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The Role of Intelligence in Norwegian Customs: An Analysis of Its Function and Relationship to Risk

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Preface

This thesis is a final part of my bachelor degree in Toll, Vareførsel og Grensekontroll. The bachelor degree is completed at the Department of Safety and Economics and Planning, Faculty of Science and Technology, University of Stavanger – UiS.

The idea for this work came in the first place thanks to some very meaningful conversations with customs officials during the internship in autumn 2023. They are greatly appreciated for dedicating their precious time to us students.

A special thanks to my professor, Marja Katariina Ylönen, for encouraging me and structuring my ideas from the time the thoughts came into being till product delivery. Through working with these topics, I have gained valuable insights that can be used in the challenges faced in operating law enforcement agencies.

I look forward to transferring these ideas into concrete actions in the pursuit of my future line of work.

I would also like to thank my family and friends for their unconditional love and support in this long journey.

Abstract

This thesis explores the representation of intelligence within the Norwegian Customs, as well as its interplay with risk. Purpose of the thesis is to examine how the function of intelligence in Norwegian Customs is depicted, particularly in conjunction with risk, and to identify evolutionary trends over the last decade. The research problem is presented in relation to the state of the art of the research, the scrutiny of the context of the Norwegian Customs, as well as in relation to the relevant theory, which focuses principally on intelligence theory, intelligence cycle and risk.

The analysis follows a qualitative approach, specifically thematic analysis. It investigates 28 texts among official documents and magazine articles dealing with intelligence representation, its relationship with risk, and associated topics..

The findings indicate that the function of intelligence is embedded in the agency's objectives and priorities. Moreover it is influenced and interconnected with other topics, specifically digitalization, control, information exchange and risk. There appears to be a significant connection with risk analysis and risk assessment, however the extent of the integration is not completely clear. Additionally data seem to point to an increased importance and organization of intelligence and digital solutions within the customs operations over the years.

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1. Introduction

1.1. Background and problem identification

Intelligence has recently experienced an expansion to fields and institutions it was usually not associated with. This is due to a profound transformation of threats that are becoming more transnational and borderless (Petersen & Tjalve, 2018) and to advancement in technology and interconnectedness (Abzhandadze, 2020, p. 88; Stenslie et al., 2021). In this new context traditional intelligence methods do not necessarily translate well (Buckley, 2014, p. 8).

Customs and border controls are also undergoing substantial transformations in recent years. From a more traditional role of collecting duties, they now have an increased focus on enhancing efficiency of the global supply chain (Widdowson & Holloway, 2011) and protecting societies from illegal and non-compliant trade (Widdowson, 2007). This is associated with heightened flow of cross-border goods, expansion of e-commerce as well as a rise in international threats and new risk factors, such as cybercrimes (WCO, 1992; Ylönen & Aven, 2023). Consequently, customs agencies in different countries are striving to become more intelligence-led, deploy their resources effectively (Vine, 2010) and expand intelligence sources (Olukayode, 2018). The World Customs Organization has also described intelligence as a vital tool in combating illicit activities such as commercial fraud (WCO, 1992) .

Given that intelligence encompasses data and information concerning threats, there exists a clear correlation between intelligence and risk (Ylönen & Aven, 2023). The World Bank maintains that modern intelligence techniques are the basis for modern risk assessment (De Wulf, 2005, p. 32). Additionally the WCO has recognised the crucial link between intelligence and risk, and has developed guidelines for ‘intelligence-led risk management’ which aims at consolidating customs' acquired information and knowledge into a systematic approach to identify and mitigate risks of

utmost significance (WCO, 2021b). Concurrently it intends to sustain their decision-making at all levels of organization and in relation to all areas of risk (WCO, 2021a).

The connection between intelligence and risk is also shown by Pate-Cornell (2015, p. 64) that similarly deems intelligence's role is to support risk management by providing knowledge that can lead to build up effective warning systems (Ylönen & Aven, 2023, p. 434). Intelligence can support risk assessment as well, in that it offers alerts regarding potential threats in order to reduce the risks (Paté-Cornell 2015; Ylönen & Aven, 2023, p. 434).

Growing literature suggests further an increased emphasis on risk management systems to enhance customs and border control effectiveness (Widdowson, 2005; Komarov, 2016; Shubailat et al., 2024) by enabling customs to improve data analysis and focus their scrutiny on high-risk shipments while expediting the clearance of low-risk ones (WTO, 2017). Buckley (2014, p. 339) points out though that people working in law enforcement agencies, such as Customs, do not often have enough competencies in risk assessment and management, and that the terminology used about risk is rather inconsistent (Ylönen & Aven, 2023, p. 434).

1.2. Aims of the study

In recent years, the Norwegian Customs has realigned its goals to prioritize societal protection, in line with the *total defense* ideology (Folgerø, 2017). One of the measures implemented toward this objective has been enhancing intelligence capabilities within the organization, exemplified by the establishment of the Norwegian Customs Intelligence Center in 2017 (Skår & Simenstad, 2017).

However, based on her research on intelligence workers from Norwegian Customs, Saltvik stressed that risk management and intelligence are separate domains in the agency (Saltvik, 2023), and that "risk management is not primarily regarded as intelligence work" (Saltik, 2023, p. 70).

It seems though that no analysis work has been conducted on written documents either produced by the Norwegian Customs or other organizations to explore intelligence within the agency and its possible correlation with risk management. This thesis therefore will look at several publicly available texts to shed light on the function of intelligence in the Norwegian customs, and whether

it is possible to detect an evolution of this function. A further objective of this work is to find out whether a relation between intelligence and risk in Norwegian Customs exists.

1.3. Research questions

The present work will answer the following research questions:

1. How does the function of intelligence in the Norwegian Customs appear in publicly available data - also in relation to risk?
2. How has the function of intelligence in the Norwegian Customs evolved - also in relation to risk?

1.4. Structure of the thesis

The present work is divided into eight chapters. Chapter 1 focuses on problem identification as well as the research questions. Chapter 2 delves into the background of the work, providing relevant information on the Norwegian Custom and its recent evolution. Chapter 3 provides the theoretical framework of the work. Chapter 4 presents the research design and accounts for the methodological choices and decisions. Chapter 5 shows the analytical work done on the data and presents the findings. Chapter 6 proceeds with the discussion of the findings. Chapter 7 includes conclusions and suggestions for further research. Chapter 8 contains references and appendix.

2. Background

2.1. Norwegian Customs

Norwegian Customs is the public agency that is responsible for enforcing laws regulating import and export of goods into and out of the customs area of Norway. Norwegian Customs lies under

the Ministry of Finance and is currently organized in five divisions and three management teams (*stab* in Norwegian) (Tolletaten, 2023a, see Figure 1). The structure of the agency is function-based, with a high degree of cooperation among different teams/divisions (Sivilombudet, 2023).

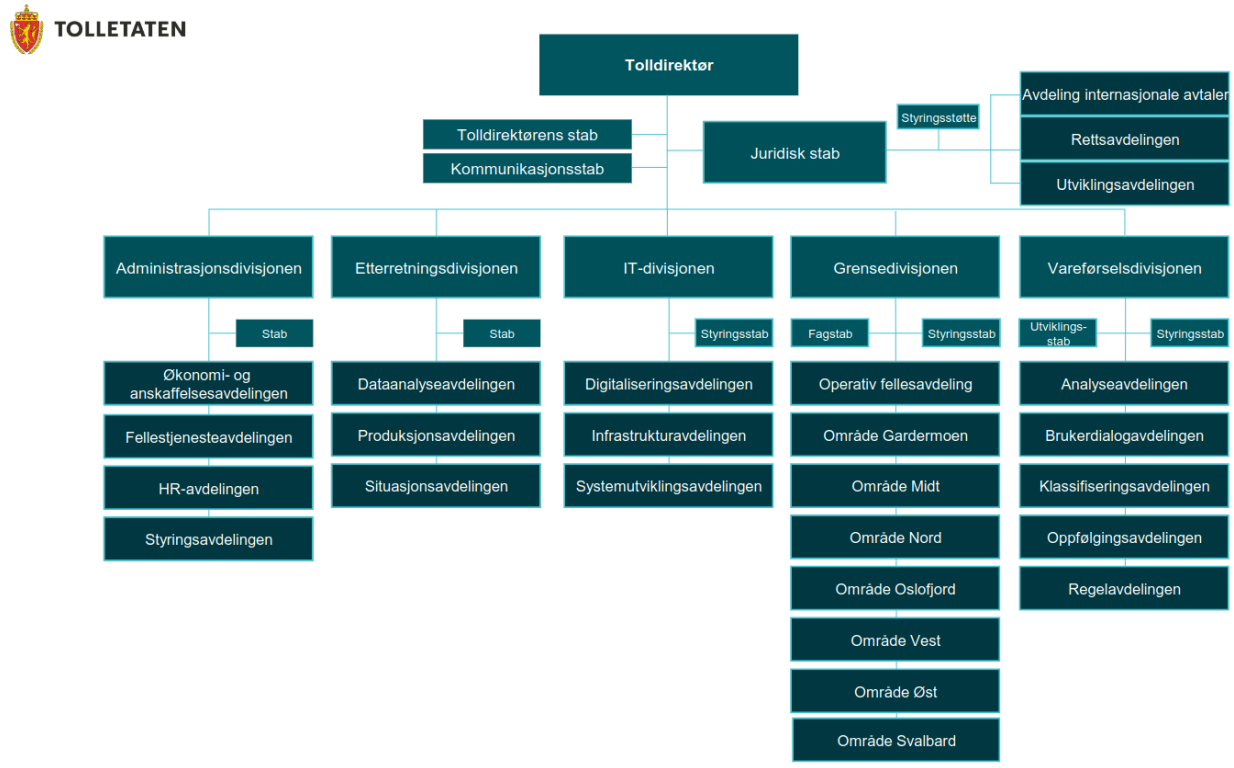

Figure 1. Current organization chart of the Norwegian Customs (Tolletaten, 2023a).

Norwegian Customs went through a rather long and extended reorganization process, which started in 2015, when some of the agency's tasks were transferred to the Norwegian Tax Administration (Finansdepartementet, 2015). The second part of this process encompasses a long-term strategic and needs-based reorganization of the agency (Finansdepartementet, 2015, p. 11), initiated in 2016 and considered as necessary for a more efficient use of the resources, and a better calibration of priorities (Tolletaten, 2020a). The process of reorganization happened in several steps from 2019 until 2023.

2.1.1. Objectives and strategy of the Norwegian Customs

Norwegian Customs's role has been evolving in the past years, especially in connection with the pandemic and the war in Ukraine (Tolletaten, 2023b, p. 2). The agency is acquiring a more and more important role in maintaining societal safety and security (Tolletaten, 2023b, p. 2; Folgerø, 2017).

The mission of Norwegian Customs is to ensure that all actors comply with the laws and regulations concerning the movement of goods in and out the Norwegian customs area (Tolletaten, 2022a; Finansdepartement 2020a). Hence the agency's main objectives are on one side to make the compliance simple and efficient for the actors that are willing to abide by the law, and on the other to elevate the perceived risk associated with non-compliance, thereby discouraging such behavior. (Tolletaten, 2022a; Tolletaten, 2023b). Thirdly, it aims to serve as the primary institutional interface for cross-border goods while also assisting and representing partner authorities (Tolletaten, 2022a; Tolletaten, 2023b).

2.1.2. Digitalization process within the Norwegian Customs

The digitalization process is highly relevant in the current development of the Norwegian Customs, with the aim of using the available resources and tools in the most effective way, as well as managing the complex situation of the movement of goods (Finansdepartement, 2021a; Finansdepartement, 2022a; Finansdepartement, 2023a). This appears to be in line with national trends in Norwegian public administration (Danielsen, 2021). Common thread of the process is on one side to digitalize the support system in the control area in order to increase the hit rate (Engøy et al., 2017) and on the other to develop solutions for digital submission and processing of information data (Finansdepartement, 2022a). Main projects are Digitoll, a primarily automatized system for the movement of goods for companies, and Kvoteappen, which allows people to declare certain goods when crossing the borders (Finansdepartement, 2023a, p. 2). On the international side there are ICS2 - a pre-arrival security and safety program in cooperation with the EU - and NCTS - a computerized transit system, also carried out in partnership with 35 other countries.

