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CHASING GRAND CORRUPTION

Hurdles to detection, investigation and prosecution of complex cases across the EU

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Chasing Grand Corruption

Hurdles to Detection, Investigation and Prosecution of Complex Cases across the EU

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EXECUTIVE SUMMARY

The EU has made progress in strengthening rules and improving cooperation, but enforcement lags behind the speed and complexity of transnational corruption. EU and member states should close systemic gaps and strengthen enforcement capacity.

Even though the EU's institutional and legal framework has improved access to relevant information and mechanisms for cooperation in recent years, the investigation of corruption and money laundering across the bloc must still overcome numerous hurdles. The challenge is compounded by the growing complexity of such schemes, fuelled by how easy it is to move money across borders, the rise of new technologies and the involvement of proxies and private-sector enablers.

One of the greatest barriers to enforcement is the difficulty of tracing suspicious assets and financial flows. Corruption-related money laundering is deliberately engineered to exploit secrecy: they utilise complex corporate structures with multi-layered ownership, trusts that conceal beneficial owners and crypto assets that move pseudonymously. Each method of concealment adds complexity to investigations, forcing authorities to pursue long, uncertain trails across multiple jurisdictions.

KEY FINDINGS

While national systems across the nine EU countries assessed in this report – **France**, **Germany**, **Ireland**, **Italy**, **Latvia**, **Lithuania**, **Portugal**, **Slovenia** and **Spain** – look different on paper, they face a shared set of obstacles that undermine their and the EU's collective ability to effectively detect, investigate and prosecute corruption and money laundering. Law enforcement confronts a series of legal and practical barriers, including restricted access to ownership and financial data, outdated technology and strict privacy or professional privilege rules. In addition, their limited use of proactive tools means most cases only surface through leaks or whistleblowers rather than early detection. Cross-border cooperation is further undermined by incompatible legal systems, lengthy procedures, poor-quality responses and reliance on fragile informal networks, giving criminals ample time to shift or conceal assets before authorities can act.

There is a lack of incentives to tackle complex high-level corruption and money laundering cases

Complex corruption cases are particularly hard to pursue. They often involve politically exposed persons (PEPs), whose influence and immunity – and the political sensitivity of such cases – can discourage swift action by law enforcement.

Key performance indicators against which enforcement agencies are evaluated often lack targets that incentivise the pursuit of complex, high-value and high-stakes cases. If agencies are measured mainly on case counts or closure speed, they may be pushed towards small-scale, easily resolved cases over disrupting high-level corruption.

Pre-trial time limits and statutes of limitation risk undercutting long, complex investigations Statutory caps in pre-trial investigations (e.g., 6-24 months with limited extensions) might push premature closure of cases, while "soft" or absent caps can bring uncertainty and delay. Limitation periods remain short in several jurisdictions and are not consistently suspended during delays in international cooperation, creating a race against the clock that enforcement agencies may deter enforcement agencies from pursuing cases.

Detection relies on outsiders while proactive tools remain underused

Many high-level corruption-related scandals in Europe, from the Panama Papers to the Luanda Leaks and the Azerbaijani Laundromat, were uncovered by journalists, whistleblowers or leaks – not law enforcement.

Investigative and prosecutorial systems in most jurisdictions are structured to respond to reports or external triggers rather than to detect corruption independently. Few jurisdictions allow proactive, data-driven detection, such as scanning asset ownership registers for red flags.

As a result, cases are typically initiated late instead of early, only after outsiders take risks to expose wrongdoing, which weakens deterrence and allows illicit networks to operate undetected until major scandals erupt.

Data gaps, privacy rules and professional privilege block access to asset and financial information

Although the EU has introduced beneficial ownership registers and bank account registers and is extending disclosure rules to crypto asset accounts under the 6th Anti-Money Laundering Directive and the Anti-Money Laundering Regulation AMLR, data gaps and access barriers remain. **Italy**'s beneficial ownership register remains suspended. Assets such as shares in investment funds (except in **Spain**) are not reported to public authorities. Where registration obligations do exist, loopholes persist. Except for bank account registers, no asset registers record beneficial owners directly, meaning investigators must trace back via beneficial ownership registers the real owner behind a company or trust owning an asset. As a result, investigators report that even basic questions, such as whether an individual owns a yacht located in their jurisdiction, are frequently difficult – if not impossible – to answer.

Even where registers exist, access is highly restricted. Investigators, even when they technically have direct and unfiltered access to registers such as beneficial ownership, legal entity, or bank account databases, are usually limited to case-by-case queries for ongoing investigations. The General Data Protection Regulation and the 2016 EU Law Enforcement Directive, while essential for protecting citizens, are often interpreted so restrictively that they can shield kleptocrats. For certain asset types – such as watercraft and aircraft, and in some jurisdictions also real estate – access to ownership registers is usually only possible through case-by-case requests to the authority or sometimes various local authorities managing the database, for example, by submitting an email inquiry for a specific entry.

The result is that investigators lose critical time chasing fragmented datasets or rely on expensive private databases to find connections.

Cooperation remains too slow and fragmented to meet the needs of cross-border investigations

Despite an improved EU framework – including instruments such as the European Investigation Order and the work of the European Public Prosecutor's Office – as well as international mechanisms like Mutual Legal Assistance Treaties and bilateral cooperation agreements, cooperation in cross-border corruption and related money laundering investigations remains too slow and fragmented. Procedures are often cumbersome, responses incomplete or delayed. Requests for assistance outside the EU can take months or even years, by which time assets may have already been transferred or hidden.

Investigators across jurisdictions consistently report that personal trust and informal exchanges – whether through networks like the Camden Asset Recovery Inter-Agency Network, tools like the Secure Information Exchange Network Application or simply direct phone calls – often determine whether progress is made in time. These channels help overcome legal and political barriers and ensure that formal requests are properly framed before submission.

However, reliance on informal cooperation can be short-lived. Trust-based networks depend on individual relationships that can quickly erode due to staff turnover, reduced in-person engagement (particularly post-COVID-19) or shifting political climates. Moreover, evidence obtained through informal channels may be challenged in court and often needs to be reobtained via formal channels.

Without sustained investment in both formal mechanisms and the informal networks that make them work, cross-border enforcement risks remaining slow, inconsistent and vulnerable to shifts in personnel.

Operational capacities to enforce against corruption are constrained

In many jurisdictions, corruption is not prioritised by default; investigative and prosecutorial resources may be directed toward more immediate or politically visible offences. Resourcing and funding structures further constrain the ability to enforce against corrupt actors. Many anti-corruption and financial crime units operate within broader police budgets, competing with other priorities and lacking the autonomy to allocate funds strategically. Complex cross-border financial investigations require sustained resources, yet risk being deprioritised because they can be costly, slow and difficult to conclude.

Staffing and skills shortages compound these challenges. Many units face high caseloads, frequent turnover and difficulty retaining trained financial investigators, especially as private-sector salaries draw away experienced staff. Specialist skills in forensic accounting, data analytics and crypto-asset tracing are particularly affected by this.

Technological and analytical capacity also lags behind criminal innovation. Outdated or incompatible IT systems slow investigations and prevent large-scale data analysis.

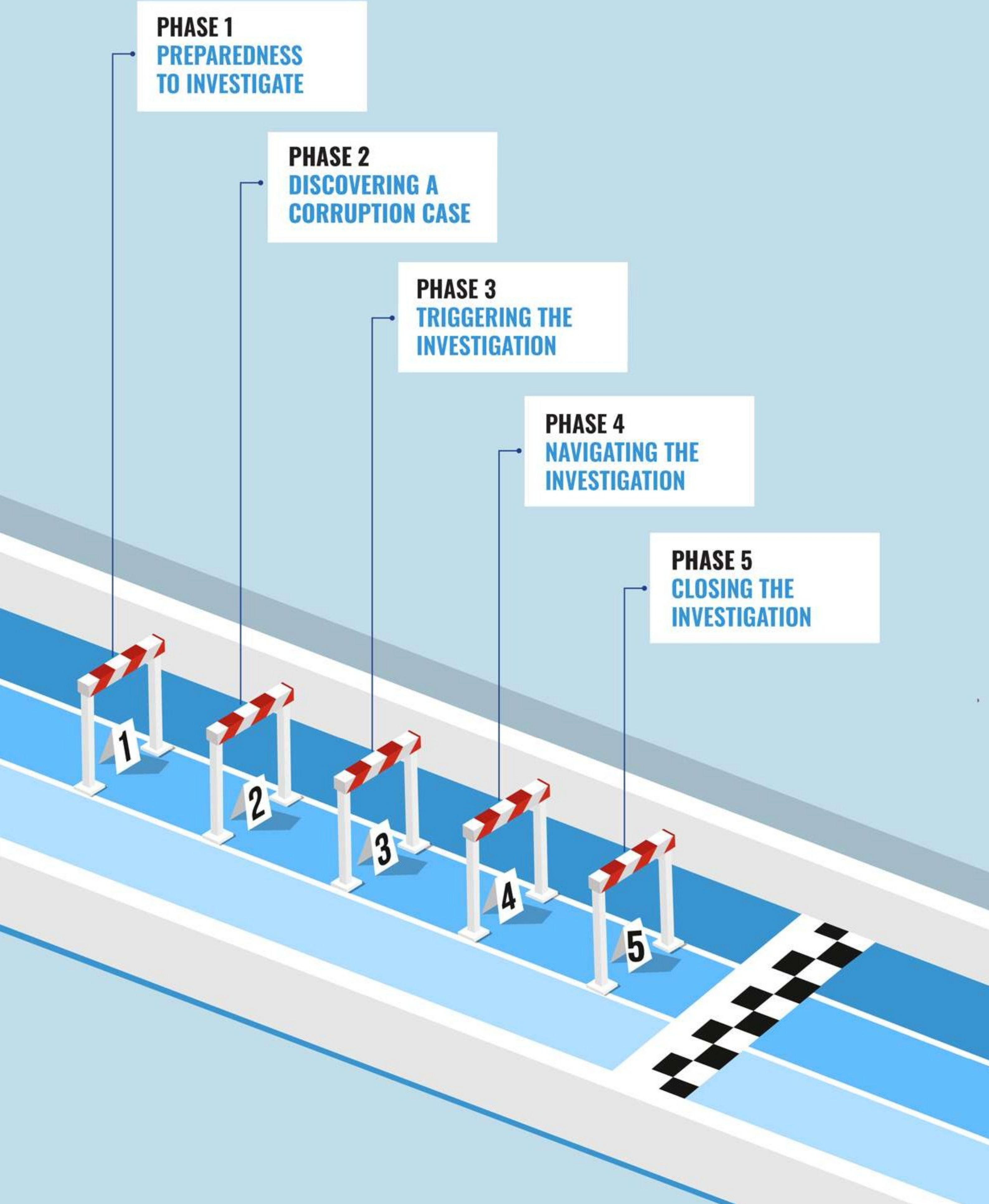
Combined with limited capacity, this could create a vicious circle: the most urgent and damaging corruption cases are deprioritised not because of their importance, but because they are harder to resource and slower to conclude.

This misalignment between ambition, capacity and incentives remains one of the most significant vulnerabilities in the EU's ability to combat grand corruption and complex financial crime.

NEED FOR ACTION

Despite gradual improvements in the EU's rules on paper, a diverse set of challenges continue to undermine corruption investigations in practice. Member states and EU institutions must strengthen detection and enforcement to close the gaps that kleptocrats and their facilitators exploit. They should:

+ **Empower proactive enforcement**. Give competent authorities explicit mandates – and the tools – to run non-case-bound, risk-based analytics over asset-ownership and financial data. Member states should clarify legislation where needed and equip agencies with advanced tools for red-flag detection.
+ **Deliver meaningful access to asset-ownership data**. Enforcement authorities should be provided with machine-readable, bulk datasets – at minimum for legal entities and arrangements, and the assets they hold. EU and member states should also move toward EU-level solutions, including a comprehensive EU asset register.
+ **Remove legal uncertainty around privacy and evidence handling**. Data protection authorities should issue guidance clarifying lawful bases and proportionality for investigative use of data. In parallel, clear protocols should be set for handling leaked data and anonymous tips so such disclosures can trigger initial inquiries.
+ **Reward impact, not only volume**. Member states should rethink performance metrics to allow investigators and prosecutors to prioritise complex, high-stakes corruption cases with serious impacts.
+ **Stop the clock for complex cases**. Member states should calibrate statutes of limitation to offence gravity, and codify clear interruption and suspension rules so that time spent on MLA or extradition requests doesn't prematurely end corruption and related money-laundering cases.
+ **Make corruption a priority, and fund it like one**. Member states should embed corruption as a priority offence within national anti-corruption and crime-reduction strategies. This should translate into multi-year budgets proportionate to jurisdictional risk.
+ **Publish resource and capacity data**. Enforcement agencies should collect and annually release statistics on staffing, budgets, case outcomes, asset freezes and recoveries, and track operational timings to better diagnose bottlenecks and improve system performance.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THE STEEPLECHASE OF INVESTIGATING CORRUPTION

High barriers mark the steeplechase of corruption investigations – from opaque ownership structures and complicit enablers to legal loopholes that protect the powerful. Only well-trained and well-equipped investigators can hope to clear these hurdles.

