the checking accounts were opened with cash or cash equivalents (such as traveler's checks) in average amounts of \$3,000 to \$5,000. Some hijackers opened joint accounts and all accounts were accessible with debit cards. The 9/11 hijackers returned all unused money to the terrorist network immediately before executing the attacks. Marwan Al-Shehhi wired \$5,400 from a Greyhound Station in Boston, Waleed Al-Shehri wired \$5,215 from Logan Airport in Boston, and Mohamed Atta wired \$2,860 and \$5,000 from two Laurel, Maryland grocery stores. Al-Shehhi and Al-Shehri sent their funds through the Al-Ansari Exchange and Atta sent his funds through the Wall Street Exchange, United Arab Emirates (UAE). In contrast, the alleged twentieth hijacker, Zacarias Moussaoui, obtained his funding directly from the Al Qaeda network, while Ahmed Ressam, the Millennium bomber, obtained his funds through criminal activity (Darrell D. and Gregory A. 2005).

Palynological Approach

Forensic palynology has been a tool used by law enforcement agencies for over 5 decades. Forensic palynology is the application of pollen grains and spores in solving legal issues (Mayuri Kumari et al, 2017). Pollen and spores can be obtained from an extremely wide range of items, including bodies, surfaces, devices, etc. Pollen and spores provide clues as to the source of the items and the characteristics of the environments from which the material on them is sourced, (Mildenhall DC). It has evolved for sticking to the female part of the plant and, unlike fibers (which are readily shed from clothing and other objects), will embed into fabrics and small interstices in footwear and other objects; pollen and spores are not easily removed. They are held firmly by their surface sculpturing and by static charges and are not easily shed, even from clothing and footwear that have been subjected to washing in a machine (Wiltshire 1997).

The application of palynological techniques can help to trace the pattern movement of arms and ammunition into the country's porous borders through the application of Locard's principle of exchange "*every contact leaves a trace*", the occurrence of palynomorphs in Car Air Filters (CAF), their retrieval and identification based on their distinct morphological features and ability to recognize pollen signal unique to specific environments. Traditionally, forensic palynology is done by examining pollen grains and spores under a microscope and comparing them to known pollen morphology. This is a highly specialized skill, and there are few experts able to identify plant species based on the size, shape, and colour of the pollen grains. Palynology researchers such as Isaac I. and Emuobosa A. in "*Palynomorphs and travel history of vehicles in Nigeria*" estimated almost 400,000 species of plants

live on our planet today (Emuobosa A. O. and Isaac I., 2019). This has not only written a success story in forensics research but also reassures that Nigeria has the human capital to solve several cold cases that have piled-up our courts. Its application by Nigerian Police and other security agencies to terror and other criminal investigations will make it professionally doable to place a suspect at the crime scene. This is no doubt reduce the time and resources spent on cases but with an upshot. Universities could also be tasked to present papers on the use of this scientific method and how its underutilization can affect crime investigation.

Blockchain Forensic

Bitcoin is more appropriately described as ‘pseudonymous’: Bitcoin users are represented on the blockchain with alphanumeric addresses associated with their Bitcoin wallet. Whilst a user’s actual identity is not visible on the blockchain, information about their transactions – such as dates, values, and the Bitcoin addresses of counterparties – are all recorded publicly. Furthermore, because the blockchain is a chronological record of transactions, it is possible to derive a reliable picture of the movement of Bitcoin (Tom Keatinge et al, 2018). Cryptocurrencies are open-source, Point-to-Point (P2P) value transfer networks that rely on cryptographic proof to validate transactions and provide a consensus about network activity without reliance on a trusted third-party, such as a bank or other financial institution. Cryptocurrencies function as a form of ‘digital cash’ by enabling P2P, direct transfers between two parties, much as two people could exchange physical fiat currency, but without the same limitations of space and distance. Launched in 2009, Bitcoin was the first cryptocurrency and marked a significant innovation over earlier attempts to establish digital cash systems, which had always required the presence of a central issuing party to govern network activities and mint new coins. Bitcoin’s founding was rooted in the libertarian-leanings of the ‘cypherpunk’ community of cryptographers, who believed that the creation of decentralized, alternative payment systems impervious to the control of governments or banks is essential to the development of true financial freedom (Lopp and Jameson, 2016). Satoshi Nakamoto, the pseudonymous creator of Bitcoin, suggested that the development of a P2P payment network would reduce reliance on the highly intermediated mainstream financial system, which features third parties such as banks and credit card issuers who can charge fees and rent-seek from inefficiencies (Nakamoto Satoshi).