2.2. Overview of intelligence in the Norwegian Customs

Intelligence within the Norwegian Customs is currently spread in three divisions, as shown in Figure 2. Firstly it is situated in the Intelligence division, divided into Production department, Data analysis department and Situation department. They work at a centralized level and have responsibility on elaborate intelligence needs, coordinate and prioritize intelligence assignments across the divisions, and coordinate the discussion on intelligence. They also support the Customs' leadership on management and prioritization (Arnesen & Orieta, 2023). Intelligence is also located within the Border division, especially in the intelligence section of the Operational joint department. This section has the task of building up knowledge collected from the officials working at the border. This division also included customs offices working on intelligence-related taste at border stations. Finally the Movement of Goods division has a department that is in charge of intelligence, which handles the goods flow and the creation of control masks on TVINN (Arnesen & Orieta, 2023).

Intelligence is comparatively new to Norwegian Customs. A group in charge of collecting systematic information about narcotics was set up within the Norwegian Customs in 1970. The first intelligence unit was created in 1984, followed three years later by a unit specialized in export control. Analysis centers were then established, at central level in 1999 and in customs regions in 2011. A bigger step was taken in 2017, when a more comprehensive intelligence center was created. This later became the Intelligence division (Arnesen & Orieta, 2023).

Together with the physical structure, intelligence advanced hand in hand with the creation of IT-systems (Arnesen & Orieta, 2023). In 1999 a persons' information system called PUS started to be used, followed by TREFF in 2018. E-reports started to be used in 2021 together with Gotham, a system that collects information on people from both open and closed sources (Krokan, 2021). This evolution appears to be in line with the five phases of intelligence formulated by Omand (2021), in particular with the fourth and fifth phases, which correspond to the spreading of Internet and rise of cyber-criminality, associated with the need of protecting the collected information (Omand, 2021, pp. 42-43).

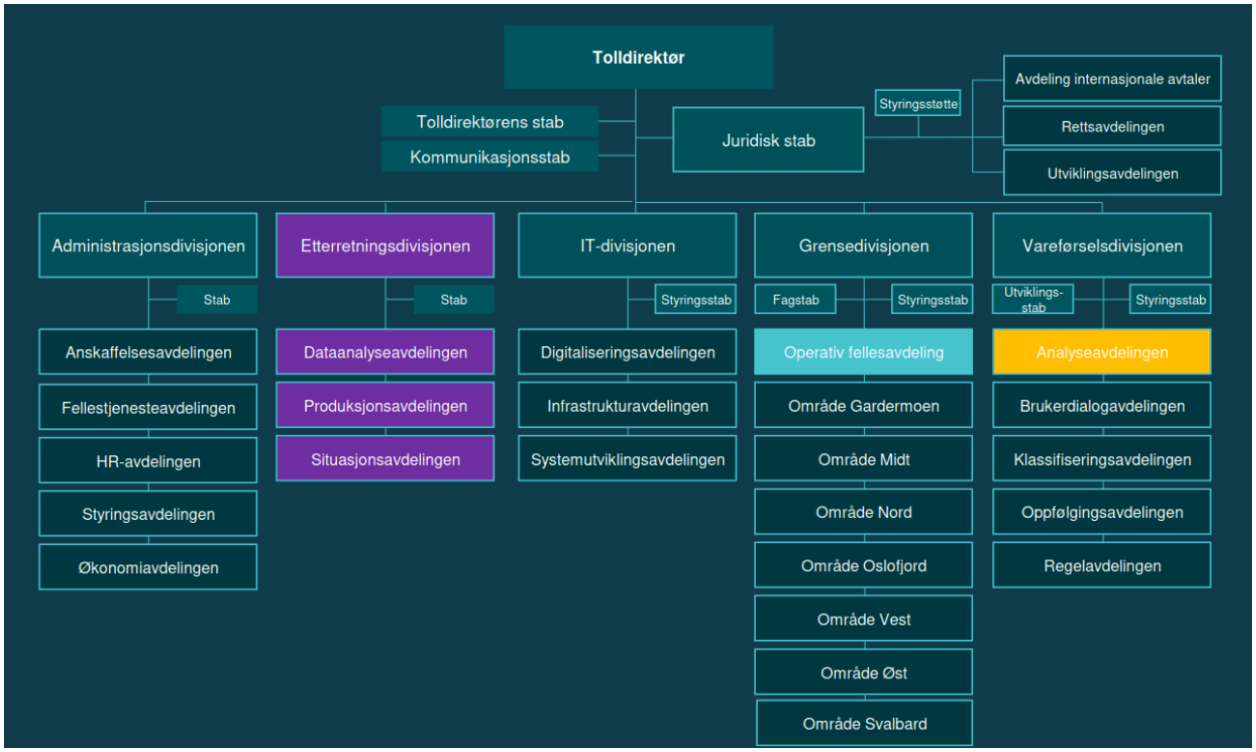

Figure 2. The Structure of Intelligence in the Norwegian Customs (Arnesen & Orieta, 2023).

3. Theoretical framework

This chapter provides the theoretical foundation of the thesis. It is divided into two parts, one about intelligence, the other about risk.

3.1. What is intelligence?

The concept of intelligence has been delineated through various interpretations, and still remains under widespread discussion (Saltvik, 2023, p. 28). One of the main reasons is that intelligence work originated in the military and intelligence agencies but is now carried out in different realities, such as law enforcement. The failure to translate the terminology from one context to another, as well as to grasp its nature, generates misunderstanding (Buckley, 2014, p. 49).

Most definitions point to either the organization, the process or the final product (Etterretningstjenester, 2021). Buckley offers a definition wherein intelligence is characterized as "a product, derived from the movement of information through an agreed process [...] for the purpose of national security" (Buckley, 2014, p. 58; see Figure 3). He highlights that intelligence is always a product, although it is carried out by following a process. A similar definition has been adopted by NATO, according to which "intelligence is the product resulting from the directed collection and processing of information" (Etterretningstjenester, 2021, p.18).

Figure 3. Intelligence illustrated (Buckley, 2014, p. 58).

Many contemporary analyses conversely see intelligence as a process of collecting, analyzing and utilizing the information (Scott & Jackson, 2004). This conceptualization is adopted for example by some Norwegian agencies for law enforcement, for instance Norwegian Police and Norwegian Customs, who regard intelligence as a controlled process, consisting of systematic collection, analysis, and evaluation of information in their respective fields in order to set the basis for conducting control (Politidirektoratet, 2020, p. 18; Wilhelmsen, 2017, p. 10).

Alternative definitions of intelligence surpass the dichotomy between process and product, and focus on intelligence's purpose. Omand (2020) maintains that the primary objective of intelligence resides in its ability to increase the quality of decision-making processes by reducing ignorance and vulnerability to uncertainty. Ylönen and Aven develop a definition that aligns with this trajectory, and delineate intelligence as "collection, sharing, processing, analysis and dissemination of information about threats, related to cross-border movements of goods, illegal activities, and serious organized crime. The intelligence supports related decision-making at different levels and in

different forms, including strategical, tactical, and operational decisions" (2023, p. 433). This definition encapsulates the conception of intelligence as employed in this thesis.

The objective of the intelligence derived from these interpretations is linked to facilitating decision-making processes. This notion is elaborated by Chauvin and Fischhoff (2011), who emphasize that the mission of intelligence analysis entails integrating and interpreting information to warn, diminish uncertainty, and identify opportunities. Intelligence is often divided into two types of intelligence, based on how it is used - strategic intelligence and tactical intelligence (Buckley, 2014). The first has a more long-term, structural perspective, and aims at allocating resources to respond to identified threats (Buckley, 2014, p. 67). Tactical intelligence, conversely, concerns specific criminal groups or actions, short term operations, and provides ways to control risks on a routine basis.

3.2. The intelligence cycle

In academic literature intelligence is often referred to as a form of science, hence numerous suggestions have been put forth to enhance the scientific methodology of intelligence analysis by standardizing its processes. (Marrin, 2012). These have been structured within a cycle encompassing information gathering, analysis, and dissemination. This is known as the intelligence cycle, and is instrumental in transforming information into actionable intelligence, (Grana & Windell, 2021; Stenslie et al., 2021). Despite numerous variations, the intelligence cycle remains a prevalent framework (Davies et al., 2013).

Buckley has in particular adjusted the cycle in order to cater the needs of law enforcement agencies, where priorities are being established prior to identifying intelligence requirements (2014, p. 155). He revised the model to address this issue, as well as clarifying the relationship between non-intelligence records and the intelligence process (Buckley, 2014, p. 155; see Figure 4).

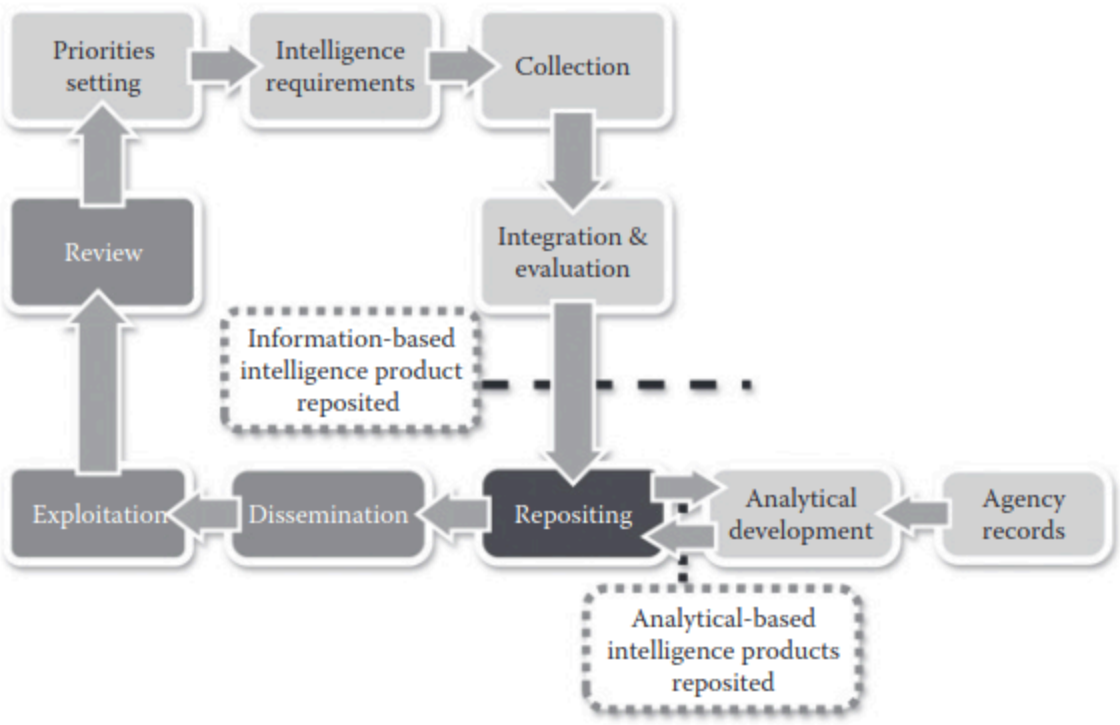

Figure 4. The intelligence cycle revised for LEAs (Buckley, 2014, p. 155).

In individual countries, various agencies commonly employ diverse versions of the intelligence cycle. The Norwegian police department for instance has devised its version, integrating factors often overlooked in conventional cycles and emphasizing the connection between intelligence processes and measures (Politidirektoratet, 2020). This model, known as "the number eight," (Figure 5) illustrates that these two processes are intertwined and emphasize prioritization. The intelligence process, depicted in the lower yellow circle, serves as the basis for making tactical, operational, and strategic decisions. In contrast, managers are responsible for implementing various measures shown in the upper blue circle. The depiction underscores the importance of aligning the measuring process with knowledge before executing these measures (Politidirektoratet, 2020).

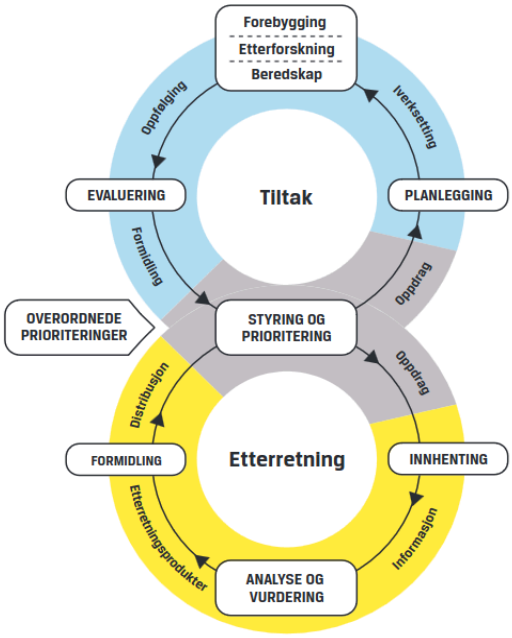

Figure 5 - the "number eight" model (Politidirektoratet, 2020, p. 52).