Corruption – and particularly grand corruption[1] cases involving high-ranking officials – have appalling consequences for societies. Not only do they deprive governments of needed funds to secure public services, provide social protection and guarantee basic human rights, but they also undermine trust in society.[2] Corruption by public officials creates a perception that the rule of law applies only to the non-powerful. It affects democratic participation ("what's the point of voting if they are all corrupt") and tax morale ("what's the point of paying taxes if politicians will steal the money"). It undermines government institutions as well as honest businesses, who lose government contracts to criminals who pay bribes. According to Europol's 2025 Serious and Organised Crime Threat Assessment report, criminal networks undermine governance, using corruption to hide crimes, protect profits and obstruct law enforcement.[3]

The true scale of corruption-related financial flows remains largely hidden. In 2011, the World Bank/United Nations Office on Drugs and Crime "Puppet Masters" report estimated that corruption was a US$40 billion a year business. The report's database of 150 corruption cases that at least made it to the investigation stage amounted to more than US$56.4 billion. Approximately 70 of the database cases lost more than US$20 million to corruption (per case). Clearly, the stakes of solving grand corruption cases could not be higher.[4]

Because corruption can be hard to uncover and investigate, a low number of prosecutions of corrupt actors[5] and their enablers is not necessarily an indication of a lack of corruption, but likely a lack of capacity to detect and prioritise it.[6] Although law enforcement authorities are the agencies most often responsible for investigating and prosecuting corruption cases, the most significant revelations – those that expose hidden systems, major scandals or global networks – usually come from whistleblowers or investigative journalists. The Panama Papers[7] and the Luanda Leaks[8] were not uncovered by prosecutors or police, but by outsiders exposing what authorities had missed.

Even when wrongdoing is revealed, prosecutions often take years to begin. For instance, the 2016 Caviar Diplomacy and the 2017 Azerbaijani Laundromat investigations exposed European politicians who allegedly accepted bribes to cover up repression and the silencing of criticism by the Azerbaijani regime. Yet despite compelling evidence, legal action was slow to get underway. In Germany, where several lawmakers were implicated, investigations only began once parliamentary immunity was lifted – in January 2020 for Karin Strenz and in March 2021 for Axel Fischer. For former Bundestag member Eduard Lintner, who no longer enjoyed immunity, prosecutors opened an investigation in June 2019. His years-long case culminated in July 2025 with a corruption conviction by a German court – the first ever linked to this far-reaching scandal. Proceedings against Fischer are still ongoing and were postponed again in October 2025.[9] Yet even these drawn-out cases are the exception: too often, accountability never comes.

Stolen money does not sit idle; it is laundered through complex schemes designed to conceal its origin and reintroduce it into the legitimate economy. While corruption cases are notoriously difficult to prove (bribery, in particular, often leaves little or no paper trail), money laundering almost always generates one. In principle, authorities can "follow the money." In practice, however, proving that funds are the proceeds of crime is often as challenging as demonstrating the predicate offence itself. Outside of a few jurisdictions with tools such as France's presumption of money laundering or the United Kingdom's unexplained wealth orders, investigators still need to show credible evidence of illicit origin,[10] which can be extremely difficult when the underlying corruption is hidden. Sophisticated laundering tactics, offshore shell companies, crypto assets and nominee owners add further barriers that are almost impossible to overcome without substantial specialised tools, skilled personnel, effective international cooperation mechanisms and persistence.

INVESTIGATING CORRUPTION & MONEY LAUNDERING IN THE EU

On top of domestic corruption and money laundering cases, EU member states are also transit and prime destinations for flows of dirty money from around the world.[11] Acknowledging the complexity and importance of preventing and combating financial crime, the EU has made reforms: creating the Anti-Money Laundering Authority,[12] introducing beneficial ownership rules[13] and setting up the European Public Prosecutor's Office.[14] A proposed EU Anti-Corruption Directive is also on the table.[15] However, legal loopholes, implementation gaps and under-resourced law enforcement undermine their potential and impact.

The EU has developed an extensive "toolbox" to fight financial crime, combining EU legislation and institutions that offer both formal and informal avenues for cooperation. Yet in practice, these tools remain underutilised. For example, according to Europol, the confiscation of criminal proceeds in the EU remains at a very low level of only 2 per cent.[16] Resource shortages, fragmented legal frameworks and persistent coordination failures continue to blunt their impact.

This report asks a simple but urgent question: **How can EU member states' law enforcement agencies be empowered to use the tools they already have, what tools are missing and what changes are required to make cooperation truly effective?** By examining current barriers and highlighting good practices, it identifies both the structural reforms and the practical measures needed to transform existing commitments into effective action.

WHY IS IT HARD TO INVESTIGATE CORRUPTION & MONEY LAUNDERING?

An investigation against corruption and money laundering, especially a complex case involving transnational elements, could be equated to running a particularly challenging steeplechase, with many hurdles that need to be overcome. Transparency International's analysis identified two main factors that determine how hard the investigation will be to conclude. First, the "built-in challenges of the case" such as the cross-border element, the use of intermediaries, offshore entities and politically exposed persons (PEPs). In the steeplechase equivalent, this would be the type of terrain for the race (muddy, icy or uphill), as well as the skills of the competing runners: the criminals. The second factor is the "readiness" of the investigator, based on human resources, training, powers to access information and so on. In the steeplechase equivalent: the runner's fitness, training, equipment and stamina.

Both factors will determine whether the investigator makes it to the finishing line (i.e., a court ruling). Still, completing the investigation does not mean that the investigator will make it to the podium. Criminals may have run faster and escaped.

Factor A: The built-in challenges of transnational corruption cases

Investigations into corruption-related money laundering cases inherently involve a range of case-specific complexity factors stemming from the nature of the crime and the opportunities exploited by corrupt actors. According to the agencies consulted, what makes these cases difficult to investigate are (i) corruption-specific factors, such as the involvement of politically exposed persons PEPs; (ii) sophisticated obfuscation and concealment tactics, for example by using complex corporate structures; and (iii) the cross-border dimension of these crimes. In practice, agencies frequently face multiple overlapping difficulties, which complicate investigative processes and place additional strain on international cooperation.

Table 1 details key complexity factors that stand out the most, but it is not exhaustive. Authorities themselves flagged these issues in interviews as major obstacles in practice. The explanations for *why* they create challenges are drawn from the wider literature.[17]

Factor B: The readiness of investigators

Like in a steeplechase, investigators face many hurdles along the course of a complex corruption and money laundering case. Investigators must first train and have the right equipment (e.g., authority, staff and resources). Then comes an almost overlooked step: becoming aware that the race even exists and having the willingness (i.e., authorisation) to run it. During the race, investigators will need powers to access information (e.g., obtain witness statements, surveillance), as well as relationships, trust and cooperation to obtain information from abroad and from other local authorities. Finally, investigators need to ensure they are fast enough to reach the finish line (i.e., a ruling) before time is up. Table 2 details investigators' requirements.

Reaching the podium

Making it to the finishing line does not mean that the rule of law will prevail. Only the best skilled and equipped investigators will make it to the podium. The gold medal for winning an investigation into corruption and money laundering would be ensuring that all criminals and their enablers are convicted, and the stolen assets recovered – with the added bonus deterrent effect against other criminals and enablers from trying in the future. The silver medal would be convicting only some of the criminals and recovering some or none of the assets. The bronze medal would be convicting only a low-level perpetrator of the crime. A consolation prize for participating would be when at least the media becomes aware of the case, and there is social condemnation in lieu of a proper court conviction. However, especially in grand corruption cases, hurdles can delay progress for years, while the likelihood of securing sufficient admissible evidence for prosecution remains uncertain.

Despite all these hurdles, the need to persevere is great. Will EU countries settle for standing beside the podium, or will we train to take the gold in the fight against corruption?

Table 1. Built-in elements that make investigations into corruption-related money laundering particularly challenging

Key corruption-specific factors	+	**Limited cooperation from witnesses:** With bribe-givers and recipients often agreeing to remain silent, and other insiders unwilling to testify, investigators face a lack of direct evidence. This leads to reliance on circumstantial financial data or whistleblowers, which may be insufficient to prove corruption.
	+	**Difficulties in identifying and classifying the specific type of corruption involved in a case:** Corruption can take many forms, bribery, trading in influence, misappropriation of funds or abuse of office – and these often overlap.
	+	**Involvement of politically exposed persons:** High-ranking officials often enjoy immunity or wield considerable influence over institutions, which can obstruct investigations. Their status creates uncertainty about when and how to open proceedings, as actions taken too close to an election or during sensitive political moments risk being perceived as politically motivated. Investigator's fear of appearing partisan can delay enforcement.
	+	**Challenges in uncovering how bribes were paid, including payment methods and financial channels:** Payments are often disguised as legitimate expenses, routed through multiple intermediaries or get mixed with lawful transactions. This makes it difficult for investigators to distinguish illicit transfers from ordinary business activity and to establish the corrupt intent behind the payment.
Obfuscation and concealment tactics to hide the identity and funds of criminals	+	**Use of complex corporate structures, including shell companies, offshore firms and nominee arrangements:** Multi-layered ownership and control structures, obscure the identity of beneficial owners. Investigators face delays and dead ends when trying to pierce through layers of secrecy, especially when such entities are registered in secrecy jurisdictions with weak disclosure requirements.[18]
	+	**Use of trusts, especially closed-ended trusts:** Trusts are designed to separate legal ownership (held by trustees) from beneficial ownership (the individuals who control or profit from the assets).

		In the case of closed-ended trusts, the lack of mandatory disclosure about beneficiaries, changes in control or asset transfers makes tracing illicit wealth even more difficult.[19]
	+	**Use of crypto assets and decentralised exchanges:** Cryptocurrencies enable fast, pseudonymous cross-border transfers that bypass traditional financial institutions. Decentralised exchanges make it even harder to trace flows or link them to specific individuals. While investigators highlighted that these tools have so far been less common in corruption cases, investigators anticipate their use will grow as corrupt actors become more technologically savvy.[20]
	+	**Use of investment funds with undisclosed investors**: These funds allow substantial amounts of money to be pooled while concealing the true contributors. Investigators struggle to link corrupt actors to the invested capital, as disclosure rules often capture only the fund manager, not the underlying beneficiaries.[21]
	+	**"Crime as a service": involvement of financial and non-financial professionals:** Lawyers, accountants, corporate service providers and other facilitators may set up structures or transactions that mask corrupt origins. Their professional privilege and expertise make it harder for investigators to access critical evidence and to prove deliberate complicity.[22]
Cross-border nature of crimes	+	**Multiple countries involved:** Cases often span several jurisdictions, each with different investigative capacities, priorities and legal systems. This creates delays, duplication of efforts or even conflicts over jurisdiction.
	+	**Beneficial owners located outside the EU:** When ultimate beneficial owners reside in third countries, investigators face significant barriers to obtaining ownership data. Requests for information may be ignored, delayed or subject to weak transparency standards abroad.
	+	**Layered financial transactions across multiple jurisdictions:** Corrupt proceeds are moved through numerous bank accounts and intermediaries in different countries, creating long and complex audit trails. This layering makes it difficult for investigators to follow the money and requires extensive international cooperation.
	+	**Rapid, near-instantaneous international transfers:** Modern payment systems allow illicit funds to move across borders in seconds, often before authorities can issue freezing orders.
	+	**Use of international tax havens or financial centres:** Offshore financial hubs provide secrecy, minimal reporting requirements and complex legal vehicles, which can conceal the origin and ownership of assets. This opacity makes it particularly challenging for investigators to trace and recover corruption proceeds.