The Hamas fundraising effort is the most recent crypto-enabled extremist campaign that’s captured public attention, but it’s not the first. Earlier campaigns include the al Sadaqah and Jahezona jihadist fundraising campaigns. A recent case in the US featured a woman using cryptocurrencies to launder the proceeds of stolen credit card fraud on behalf of ISIS. A significant and preponderance body of evidence points to right-wing, neo-Nazi extremists using cryptocurrencies to further their hate campaigns. These cases suggest that terrorist and extremist networks are indeed exploring the potential of this new financial technology to further their efforts (David Carlisle, 2019) furthermore, the calls for cryptocurrency donations to facilitate terror activity have been found on the dark web. Many items that could easily be used to assist in promoting terror attacks (e.g. fake passports, social security cards, weapons) have now found their ways into the dark web. In developed countries with a stable infrastructure and economic conditions, cryptocurrencies may be used to collect, store, move, and possibly use goods and services in support of terrorist aims and operations. However, tax examiners and tax auditors will likely not observe indicators of such activities as most of them take place on the dark web. (OECD, 2019).

Conclusion

Terrorists cannot effectively attack our society unless they use our society's methods. These methods typically leave financial trails that can be traced by forensic experts back to the terrorists. Therefore, the better we understand how and where terrorists acquire and spend their money, the more effective we will become in defeating their efforts. A summarized financial profile of the Pentagon/Twin Towers financial investigation indicates that the nineteen 9/11 hijackers opened twenty-four bank accounts at seven domestic banks and twelve international bank accounts and their deposits and disbursements totaled \$303,481 and \$303,671 respectively (Darrell D. and Gregory A. 2005).

Forensic Accounting, Blockchain Forensics, and Forensic Palynology have been identified as part of forensic techniques to provide a quick solution to track money laundering. Conversely, considering that forensic accounting tools might not be appropriate to analyze large amounts of transactional data stored in database servers (Wright, 2009), the application of internal controls has been suggested to track illegal financial transactions (K. E. Pavlou, 2008). Particularly, the most important anti-money laundering internal controls are the Know-Your-Customer 'KYC' policies since they define the guidelines for detecting illegal customer transactions in order to generate reliable Suspicious Activity Reports 'SARs' (FATF, 2008). Blockchain forensic examiner can also help to facilitate the collecting phase of terrorist financing made through the use of crypto-assets. While the use of cryptocurrencies may not be prevalent, there are persons who will seek out ways to use cryptocurrencies at the various stages of terrorist financing and thus, Blockchain forensics and forensic auditors must remain vigilant in recognizing the mixing indicators and lastly, application of forensic palynology by Nigerian Police and other security agencies to terror and other criminal investigations will make it professionally doable to place a suspect at the crime scene. This is no doubt reduce the time and resources spent on cases but with an upshot. "Pollen grain and spores were part of the real investigation magic yet remain untapped".

Recommendations

1. Policymakers and judiciary officers should synergize to enact forensic policies to ensure that proper legal frameworks are in place for forensic applications to terrorists activities and investigation.
2. More indigenous forensic auditors, blockchain forensic examiners, and palynologists should be engaged to investigate money laundering and terror financing related crime. "Our problems are locally made and so should the solutions"
3. Strengthening an autonomous Criminal Justice System to prosecute high profile Nigerians found culpable in the terror financing.
4. The government should investigate the internal and external sponsors of Terrorism and block the financial flow internally and externally so that the government can have some control over the terrorists. The Central Bank of Nigeria and the local banks have a huge responsibility in this regard to closely monitor cash flow.

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