3.3. Risk Science

3.3.1. The Concept of Risk

Risk is a broad term that can assume a different ontological or epistemological status based on the disciplinary perspective or environment (Renn, 2008; Saltvik, 2023). According to SRA's glossary, risk refers to future activities, including natural events, such as system operations, and is defined by its consequences typically measured against reference values, such as planned goals, often emphasizing negative outcomes. In any risk scenario, there is at least one undesirable outcome (SRA, 2018, p. 4).

In customs setting it is possible to notice rather inconsistent terminology about risk (Buckley, 2014). The WCO refers to risk as "effect of uncertainty on objectives" (WCO, 2011, p. 5), in line

with international standards, such as ISO 31000: 2009 (Komarov, 2016). However, the definitions that are most commonly applied are those based on probability (Ylonen & Aven, 2023), where risk refers to the probability of an event occurring that could potentially affect the attainment of organizational goals (Ylönen & Aven, 2023, p. 434). This definition is mostly built up on Widdowson and Holloway (2011), Laporte (2011), and Komarov (2016), and it is the one that has been used throughout this work. Widdowson and Holloway in particular describe risk as a two-folded concept, on one side the likelihood of something happening, and on the other its consequence (2011, p. 100). Additionally, they illustrate that border agencies manage two risks, one being the risk of noncompliance with applicable laws and the other the risk of failing to meet the expected level of facilitation set by their government (2011, p. 98).

3.3.2. Risk Analysis

Objective of the risk analysis is to understand, describe and map risks associated with a given activity (Aven 2020, p. 29). Mapping risk can be done by formulating a risk picture that identifies events, but also their causes and consequences, together with their influencing factors (see Figure 6) (Aven et al., 2022, p. 15). The risk picture can help establish conditions and components that can affect the risk of certain events to happen. It can moreover show what effect different measures and actions can have on the risk (Aven et al., 2022, p. 18).

Risk analysis is often employed to assess the impact of determined events, and at the same time support, document and choose among alternative solutions that can help reduce their impact (Aven et al., 2022, p. 18). The ultimate goal is to provide enough foundation that allows us to make good and informed decisions (Aven et al., 2022, p. 18).

If risk analysis is combined with planning and risk evaluation, this results in risk assessment (Busmundrud et al., 2015, p. 21)

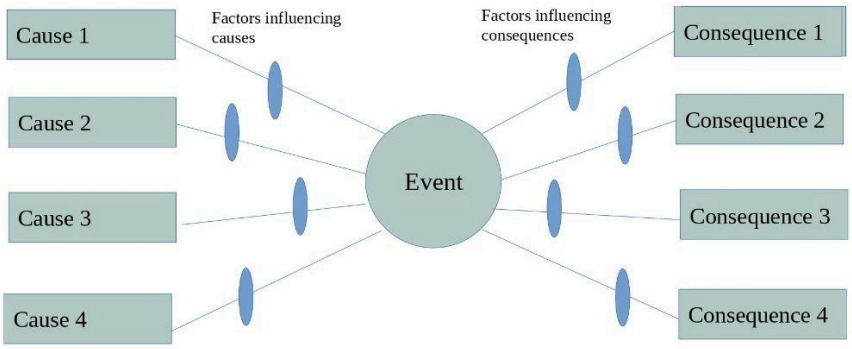

Figure 6. Risk Analysis. Self-made figure, based on Aven et al. (2022, p. 15).

3.3.3. Risk Management

Risk management can be defined as the set of measures and solutions that are employed to manage risk (Aven, 2020, p. 168). Similarly, according to the SRA, risk management encompasses various activities aimed at addressing risks, including prevention, mitigation, adaptation, or sharing (SRA, 2018, p. 8).

The risk management process can be broken in several steps, in line with ISO 31000:

1. Defining specific goals and objectives of the risk management, as well as the operating context;
2. Identify unwanted events that can hinder the given activity;
3. Conduct risk analysis and other analyses to judge the likelihood and the consequences of the considered event;
4. Evaluate risk;
5. Put in place measures to treat risk (Aven, 2020, p. 171).

When companies implement risk management, they should also ensure this happens in line with their overarching strategy (Aven et al., 2022). This strategy involves defining principles for

management, determining whether the aim is to meet minimum requirements or excel, considering formal processes and routines (Aven et al., 2022).

3.3.4. Risk Management and Border Control

Risk management has become one of the stable components of border management. According to Widdowson and Holloway risk management in this setting should always be regarded in relation to the agency's objectives and goals (2011), and consists in actions taken to relieve consequences of risk, defined as likelihood of something happening (Widdowson and Holloway, 2011, p. 101). Komarov extends this and suggests it should also serve the interests of all involved parties in customs affairs, including government agencies and participants in foreign economic activities (2016, p. 37) However this is hardly done in a systematic and strategic way, but rather as a more operational and separate activity (Widdowson & Holloway, 2011, p. 101). This leads - according to them - to a limited view of the discipline and to waste of time and resources, which could be avoided by integrating risk management into every aspect of agencies' management (Widdowson & Holloway, 2011 p. 101). Figure 7 illustrates risk management in the border management setting, connected on one side to operative measures and on the other to communication and consultation.

The WTO's Agreement on Trade Facilitation (TFA) includes risk management among the reform packages that are meant to simplify the global supply chain. Risk management is intended in this context as a "strategy for selecting imported goods shipments for inspection" (Hillberry et al., 2022, p. 2), referring to measures taken to focus on identifying and controlling high-risk sending and expediting those that are considered low risk. The main risk management's objective therefore becomes a more effective use of resources, while maintaining efficiency. These reforms are usually connected to the embracement of newly developed information technology in multi-year investments (Hillberry et al., 2022, p. 2).

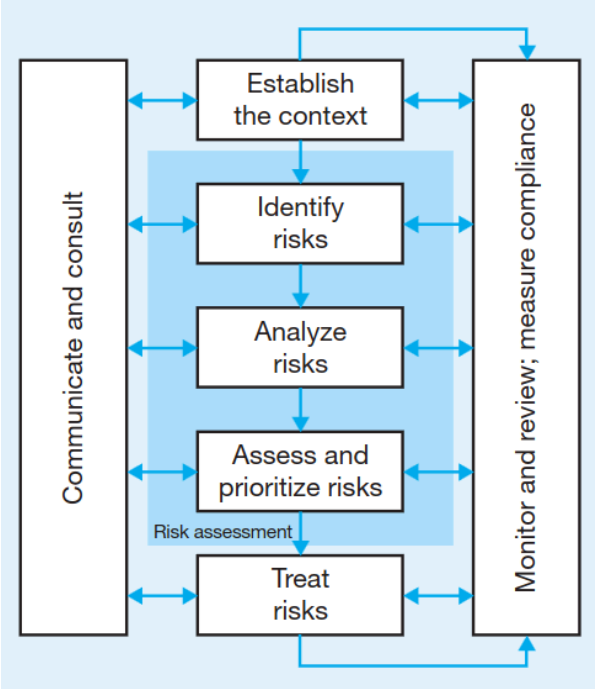

Figure 7. Risk Management process framework (Widdowson & Holloway, 2011, p. 101).

3.4. Integrating intelligence and risk

The issue of integrating intelligence and risk has become more popular in the past decades, both at academic and at institutional level. Paté-Cornell (2015) emphasizes the significance of intelligence in supporting risk management, particularly concerning warning mechanisms for emerging risks. Intelligence can offer support in identifying potential threats, as well as building up effective warning systems. Intelligence primarily focuses on extreme events, often termed as 'low probability-high consequence' events, but - especially within LEAs - also addresses high-probability events like drug smuggling across borders. Additionally, both intelligence and risk assessment serve as decision support systems, aiding in risk prevention and mitigation (Ylönen & Aven, 2023).

In her study Saltvik argues that risk management is not considered part of the intelligence work within the intelligence division of the Norwegian Customs, and it is carried out by other departments. Saltvik also maintains that an improved integration between those two fields could prove advantageous as they refer to similar domains of interests and could support each other's

development (2023, p. 70). Similarly, Ylönen and Aven try in a recent paper to develop a framework for integrated risk and intelligence management (IRIM) (2023). They argue that integrating these two fields will reinforce risk and safety work within the customs activities. The suggested integration has to be done at four different levels: structural (company's policy level), functional (coordination of core functions), cultural, and social (Ylönen & Aven, 2023, p. 435), as this is deemed necessary to achieve a functional integration.

4. Data and method

Aim of the current chapter is both to provide an overview of the research design and to describe the method used for the analysis.

The research project focuses on investigating how the function of intelligence appears and has evolved in publicly accessible documents, also in relation to risk management. Given the nature of the research questions and the overarching topics, the emphasis lies on capturing nuanced statements and descriptions from the selected documents rather than on quantifiable data. Therefore, a qualitative research approach has been deemed suitable for this study, particularly well-suited for exploring phenomena that are not well understood, allowing for a comprehensive and in-depth examination (Jacobsen, 2022).

4.1. Research Design

This study on the function intelligence within the Norwegian Customs is based on the analysis of official documents and magazine articles. All direct quotes from documents have been reported in original in the present work. However, the fundamental meanings conveyed within the quotes are clarified during the analysis process, and also detailed in the analysis table in Appendix 2.

4.2. Selection of data

In the pursuit of data acquisition, I employed an internet-based search methodology to locate relevant datasets. In some cases, documents have been included because they were quoted in other documents. All of them have been sourced either from the Norwegian government or the customs' websites, ensuring reliability and authenticity in the data collection process. Datasets that have been incorporated in the analysis are directly related to the operations and regulations of the Norwegian customs, offering insights into their decision-making and internal processes. By leveraging these official sources, the study benefits from firsthand access to authoritative information, thereby enhancing the robustness and validity of the research findings.

4.3. Data for analysis

The selected dataset consists of 28 texts of various length, being 25 of them official documents either issued by the Ministry of Finance or by the Norwegian Customs, and 3 of them articles from "På Grensen", the magazine produced by the Norwegian Customs. The full list is available in Appendix 1.

4.3.1. Main instruction for the Norwegian Customs

The main instruction (*hovedinstruks*) is a document issued by the Ministry of Finance that describes how authority and responsibility are distributed between this and the Customs. It also illustrates requirements and expectations for the agency's internal management. The instruction that has been analyzed in this work was issued on December 20th 2023 and is published on the website of the Norwegian Government.

4.3.2. Award letters

Award letters (*tildelingsbrev*) are issued by the Ministry of Finance. They present the yearly budget for the Norwegian Customs, together with the current challenges to be addressed and objectives for the year. This type of document has been included in the analysis as it sheds light on the Norwegian government's view on role and priorities for the Norwegian Customs. The analyzed letters have been published on the website of the Norwegian Government from 2014 to 2024.

4.3.3. Yearly Reports

Yearly reports (*årsrapport*) are issued by the Norwegian Customs in response to the award letter. They explain to what extent and how the yearly objectives have been achieved, and how challenges have been addressed, as well as the use of the budget. The reports analyzed in this work goes from 2014 to 2023. Yearly reports have been included as they are the most relevant publicly available documents that the Norwegian Customs issues annually. They are published on the website of the Norwegian Government.

4.3.4. Strategy of Norwegian Customs

The "Strategy toward 2030" was issued with the intent of presenting the agency's objectives. The version analyzed here was issued in May 2022 on the agency's webpage. It has been included as it displays the agency's medium term strategy after the reorganization process.

4.3.5. Letter on the new Organization of the Norwegian Customs

This letter was issued by the Norwegian Customs in December 2018 in order to describe the ongoing reorganization process and it is addressed to the Ministry of Finance. It has been incorporated as it depicts both how the process has been organized, the new organization model and its rationale. This document is published on the agency's webpage.