Table 2: Requirements to be able to run a corruption and money laundering investigation effectively

Issues	Components
	Phase 1: Preparedness to investigate
Agency/unit in charge of corruption investigations	+ Prioritisation of corruption-related money laundering cases + Specialised expertise + Effective synergies with other authorities + Organisational resilience (i.e., prevent single point of failure, political capture)
Financial resources	+ Adequate budget dedicated to corruption and related money laundering + Budget dedicated to special functions (e.g., travel, IT) + Budget transparency
Human resources	+ Sufficient number and proper allocation of staff + Competitive salaries to attract and retain talent + Continuous training adjusted to emerging risks and needs (e.g., tracing crypto assets, forensic accounting)
Tools & technology	+ Capacity to process large datasets + Advanced analytics and data-mining capabilities + Interoperability across systems and agencies
	Phase 2: Discovering a corruption case
Sources of detection	+ Reports and complaints + Financial intelligence + Referrals from local agencies (e.g., parliamentary inquiries, audit units, ombudsman) + Media reports + Leaks (e.g., Panama Papers) + Whistleblowers + Spontaneous foreign exchange of information + Proprietary leads from investigative activity + Proactive investigations based on public sources (e.g., bulk corporate ownership data)
	Phase 3: Triggering the investigation
Decision to start an investigation	+ Discretion: principle of legality vs. principle of opportunity + Prioritisation influenced by key performance indicators based on seriousness of cases
	Phase 4: Navigating the investigation
Powers to obtain local information	+ Authority to compel information disclosure and production of documents directly (without court order) + Power to search persons and premises and seize objects or evidence + Compel statements + Use of special investigative techniques (e.g., wiretaps, surveillance, undercover operations)
Cooperation with domestic authorities or the private sector	+ Clear procedural and legal frameworks (e.g., data exchanges, admissibility of witness statements unless repeated in court) + Effective communication channels +
Cooperation with foreign authorities	+ Timely responses and access to foreign data + Availability, access and quality of foreign data + Mechanisms to overcome legal incompatibilities + Tools to address language barriers + Strong trust and working relationships + Strategies to navigate political sensitivities (e.g., cases involving foreign elites)
	Phase 5: Closing the investigation
Limitations for pre-trial investigations	+ Deadlines with justified extensions (e.g., suspect absconding, pending mutual legal assistance) to balance thoroughness and efficiency
Statute of limitation for the crime to become non-punishable	+ Sufficiently long limitation periods + Late trigger (i.e., from discovery rather than offence date) + Suspension during appeals or procedural delays

SCOPE & METHODOLOGY

This report is based on a combination of desk research, survey data and in-depth interviews with law enforcement and prosecutorial authorities. Surveys were conducted with specialised law enforcement agencies from seven EU countries, as well as three EU-level institutions. Interviews were held with representatives (law enforcement and/or prosecutors) from nine member states: France, Germany, Ireland, Italy, Latvia, Lithuania, Portugal, Slovenia and Spain (*s*ee Annex I for detailed methodology). For Spain and Portugal, responses to interview questions were also collected from Europol National Units in these countries.

The selected countries represent several types of law enforcement systems. For example, prosecutor-led vs. law enforcement-led systems, and independent specialised agencies vs. specialised units within broader police forces.

The analysis focuses on barriers and good practices affecting the initiation, conduct and conclusion of complex transnational corruption and related money laundering investigations. The report concludes with a series of recommendations directed at both EU institutions and national policymakers. These recommendations aim to strengthen investigative outcomes, reduce systemic impunity, and reinforce the EU's resilience against corruption and money laundering.

PHASE 1: PREPAREDNESS TO INVESTIGATE

The capacity to investigate complex corruption depends heavily on preparedness. Where budgets are insufficient, staff are overstretched or IT lags behind, even the strongest frameworks risk collapsing before the chase begins.

If the investigation is a steeplechase, then preparedness is the training ground. It is here that states can provide their investigators with solid frameworks so that they are well-equipped and coordinated – or not.

EU-level frameworks and cooperation mechanisms can support investigators, but only if countries are able to align national legislation and use them. National institutional frameworks decide who takes the lead on corruption and corruption-related money laundering investigations, whether through specialised anti-corruption authorities, corruption-dedicated or white-collar crime-dedicated police units, or more fragmented federal structures.

Resources, staffing and training shape the capacity to sustain investigations. Underfunded or understaffed units, or those losing skilled investigators to the private sector, struggle to carry complex cases through to prosecution. Technology can make a key difference between efficient, data-driven investigations and investigations slowed down by outdated IT systems and manual work.

AUTHORITY INVESTIGATING CORRUPTION & RELATED MONEY LAUNDERING

How a country structures its institutions to investigate corruption and related money laundering is not just a matter of administrative design: it determines who leads investigations and whether corruption is a clear priority or one issue among many (see Annex II). Across these nine EU states, four broad institutional models emerge.

Latvia's Corruption Prevention and Combating Bureau (KNAB)[23] and **Lithuania**'s Special Investigation Service (STT)[24] exemplify exclusive anti-corruption authorities with focused mandates. In contrast, **France**, **Ireland**, **Portugal**, **Slovenia** and **Spain** embed specialised units within broader police forces.[25] **Italy**'s Guardia di Finanza illustrates the financial police model, a powerful corps with multi-branch competence over economic and financial crime.[26] Meanwhile, **Germany** represents a federal and decentralised system, where state police and prosecutors lead corruption cases, with the Federal Criminal Police Office mainly providing support and coordination across state borders.[27]

Each system has its own strengths and weaknesses, and each reflects deeper questions of independence, resourcing and political will to prioritise corruption and related money laundering investigations.

In interviews, law enforcement practitioners described the practical benefits and potential weaknesses of their institutional models as revealed by their daily work. While practitioner responses mostly focused on the strengths of their systems, their perspectives were complemented by a comparative assessment of potential strengths and weaknesses of different institutional designs, to identify weaknesses that practitioners may not always raise directly but that can be logically surmised from the different structures (see Table 3). Importantly, the identification of a structural weakness does not automatically imply that it manifests in practice, as many countries have introduced measures to mitigate potential weaknesses of their system.

Table 3: Analysis of potential advantages and disadvantages of each system

Systems	Exclusive anti-corruption authority	Specialised units within police structures	Financial police with multi-branch competence	Federal and decentralised system
Country examples	*Latvia, Lithuania*	*France, Ireland, Portugal, Slovenia, Spain*	*Italy*	*Germany*
Prioritisation of corruption-related money laundering cases	✔	–	–	✘
Synergies with other authorities	–	✔	✔	✔
Institutional resilience	✘	–	–	✔
Local responsiveness	–	–	–	✔
Resource independence	✔	✘	–	✘
Resource transparency	✔	✘	✘	✘

✔ = potential strength – = it depends ✘ = potential weakness

Prioritisation of corruption-related money laundering cases

Exclusive anti-corruption authorities with corruption and related money laundering as their sole mandate, like in **Latvia** and **Lithuania,** ensure prioritisation by design. Specialised units within broader police structures often face competing priorities, since fraud, organised crime and other financial offences may take precedence or create a heavy workload for units with limited capacity. However, this can also depend on how the mandate of the unit is defined. In **France** for instance, the Central Office for Combating Corruption and Financial and Tax Offences focuses on high-level corruption and related money-laundering cases, effectively prioritising large-scale investigations in practice. The **Italian** Guardia di Finanza can prioritise corruption when prosecutors push, but its broad mandate across tax, customs and financial crime risks diluting attention.[28]

Synergies with other authorities

Specialised units embedded within larger police structures show the strongest synergies, as they can readily draw on expertise, tools and resources from other teams within the same broader police structure. Financial police, like in **Italy**, also benefits from strong internal synergies, since it combines customs, tax and financial enforcement in one organisation. Exclusive anti-corruption authorities, however, risk isolation: while they can specialise, they may miss connections to related crime managed by other agencies. In **Lithuania**, this weakness is mitigated by close collaboration between STT and the Financial Crime Investigation Service (FNTT), investigating financial crime and money laundering. In **Germany**, synergies are hampered by federal fragmentation, leaving cooperation reliant on cumbersome processes.[29]

Institutional resilience: Avoiding single points of failure

Exclusive anti-corruption authorities are most vulnerable to becoming a single point of both success and failure: if political pressure, resource cuts or compromised leadership hit anti-corruption authorities, the entire anti-corruption effort can break down. Specialised units and financial police models spread responsibility across wider institutions, making them less vulnerable to being undermined – though still sensitive to shifts in priorities. Decentralised systems ensure that failure in one state does not bring down the entire system. However, resilience here comes at the cost of uneven strength and expertise across regions.[30]

Local responsiveness

Federal and decentralised systems are most likely to be more responsive to local cases, as these fall within their jurisdiction. The financial police in **Italy** also benefit from a dense network of regional commands. By contrast, exclusive anti-corruption authorities operate nationally, which promotes consistency but can limit responsiveness to regional nuances. However, this also depends on the size of the country. For specialised units in broader police structures, responsiveness depends on whether units are regionally embedded or concentrated in capitals.[31] For example, **Ireland** trained a network of locally based economic crime investigators, which demonstrates how a specialist unit within a national police force can build investigative capacity at local and regional levels.[32]

Resource independence

Exclusive anti-corruption authorities benefit from resources dedicated specifically to corruption and related money laundering, giving them focus and depth, but leaving them vulnerable to political pressure or budget cuts. Specialised units share budgets, infrastructure and personnel with other areas of law enforcement, which means resources for corruption are not ring-fenced and may be redirected to other priorities. The Guardia di Finanza in **Italy** enjoys stable funding as a large permanent corps under the Ministry of Economy and Finance, yet its resources are spread across a wide mandate that includes economic and organised crime. In **Germany**, resource allocation depends heavily on the wealth and priorities of each state: some states sustain well-equipped units, while others lack technical expertise and must rely on federal-level support.[33]

Resource transparency

Exclusive anti-corruption authorities can publish overall figures on their budgets and staffing, which makes a country's resourcing for corruption and related money laundering investigations highly transparent. In contrast, in systems where units are integrated within broader law enforcement structures, only overall numbers of the agencies are published, making it difficult to determine how much capacity is actually devoted to corruption and related money-laundering cases.[34]

BUDGETARY CONSTRAINTS & FUNDING STRUCTURES

Being strategic in how to deploy scarce resources can be decisive for the success of investigations. In most countries, investigative units that work in broader police structures declare that they lack the necessary financial resources. Complex financial inquiries require expensive tools, cross-border travel and the ability to sustain long-term investigations, often not feasible without additional funding.

Where agencies enjoy their own statutory budgets, they can allocate resources strategically and maintain sustainable investigative capacity. In **Latvia**, KNAB operates with a dedicated budget line approved by the parliament, giving it high budget independence. In **Lithuania**, both the STT and the FNTT also have their own budget lines. STT reports directly to the parliament and the president, while FNTT operates under the Ministry of Interior but retains clear financial autonomy. Together, these agencies illustrate how ringfenced budgets enhance transparency, flexibility and operational effectiveness.[35]

In **Italy**, the Guardia di Finanza benefits from a large financial police budget under the Ministry of Economy and Finance. While this provides a more stable resource base than ordinary police structures, allocations for anti-corruption units still compete with other enforcement priorities, leaving resources vulnerable to shifting internal and political agendas.[36]

One shared problem in unit-based models is the lack of budget independence, meaning units within broader police structures cannot as freely decide how to allocate resources for complex or urgent investigations.[37] In the OECD Anti-Bribery Convention's latest evaluation of **France**, the lead examiners welcomed the creation of the Central Office for combating Corruption and Financial and Tax Crimes and its designation as the lead body for investigating foreign bribery cases but expressed serious concern about the significant lack of resources allocated to the office.[38] In **Germany**, funding is dispersed at state level, causing disparities in resourcing between states and a lack of transparency in budgets about what is allocated to corruption and related money laundering investigations.[39] Official reviews in **Ireland** repeatedly call for stronger resourcing of economic crime and corruption crime, yet budgets remain stagnant.[40] **Slovenia** similarly reports that financial limits make it difficult to pursue large-scale or proactive investigations, especially those requiring costly forensic IT support.[41] Where resources are hidden within larger police budgets, it is difficult to assess whether corruption-related money laundering is being prioritised or neglected.

HUMAN RESOURCES

Money laundering and corruption cases demand a rare mix of skills: financial analysis, legal precision, digital forensics and international cooperation. Yet across the EU, investigative agencies struggle both to recruit and to retain the right people.