4.3.6. Report on the Norwegian Customs' Reorganization

This is a report issued in June 2019 by the Norwegian Customs to inform the Ministry of Finance about the reorganization process. The new agency's structure is described by analyzing the new organization model, locations and administrative consequences. This document is published on the agency's webpage.

4.3.7. Articles from "På Grensen"

"På grensen" is the Norwegian Customs' magazine published from 2009 to 2017. Recipients of the magazine were both businesses, media, and other public agencies. It was discontinued in 2017 when the agency gave priority to digital communication. It covers various topics relevant for these groups. This type of documents belongs therefore to external communication carried out by the agency, and it was included in the analysis as it gives more space to descriptive language and opinions. This magazine is available on the agency's webpage.

4.4. Method of analysis

The method that has been found to be more suitable for this study is Thematic Analysis (TA). This has been chosen since it is deemed to be an appropriate yet flexible method for analyzing qualitative data, given its inherent strengths in uncovering repeating patterns and meanings within qualitative data (Braun & Clarke, 2006; Lochmiller, 2021; Kiger & Varpio, 2020). The key feature of the method is the "systematic process of coding, examining meaning and provision of a description of the social reality through the creation of theme" (Vaismoradi et al., 2016, p. 100). TA adapts well to a broad spectrum of research questions (Kiger & Varpio, 2020, p. 847). Braun and Clarke claim that it can be used as a standalone analytical method, as it is the case in the present work - as well as associate it with other qualitative methods (2006).

TA involves systematically organizing and identifying themes across a dataset, making it highly accessible and effective for finding meaning within qualitative data (Kiger & Varpio, 2020, p. 847).

Themes can be defined as a "patterned response or meaning" (Braun & Clarke, 2012; Braun & Clarke, 2006, p. 82), and are used to answer research questions and comprehend a corpus of experiences and beliefs within a dataset. Themes are not simply instrumental to classify data, but rather to interpret, reframe or connect them.

The procedural steps of thematic analysis mirror those of other qualitative approaches that are reliant on the systematic coding of datasets for thematic patterns as integral components of their methodologies (Kiger & Varpio, 2020, p. 847). The present work has applied the method as illustrated by Braun and Clarke (2006), one of the most commonly embraced to conduct TA. It consists of six steps:

1. *Step 1* includes familiarizing with the dataset and conducting repeated and active readings of the data , in order to gain a foundational insight before starting with coding (Braun & Clarke, 2006).
2. *Step 2* consists of generating initial codes to help assess data in a meaningful way with respect to the research questions (Boyatzis, 1998, p. 63).
3. *Step 3* involves analyzing the codes in search of themes (Braun & Clarke, 2006).
4. *Step 4* is a two-step analytical process - the first includes making sure that data placed under each theme actually fits. The second involves an evaluation on whether the thematic map generally fits the dataset (Kiger & Varpio, 2020, p. 851).
5. *Steps 5* encompasses creating descriptions for the themes (Kiger & Varpio, 2020, p. 852), and at the same time selecting excerpts to be included in the following chapters (Braun & Clarke, 2006).
6. The final step 6 is about writing the research findings and discussion (Braun & Clarke, 2006).

One of the strengths of TA is its flexibility and adaptability to different types of data, including textual data from official documents (Braun & Clarke, 2022; Kiger & Varpio, 2020). Official documents often contain nuanced information, and TA allows to explore and discover themes that emerge naturally from them (Braun & Clarke, 2022).

4.5. Methodological considerations - strength and weaknesses

4.5.1. Reliability of data

The data utilized here derived from official documents or from texts issued by the Norwegian Customs, ensuring a high level of reliability and credibility. These types of documents are actually recognized for their authenticity and accuracy, as they are often produced by reputable organizations or governmental bodies (Bowen, 2009). They also offer researchers access to verified data that is subject to rigorous validation processes. Thus, it supports the credibility of findings, providing a solid basis for analysis and interpretation.

4.5.2. Limitations of data

One significant limitation of this study pertains to the potential exclusion of relevant documents due to classification. Given the sensitive nature of information, many documents pertinent to intelligence and risk management in the Norwegian Customs are classified or restricted from public access, thus hindering the researcher's ability to access them. This limitation may lead to gaps in the analysis and an incomplete understanding of the subject matter. Therefore, while efforts have been made to gather and analyze available data, the study's findings should be interpreted with caution.

4.6. Ethical reflections

This study identifies several ethical considerations. Careful attention has been directed towards excluding any classified documents or confidential information protected by the researcher's duty of confidentiality, as stipulated by the Law on Movement of Goods § 7-10. Secondly, research tackled the work as an exercise in organized skepticism, emphasizing the ongoing need for critical reassessment in the pursuit of findings. Furthermore, given the researcher's familiarity with the

Norwegian Customs, there could exist a potential risk for biases or conflicts of interest that may influence research process and outcomes. Hence, it has been crucial to uphold objectivity, evaluate potential biases, and maintain transparency throughout the research process. Lastly, many ethical norms are reinforced through legislation and formal regulations, such as the Personal Data Act governing the handling of personal data in public research. Given that this study involves the analysis of publicly available texts and does not entail the processing of personal data, it is not subject to reporting requirements to the relevant authorities (Sikt).

5. Analysis and findings

5.1. Analysis

The present chapter will illustrate on one side how the analysis' process has been conducted, and on the other the analysis' findings that will be discussed in the next chapter to answer both research questions.

After retrieving texts from the Norwegian Customs' or the Norwegian Government's websites, it was subsequently crucial to getting to know the documents and gain a comprehensive understanding, which is crucial for the following stages of analysis (Johannessen et al., 2010). Some of the documents were read for the first time during this research project, others had been already examined for other academic projects. However, all the data have been approached with an open mind, trying to uphold as much as possible a critical and bias-free approach, especially in relation to previous knowledge, opinions or personal assumptions.

All the texts were read on electronic support, in their original language, mostly bokmål, a few in nynorsk. Data analysis followed essentially the steps described in paragraph 4.4. Firstly data were assessed with respect to the research questions, and initial codes were associated with relevant sentences and/or short paragraphs. Those codes were subsequently examined in order to determine underlying themes. Afterwards all the themes have then been reassessed, on one side in order to

make sure that data placed under each theme actually fit and on the other to determine whether the overall thematic map fits the dataset.

Quotations that are considered to be relevant to answer research questions have been entered into a table (Appendix 2), making it possible to develop a holistic view and compare them. The table encompasses six columns, called "Title of the text", "Abbreviation", "Page", "Theme", "Quotations" and "Interpretation". The column "Quotation" includes direct quotes from data, whereas "Interpretation" provides a clarification in relation to the research questions. Each document is assigned a code that is used when presenting findings. For example ÅR16 indicates that a certain quotation comes from Årsrapport for 2016.

Given the nature of the texts analyzed, language and sentences often are repeated within the same document or in several documents. In such cases I decided to include in the table and in findings only one example from those, unless otherwise described.

Main themes that have been found to be relevant in order to answer the research questions are: 1) Intelligence, 2) Risk, 3) Digitalization, 4) Priorities/Efficiency, 5) Information Exchange; 6) Control. These themes appear to be connected at various levels. In order to show the complexity function of intelligence a thematic map has been created in order to show how they emerge from data (Figure 8). All the themes are presented in 5.2.

Figure 8. Thematic map. Self-made figure

5.2. Findings

5.2.1. Intelligence as crucial to reach the agency's objectives

Intelligence is positively defined in the dataset as "*er en styrt prosess, bestående av systematisk innsamling, bearbeiding, analyse og vurdering av informasjon om varestrømmer, aktører og fenomener for å danne grunnlag for målretting og gjennomføring av kontroll*" (PG01/17, p. 10). The definition highlights that the main aim of the intelligence is to strengthen control by providing information and assisting in the selection of the targets, in order to make the selection more accurate and the chances of seizure higher. This is also confirmed by other passages, for instance "*Kontrollkapasiteten styrkes på grensen, objektutvelgelsen skal bli bedre og etaten vil øke evnen til å avdekke ulovlige og farlige varer i varesendinger [...] Etterretningssenteret er en viktig bidragsyter i dette arbeidet*" (PG02/17, p. 12).

Reinforced and more systematic intelligence and border control is considered to be necessary due to the evolving international situation, both considering organized crime and international politics "*Tolletaten møter stadig mer alvorlig og organisert kriminalitet i sitt arbeid med grensekontroll*" (PG01/17, p. 9). Smuggling is also in continuous evolution "*Modus og trender er ikke statiske, men endrer seg hele tiden i forhold til trusselvurderinger og smuglingsrisikoen*" (PG01/17, p. 10).

The data present also some crucial steps that the Norwegian Customs has been doing to reinforce intelligence within the organization's structure. An intelligence center was set up in 2017, which is deemed as "*et viktig ledd i regjeringens satsing på grensekontrollen [...]. [Etterretning] vil medføre et betydelig løft for etterretningsarbeidet i Tolletaten*" (PG01/17, p. 8), and as "*ønsket om mer systematisk og helhetlig etterretningsarbeid*" (PG01/17, p. 10). The center is planned to assume responsibility both at strategic and operational level "*En av de sentrale oppgavene for etterretningssenteret er å produsere etterretningsprodukter både på strategisk, taktisk og operativt*

nivå" (PG01/17, p. 10). The Ministry of Finance prioritizes the creation of the center, which translates in dedicated budget allocation (TB17, p. 6).

We can also see some evolution in data. In 2016 the agency proves to have an ambition to carry out " *risikobasert og effektiv kontroll*" (ÅR16, p. 4) , whereas in 2017, after the creation of the intelligence center, intelligence is regarded as "*en drivkraft i videreutvikling av arbeidsprosesser på kontrollområdet, blant annet ved en mer kunnskapsbasert tilnærming og mer systematisk risiko- og vesentlighetsbaserte kontroll*er" (TB17, p. 2). Moreover these quotations seem to suggest a more intelligence-led approach to risk.

A few years later the whole Norwegian Customs underwent a reorganization process. The intelligence center was incorporated in the directorate that "*leverer [..] fellestjenester som benyttes av hele etaten*" (LO18, p. 6). This is justified as it is "*hensiktsmessig å samle funksjoner som skal levere infrastruktur og tjenester til hele etaten, som etterretning*..." (LO18, p. 1). No major organizational change was done to the center, however "*det vil på sikt være nødvendig å avklare viktige grensesnitt mot fagdivisjonene*" (RO19, p. 10). Data show that intelligence services are meant to support the whole agency, as it appears consistent with the organization chart presented in paragraph 2.1.

Data also shows skills that become more relevant for intelligence - "*I etterretningsarbeidet hjelper det med en del års erfaring, men du må hele tiden tenke nytt og være åpen for nye impulser [...]*" (PG02/17, p. 22), because both intelligence and smuggling evolve all the time. People with competences on intelligence are still considered important, but the agency also recognized the importance of broadening the skills, especially in favor of digital expertise: "*Vi skal sikre oss ansatte [...] analytikere, statistikere og matematikere [...] med kompetanse innen blant annet IKT, data science, kunstig intelligens/maskinlæring og etterretnings- og analysekompetanse* " (PG01/17, p. 10).

Regarding the organization of the work, it appears there is cooperation between intelligence at central and regional level "V*i skal opprette temagrupper, hvor hele etaten skal bidra. Både ansatte i etterretningssenteret og ansatte fra tollregionene [...] analysearbeid mot områdene som har høyest risiko*" (PG01/17, p. 11). The thematic groups will "*utarbeide ulike etterretningsprodukter som vil inneholde anbefalinger om videre tiltak*" (PG01/17 p. 11).

In recent years the Norwegian Customs has also introduced a parameter on the percentage of controls that are done on the basis of intelligence information, with the aim of "*hvor godt verktøyene for målrettet kontroll bidrar til måloppnåelse for hovedmålet*" (ÅR23, p. 41). This seems to suggest that the agency plans on one side to evaluate how well the intelligence apparatus is functioning and on the other side to enable the comparison of outcomes from various tools across different years.

5.2.2. Risk as a support to intelligence

Risk analysis emerges as a critical aspect for Norwegian Customs, at different levels and areas of responsibility "*Tolletaten skal ha oversikt over sine verdier og kartlegge risiko og sårbarhet på egne ansvarsområder*" (HI23, p. 6). It is in fact one of the instruments that foster the achievement of the set objectives "*I etatens overordnede risikovurdering er det kartlagt hendelser som kan påvirke etatens måloppnåelse*" (TB24, p. 4). Risk is estimated based on some variables, "*Risikoen er vurdert ut fra sannsynlighet for at disse hendelsene kan inntreffe og konsekvens*" (TB20, p. 4).

Risk and intelligence appears to be intertwined at different levels. On one side both intelligence and risk analysis are the foundation to conduct control activities: "*[...] må Toll- og avgiftsetaten basere sin kontrollvirksomhet på risikovurderinger, etterretning og analyse*." (TB14 p. 5). On the other side risk analysis is the basis that define which control actions have higher priority: "*For Tolletaten er det viktig med kunnskap og kompetanse om de useriøse aktørene, [...] basert på risiko*" (PG02/17, p. 22), as well as initiating "*mer målrettet etterretnings- og analysearbeid mot områdene som har høyest risiko*" (PG01/17, p. 11).

Risk analysis is also backing up the agency's reorganization process, in order to take care of the competences and resources "*Det er gjennomført en risikovurdering av iverksetting av divisjonsmodell fra 1. juni 2019*" (RO19, p. 16).

5.2.3. Digitalization as a driver for progress of intelligence

Digitalization appears to be "*sentralt for å løse [...] utfordringer*" under Norwegian Customs (ÅR20, p. 56). Digitalization and the adoption of new technologies emerges in fact as instrumental for the growth of intelligence "*Vi skal jobbe med internettetterretning, [...] for å ta i bruk ny teknologi i informasjonsbehandlingen*" (PG01/17, p. 8). It is actually considered one of the most crucial driver for advancement of intelligence within the agency: "*Digitaliseringsprogrammet er den viktigste satsingen for å digitalisere Tolletaten, både knyttet til etterretning, analyse og kontroll [...]*" (ÅR21, p. 8). This is explained further in another document "*Ved at vi får samlet mer informasjon digitalt, blir kontrollarbeidet mer etterretningsbaser*t" (PG03/17, p. 26).

However, one of the challenges of digitalization is connected with information security, since a significant portion of the collected information must be safeguarded in accordance with legal and regulatory requirements: "*informasjonssystemenes tilgjengelighet, konfidensialitet og integritet er avgjørende*" (TB24, p. 10).

Norwegian Customs have also undertook technologies studies, in order to assess opportunities for technological development, that could bring to new sources to intelligence "*[...] Erfaringene fra de teknologiske mulighetsstudiene i 2017 viser at arbeidet gir viktig kunnskap for å gjøre gode veivalg for teknologisk utvikling*" (ÅR17, p. 29).

Digitalization and control systems are considered to have space for improvement, especially according documents published before 2019 "*skal det etableres nye løsninger for informasjonsfangst, objektutvelgelse, etterretning og kontroll [...]. Formålet er å oppnå: [...] større treffsikkerhet på kontroller*" (PG03/17, p. 26)

The dataset shows numerous projects that are connecting digitalization and intelligence, such as Treff, Digitoll and ICS2. Given the constraints of the present work I chose not delve too much into them, as it would occupy excessive space. But what these projects seem to have in common is that they encompass collection and analysis of data that increase possibilities and give more instruments to intelligence and targeted control. These projects are often associated with a consistent budget, for example "*Treff-prosjektet, som eies av etterretningssenteret. Det er satt av*

25 millioner kroner til tiltaket i statsbudsjettet for 2017" (PG01/17, p. 9), which indicates that they are also priorities for the Ministry of Finance.

In 2021 the agency has tested also machine learning algorithms which "*kan brukes for å identifisere mønstre I store datamengder*" (ÅR21, p. 48), as well as started to work on system for network analysis in connection with intelligence (ÅR21, p. 53), and solutions for control and intelligence reports that "*gir raskere og bedre tilgang på styringsinformasjon*" (ÅR21, p. 53).

5.2.4. Information exchange as complementary to intelligence operations

Norwegian Customs highlights to have many and strong collaboration with other organizations, both at national and international level: "*aktiv etterretning og samarbeid er viktige elementer*" (ÅR14, p. 13). This is justified by the complex and transnational character of present challenges, and include cooperation at intelligence level as well.

At national level data show the importance of cooperation with the Tax Administration "*blant annet i forbindelse med utveksling av etterretningsinformasjon*" (ÅR16, p. 5).

Internationally the agency is cooperating on one side with other national customs authorities "*Vi har samarbeidet med andre lands tollmyndigheter, spesielt knyttet til erfaringsutveksling om kontrollstøttesystemer, objektutvelgelsesløsninger*" (ÅR16, p. 19). On the other side it has tight exchange with other international organizations "*Tolletaten har gjennom året kontinuerlig fulgt opp internasjonalt samarbeid i relevante fora som WCO, EU, EFTA, PTN, Baltic Sea, Europol og WTO*" (ÅR17, p. 29).

In some cases Norwegian customs official are themselves placed abroad "*Etaten hadde i 2019 utplassert tenestepersonar i Europol i Haag, ved WCOs [...]*" (ÅR19, p. 29)

Beside exchanging information, aim of the cooperation is to increase competences and experiences "*Internasjonalt samarbeid er en vesentlig del av Tolletatens virke og bidrar blant annet til internasjonal regelverksutvikling, informasjonsutveksling* " (ÅR21, p. 38).

5.2.5. Control to be reinforced through intelligence

As partially pointed out in the previous paragraphs, control operations are reinforced through the application of intelligence "*Ved at vi får samlet mer informasjon digitalt, blir kontrollarbeidet mer etterretningsbasert. Vi får bedre oversikt over varestrømmene*" (PG03/17, p. 26). Intelligence assists control operations with selection of targets and priorities "*Økt fokus på etterretning og risikovurderinger ved utvelgelse av kontrollobjekter er medvirkende årsak til de gode resultatene*" (ÅR14, p. 6), but also with development of regulations and procedures: "*[...] ny løsning for analyse, lagring og formidling av etterretningsinformasjon. Dette vil legge til rette for mer effektive kontroller [...]*" (TB17, p. 2). Phases of control and role of intelligence are shown in PG01/17 (p. 9)

Another important element for the success of control is understandably the physical presence of customs officials at the border "*kombinasjon med etterretningsopplysninger og fysisk tilstedeværelse, har ført til betydelige beslag*" (ÅR14, p. 8).

Since the 2017 the control of post and courier packages have become more relevant, given the rise of e-commerce "*Tolletaten ønsker en kraftsatsing på internettetteretning og kontroll av post og kurersendinge*r" (PG02/17, p. 11)

5.2.6. Priorities and efficiency as baseline for the development of intelligence

It appears from the data that the development of intelligence within the Norwegian customs is highly influenced by agency's objectives that "*påvirkes av den sikkerhetspolitiske situasjonen*" (TB23, p. 3), such as the pandemic, the conflict in Ukraine, and new trends in the organized crime.

Another factor is that available resources have to be used in the most efficient way possible "*Tolletaten skal arbeide systematisk og kontinuerlig med å identifisere og iverksette tiltak som kan gi en bedre og mer effektiv oppgaveløsning*" (HI23, p. 5), especially considering that funds have been shrinking over the years (ÅR21, p. 54).

One of the ways this is achieved is digitalization: "*Økonomisk handlingsrom for satsing på utvikling og implementering av ny teknologi må også fremskaffes gjennom effektivisering av etatens virksomhet. Viktige drivere for økt effektivitet vil være automatisering, digitalisering og fleksibel ressursdisponering*" (RO19, p. 7). Another is intelligence, that supports - in the words of the Ministry of Finance - both efficiency "*Tolletaten må videre arbeide for å effektivisere og digitalisere etterretnings- og kontrollvirksomheten*" (TB23, p. 3), and priorities: "*Tolletaten må ha høy oppmerksomhet på å videreutvikle etterretnings- og kontrollvirksomheten, for å bidra til gode prioriteringer og mest mulig treffsikker objektutvelgelse*" (TB24, p. 3). Physical control at the border appears also in the priorities - including budget - but only in older documents, for instance TB16 (p. 3-6).

Priorities over the period analyzed have also evolved. In 2014 Norwegian Customs "*fikk i oppdrag å utrede og foreslå tiltak for å rendyrke og styrke rollen som grenseetat og samfunnsbeskytter*" (PG01/17 p. 8), whereas in 2019 new main objectives for the organization were formulated.

6. Discussion

This chapter will discuss the main findings and selected theories, in order to answer the research questions. The discussion is based on the conducted analysis and the findings illustrated in the previous chapter.

6.1. How does the function of intelligence in the Norwegian Customs appear in publicly available data - also in relation to risk?

In the dataset appears the definition of intelligence that is utilized by the Norwegian Customs, that present similarities with the definition elaborated by Ylönen and Aven, in particular in the sense that it supports decision making at various levels (2023). Also documents show that the agency divides the intelligence into two types - strategic and tactical, as pointed out by Buckley (2014).

Data seem also to point out that the agency employs the intelligence cycle that is called “the number of eight” (Politidirektoratet, 2020), since some of the quotations point to the fact that intelligence products contain suggestions for measures to be taken.

It seems overall that the Norwegian Customs are becoming a more intelligence-led organization, as pointed out by Vine (2010), in order to deploy effectively their resources. This appears to be done in agreement - or under the incentive - of the Ministry of Finance. Reinforced and systematic intelligence and control are deemed as necessary due to the evolving international situation. Strengthening of the intelligence is carried out in the context of a general reorganization of the agency, in line with national trends (Danielsen, 2021), and also implied a shift in competences and skills of personnel employed in intelligence, especially at central level.

Moreover, the finding points out that the function of intelligence within the Norwegian Customs is forged by several elements interconnected and intertwined with each other at different levels.

Firstly, the function of intelligence is shaped by the priorities and objectives of the Norwegian Customs. Data show that on one hand priorities do determine how intelligence is to be used, on the other intelligence itself helps setting priorities at operational level. This appears to be in line with Omand (2020) and Ylonen and Aven (2023, p.433), who similarly illustrate that the primary objective of intelligence is to support decision-making at different levels and in different forms (2023, p.433). Priorities on how intelligence is to be used are established both by the Ministry of Finance and by the Norwegian Customs. These priorities are both linked to the international context, to the evolution of the role of customs (Widdowson, 2007; Widdowson & Holloway, 2011), and to the need for more efficient use of the resources (Tolletaten, 2020a). Data do not allow to grasp completely the relation of power between the two institutions, but it is safe to assume that the Ministry of Finance has quite a powerful role, since it controls the budget. Notably, the Ministry of Finance is regarding intelligence as an investment that hopefully will bring better results in terms of priorities and results. Conversely, intelligence sets objectives at an operational level by providing support in identifying potential threats as well as selecting targets for control (Ylönen & Aven, 2023).

Secondly, digitalization strongly influences the function and the evolution of intelligence. Digitalization supports intelligence by providing tools for data collection, analysis and safe storage, and ultimately to increase hit rate (Engøy, et al., 2017). It also allows intelligence to function more efficiently, in agreement with Danielsen (2021). This is consistent both with the phases of intelligence described by Omand (2021), and with the latest evolution of the role of customs agencies (WCO, 1992). Digitalization shapes also the competences and the skills of the staff that is hired in the intelligence center and division.

Thirdly, intelligence is affected by operative control. Intelligence assists control in two ways, on one side by supporting the selection of targets and priorities, on the other with development of regulations and procedures. Control operations depend on the specific knowledge about involved actors and are based on risk. One of the keywords is that control has to be as "targeted" as possible, in order to use the shrinking resources in the best possible way. This can therefore bring to revised priorities and intelligence requirements in the intelligence cycle (Buckley, 2014, p. 155).

Fourthly, intelligence function is also shaped by the information exchange with other organizations, both nationally and internationally, in order to tackle the heightened flow of cross-border goods, as well as a rise in international threats and new risk factors (WCO, 1992; Ylönen & Aven, 2023). Intelligence contributes to this on one side with the exchange of information and experiences, on the other by supporting the development of regulations and procedures.

Lastly, the function of intelligence seems to be molded also by risk analysis and risk assessment. Risk is explained, in accordance with Widdowson and Holloway, considering on one side the likelihood of something happening, and on the other its consequence (2011, p. 100). Risk management generally appears in the data as a crucial component of border management (Widdowson & Holloway, 2011). Risk assessment and risk analysis are used to assess events that can affect the achievements of the organizations' objectives (Aven et al., 2022), and appear often paired in data as a decision support system (Ylönen & Aven, 2023). A few times it seems to suggest that the two are more combined. However, from the dataset it is not easy to understand the exact extent of the integration, also considering results pointed out by Saltvik (2023). However, arguably we do not see here a developed framework for integration of risk and intelligence management as described by Ylönen and Aven, (2023).