In **Slovenia**,[42] **Ireland**[43] and some state police units in **Germany**[44] report being frequently overstretched, with officers carrying unsustainable caseloads; while in **Lithuania**, investigators are often redeployed where necessary for specific pre-trial investigative actions or support functions.[45] The 2022 Financial Action Task Force evaluation of **France** notes that, despite more trained staff, limited human resources delayed complex investigations.[46]

Training is what allows law enforcement to keep pace with evolving financial crime. Yet specialist training in corruption-related money laundering remains inconsistent. Across countries, investigators note gaps in expertise in areas such as data science, forensic accounting and crypto assets.[47]

Turnover further undermines capacity. Countries report difficulty retaining trained financial investigators. For example, **Ireland** reports having lost officers with expertise in cryptocurrency and cybercrime to the private sector, where salaries are higher.[48] Such losses are especially damaging because training financial crime investigators is resource-intensive. Every departure represents not just lost experience but lost investment.

Investigators also highlighted how staff shortages limit their ability to prioritise complex corruption and money laundering cases. Several interviewees noted that high turnover of young prosecutors leads to a loss of expertise and slows down enforcement.[49]

Good practice: Efficient allocation of staff in Germany and Latvia

Good practices show what is possible when resources and leadership are aligned.

Germany provides one such example. During the Siemens corruption scandal in the mid-2000s, which exposed a vast global bribery scheme worth over €1.3 billion and ultimately led to one of the largest corporate settlements of its time, German authorities in the state of Bavaria strategically redirected significant personnel resources to anti-corruption investigations. It demonstrated that where there is political will, staff can be mobilised at scale, and complex, high-profile cases can be pursued effectively.[50]

Latvia highlights another dimension of good practice: effective caseload management. When new management took office in 2018, the priority was to clear a backlog of cases, many of which had been dormant for years. Investigators were instructed to gather all these cases, which were then divided among the team. Deadlines were set for their closure, and prosecutors were actively involved and encouraged to help move cases forward, whether by initiating prosecution or closing files. As a result, KNAB succeeded in reducing old caseloads and established a process to prevent new backlogs from forming.[51]

TOOLS & TECHNOLOGY

Across the EU, outdated and incompatible IT systems slow investigations. Investigators report that their current infrastructures cannot manage the scale of modern datasets. For example, the Nuix system, also used by journalists to analyse leaks, is cumbersome, with preprocessing delays undermining its effectiveness.[52] Advanced tools are also often beyond reach. Investigators report high costs of surveillance and decryption tools needed to keep up with encrypted messaging platforms.[53]

So too do basic digitalisation issues persist. In **France**, banks often provide statements in image-based PDFs rather than machine-readable formats, forcing investigators to re-enter data manually, a process prone to error and delay.[54] Interoperability is another recurring challenge: **Germany**'s state-level police IT systems are often incompatible with each other.[55]

Good practice: Lithuania's "Expert Valley"

To address the growing complexity of financial crime, **Lithuania**'s FNTT established Expert Valley, a dedicated hub that exclusively focuses on developing advanced competencies in economic and financial crime, money laundering and terrorist financing detection and prevention.[56]

The Valley offers weekly training sessions and simulations. Between 2024–2025, it organised nearly 100 qualification-improvement events which drew more than 750 participants in total. On average, 12 officers attend each course. The training content, developed by 30 senior experts, covers a wide spectrum of areas, from illicit EU fund acquisition to money laundering risk identification, asset tracing, civil asset confiscation, and leadership and analytical skill development.[57]

Practical, case-based simulations are central to the method. Officers are exposed to investigative scenarios, assessed on courtroom readiness, and trained in open-source intelligence and computer forensics tools. Collaboration with the US Secret Service, for example, enabled Baltic officials to sharpen their digital evidence capabilities, directly reducing investigation times and improving quality. Training on civil asset forfeiture has also strengthened practices across institutions, leading to more successful recovery of illicit assets for the state.[58]

According to the FNTT, the impact of Expert Valley is tangible: systematic feedback shows over 90 per cent of participants apply new skills in their daily work. Lithuania's experience highlights key lessons for training development: integrating theory with practice, drawing on practitioner expertise and updating content in line with emerging threats.[59]

The lack of modern IT tools is not just a technical inconvenience. It is a strategic vulnerability: corruption-related money laundering cases entail increasingly complex transactions, leading to an increasing amount of data. Without the ability to process and analyse digital evidence at speed, investigators will fall behind criminals' technological advantages.

Investigators also stress the need for the use of AI tool investigations, noting significant advantages, such as the ability to process vast amounts of data rapidly, detect hidden patterns in criminal activity, and reduce human error or bias in certain investigative tasks.[60] However, the corrupt or improper deployment of AI could enable discriminatory profiling, unjust outcomes or even deliberate manipulation of evidence. States face difficulties in crafting effective and ethical regulations in this fast-moving field: legal frameworks often lag behind technological advances, while the nature of some "black box" algorithms makes them hard to explain and therefore renders oversight challenging. Research from Transparency International shows that AI can be used for corrupt purposes, in particular due to possible manipulation of training data or the design of the algorithm to systematically produce corrupt outcomes.[61]

Good practice: The Guardia di Finanza's IT backbone

In **Italy**, the Guardia di Finanza has developed an advanced information system known as Dorsale Informatica (IT Backbone), which serves as a single access point to more than 200 internal and external databases. This platform allows investigators to enter a name or entity once and receive consolidated "hit/no-hit" results across all datasets, replacing what was once a time-consuming, manual process of repeated searches. By streamlining access, the system dramatically reduces the time required to verify information, enabling investigators to connect data on tax matters, anti-money laundering, customs and financial crimes more efficiently. It also integrates with the Sistema Informativo Valutario, which manages suspicious transaction reports from the financial intelligence unit, allowing reports to be catalogued, prioritised and enriched with law enforcement data.[62]

The IT backbone not only accelerates information gathering but also strengthens intelligence-led policing. Investigators can quickly test anonymous tips or informant leads, revisit low-priority suspicious transactions when new evidence emerges and request further financial details within their administrative powers.[63]

PHASE 2: DISCOVERING A CORRUPTION CASE

Early detection of corruption depends on diverse channels, from whistleblowers and financial intelligence to media investigations and leaks. Yet these remain fragmented, underutilised or weakened by mistrust and legal obstacles.

Before a pre-trial investigation can be opened, authorities must first become aware that a crime may have been committed. Awareness is not automatic: it relies on a patchwork of formal and informal information sources, each with distinct strengths and limitations. When these sources are underutilised, fragmented or mistrusted, early warning signals can fade.

REPORTS & COMPLAINTS

Reports and complaints are the most traditional channel through which crimes come to the attention of the authorities. Their main advantage is directness: victims, civil society organisations (CSOs), companies or journalists can make concrete allegations directly to law enforcement, often with detail and context that systemic monitoring cannot capture. **Portugal** created an online reporting platform on its official website specifically for submitting reports of corruption, including foreign bribery and related offenses, which in 2019 alone received nearly 2,000 reports – though only 15 per cent led to investigations.[64]

Yet, despite their value, reports remain an underutilised tool. Many cases of corruption and money laundering never surface because perpetrators and accomplices choose to remain silent, while potential witnesses can be deterred by a number of obstacles ranging from fear of retaliation to mistrust of authorities or the belief that nothing will change. Even when reports are submitted, their quality varies, from well-documented dossiers to vague suspicions.[65]

Across OECD countries, civil society complaints are increasingly acknowledged but rarely serve as the foundation for major cases. In **France**, a 2020 directive from the justice minister stressed the need to exploit all available reporting channels, including CSOs and citizens.[66] While France grants CSOs the right or capacity to bring an action or to appear in a court in a corruption-related case, most jurisdictions do not.[67]

Encouraging self-reporting by companies emerges as another important but underdeveloped avenue. By creating incentives such as reduced fines, deferred prosecution agreements or more favourable settlements, authorities can make it worthwhile for companies to admit wrongdoing before it is uncovered through investigation or leaks. However, the OECD Working Group on Bribery (WGB) evaluations show that self-reporting is still the exception rather than the rule. In **Italy**, companies almost never self-report, due to the absence of clear policies or incentives.[68] **France** has a formal system enabling companies to self-report and benefit from leniency, yet no major case has originated from voluntary disclosure. This suggests not so much a lack of trust in the system as a lack of incentives: companies have seen that even without self-reporting, they can still obtain reduced fines by cooperating once prosecution is underway.[69] In **Germany**, different practices across state level investigators and prosecutors, and the example of multi-jurisdictional cases such as Siemens have left companies believing that self-disclosure is too risky, with opaque and uncertain incentives.[70]

FINANCIAL INTELLIGENCE

Suspicious transaction reports (STRs) and other formal disclosures to financial intelligence units (FIUs) provide the most systematic and continuous flow of information. In **France**, STRs are the primary source of foreign bribery cases, according to OECD WGB evaluations.[71] When functioning effectively, they highlight unusual financial flows that may point to money laundering linked to corruption.[72]

However, the sheer volume of low-quality or defensive filings often creates backlogs for FIUs, making it more challenging to effectively prioritise serious cases.[73]

Other jurisdictions report a more modest contribution. In **Italy**, some foreign bribery cases have been triggered by STRs, but reporting institutions receive little tailored guidance on corruption typologies, and FIU staff lack specialised training on corruption crimes, according to the OECD WGB evaluation in 2022.[74] **Portugal** has strengthened monitoring of risky jurisdictions and politically exposed persons, but actual detection through STRs remains limited.[75]

Another issue is the lack of reporting from certain professions or sectors. In **Portugal** the financial sector submitted 7,435 STRs compared to only 1,483 from the non-financial sector.[76] In **Ireland** only 0.5 per cent of STRs come from the vast investment funds sector.[77]

Overall, FIUs serve as indispensable filters, but their impact depends on capacity, the quality and guidance given to reporting institutions, and whether investigators can convert financial intelligence into evidence.

REFERRAL BY OTHER AUTHORITIES

Besides the detection channels outlined above, law enforcement authorities may also become aware of potential corruption or corruption-related money laundering through referrals from a range of non-law enforcement institutions. These include parliamentary inquiries or investigations by supreme audit institutions, ombudspersons or other oversight bodies. Potential sources include regulatory investigations by administrative authorities such as financial conduct authorities, inquiries by other investigative authorities, including customs, tax administrations or national audit offices, and referrals from public officials who are legally obliged – or who choose voluntarily – to report suspected criminal conduct. Such referrals may be transmitted formally – for example, through official reports – or informally – for instance, when findings surface in the media or are shared directly with investigators. While these channels are not always systematically captured in statistics, they can provide important entry points, complementing more traditional detection mechanisms and sometimes opening cases that would otherwise remain hidden.[78]

MEDIA REPORTING

Media reporting and investigative journalism are a vital tool for detecting corruption-related money laundering. Press coverage raises awareness, applies public pressure and can provide concrete leads where corporate secrecy, political connections or weak whistleblower protection might otherwise keep cases hidden. Where authorities systematise monitoring through press-clipping services, diplomatic missions or specialised “open source” units, media can function as a crucial source for investigations. **France** has opened multiple preliminary investigations based on media reports, supported by dedicated open-source units.[79] In **Portugal**[80] and **Slovenia**, daily press monitoring by law enforcement and prosecutors has triggered inquiries.[81]

Elsewhere, however, use remains fragmented. In **Italy**, while the Guardia di Finanza relies heavily on open-source intelligence and media monitoring for foreign bribery cases, the OECD WGB notes that the foreign ministry tracks allegations but rarely passes them to judicial authorities. This means widely reported cases were only pursued later through other channels.[82] In **Spain**, the OECD WGB has noted authorities’ over-reliance on WGB’s media monitoring and the lack of domestic capacity to ”proactively detect foreign bribery allegations in the media.”[83]

While media reports have sparked numerous cases, proactive monitoring and prosecutorial follow-up is key to integrate journalism into detection systems. Yet without sufficient resources, institutional integration of press monitoring and protections for press freedom, many credible allegations risk being overlooked or left to fade into background noise.

Good practice: Monitoring international press

The Anti-Bribery and Corruption Unit (ABCU) of **Ireland**'s An Garda Síochána employs a structured system for monitoring both domestic and international media sources to identify potential criminal activity with links to Ireland. Since around 2018, the ABCU has utilised tailored Google Alerts, an open-source tool that allows users to define keywords of interest. Whenever new indexed content, such as news articles, blogs or other online materials appears, an automated notification is sent to the ABCU mailbox. Each alert is subsequently reviewed by unit staff to assess its relevance.[84]

Alongside this, the ABCU benefits from a centrally provided media monitoring service through the Garda Press Office. This service, supplied by True Hawk Media, circulates press clippings drawn from local, national and international print, and online outlets. Together, the Google Alerts configured by the ABCU and the press clipping service coordinated through the Garda Press Office provide complementary monitoring mechanisms that show law enforcement relevant developments at both international and domestic levels.[85]

Similarly, in **France**, the National Financial Prosecutor's Office (PNF) created its open-source group in September 2020, bringing together around ten magistrates and specialised assistants with advanced expertise in fighting tax fraud and corruption, digital research and data analysis. Despite budgetary constraints limiting access to large-scale digital monitoring solutions, the group relies on subscriptions to mainstream newspapers, specialised economic intelligence publications, global business databases such as Orbis or Lexis, and various monitoring systems for individuals of interest. These tools enable the group to cross-reference press reports, leaks, and official data to contextualise corruption and money laundering schemes and to rapidly visualise links between cases. The experience of the PNF highlights the importance of developing in-house digital and data-processing expertise, supported by targeted access to specialised databases.[86]

LEAKS

Leaks have become one of the most visible starting points for corruption-related money laundering cases. Their value lies in providing access to offshore financial records, corporate ownership structures and hidden transactions otherwise unavailable to authorities. Most prominently, these leaks involve financial data originally held by private-sector intermediaries such as banks, law firms or corporate service providers.[87] But there can also be leaks from government sources, such as the FinCEN Files.[88] Yet their use and admissibility is inconsistent. In some countries, prosecutors and police bought leaked datasets and integrated them into proceedings. Others impose strict limitations on using illegally obtained information, reducing the leaks' value for intelligence to trigger proceedings.[89]

However, authorities stress the need for verification: leaks usually must be authenticated by cross-checking with officially obtained sources or registries before investigative steps are launched. Beneficial ownership registers and financial intelligence databases are crucial for the vetting process, but data quality gaps in registers and unavailable beneficial ownership data in some countries create obstacles. Advanced IT tools are needed to process terabytes of such leaked material.[90]

Currently, if Country A obtains a leaked dataset with information relevant to Country B, the latter often has to redo the investigative work from scratch. A law enforcement authority suggested that this duplication could be reduced if bodies such as Europol or Interpol were able to centralise leaked material and coordinate cross-border analysis, similar to investigative journalism consortia.[91]

The strength of leaks lies in their ability to expose hidden ownership structures, relationships and transactions that no other source can reveal. Their weakness is fragility as evidence. Properly used, leaked data can serve as an indispensable entry point, enabling authorities to pursue cross-border corruption cases that might otherwise remain invisible.

Good practice: Investigation into Siemens employee due to Panama Papers leak

The Panama Papers revealed extensive offshore financial dealings facilitated by the law firm Mossack Fonseca.[92] These leaked documents exposed a Siemens employee who had concealed several million euros abroad.[93] Building on earlier Siemens-related corruption inquiries, the Munich prosecutor's office used information from the Panama Papers, purchased by the Federal Criminal Police Office from a confidential informant and analysed by a newly established task force, to open formal proceedings. Investigators traced and froze around €2 million that had been moved from South America through Switzerland into Germany. This became the office's first successful seizure under the new asset confiscation law, which had just come into force in July 2017. The manager ultimately confessed and received a one-year suspended prison sentence for embezzlement, along with a substantial monetary penalty of 360 daily units. He also repaid more than €2 million to Siemens.[94]

WHISTLEBLOWERS

Whistleblowers can provide investigators with inside knowledge of corrupt schemes, early warnings of misconduct, or access to documents and communication trails that are otherwise concealed. Their disclosures often serve as the first trigger for inquiries, helping authorities identify leads, open formal investigations or corroborate existing suspicions. The EU Whistleblower Directive strengthens this role by obliging member states to establish independent external reporting channels, enabling whistleblowers to report directly to authorities without first resorting to internal mechanisms within their organisation. It also explicitly requires that all reports received be followed up. However, the directive does not address questions of evidentiary admissibility or standards of proof, leaving it to national authorities to decide how whistleblower disclosures are evaluated and transformed into legally usable material.[95]

In practice, whistleblower information is often critical but plagued by challenges of credibility, lack of supporting evidence and suspicions by law enforcement about the personal agendas of informants.[96] Legal protections are essential for securing reporting and cooperation from whistleblowers, while weak safeguards undermine willingness to report. In **Latvia** and **Lithuania**, reports submitted anonymously to the relevant authorities are not recognised as whistleblowing disclosures.[97]

Careful and systematic evaluation of anonymous tips is regarded as best practice, ensuring that even fragmentary or unattributed information is not dismissed prematurely.[98]

SPONTANEOUS EXCHANGE OF INFORMATION ACROSS BORDERS

Cross-border "spontaneous exchanges," in which one state's authorities transmit information to another without waiting for a request, are another valuable source. Such referrals may arise from parallel criminal proceedings abroad as well as regular monitoring and enforcement activity such as tax audits or customs seizures.

In **Italy**, foreign authorities are the largest single detection source, responsible for 28 per cent of foreign bribery allegations.[99] The strength of spontaneous exchange lies in speed: unlike mutual legal assistance (MLA), information can be shared immediately. For example, one prosecutor notes the creation of "data packages" for other jurisdictions based on obtained leak data.[100]

Yet despite EU, Financial Action Task Force, Egmont, OECD and the United Nations Office on Drugs and Crime encouragement, in practice, information may get stuck with central authorities rather than reaching specialised units; and in some jurisdictions, legal systems require evidence be reobtained through MLA. Another issue is when such exchanges take place with anti-corruption agencies, which are not law enforcement bodies and therefore cannot submit requests through Interpol, Europol or Eurojust.[101]

A further complication has arisen since the introduction of the EU Law Enforcement Directive (LED). While the LED has created a harmonised and generally reliable framework for intra-EU data exchange, practitioners report that it has made cooperation with non-EU countries more difficult. In particular, exchanges with lower- and middle-income jurisdictions have reportedly declined, as EU authorities must now assess the adequacy of privacy safeguards abroad before transmitting data.[102]

Spontaneous exchanges can be a powerful tool, but national authorities need to have clear procedures, resources and legal certainty to act on them. Without these, valuable intelligence risks being lost in bureaucratic bottlenecks.

PROPRIETARY LEADS FROM INVESTIGATIVE ACTIVITY

In addition to leads provided by external sources such as financial institutions, whistleblowers or suspicious transaction reports, it is important to acknowledge that law enforcement agencies themselves often generate valuable leads through their own investigative activities. For example, during a raid on a suspected drug trafficker, police may seize electronic devices or documents that contain evidence of money-laundering networks, thereby establishing new avenues of inquiry into financial flows. A similar dynamic applies in corruption cases, where investigative actions, such as searches, interviews or surveillance, may reveal information on the movement and concealment of illicit proceeds. This form of “classic criminal intelligence” demonstrates how investigative measures can serve not only to build existing cases but also to uncover fresh leads, reinforcing the interconnected nature of predicate crime investigations and financial crime detection.[103]

PROACTIVE INVESTIGATIONS

Investigators could also uncover corruption cases by looking for patterns and red flags, analysing bulk data sets. For example, bulk access to beneficial ownership registers could detect nominees owning hundreds of companies. Likewise, analysing the owners of bank accounts with the highest account balances or the owners of the most expensive real estate in the country could uncover individuals who cannot justify acquiring that wealth with their declared income.[104]

However, law enforcement agencies can generally only consult registers once a case is formally opened, rather than analysing data systematically to detect suspicious patterns, uncover hidden networks or identify risks at an early stage. Fully public sources, such as basic company registers and some country specific data sets (for example on beneficial ownership in **Latvia** or real estate owned by legal entities in **France**) are the exception.[105]

Good practice: Spain’s CRAB model for proactive investigations

In **Spain**, the Anti-Money Laundering Registry Centre (Centro Registral Antiblanqueo, CRAB) plays a pivotal role in overcoming limitations that restrict direct law enforcement access to registry data. CRAB is placed within the Centre of Registrars that holds the commercial register, real estate register and movable property register. It provides a mechanism for conducting bulk and systemic analyses of asset data, which investigators could not otherwise access on their own.[106]

Authorities describe CRAB as indispensable. Without their involvement, many cases would stall, particularly those requiring cross-registry analysis or the identification of risks hidden in fragmented data. Requests for such analyses are generally reserved for high-priority matters or when conventional investigative avenues have been exhausted.[107]

This model circumvents rigid case-by-case access rules, enabling investigators to detect systemic patterns (e.g., unusual capital increases, rapid mortgage amortisations, suspicious transactions involving high-value movable assets). The system is underpinned by an automated IT platform that parameterises red flags (e.g., tax havens, sudden capital changes, asset transfers) and aggregates alerts from Spain’s 1,100 registries.[108]

By balancing prevention, legal safeguards and investigative support, Spain’s model demonstrates how centralised prevention bodies can transform raw registry data into actionable leads for investigations.[109]

Authorities are often left unable to employ proactive, data-driven methods such as bulk red-flagging of transactions or mining STR databases for “unknown unknowns.” This restriction shifts enforcement toward reactive approaches, where investigations start only after suspicion has already been substantiated, rather than enabling the detection of schemes at their early or preparatory stages.[110]

Privacy concerns compound the problem. Across EU member states, enforcement authorities have pointed to data protection rules, particularly the General Data Protection Regulation, as a major obstacle. Unclear or overly strict interpretations have fostered a climate of caution among data providers, who fear heavy fines for non-compliance. This has created a legal paradox: investigators need access to ownership and financial data to substantiate suspicion but cannot access that data until suspicion already exists.[111]

However, resource issues also lead to investigators not considering proactive investigations as part of their work. As one investigator put it: “It is already hard enough to investigate cases with solid evidence, we don’t have the luxury to go fishing.”[112]

PHASE 3: TRIGGERING THE INVESTIGATION

The obligation to open an investigation ranges between clear requirements and more flexible discretion, but the true trigger threshold is often higher than the law suggests. Limited resources and a lack of KPI-driven incentives impact priorities.

Opening a pre-trial investigation is the first step in criminal proceedings. While all assessed EU countries recognise the principle that full proof is not required at the outset, the threshold for action and the degree of discretion authorities have in applying it differ.

STANDARD FOR INITIATING INVESTIGATIONS

Most systems are anchored in one of two traditions. Under the principle of legality, prosecutors and investigators must act once sufficient indications of an offence exist. This principle is designed to protect against selective enforcement and ensure that justice is applied equally. In contrast, under the principle of opportunity, prosecutors may exercise discretion to pursue or dismiss cases. While this can free resources for priority cases, it also risks arbitrary pursuance and political influence.[113] To prevent this, discretion must be guided by concrete principles and criteria. For example, in **Ireland** criteria include public-interest tests and the strength of the evidence, and decision-making is further shaped by prosecutorial guidelines, relevant case law and oversight mechanisms.[114]

Despite variations, all reviewed systems require at least credible facts or information suggesting that an offence may have occurred. This protects against arbitrary investigations, while ensuring that full evidence is not needed before action begins. For example, the standards range from “facts constituting an offence and an identifiable suspect” in **France**,[115] to “sufficient factual indication” in **Germany**.[116] Some states adopt broader formulations, such as “possible criminal offence” in **Latvia**[117] and “signs of a criminal act” in **Lithuania**.[118] Others focus more on suspicion thresholds, such as “reasonable grounds for suspicion” in **Slovenia.**[119]

CAPACITY AS A HIDDEN THRESHOLD

Even where suspicion is established and other criteria are met, limited resources raise the bar. Investigative units operating with minimal budgets all have little capacity to follow up on leads. As a result, authorities may focus on the cases most likely to succeed quickly, while sidelining complex corruption and money laundering schemes that demand time and cross-border coordination. In effect, lack of capacity can transform a low legal threshold into a much higher practical one.

KPIS DRIVING OR DETERRING INVESTIGATIONS

Performance indicators can shape which cases are pursued in practice. Many law enforcement agencies are assessed by metrics such as number of cases opened or speed of closure (termination or forwarding to prosecution). While these indicators can demonstrate productivity, they can get in the way of investigations into serious, complex cases. When investigators are pushed to meet targets, they may focus on easier cases – the ones they can wrap up quickly, rather than going after complex, high-level corruption cases.