6.2. How has the function of intelligence in the Norwegian Customs evolved - also - in relation to risk?

Concerning the evolution of the function of intelligence, it must be noted that the language employed in the data is rather repetitive, as very similar sentences and paragraphs are used in different reports of different years. Also, by reading them, developments within the Norwegian Customs appear more as a continuum, with little or no disruption from one year to the other, and little conflict between the parties involved. However, it is possible to notice that the function of intelligence becomes more important with the years, especially in relation to enhancing the control operations. It also becomes more structured, both considering employees and work processes. It seems also that the relevance of digital solutions for intelligence and control grows more compared to human resources, as it could be expected considering the national trends (Danielsen, 2021). Hardly any evolution is noticeable in the dataset in relation to risk.

7. Conclusion

The purpose of this thesis was to examine how the function of intelligence in Norwegian Customs is shown in official documents and other publicly available texts also in relation to risk, and what kind of evolution can be observed in the last decade. Based on these research questions I have conducted a qualitative research and a thematic analysis on a selection of 28 texts, in order to disclose how intelligence is portrayed, its relation to risk, and what are the relevant topics connected to it.

The findings point out that the function of intelligence is influenced and interconnected with digitalization, control, information exchange and risk, that all have as foundation the agency's objectives and priorities. There appears to be a relevant connection with risk analysis and risk assessment, but the extent of the integration is not completely clear. Moreover data seem to show an increased importance of intelligence within the customs operations, that become more structured with the years. Digital solutions for intelligence appear to become more relevant too.

7.1. Future research

This study is limited to intelligence within the Norwegian Customs. Since the agency is cooperating with many other institutions both nationally and internationally, it could be interesting to conduct research specifically on the cooperation at intelligence level with some of these organizations and agencies, for instance the Norwegian Tax Administration. On the other hand, given the role of intelligence in supporting the efficient use of resources, it could be useful to look further into how intelligence is possibly intended differently within the Norwegian Customs and the Ministry of Finance. It is important to note that there is currently a lack of research in this field, rendering it ripe for further investigation and analysis.

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Appendix 1 - List of data analyzed

Document's title	Translation	Issued by:	Year of publication
Hovedinstruks for Tolletaten	Main Instruction for the Norwegian Customs	Ministry of Finance	2023 (December 20th)
Tildelingsbrev	Award letter	Ministry of Finance	From 2014 to 2024
Årsrapport	Yearly report	Norwegian Customs	From 2014 to 2023
På Grensen	On the border	Norwegian Customs	Following issues have been used: 01/2017, 02/2017; 03/2017
Brev om ny organisering av Tolletaten	Letter on the new organization of the Norwegian Customs	Norwegian Customs	2018 (December 11th)
Rapport til Finansdepartementet om ny organisering av Tolletaten	Report to the Ministry of Finance on the new organization of the Norwegian Customs	Norwegian Customs	2019 (June 1st)
Tolletaten mot 2030: Virksomhetsstrategi for Tolletaten pr. mai 2022	Customs toward 2030: business' strategy for the Norwegian Customs - May 2022	Norwegian Customs	2022 (May)
Hovedinstruks for Tolletaten	Main Instruction for the Norwegian Customs	Ministry of Finance	2023 (December 20th)

Appendix 2 - Full analysis table

Title of the text	Abbreviation	Quotation	Pg	Theme(s)	Interpretation
Tildelingsbrev 2014	TB14	På grunn av kompleksiteten i den økonomiske kriminaliteten og veksten i strømmen av varer over grensene, må Toll- og avgiftsetaten basere sin kontrollvirksomhet på risikovurderinger, etterretning og analyse. Kontrollarbeid som er rettet mot å avdekke alvorlige unndragelser skal prioriteres.	5	Risk – Intelligence	Risk assessment, intelligence and analysis are all combined in order to achieve the agency's objectives, in line with WCO (1992), as well as Ylönen & Aven, (2023), who maintain that Additionally, both intelligence and risk assessment serve as decision support systems, aiding in risk prevention and mitigation.
Tildelingsbrev 2015	TB15	xx	xx	xx	
Tildelingsbrev 2016	TB16	Etatens grensekontroll skal i 2016 styrkes gjennom de tre satsingsområdene elektronisk tilstedeværelse ved alle landeveis grenseoverganger, økt bemanning og døgnbemanning på Svinesund og Ørje, og styrket etterretnings- og analysekapasitet	3	priorities	In older documents it is possible to see that priorities are also given to physical border control, which does not appear so evident in \later documents.
Tildelingsbrev 2017	TB17	Tolletatens etterretnings- og analysekapasitet skal styrkes, og i 2017 skal Tolletaten etablere Tolletatens etterretnings— og analysesenter. Senteret skal bidra til nødvendig omstilling og utvikling av etaten. Det skal være en drivkraft I videreutviklingen av arbeidsprosesser på kontrollområdet, blant annet ved en mer kunnskapsbasert tilnærming og mer systematisk risiko- og vesentlighetsbaserte kontroller.	2	Intelligence	There appears to be integration between intelligence and risk in border management. According to Widdowson and Holloway risk management in this setting should always be regarded in relation to the agency's objectives and goals (2011),
Tildelingsbrev 2017	TB17	Tolletaten skal utvikle IKT-systemstøtte til etatens kontrollprosesser, blant annet ny løsning for analyse, lagring og formidling av etterretningsinformasjon. Dette vil legge til rette for mer effektive kontroller for at de nye løsningene skal få ønsket effekt skal Tolldirektoratet vurdere regelverksendringer og utvikle prosedyrer som muliggjøres gjennom tiltakene.	2	Intelligence – control	These paragraphs highlight the agency strategy of expanding digitalization – for instance analysis and dissemination of intelligence information - in order to improve control. This will ultimately bring to revision both in procedures and regulation, that will on their side support control operations as well. This could also be linked to the intelligence cycle as formulated by Buckley (2014)

Tildelingsbrev 2017	TB17	I Prop. 1 S (2016—2017) er det satt av 150,3 mill. kroner til videreføring av arbeidet med styrking av Tolletatens grensekontroll gjennom tiltakene elektronisk nærvær ved alle landeveis grenseoverganger, styrket bemanning og Tolletatens etterretnings— og analysesenter. Hvert av tiltakene er omtalt under. Det er også avsatt 25 mill. kroner til utvikling av IKT—systemstøtte til grensekontrollen,	6	Priorities	In older documents it is possible to see that priorities are also given to physical border control, which does not appear so evident in later documents. Moreover the Ministry of Finance allocates budget to the intelligence center.
Tildelingsbrev 2017	TB17	Tolletatens etterretning Tolletaten skal etablere et nytt senter for etterretning og analyse for å styrke og etatens etterretnings— og analysekapasitet.Etableringen er en viktig del av styrkingen av tolletatens grensekontroll, og det forventes at senteret skal bidra til nødvendig omstilling og utvikling av etaten.	7	Intelligence	The creation of the intelligence center can be seen as one of the first steps of the reorganization process that began in 2015, with the transfer of competences on excises to the Tax Administration and was concluded in 2023 (Finansdepartementet, 2015). This reorganization is deemed as necessary in this paragraph.
Tildelingsbrev 2017	TB17	Senteret skal være etablert og i drift i løpet av første kvartal, men ikke fullt oppbemannet. Full oppbemanning skal først skje når senterets oppgaver, arbeidsmetodikk og IKT-støtte er avklart, slik at det er klart hvilken samlet kompetanse som skal rekrutteres inn senteret.	7	Intelligence	The creation of the center implies several steps. Firstly its tasks and work methods have to be defined, then the needed personnel will be hired. This can also be seen as an efficient use of resources (Finansdepartementet, 2015).
Tildelingsbrev 2018	TB18	Tolletatens etterretningssenter Tolletaten etablerte i 2017 et senter for etterretning og analyse for å styrke og forbedre etatens etterretnings- og analysekapasitet. Tolletaten skal utvikle seg i retning av mer kunnskapsbasert tilnærming og mer systematisk risiko- og vesentlighetsbaserte kontroller. Senteret skal bidra til dette. Senteret skal innrettes slik at etaten bedre får analysert og benyttet både tilgjengelig og ny etterretningsinformasjon gjennom bruk av ny teknologi og kompetanse. Det vises også til pkt. 5.2 om teknologimulighetsstudie.	6	Intelligence	This paragraph describes the creation of the intelligence center, as well as the objectives related to it.
Tildelingsbrev 2019	TB19	Ved større IKT-utviklingstiltak forventer departementet at den samfunnsøkonomiske nytten overstiger kostnadene og at tiltakene dermed skal medføre gevinster i form av laverebemanningsbehov, gi resultatforbedringer for etaten og/eller økt nytte for brukere og samfunnet for øvrig	10	Digitalization	The Department of Finance shows very clearly that the increased investments in IT should bring better results even with reduced staff (Tolletaten 202a).

Tildelingsbrev 2020	TB20	Risikoen er vurdert ut fra sannsynlighet for at disse hendelsene kan inntreffe og konsekvens. Tolletaten vurderer risikobildet til å være moderat, og med planlagte og igangsatte risikoreduserende tiltak anser etaten at den overordnede risikoen vil være innenfor akseptabelt nivå. Etaten må fortsette arbeidet med risikoreduserende tiltak og arbeide for at risikoen reduseres til akseptabelt nivå.	4	Risk	Here risk is explained, in line with Widdowson and Holloway , considering on one side the likelihood of something happening, and on the other its consequence (2011, p. 100).
Tildelingsbrev 2021	TB21	xx	xx	xx	xx
Tildelingsbrev 2022	TB22	xx	xx	xx	xx
Tildelingsbrev 2023	TB23	Tolletatens oppgavehåndtering påvirkes av den sikkerhetspolitiske situasjonen. Blant annet vil fortsatte sanksjoner mot Russland og Belarus påvirke etatens kontrollvirksomhet ved inn- og utførsel av varer.	3	Priorities	
Tildelingsbrev 2023	TB23	Tolletaten må videre arbeide for å effektivisere og digitalisere etterretnings- og kontrollvirksomheten.	3	Efficiency	Improvement of intelligence and control improves also efficiency within the whole organization
Tildelingsbrev 2024	TB24	Tolletaten må ha høy oppmerksomhet på å videreutvikle etterretnings- og kontrollvirksomheten, for å bidra til gode prioriteringer og mest mulig treffsikker objektutvelgelse. Dette er også viktig for å utnytte de investeringer som er gjort i systemstøtte for analyse og etterretning på en god måte.	3	Intelligence – priorities	The Ministry of Finance points out that intelligence is seen as investment, that should lead to good results
Tildelingsbrev 2024	TB24	I etatens overordnede risikovurdering er det kartlagt hendelser som kan påvirke etatens måloppnåelse. Etaten må fortsette arbeidet med risikoreduserende tiltak og arbeide for at risikoene holdes et akseptabelt nivå.	4	Risk	Risk assessment – and consequently risk analysis – are used here to assess events that can affect the achievements of the organizations' objectives (Aven et al, 2022). All the measures put in place to mitigate or reduce the risks are then part of risk management (Aven et al, 2020, p. 171).
Tildelingsbrev 2024	TB24	4.4 Informasjonssikkerhet Tolletatens systemer behandler betydelige informasjonsmengder, og informasjonssystemenes tilgjengelighet, konfidensialitet og integritet er avgjørende. Informasjonssikkerheten i disse systemene må følges opp på en god måte, basert på gjeldende regler, anerkjente standarder, oppdaterte vurderinger av risiko- og trusselbildet og råd fra fagmyndigheter	10	Digitalization	Protected data and information collected is one of the obligations of the Norwegian Customs and it is stated in the Movement of Goods Act §7-12 – Duty of confidentiality with regard to control activities. At the same time the rise of cyber crime makes the protection of information more crucial (WCO 1992; Ylönen & Aven, 2023).