Large-scale corruption cases take time. They are often cross-border, involve hidden financial flows and require careful coordination. These investigations do not fit neatly into fixed timelines or metrics. In reality, law enforcement agencies report that when cases are complex and long-running, statistical targets are often ignored, because real investigative work is slow, detailed and full of uncertainty.[120]

Good practice: Threshold based on seriousness and systemic impact

Lithuania's Special Investigation Service defines success not by the number of cases pursued, but by their seriousness, aligning performance indicators with the scale or extent of corruption. This way, resources can be directed towards the cases that promise the greatest value and benefit to the state and pursue accountability at the highest level.[121]

In practice, "seriousness" is determined by several factors taken together: the position and responsibility of the persons involved (such as members of parliament, mayors or heads of major state-owned enterprises); the size of the bribe or undue advantage; the importance of the matter for the state or its security (e.g., significant investments); and the extent of potential harm.[122]

PHASE 4: NAVIGATING THE INVESTIGATION

In transnational corruption investigations, speed is everything: every delay in accessing bank data, ownership registers or foreign cooperation gives suspects time to move money and cover tracks.

For investigators, gathering evidence and key information is less a straight sprint than a steeplechase. At times, they can clear hurdles quickly, compelling information from banks or intercepting suspect communications. But more often, they face a series of higher, harder barriers: such as securing cooperation from local and foreign authorities, and persuading private actors to share critical information. Each jump can stall momentum.

POWERS TO OBTAIN LOCAL INFORMATION

Effective investigations depend on the ability of law enforcement to access information, secure evidence and deploy investigative techniques in a manner that is both robust and proportionate. The legal frameworks across EU jurisdictions provide investigators with a broadly similar set of powers: compelled production of documents, searches and seizures, compelled statements, and special investigative techniques. Yet, the scope, conditions and safeguards attached to these powers vary.

Compel the handover of documents

Across all jurisdictions, investigators are empowered to compel the handover of documents and records from financial institutions, designated non-financial businesses and professions (DNFBPs) such as lawyers, accountants and real estate agents. **France** grants broad requisition powers to investigators and magistrates, allowing them to demand records from financial institutions directly.[123] In **Italy**, specialised anti-mafia prosecutors from the National Anti-Mafia Directorate and certain non-judicial authorities, such as the Head of the Anti-Mafia Investigation Directorate, have additional powers to conduct asset investigations aimed at tracing illicit wealth. They may request, either directly or through the judicial police, that public administration offices, banks and credit institutions, DNFBPS, enterprises, companies, and organisations provide customer due diligence information and copies of documents necessary to identify sources of income.[124] **Germany** permits prosecutors to compel individuals to hand over documents, though legal persons cannot be compelled, and non-compliance must be remedied indirectly through responsible individuals (e.g., managers, directors or employees with access to the records).[125]

Search and seizure powers

All jurisdictions authorise searches of persons and premises as well as the seizure of objects or evidence. Judicial authorisation is a consistent requirement, though many systems allow exceptions in urgent or exigent circumstances. For example, **Germany** and **Latvia** allow prosecutors or investigators to authorise searches in emergencies, subject to later judicial confirmation.[126] In **Ireland**, evidence is usually seized under a court-issued search warrant, granted when there are reasonable grounds to suspect it is linked to an arrestable offence. Warrants cover both the premises and anyone present.[127] **Italy** has wide-ranging seizure provisions extending even to family members in mafia-related cases.[128]

In practice, investigators highlight effective partnerships with registrars, notaries and compliance teams in large financial institutions, which they consider indispensable for advancing cases. Others pointed to improvements in cooperation from larger crypto exchanges as they mature and professionalise. But difficulties remain. Investigators reported that banks in recent years often delay or refuse to provide information unless compelled by warrants. Often data protection gets misused as a reason not to provide it. In **Ireland**, for example, the Data Protection Act permits the processing of personal data when it is necessary and proportionate for purposes such as preventing, detecting, or investigating criminal offences. However, the Act does not impose penalties for refusing to provide data under the data protection act, only for failing to comply with a warrant.[129]

Legal professional privilege and privacy claims present another recurring challenge. Practitioners report that, in major corruption cases, phones and computers seized from solicitors were effectively frozen in litigation for years, with privilege invoked even by individuals that were disbarred long ago. Courts sometimes debated for two to three years over what could be accessed, leaving investigations paralysed.[130]

Compelled statements

Witness statements can be obtained voluntarily, though the mechanisms for compelled statements vary. In **Germany**, witnesses are obliged to appear and testify before the public prosecution office, enforceable by fines or detention for non-compliance.[131] In **Ireland**, police investigating certain financial crimes can apply for a court order to compel a person to provide information by answering questions or making a statement.[132] **Italy** delegates this function to criminal police.[133]

Special investigative techniques

A wide spectrum of special investigative techniques can be employed, but their scope and conditions vary. **Germany** and **Italy** impose substantive thresholds, such as organised crime, habitual offending or serious suspicion, before permitting wiretaps or undercover operations and impose a requirement that other methods have been exhausted.[134] **Latvia** provides an expansive statutory list, detailing a comprehensive array of covert investigative actions under the Operational Activities Law, subject to strict judicial oversight.[135]

When personal data protection enables the corrupt to stay hidden

The adoption of EU's personal data protection rules – the General Data Protection Regulation and the Law Enforcement Directive – were historic milestones. For ordinary citizens, these frameworks protect personal data from abuse and ensure that surveillance powers are not misused.

Yet restrictive interpretations of these rules have also created unintended consequences. In corruption and money laundering cases, investigators report delays in accessing financial data, communications records or asset registries.[136]

Instead of safeguarding the rights of ordinary people, such delays give kleptocrats and money launderers time to move assets and erase trails. Without ownership transparency, fundamental rights are undermined: media pluralism, fair elections, corporate accountability and market fairness all depend on knowing who really stands behind companies and assets. But when data protection is interpreted in a way that allows one to hide wealth and power, its democratic and human rights purpose is lost. Personal data rules should protect people, not the corrupt.[137]

Access to beneficial ownership and asset registers

Asset and ownership data is indispensable for tracing corruption-related money laundering, since investigations usually begin long after illicit payments have been made, and authorities must reconstruct the trail by identifying what assets have been purchased and concealed.

However, registers remain fragmented and disconnected. Authorities in all nine countries reviewed must manually cross-reference disparate systems to link beneficial owners, legal entities and assets, as asset registers – except for bank account registers – do not directly display beneficial ownership when assets are held through corporate structures or trusts.

Constraints on direct and unfiltered access further slow investigations (see Table 4). In **Germany**, law enforcement agencies can obtain bank account data centrally only through the financial supervisory authority. In **Ireland**, investigators must submit individual email requests for beneficial ownership data on investment funds. For watercraft and aircraft data, law enforcement agencies in most cases rely on case-by-case requests, for example, via email to the authority managing the register.[138]

Even where direct and unfiltered access is possible, law enforcement agencies may consult registers only for designated ongoing cases and they lack bulk datasets, meaning they cannot conduct proactive data-driven detection of suspicious networks or anomalies. **Italy**'s Guardia di Finanza is one of the few authorities able to access bulk data across companies, bank accounts, real estate and vehicles, enabling proactive red-flag detection.[139]

The result is a system where, despite the progress of EU legislation, authorities lose critical time chasing fragmented information, miss opportunities for early detection and are too often dependent on expensive private databases.[140]

Availability and access to ownership information in the EU

EU directives require member states to maintain central beneficial ownership registers for legal entities and arrangements. Similarly, they are required to set up registers or automatic retrieval mechanisms for bank accounts and their owners, including the beneficial owner. The 6th Anti-Money Laundering Directive and Anti-Money Laundering Regulation provisions, which must be transposed by July 2027, go further in extending coverage to crypto-asset accounts (to be reported to the central bank account register). The provisions also require the creation of a single access point for real estate data and access for financial intelligence units (FIUs) to watercraft and aircraft registers. Additionally, foreign companies and trusts that own real estate in the EU need to disclose their beneficial owners with retroactive effect back to 2014, and the same applies when they apply high-value assets (e.g., non-commercial motor vehicles valued at €250,000 or more, as well as non-commercial watercraft and aircraft priced at €7.5 million or higher).[141] These measures aim to provide investigators with vital ownership and asset data. But without proper implementation, quality controls, and penalties for non-compliance, the registers may prove useless because of data gaps.

In eight out of nine countries assessed information on owners of crypto-assets and shares in investment funds is not recorded in registers, while watercraft are often recorded in multiple fragmented systems.[142]

Italy's beneficial ownership register has been suspended since late 2023, due to an ongoing legal case, which is currently under review by the Court of Justice of the European Union.[143]

Cross-border investigations are also hampered by the incomplete rollout and limited functionality of the EU's Beneficial Ownership Registers Interconnection System (BORIS). Only 17 out of 30 EU/EEA countries have completed the necessary steps to share data through the platform. However, even with all countries connected, BORIS data may still be shared only as static PDF extracts, without bulk download options for law enforcement or FIUs, making it more labour-intensive to match beneficial ownership data with asset registers across borders.[144]

Table 4: Law enforcement access to beneficial ownership and asset registers (combined rows indicate combined registers)[145]

<table>
<tr><th></th><th>France</th><th>Germany</th><th>Ireland</th><th>Italy</th><th>Latvia</th><th>Lithuania</th><th>Portugal</th><th>Slovenia</th><th>Spain</th></tr>
<tr><td>Legal entities</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td rowspan="4">✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>Beneficial owners of legal entities</td><td rowspan="2">✓</td><td rowspan="3">✓</td><td>✓</td><td rowspan="3">✗</td><td rowspan="3">✓</td><td rowspan="3">✓</td><td rowspan="3">✓</td><td rowspan="3">✓</td></tr>
<tr><td>Beneficial owners of investment funds with legal personality</td><td>–</td></tr>
<tr><td>Beneficial owners of legal arrangements</td><td>✓</td><td>✓</td></tr>
<tr><td>Bank accounts</td><td>✓</td><td>– *</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓ **</td><td>✓</td></tr>
<tr><td>Land & real estate</td><td>✓</td><td>– ***</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>Motor vehicles</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td><td>✓</td></tr>
<tr><td>Watercraft</td><td>–</td><td>–</td><td>–</td><td>– ****</td><td>✓</td><td>–</td><td>⊗</td><td>–</td><td>–</td></tr>
<tr><td>Aircraft</td><td>✓ *****</td><td>–</td><td>–</td><td>–</td><td>✓</td><td>–</td><td>–</td><td>✓</td><td>–</td></tr>
<tr><td>Crypto assets</td><td>✗</td><td>✗</td><td>✗</td><td>✓</td><td>✗</td><td>✗</td><td>✗</td><td>✗</td><td>✗</td></tr>
<tr><td>Shares in investment funds</td><td>✗</td><td>✗</td><td>✗</td><td>✗</td><td>✗</td><td>✗</td><td>✗</td><td>✗</td><td>–</td></tr>
</table>

✓ Direct access – for example through an online database or Application Programming Interface

– Access on request – Law enforcement agencies must contact the authority holding the register (e.g., by email)

✗ No register available – public authorities do not keep such a register or database

⊗ Unknown – it was not possible to confirm the type of access available

* Law enforcement agencies must submit requests to the financial supervisory authority (BaFin), which uses an automatic retrieval mechanism to collect the information from banks and then manually reviews the results before passing them on

** Applies only to legal entities' bank accounts, court order necessary in case of natural person's account

*** Direct access to local level registers exists only in some states

**** Access to the Central Telematics Archive of Recreational Boats is direct, while access to the International Boat Register is available only upon request

***** Only the name of the current owner is accessible via a public data set, but other information including information on previous owners needs to be requested from the French Civil Aviation Authority

DOMESTIC COOPERATION

Domestic cooperation among law enforcement, prosecutors and the FIU is shaped by different institutional structures. While most countries report that basic mechanisms for domestic cooperation are in place, barriers remain that slow down investigations, limit effective use of data and in some cases undermine trust between agencies.[146]

Cooperation challenges between LEAs and FIUs

While in most countries the FIU is a separate institution, in some assessed countries the FIU sits within the national police An Garda Síochána in **Ireland**, the judicial police in **Portugal** or Lithuania's equivalent of a financial police, the Financial Crime Investigation Service, making collaboration reportedly easier – seen by investigators as a major advantage. In countries where the FIU is a separate agency from law enforcement, investigators report coordination challenges such as the FIU only forwarding minor cases.

In contrast, FATF evaluations have criticised low prosecution rates based on (suspicious transaction reports) STRs. For example, in **Germany**, although many STRs are disseminated to law enforcement agencies (LEAs), FATF notes that only a small proportion are used in criminal proceedings – despite the mandatory prosecution principle requiring all leads to be investigated.[147]

None of the assessed LEAs has direct access to STR databases; they can only access them upon request.

Procedural and legal requirements

Practitioners underlined how procedural requirements can create delays.[148] For example, in **Italy**, during criminal investigations, data and information collected by the Guardia di Finanza, whether directly or from other police forces, require prior authorisation from the judicial authority before they can be shared with the tax administration.[149]

Others operate under procedural models where early witness statements are inadmissible unless repeated in court, creating delays and barriers that can undermine cases.[150]

Coordination and communication issues

Investigators widely agreed that close day-to-day coordination between prosecutors and law enforcement is critical. In some jurisdictions, formal agreements and protocols have been established to support this, ensuring regular joint planning and efficient information exchange. Others reported that new IT platforms and memoranda of understanding have already sped up the flow of information between agencies.[151]

Yet barriers remain. Interviewees pointed to different encryption standards and a lack of interoperability between IT systems, which complicate secure communication. These have been exacerbated by the rapid increase in the sheer volume of digital data generated by typical financial crime investigations.

Overlapping mandates and jurisdictional transfers of cases between different national law enforcement offices can cause delays or duplication if not coordinated well. Practitioners also noted that, within law enforcement, it is not always clear which unit is handling which corruption case. Where liaison officers with regulators or other authorities are missing, investigators reported losing valuable time establishing the right contact points.[152]

Trust and institutional culture

Trust between agencies emerged as a decisive factor. Many practitioners reported that early involvement of prosecutors builds confidence and prevents misunderstandings. In systems with dedicated investigative units or embedded prosecutors, they were described as trusted and effective solutions.[153]

At the same time, breaches of secrecy and mistrust between authorities were also reported. Investigators noted that where staff turnover is high, or where inexperienced prosecutors are rotated frequently, continuity suffers and confidence between institutions weakens.[154]

INTERNATIONAL COOPERATION

While corrupt funds flow easily across borders, through shell companies, offshore accounts and layers of transactions, investigators' powers remain tied to national jurisdictions. To trace assets, secure evidence and prosecute offenders, cooperation across legal systems is indispensable. Yet, despite the proliferation of instruments such as Mutual Legal Assistance Treaties (MLATs), the European Investigation Order (EIO), Joint Investigation Teams (JITs) and EU-level bodies like Europol, Eurojust, and the European Public Prosecutor's Office (EPPO), barriers remain.

Authorities across the assessed nine countries all underline the same issue: structures exist, but outcomes depend more on informal contacts and networks, trust, persistence and personal initiative. Incompatibilities between common law and civil law traditions, delays in responses, incomplete data and political obstacles to receiving the necessary information continue to frustrate even the most determined investigators in practice.[155]

Timeliness of cooperation

Delays remain the most common obstacle to international cooperation. Within the EU, the EIO has introduced predictability with its 30-day decision and 90-day execution deadlines. Practitioners generally view it as a reliable tool. Outside the EU, however, timelines are far less certain: requests to some jurisdictions simply go unanswered, while others take months or years.[156]

For asset-related cases, delays are particularly devastating. Funds in bank accounts or crypto wallets can vanish within hours, while cooperation requests drag on for months. As one investigator put it: "By the time the reply comes, the money has already moved twice."[157]

The causes of delay are both procedural and practical. MLA requests in some jurisdictions have to pass through multiple administrative layers before reaching the competent authority, wasting months. Investigators note that in transnational cases, each country must conduct its own investigation and submit separate requests to others for information. Capacity shortages, especially in countries outside of the EU, compound the problem: overburdened staff, underfunded offices and lack of specialised expertise mean many replies remain unanswered or lack quality responses.[158]

EU institutional & legal framework

The EU has developed a multi-layered legal and institutional framework to tackle corruption, money laundering and other financial crimes.

Europol provides operational support through intelligence collection, analysis and coordination tools, but the agency's lack of investigative powers leaves it reliant on national authorities to transform intelligence into prosecutable cases. Europol provides SIENA, a secure digital communication platform that facilitates information exchange among law enforcement authorities across the EU and partner countries, and hosts the Secretariat of Camden Asset Recovery Inter-Agency Network (CARIN) – an informal network of practitioners, law enforcement officers, prosecutors, and asset recovery specialists.

Eurojust provides essential judicial coordination, resolving conflicts of jurisdiction and facilitating the use of EIOs, MLATs and JITs to freeze assets, make arrests and secure convictions. However, it has no direct investigative powers and remains dependent on the willingness and timeliness of national prosecutors and judicial authorities to execute requests.

The **EPPO** has direct powers to investigate and prosecute offences against the EU's financial interests, including complex money laundering linked to corruption. But the EPPO depends on national authorities for both information sharing and investigative execution. Cooperation ensures efficiency but also raises challenges, especially regarding evidence transfer, overlapping competences and the division of responsibilities.[159]

Established in 2024 and expected to become fully operational in 2028, the **Anti-Money Laundering Authority** (AMLA) will coordinate and support the conduct of joint analyses by national FIUs. It will also provide FIUs with advanced IT and artificial intelligence services to enhance their data analysis capacities as well as secure tools for information exchange. A key element in this respect will be AMLA's hosting of FIU.net, the dedicated IT system that enables FIUs to cooperate and share information with one another, and, where necessary, with counterparts from third countries and selected third parties. AMLA could significantly strengthen detection of illicit financial flows and financial intelligence needed for investigations.[160]

Availability and access to foreign information

Even when responses arrive, they are often incomplete, heavily redacted or of poor quality. Requests containing ten questions may return answers to only two, forcing repeated follow-ups. Investigators stressed that careful drafting is essential: a poorly phrased request often results in an unusable response.[161]

Access problems are compounded by the absence of key registries in some jurisdictions, like countries lacking centralised tax, land or banking records, making information collection either slow or impossible. Some states have turned to bilateral treaties and direct data-sharing agreements.[162]

Across the EU, the tension between law enforcement needs and privacy rights remains a defining barrier. Investigators frequently encounter refusals or redactions on data protection grounds. While safeguards are essential, practitioners stressed that in corruption and financial crime cases, blanket privacy claims are sometimes misused to shield illicit wealth.[163]

New EU laws, such as the 2023 directive on police information exchange, oblige member states to provide more data to Europol, and the Commission has proposed expanding Europol's powers further to mandate transfers of information. Yet most of the debate around data-sharing focuses on migration and border management. Civil society organisations warn that data collected for asylum or migration procedures often targets vulnerable groups, exposing them to surveillance and risks of misuse.[164] All the while, information crucial for tracing assets linked to corruption or money laundering remains tightly protected. The result is a paradox: the most vulnerable individuals face the greatest exposure, while powerful actors and their wealth are shielded by privacy and data protection regimes.[165]

Legal incompatibilities

Structural incompatibilities between legal systems remain among the most persistent and technically difficult barriers to effective international cooperation. Differences between civil law and common law traditions, as well as divergences between EU and non-EU frameworks, frequently generate procedural inconsistencies and friction.[166]

One of the most common obstacles is the requirement of double criminality. Certain offences, such as illicit enrichment, are criminalised in some jurisdictions but not recognised in others. So too are procedures of asset freezing and seizure, and confiscation based on administrative or private law. This mismatch prevents, or significantly slows down, cooperation as partner authorities may decline requests on the grounds that the conduct in question does not constitute a crime under their national law.[167]

Even inside the EU, criminal offences are not yet fully harmonised. Many member states criminalise trading in influence, but national definitions often diverge from the United Nations Convention against Corruption (UNCAC) and in some cases cover the offence only partially.[168] For example, Germany does not have a standalone trading in influence offence. Instead, authorities may address such behaviour through offences like "breach of trust towards the enterprise."[169] The proposed directive on combating corruption seeks to require all offences listed in the UNCAC to be criminalised under EU law and to ensure consistency across member states. It also introduces a standardised definition of “high-level officials” and “public official.”[170]

Investigators note that where incompatibilities persist, informal exchanges often provide the necessary bridge. Through personal contacts, investigators can clarify the legal requirements of foreign jurisdictions before submitting formal requests, ensuring that they are properly framed and therefore less likely to be delayed or rejected.[171]

Language barriers

Language barriers exacerbate cooperation challenges. Legal terminology does not always translate directly, leading to misunderstandings. Poorly framed replies sometimes reflect linguistic confusion as much as lack of expertise.[172]

Investigators increasingly rely on automated translation tools for working documents, reserving professional translation for evidentiary material. Yet informal communication remains the fastest remedy. A phone call or video meeting can clear up ambiguities in minutes, compared to weeks of correspondence. Liaison officers at Europol, embassies or secondments play a crucial role in bridging these divides.[173]

Trust and relationships

In almost every jurisdiction consulted, practitioners agreed that personal trust and informal networks are the backbone of effective cooperation. Formal requests often move too slowly or become trapped in bureaucratic procedures, whereas a direct call to a trusted counterpart can break the deadlock. Authorities emphasise the central role of informal channels such as SIENA, CARIN and Interpol – or simply WhatsApp and phone calls. Cooperation often begins informally to clarify expectations, then shifts into formal frameworks. Investigators highlighted cases in which face-to-face engagement through Interpol meetings yielded progress, while formal MLA requests remained unanswered.[174]

Yet relying on individual connections is far from a perfect solution. Staff turnover disrupts continuity, and prosecutors note that international exchanges, once vital for building personal networks, have declined, particularly since COVID-19. With fewer opportunities for in-person meetings, trust and familiarity between counterparts have eroded, slowing down cross-border cooperation and investigations.[175]

Political obstacles

Political barriers are one of the toughest challenges in cross-border corruption investigations, especially in regions where the danger of dirty money flowing into Europe is greatest. Investigators report that cooperation with countries such as Russia, Belarus and Venezuela are effectively frozen due to geopolitical tensions. In the Arab world, practitioners recall repeated difficulties once asset trails lead towards royal families or high-ranking elites. Yet also within the EU, investigators report cases have stalled for years when investigations touched politically sensitive figures, including advisers close to leaders. Several practitioners stress that some jurisdictions simply refuse to cooperate in corruption cases involving politically exposed persons, even when convictions have already been secured elsewhere.[176]

Human rights concerns also shape cooperation: for example, prosecutors noted that MLA requests to China were avoided in corruption cases for fear that evidence might contribute to prosecutions carrying the death penalty.[177]

Interviewees also stress that delays are not merely technical but reflect motivation and prioritisation. A motivated investigator can craft a useful reply even in response to an imperfect request, while an unmotivated counterpart may ignore even the most carefully prepared submission. In many jurisdictions, corruption and money laundering are not treated as priorities, resulting in ignored requests.[178]

These obstacles cannot be easily solved by technical fixes. Still, experience shows that informal diplomacy, EU-level coordination and direct trust between investigators can sometimes unblock cases where formal state channels fail.[179]

Good practice: Embassy liaison officers

The Guardia di Finanza in **Italy** has institutionalised an approach to overcoming familiar challenges of international cooperation such as delays in formal procedures, and a lack of trusted contacts in high-risk jurisdictions. To address these gaps, the Guardia di Finanza established a network of around 30 expert officers deployed to Italian embassies and international organisations in strategically selected locations, including financial hubs (Washington, London, Paris) and high-risk jurisdictions such as the United Arab Emirates, China and parts of South America. Their mission is twofold: to build and maintain informal bridges with local counterparts and to support Italian authorities in navigating the complexities of foreign procedures.[180]

Strategic placement ensures officers are positioned where risks and opportunities are greatest. By cultivating informal networks, these officers enable preliminary exchanges of information. They ensure integration with formal processes, turning informal trust into structured cooperation that reduces turnaround times for formal requests.[181]

PHASE 5: CLOSING THE INVESTIGATION

Closing an investigation is a race against the clock, with statutes of limitation and procedural time limits determining whether justice can be served. Unless cutoffs reflect their complexity, cases risk collapsing just short of the podium.

Even after investigators have cleared the most difficult hurdles, the last stretch of the process is often where cases "trip over." Pre-trial investigation time limits and statutes of limitations can erase years of painstaking investigative work. As a result, cases that once seemed promising may end in premature closure, stalled prosecutions or symbolic outcomes, leaving the perception – and, in fact, reality – of impunity.

The length of pre-trial investigations and applicable statutes of limitations are decisive for whether corruption-related money laundering cases can ever reach court and close with a meaningful outcome.