Årsrapport 2014	ÅR14	Økt fokus på etterretning og risikovurderinger ved utvelgelse av kontrollobjekter er medvirkende årsak til de gode resultatene.	6	control	This passage shows that Intelligence can offer support in identifying potential threats, as well as building up effective warning systems. Intelligence primarily focuses on extreme events, often termed as 'low probability-high consequence' events, but - especially within LEAs - also addresses high-probability events like drug smuggling across borders. Additionally, both intelligence and risk assessment serve as decision support systems, aiding in risk prevention and mitigation (Ylönen & Aven, 2023).
Årsrapport 2014	ÅR14	Denne metoden, i kombinasjon med etterretningsopplysninger og fysisk tilstedeværelse, har ført til betydelige beslag.	8	control	The sentence here highlights that intelligence and control are carried directly at the border – in line with HUMINT and previous phases of intelligence as described by Omand (2021)
Årsrapport 2014	ÅR14	Etterretning, modusanalyser, profilering og risikovurderinger ligger til grunn ved all utvelgelse og brukes aktivt i utvelgelsesarbeidet. Resultatene viser at vårt arbeid med risikovurderinger, og opprettelse og styrking av analyseenheter for å forbedre objektutvelgelse har hatt positiv effekt	11	Intelligence – risk	Here the combination of intelligence and risk assessment is shown as the backbone of control. (Ylönen & Aven, 2023
Årsrapport 2014	ÅR14	Erfaringene viser at aktiv etterretning og samarbeid er viktige elementer, både for å avdekke alvorlige overtredelser og store unndragelser.	13	information exchange	Intelligence within the Norwegian Customs is done both at national and international level – as bilateral or multilateral exchange of information.
Årsrapport 2015	ÅR15	Utvelgelse av kontrollobjekter skjer på grunnlag av kunnskapsbasert etterretning, risikovurderinger og modusanalyser.	9	Intelligence – risk	Yet again the combination of intelligence and risk assessment is shown as backbone of control (Ylönen & Aven, 2023)
Årsrapport 2016	ÅR16	Etterretningsstrategien skal realisere våre høye ambisjoner om risikobasert og effektiv kontroll.	4	Intelligence – Risk	This passage shows on one side that the Norwegian Customs is trying to integrate intelligence and risk as support for the decision system (Ylönen and Aven, 2023). On the other it provides some information on the development of intelligence within the agency, since at this point in time it refers to it as an “ambition”.
Årsrapport 2016	ÅR16	Samarbeidet med Skatteetaten fortsetter, blant annet i forbindelse med utveksling av etterretningsinformasjon og utviklingen av nye innkrevingssystemer.	5	information exchange	This is also linked to the reorganization process, especially with the transfer of responsibilities from the Tax Administration to Customs (Finansdepartementet, 2015).

Årsrapport 2016	ÅR16	Utvelgelse av kontrollobjekter skjer i hovedsak på grunnlag av kunnskapsbasert etterretning og modusanalyser. Elektronisk tilstedeværelse ved bruk av automatisk skiltgjenkjenning (ANPR) i kombinasjon med etterretningsopplysninger og fysisk tilstedeværelse, har ført til betydelige beslag.	14	control	Control is here associated both with intelligence, digitalization and physical presence at the border.
Årsrapport 2016	ÅR16	Oppfølging av internasjonal samarbeid […] Tolletaten følger kontinuerlig opp internasjonalt samarbeid med deltakelse i aktuelle fora, spesielt knyttet til etterretnings- og kontrollsamarbeid. Vi har samarbeidet med andre lands tollmyndigheter, spesielt knyttet til erfaringsutveksling om kontrollstøttesystemer, objektutvelgelsesløsninger og sentralt plasserte etterretningssentra.	19	information exchange	Cooperation and information exchange is deemed as necessary due to the trans-border character of modern threats (Widdowson, 2007). It also contributes to increase the expansion of intelligence sources (Olukayode, 2018).
Årsrapport 2017	ÅR17	Styrkingen kan allerede gjenspeiles i resultatene for 2017. Ved hjelp av våre kameraer på grensen, solid etterretningsarbeid og dyktige tjenestemenn, har vi blant annet avdekket omfattende alkoholsmugling i 2017.	11	Intelligence	Here the results of the strengthening of intelligence and new digital methods are highlighted.
Årsrapport 2017	ÅR17	Disse beslagene er resultat av omfattende etterretningsarbeid og samarbeidsaksjoner der flere tollregioner og samarbeidende etater var involvert, og en klar prioritering i etatens satsing mot organisert grensekryssende kriminalitet.	25	Intelligence	
Årsrapport 2017	ÅR17	Tanken bak er at store beslag ofte kan være et resultat av et langt og ressurskrevende etterretningsarbeid som skal verdsettes.	25	Intelligence	
Årsrapport 2017	ÅR17	Internasjonal samarbeid. Tolletaten har gjennom året kontinuerlig fulgt opp internasjonalt samarbeid i relevante fora som WCO, EU, EFTA, PTN, Baltic Sea, Europol og WTO. Vi jobber aktivt i flere internasjonale kanaler for å fremskaffe godt og relevant grunnlag for etatens etterretningsproduksjon. Det er samarbeidet bilateralt med en rekke land, for eksempel på nordisk nivå og i grensetollsamarbeidet med Sverige og Finland.	29	Information exchange	Cooperation and information exchange is deemed as necessary due to the trans-border character of modern threats (Widdowson, 2007). It also contributes to increasing the expansion of intelligence sources (Olukayode, 2018).

Årsrapport 2017	ÅR17	Teknologimulighettstudie – bruk av kunstig intelligens […] Erfaringene fra de teknologiske mulighetsstudiene i 2017 viser at arbeidet gir viktig kunnskap for å gjøre gode veivalg for teknologisk utvikling. Etaten har også fått utvidet sitt kompetansenettverk vesentlig til bl.a. FFI, Institute for Security Science ved Imperial College London og ekspertselskaper i teknologiindustrien. Flere områder i studien er valgt ut som særlig interessante for etaten, og det videreføres flere, mer dybde orienterte konseptstudier på eksempelvis automatisert vurdering av pakkepost og digital grensestasjon.	29	Digitalization	Digitalization development within the Norwegian Customs is supported with relevant resources and funds, before and after the reorganization, in order to make an efficient use of resources and budget available. From a more traditional role of collecting duties, customs agencies now have an increased focus on increasing efficiency of the global supply chain (Widdowson & Holloway, 2011).
Årsrapport 2018	ÅR18	Tolletatens etterretningssenter er reorganisert for å tydeliggjøre interne roller og prosesser, samt øke leveransene av etterretningsprodukter. Senteret har i 2018 levert et betydelig antall etterretningsrapporter til operativ og strategisk bruk, og er en sentral bidragsyter i Treff-Prosjektet.	2	Intelligence	One of the tasks of the intelligence center is to increase the quality of the intelligence products, both at strategic and tactical level Norwegian Customs employs also the dichotomy between tactical and operational intelligence as defined by Buckley (014)
Årsrapport 2018	ÅR18	En rekke interne datakilder er samlet i Treff-løsningen. Arbeidet startet høsten 2017 og er utvidet med flere kilder i 2018. Dataene er tilgjengeliggjort i en søke- og analyseløsning som gjør at all informasjon er samlet ett sted og gir relevant informasjon om personer, bedrifter, etterretning, kontroller og deklarasjoner på ett sted	23	Intelligence	Description of the project of Treff - one of the main digitalization projects that is actually managed by the intelligence center.
Årsrapport 2019	ÅR19	Etaten hadde i 2019 utplassert tenestepersonar i Europol i Haag, ved WCOs regionale etterretningssambandskontor (RILO) i Køln, bilateralt i Malmö og via PTN-samarbeidet i Berlin. Etaten deltok I sju internasjonale kontrollaksjonar.	29	information exchange	Cooperation and information exchange is deemed as necessary due to the trans-border character of modern threats (Widdowson, 2007). It also contributes to increasing the expansion of intelligence sources (Olukayode, 2018).
Årsrapport 2020	ÅR20	Tolletatens etterretningsrapport om falske covid-19 testsertifikater satte søkelyset på et nytt fenomen, noe som var til hjelp blant annet for politiet	32	intelligence	This is one of the few examples present in documents analyzed – it shows intelligence cycle from intelligence to implement measures (Politidirektoratet, 2020)
Årsrapport 2020	ÅR20	Digitalisering vil være sentralt for å løse de nevnte utfordringer, men påvirker oss på flere måter.	56	Digitalization	Digitalization has been used by the Norwegian public administration as a tool to improve effectiveness and use of resources (Danielesen, 2021)

Årsrapport 2021	ÅR21	Digitaliseringsprogrammet er den viktigste satsingen for å digitalisere Tolletaten, både knyttet til etterretning, analyse og kontroll, og for å utvikle et nytt digitalt hovedløp for innførsel av varer for næringslivet.	8	digitalization	Digitalization is here associated with the first and the second main objectives of the Norwegian Customs (Tolletaten 2022a).
Årsrapport 2021	ÅR21	Internasjonalt samarbeid er en vesentlig del av Tolletatens virke og bidrar blant annet til internasjonal regelverksutvikling, informasjonsutveksling og og kompetanseheving.	38	information exchange	Information exchange contributes also to the development of new rules and regulation, that can also affect intelligence operations, competences and regulations development.
Årsrapport 2021	ÅR21	Tolletaten har testet ut maskinlæringsalgoritmer [..] Maskinlæring kan brukes for å identifisere mønstre i store datamengder.	48	Digitalization	It is important not only to be able to collect big quantities of data and store them, it is also necessary to be able to analyze them efficiently. One of the ways this could be possible is by employing artificial intelligence.
Årsrapport 2021	ÅR21	Arbeidet med teknisk og organisatorisk tilrettelegging for ICS2 og etablering av ny systemstøtte innenfor kontroll- og etterretningsområdet slik at de gamle systemløsningene PUS og VIRK kan fases ut, har blitt gitt høyeste prioritet i arbeidet i 2021.	49	Digitalization	This passage provides some examples of new systems to be developed and older that get discontinued.
Årsrapport 2021	ÅR21	I 2021 har det også blitt igangsatt et arbeid for å etablere systemstøtte for nettverksanalyse I tilknytning til etterretningsområdet i etaten.	53	Intelligence	It is important not only to be able to collect big quantities of data and store them, it is also necessary to be able to analyze them efficiently. Also being able to access past intelligence reports is quite significant for retrieving information
Årsrapport 2021	ÅR21	Tolletaten har gjennom flere år fått strammere budsjetter gjennom avbyråkratiserings- og effektiviseringsreformen	54	Efficiency	In line with reforms encouraged by the Ministry of Finance (Finansdepartementet, 2015)
Årsrapport 2022	ÅR22	xx	xx	xx	
Årsrapport 2023	ÅR23	SP 2.7 Andel kontroller basert på etterretning Denne styringsparameteren er ny i 2023 og skal belyse etatens satsning på etterretningsområdet og investering i Treff. Ønsket hensikt med parameteren er å belyse etatens bruk av verktøy, kunnskap og analyse som beslutningsgrunnlag for målrettet kontroll gjennomført i grensekontrollen, og hvor godt verktøyene for målrettet kontroll bidrar til måloppnåelse for hovedmålet. For 2023 ble det registrert at 10 prosent av etatens kontroller var basert på etterretning	41	Intelligence	Using a parameter on intelligence to measure demonstrates the maturity of the process of developing the field, as it implies a system in place. This parameter is used in order to measure the Main objective nr. 2 “Aktorene I Vareførsel oppfatter risiko ved å ikke etterleve som høy” (ÅR23, p. 34; Tolletaten 2022a).

På grensen – utgitt av tolletaten 01/2017	PG01/17	Etableringen av Tolletatens etterretningssenter (TES) er et viktig ledd i regjeringens satsing på grensekontrollen,	8	Intelligence	These sentences reflect the history of intelligence within the Norwegian Customs. Intelligence is comparatively new to the agency, that from 1970s to early 2000s used it mostly on projects and for some specific threats (Arnesen & Orieta, 2023)
På grensen – utgitt av tolletaten 01/2017	PG01/17	Tolletaten har drevet med etterretning lenge. Men han mener at den satsingen som det legges opp til nå, vil medføre et betydelig løft for etterretningsarbeidet i Tolletaten	8	Intelligence	
På grensen – utgitt av tolletaten 01/2017	PG01/17	[I 2014] Tolletaten fikk i oppdrag å utrede og foreslå tiltak for å rendyrke og styrke rollen som grenseetat og samfunnsbeskytter.	8	Priorities	From a more traditional role of collecting duties, they now have an increased focus on increasing efficiency of the global supply chain (Widdowson & Holloway, 2011) and protecting borders and society from illegal and non-compliant trade (Widdowson, 2007). Also in recent years the Norwegian Customs has realigned its goals to prioritize societal protection, in line with the total defense ideology (Folgerø, 2017)
På grensen – utgitt av tolletaten 01/2017	PG01/17	Tolletaten møter stadig mer alvorlig og organisert kriminalitet i sitt arbeid med grensekontroll.	9	control	This is linked to the rise in international threats and new risk factors, such as cybercrimes (WCO 1992; Ylönen & Aven, 2023)
På grensen – utgitt av tolletaten 01/2017	PG01/17	Vi skal blant annet etablere nye digitale kanaler mot næringslivet og utvikle digitale løsninger innen etterretning og analyse, sier Hege Fredhall. Hun er prosjektleder for Treff-prosjektet, som eies av etterretningssenteret. Det er satt av 25 millioner kroner til tiltaket i statsbudsjettet for 2017.	9	Digitalization – Intelligence	This paragraph shows the resources allocation to the digitalization process that are also going to affect intelligence and analysis. Treff project - that aims at collecting and analyzing data -is actually directly managed by the intelligence center.
På grensen – utgitt av tolletaten 01/2017	PG01/17	Tolletatens kontrollprosesser består av informasjonsfangst, objektutvelgelse, etterretning, kontroll- og resultatregistrering og sanksjonering.	9	Border control	Here the phases of control are listed, together with the role that intelligence has in the process.
På grensen – utgitt av tolletaten 01/2017	PG01/17	Modus og trender er ikke statiske, men endrer seg hele tiden i forhold til trusselvurderinger og smuglingsrisikoen. Kreativitet og evnen til å tenke «utenfor boksen» er særs viktig.	10	Intelligence	Control operations depend on modus and trends – but these are not static, on the contrary change continuously. This can therefore bring to revised priorities and intelligence requirement in the intelligence cycle (Buckley, 2014, p. 155)
På grensen – utgitt av tolletaten 01/2017	PG01/17	Etterretning er en styrt prosess, bestående av systematisk innsamling, bearbeiding, analyse og vurdering av informasjon om varestrømmer, aktører og fenomener for å danne grunnlag for målretting og gjennomføring av kontroll.	10	Intelligence	The passage provides the definition employed by the Norwegian Customs, which describe intelligence as a process, in line with many contemporary analyses (Scott & Jackson, 2004). Notably the definition does not mention neither risk assessment nor risk management.

På grensen – utgitt av tolletaten 01/2017	PG01/17	Vi skal sikre oss ansatte med en litt annen kompetanse enn den vi har i dag, som for eksempel analytikere, statistikere og matematikere. Det skal også gjennomføres en mulighetsstudie for bruk av ny teknologi, ledet av IT-avdelingen	10	Intelligence	These quotations show the relevance of competences more connected to digitalization and new technologies, in line with the relevance of the digitalization process with the Norwegian Customs (Danielsen, 2021), as well as more specifically for intelligence center (Arnesen & Orieta, 2023)
På grensen – utgitt av tolletaten 01/2017	PG01/17	rekruttering av personer med kompetanse innen blant annet IKT, data science, kunstig intelligens/maskinlæring og etterretnings- og analysekompetanse	10	Intelligence	
På grensen – utgitt av tolletaten 01/2017	PG01/17	En av de sentrale oppgavene for etterretningssenteret er å produsere etterretningsprodukter både på strategisk, taktisk og operativt nivå.	10	Intelligence	This refers to the two types of intelligence commonly described (Buckley, 2014, p. 67). Strategic intelligence has more a long-term and structural perspective, whereas tactical intelligence concerns normally specific actions and short-term operations.
På grensen – utgitt av tolletaten 01/2017	PG01/17	Vi skal opprette temagrupper, hvor hele etaten skal bidra. Både ansatte i etterretningssenteret og ansatte fra tollregionene. Temagruppene vil bli benyttet til å oppnå mer målrettet etterretnings- og analysearbeid mot områdene som har høyest risiko. Og disse gruppene vil være dynamiske – de vil variere etter de største risikoene på våre ansvarsområder, sier Bergersen	11	Intelligence – risk	Inter-disciplinary groups mentioned here seem to point up that the structure of the agency is function-based, with a high degree of cooperation between different teams/divisions (Sivilombudet, 2023).
På grensen – utgitt av tolletaten 01/2017	PG01/17	Temagruppene skal utarbeide ulike etterrettemagruppene skal utarbeide ulike etterretningsprodukter som vil inneholde anbefalinger om videre tiltak. Det kan handle både om trendrapporter og mer strategiske produkter, men også mer operative etterretningsprodukter. Disse kan for eksempel legge føringer for hvilke prioriteringer man gjør i kontrollarbeidet i etaten	11	Intelligence	Beside what already mentioned for the quotation above – this excerpt also could also show the application of the intelligence cycle called “number of eight”, that is used by some LEAs in Norway (Politidirektoratet, 2020).
På grensen – utgitt av tolletaten 02/2017	PG02/17	Tolletaten ønsker en kraftsatsing på internettetteretning og kontroll av post og kurersendinger.	11	control	This is linked with the phases of intelligence (Omand, 2021), and in particular with the fourth phase, associated with the spreading of the internet. The recent rise of e-commerce is also associated with the decision to increase the control on post and courier (WCO, 1992).
På grensen – utgitt av tolletaten 02/2017	PG02/17	Kontrollkapasiteten styrkes på grensen, objektutvelgelsen skal bli bedre og etaten vil øke evnen til å avdekke ulovlige og farlige varer i varesendinger.	12	Intelligence	Norwegian Customs intends to strengthen its control capacities in recent years and have increased their focus on border protection and societal safety , in order to respond to societal threats (WCO1992; Widdowson, 2007).

På grensen – utgitt av tolletaten 02/2017	PG02/17	For å rigge Tolletaten for det framtidige trusselbildet trengs økt og tidlig informasjon og målrettet objektutvelgelse. Det er også nødvendig å kunne være til stede med stor operativ kontrollkapasitet ved behov. Etterretningssenteret er en viktig bidragsyter i dette arbeid	12	Intelligence	Norwegian Customs proves to be in line with the WCO, according to which intelligence is a vital tool in combating illicit activities such as commercial fraud or drug smuggling (WCO, 1992)
På grensen – utgitt av tolletaten 02/2017	PG02/17	I etterretningsarbeidet hjelper det med en del års erfaring, men du må hele tiden tenke nytt og være åpen for nye impulser. Og da er det ikke dumt at det stadig kommer nye tjenestemenn med pågangsmot, som stiller nye spørsmål og som er sultne etter å få treff og tollbeslag, sier Solheim og Berg. Både etterretnings- og smuglingsbildet endrer seg hele tiden.	22	Intelligence	Intelligence can be divided in 5 phases, based primarily on what type of information was collected. The passage to a new phase does not mean that the previous kind of information is no longer used, but that a new kind of information was added to the pool (Omand, 2021, p. 38). This can help explain why it is deemed crucial that when doing intelligence work it is crucial to be open to new impulses.
På grensen – utgitt av tolletaten 02/2017	PG02/17	For Tolletaten er det viktig med kunnskap og kompetanse om de useriøse aktørene, slik at vi blir i stand til å gjennomføre kontrollar av matvarer basert på risiko, seier seniorrådgjevar Anders Flekke ved etterretningssenteret til Tolletaten	22	intelligence	Control operations depend on the specific knowledge of involved actors and are based on risk. This can therefore bring to revised priorities and intelligence requirement in the intelligence cycle (Buckley, 2014, p. 155)
På grensen – utgitt av tolletaten 03/2017	PG0317	– Ved at vi får samlet mer informasjon digitalt, blir kontrollarbeidet mer etterretningsbasert. Vi får bedre oversikt over varestrømmene og kan gjøre risikovurderinger i forkant av at aktuelle kontrollobjekter ankommer et grensepasserings- punkt, sier Kloster-Jensen	26	Digitalisation – control	One of the aim of the digitalization process is on one side to digitalize the support system in the control area in order to increase the hit rate (Engøy et a., 2017)
Brev om ny organisering av Tolletaten	LO18	Det er videre hensiktsmessig å samle funksjoner som skal levere infrastruktur og tjenester til hele etaten, som etterretning, IT, virksomhetsstyring og administrative fellesfunksjoner. Derfor anbefaler vi at en fremtidig organisering av Tolletaten fortsatt skal ha et direktorat bestående av dagens avdeling for virksomhetsstyring og fellesfunksjoner, IT-avdelingen,Tolletatens etterretningssenter og en ny avdeling for regelverk og prosedyrer. Det foreslås imidlertid flere endringer, blant annet vil flere operative funksjoner flyttes til fagdivisjonene		Intelligence	These passages show that the structure of the agency is function-based, with a high degree of cooperation between different teams and divisions (Tolletaten 2023a; Sivilombudet, 2023). It also provide an overview of the new structure after the reorganization, that aimed at a more efficient use of the resources, and a better calibration of priorities (Tolletaten, 2020a)

Brev om ny organisering av Tolletaten	LO18	Direktoratet leverer regelverks-, prosedyre-, og systemutvikling. I tillegg leverer direktoratet fellestjenester som benyttes av hele etaten. Tolldirektoratet er organisert med tre fagavdelinger (Kontrollavdelingen, Toll- og vareførselsavdelingen og Tolletatens etterretningssenter),	6	Intelligence	
Rapport til Finansdepartementet om ny organisering av Tolletaten - 2019	RO19	Økonomisk handlingsrom for satsing på utvikling og implementering av ny teknologi må også fremskaffes gjennom effektivisering av etatens virksomhet. Viktige drivere for økt effektivitet vil være automatisering, digitalisering og fleksibel ressursdisponering.	7	Digitalization – efficiency	High priorities for the Norwegian Customs is an efficient use of resources (Tolletaten, 2020a). According to this paragraph, one if the way this is achieved is virtuous circle use of digitalization which bring to more efficiency and better use of resources which bring back to development of new technology
Rapport til Finansdepartementet om ny organisering av Tolletaten - 2019	RO19	Tolletatens etterretningssenter har nylig gjennomført en intern omorganisering. Det er ikke planlagt organisatoriske endringer i forbindelse med omorganiseringen, men det vil på sikt være nødvendig å avklare viktige grensesnitt mot fagdivisjonene. Etterretningssenteret har om lag 50 medarbeidere.	10	Intelligence	The creation of the intelligence center can be seen as one of the first steps of the reorganization process that began in 2015, with the transfer of competences on excises to the Tax Administration and was concluded in 2023 (Finansdepartementet, 2015)
Rapport til Finansdepartementet om ny organisering av Tolletaten - 2019	RO19	Det er gjennomført en risikovurdering av iverksetting av divisjonsmodell fra 1. juni 2019. Risikovurderingen er gjort med hensyn til etatens løpende tjenesteproduksjon, omdømme, arbeidsmiljø og kapasitet til IT-utvikling. Det er gjennomført en workshop hvor ni aktuelle risikoer er identifisert og vurdert.	16	Risk	Risk Assessment is not limited to external factors, it is also run internally to the agency, in relation to the reorganization process. Its goal is in fact to understand and map risks associated with a given activity (Aven, 20202, p. 29).
Tolletaten mot 2030: Virksomhetsstrategi for Tolletaten pr. Mai 2022	VS22	Tolletaten skal arbeide systematisk og kontinuerlig med å identifisere og iverksette tiltak som kan gi en bedre og mer effektiv oppgaveløsning	5	Efficiency	High priorities for the Norwegian Customs is an efficient use of resources (Tolletaten, 2020a)
Hovedinstruks for Tolletaten	HI23	Tolletaten skal ha oversikt over sine verdier og kartlegge risiko og sårbarhet på egne ansvarsområder, inklusive vesentlige gjensidige avhengigheter til andre virksomheter og sektorer der dette er aktuelt.	6	Risk	Risk Analysis is used by the Norwegian Customs to assess the impact of determined events, with the ultimate goal to make good and informed decisions (Aven et al, 2022, p. 18). Risk analysis here is also done in relation to the agency's values, similarly to what is usually done with risk management (Widdowson and Holloway (2011).