The rationale behind limitation periods rests on two main considerations. First, fairness and legal certainty require that no legal situation remain indefinitely unresolved. Second, evidence inevitably deteriorates over time, losing reliability, clarity, and probative value. Yet in practice, these rationales often end up undermining accountability.

Corruption schemes are by nature concealed because, every actor involved benefits from concealment. They often only surface years later, most commonly following regime change, whistleblower testimony, or leaked financial data. If the clock starts running from the moment the offence occurred, as it does in many European jurisdictions, entire cases can be time-barred before investigators even open a file.[182]

PRE-TRIAL TIME LIMITS

Pre-trial investigation time limits shape what authorities can realistically do before a case moves to court. Across the assessed EU countries, approaches vary widely. Different systems impose strict statutory caps, rely on indicative deadlines or have no pre-trial limits at all.

Strict statutory caps

France,[183] Italy,[184] Latvia,[185] Lithuania,[186] Portugal[187] and Spain[188] impose binding deadlines for completing pre-trial investigations ranging from six months to two years, with different ceilings depending on offence seriousness.

What starts the clock varies. For example, in **France** the starting point is defined from the first investigative act,[189] in **Italy** by the entry of a named suspect in the criminal records register,[190] and in **Spain** by the moment when the judge officially admits the case and declares that a judicial investigation will take place.[191]

Although extensions are possible, they are typically limited to narrowly defined circumstances and require approval by a prosecutor or investigating judge. **France**, for instance, explicitly suspends the limit between signing an mutual legal assistance (MLA) request and receipt of the executed documents. General suspension also applies when a case is closed and later resumed.[192] **Lithuania** treats complexity and volume as grounds for extension and allows a judge to set deadlines or terminate.[193] In **Latvia**, the legal time limits are paused whenever a criminal case is officially put on hold (for example, because the suspect is missing, seriously ill or abroad) or while separate proceedings about seized property are taking place.[194] **Spain** allows successive six-month extensions, but each must be justified in writing, explaining to the judge why more time is needed and which investigative steps remain outstanding.[195]

The main strength of statutory caps is certainty. Investigators must plan against a defined timeframe, which can reduce unnecessary delays. However, the main disadvantage is that corruption investigations rarely fit within short procedural windows. Prosecutors face a difficult choice: either seek successive extensions, which undermines the certainty that deadlines are meant to provide, or advance cases prematurely, sometimes before critical evidence has been secured.

Indicative deadlines

In other assessed EU member states, pre-trial limits are indicative rather than binding. **Slovenia**, for example, sets a six-month target for judicial investigations, but overruns do not invalidate proceedings. Instead, the court president may reassign the case or request explanations. Such arrangements are designed to encourage efficiency without jeopardising cases.[196]

This "soft" model avoids the problem of premature dismissal, but at the cost of weaker incentives to progress cases.

No statutory time limits

Some jurisdictions, such as **Ireland** and **Germany**, place no statutory time limit on pre-trial investigations. Instead, they rely on constitutional principles and human rights protections against undue delay. In Ireland courts may prohibit a trial if delay is so excessive that it breaches the right to a fair hearing.[197] In Germany, the "acceleration principle" requires proceedings to move forward without unjustified delay, but there is no legal deadline.[198] The benefit of this approach is flexibility: complex cases are not forced to closure for procedural reasons. The drawback is uncertainty. Without predictable deadlines, corruption suspects can remain under investigation for years, while victims and society see accountability deferred.

Table 5: Pre-trial investigation length in assessed EU countries

Country	Standard pre-trial length	Maximum with extensions	Extension authority & conditions
France	2 years	3 years total (2+1); 5 (3+2) years for terrorism/OC	Public prosecutor grants extension; MLA suspends
Germany	Not fixed by law	Not fixed	Acceleration principle and other safeguards
Ireland	None for indictable; 6 months for summary offences	N/A for indictable; courts may prohibit trial for excessive delay	N/A
Italy	1 year (6 months for misdemeanours; 1.5 yrs for serious offences)	Up to 2 years (complex/multiple/abroad cases)	Judge grants extension if investigations are complex
Latvia	6-22 months (by seriousness)	Up to 6 months, plus 3 months for property/terrorism/organised crime	Investigating judge; suspensions when case on hold or property proceedings ongoing
Lithuania	3-9 months (by seriousness)	No fixed cap	Higher prosecutor or judge, due to the complexity, large scope or other important circumstances
Portugal	6-12 months depending on offence	Suspension up to 2 years	Public Prosecutor's Office, with the agreement of the investigating judge, can suspend
Slovenia	6 months (indicative)	No fixed cap in practice	Court president may reassign or request explanations
Spain	12 months	Successive up to 6-month extensions, unlimited	Investigating judge, based on order specifying reasons preventing completion within the deadline

STATUTES OF LIMITATIONS

Statutes of limitations determine the maximum period within which criminal claim of the state can be brought and enforced. Once this period expires, prosecution is no longer possible, regardless of how strong the evidence is. Across the assessed EU countries, approaches vary in terms of duration, suspension and interruption mechanisms.

At the EU level, there is an ongoing debate about standardising these rules through the proposed Anti-Corruption Directive. The European Commission's original proposal would have introduced relatively long limitation periods (up to 15 years for certain offences such as public sector bribery or obstruction of justice), with additional extensions in cases of suspension.[199] However, while the Council significantly shortened the proposed periods, down to as little as three years for some offences, bringing them closer to the lowest standards already in place in member states.[200]

Why grand corruption should have no statute of limitations at all in the EU

Grand corruption cases are often uncovered only many years after the crimes were committed. The officials involved usually have the power to obstruct investigations and delay justice, while the damage they cause – undermining institutions, draining public resources and eroding trust in democracy – is profound and lasting. Limiting the time for prosecution risks rewarding those who can hide their wrongdoing the longest, whereas unlimited limitation periods ensure that accountability remains possible whenever the truth becomes known.

In the context of the discussion on the upcoming EU Anti-Corruption Directive, Transparency International advocated for going further by ensuring that cases of grand corruption would face no limitation period at all. However, both the European Parliament and Council did not pick this up.[201] The Parliament dropped the grand corruption definition at the last stage of negotiations.[202]

Statute of limitations vary depending on the type of corruption crime. The following analysis focuses on foreign bribery offences due to their cross-border nature, complexity, and the significant challenges they pose for detection, investigation, and prosecution.

Length of limitation periods

Across jurisdictions, one clear trend is the extension of limitation periods in response to earlier criticisms in OECD evaluations of the implementation of the Anti-Bribery Convention.

Where statutes of limitation are too short, they risk hindering accountability and giving an advantage to corrupt actors. In **Germany**, the period remains five years, extendable to a maximum of ten, which is modest compared to peers.[203] **Lithuania** distinguishes by seriousness: minor cases lapse in three years, while serious ones can run up to 15.[204] **France** extended its period from three to six years in 2017, with a maximum cap of 12 years in concealed offence cases. However, financial scandals are often uncovered long after 12 years. High-profile cases could therefore escape prosecution.[205]

Others have opted for medium-length limits. **Italy** provides between eight and fifteen years, depending on the nature of the bribery offence.[206] However, in 2022, Italy's eight year statute of limitations for domestic bribery led to the acquittal of former MP Luca Volontè despite evidence of €500,000 in bribes tied to Azerbaijan's lobbying efforts.[207]

Spain remains ambiguous. In its 2022 Phase 4 evaluation of Spain, the OECD Working Group on Bribery (WGB) noted that, although Spain claimed to have extended the statute of limitations for natural persons from ten to fifteen years, uncertainty remains as to whether this period should be calculated based on the maximum prison sentence or include supplementary sanctions, and this extension has not yet been tested in court. The WGB also criticised the short five-year statute of limitations applicable to legal persons, expressing concern that it could hinder the effective prosecution of foreign bribery offences.[208]

Slovenia has taken the most robust approach. Slovenia raised its limit to 20 years, making expiry highly unlikely.[209]

Rigid deadlines often fail to reflect the complexity of transnational financial crime. Investigations into corruption-related money laundering typically involve multiple jurisdictions, secretive corporate structures, and years of financial transactions that must be traced and verified. Compressing these into a few years of prosecutorial opportunity is not always a guarantee of efficiency and can be an invitation to impunity.

Starting point of limitation period

Countries diverge on when the clock starts ticking. Most, including **Germany**,[210] **Portugal**,[211] **Slovenia**[212] and **Lithuania**,[213] begin the count at the commission of the offence. In the context of corruption and associated money laundering offences, starting the statute of limitations at the moment of the corrupt act can preclude effective prosecution of schemes that are deliberately concealed or structured to remain hidden for years. In **France**, for hidden offences, the six-year limitation period starts when the offense could have been discovered but cannot exceed 12 years from when it was committed.[214]

Suspension and interruption mechanisms

The ability to suspend and/or interrupt limitation periods is crucial in lengthy, complex corruption and related money laundering cases.

In **France**, interruption of one offence extends to related offences and accomplices. Thus, if a case involves both corruption and money laundering as related offences, the suspension applying to one will also apply to the other.[215] In **Italy**, the limitation period is suspended or interrupted during appeals, and the allowable duration of appeal proceedings may be extended in complex cases (up to 18 months for the Supreme Court and three years for the Court of Appeal).[216]

Germany is more limited, with suspension capped at double the base period (10 years for the foreign bribery offence).[217]

In **Lithuania** periods can be suspended if the accused absconds or if a court requests MLA, but not if prosecutors make the same request during pre-trial investigations. This means that during the pre-trial phase, the clock keeps ticking even though the case is effectively stalled.[218]

Spain is the most restrictive: MLA requests never suspend or interrupt the clock, a serious weakness in cross-border bribery cases.[219]

CONCLUSIONS & RECOMMENDATIONS

EU institutions and national governments must address policy gaps, procedural barriers and practical challenges to enable law enforcement to effectively detect, investigate and prosecute complex corruption and money laundering cases.

Across the nine countries reviewed, enforcement still lags behind the speed and sophistication of contemporary corruption and money laundering schemes. Rules and EU instruments have advanced, but day-to-day investigative practice remains hampered by data gaps, procedural frictions and thin operational capacity. The result is a system that reacts late, shies away from complex cases and struggles to keep pace with well-resourced offenders. EU institutions and national authorities can take a series of steps to ensure that corruption and money laundering no longer pay.

I. REACTIVE APPROACH TO ENFORCEMENT PREVAILS

Across the assessed jurisdictions, financial intelligence rarely serves as an early-warning system. Financial intelligence units face large volumes of defensive or low-quality reports, while suspicious transaction reports-triggered inquiries do not translate reliably into evidence for investigations.

The use of asset ownership data for early detection is also riddled with obstacles. Even where information exists, investigators are constrained by fragmented coverage, slow or case-by-case access and gaps across key asset classes. Overly restrictive interpretations of the General Data Protection Regulation reinforce this, encouraging gatekeeping and redaction.

Law enforcement practitioners support greater centralisation and interconnection of registers, including establishing a comprehensive EU-wide asset register, citing potential for investigative efficiency. Yet many legal frameworks are not designed for a proactive approach: rules restrict the use of ownership and financial data to situations where a case already exists, closing the door to bulk analytics and the discovery of "unknown-unknowns.

This has meant that major revelations often originate with whistleblowers and investigative journalists, rather than proactive analysis by authorities. As a result, many investigations begin late – after public exposure – rather than from early signals in financial or ownership data. Yet enforcement authorities are not always able to effectively act on such disclosures or to open cases based on revelations from leaked financial data.

These obstacles keep detection predominantly reactive and late-stage. The result is time diverted to stitching together fragmented records instead of identifying risks early and moving before limitation periods run out – and, in the process, lost opportunities to take timely action against suspicious assets.

Recommendations

+ EU member states should enable authorities to move from a reactive to a proactive enforcement approach. Where necessary, countries should consider clarifying or adapting national legislation to grant relevant competent authorities explicit powers to conduct analytical, risk-based and non-case-bound activities – including analyses of asset ownership data – subject to appropriate safeguards. National governments should also empower enforcement agencies to deploy advanced IT tools to systematically scan and analyse these datasets based on predefined risk indicators.

+ EU member states should ensure that asset ownership data can be meaningfully used by authorities, including by providing machine-readable, bulk downloadable datasets – at minimum for legal entities and arrangements, and the assets they hold.
+ EU institutions and member states should continue examining the feasibility of establishing a comprehensive EU asset register.
+ EU member states should join the International Treaty on Exchange of Data for the Verification of Asset Declarations.
+ The European Commission should promote the development and use of advanced analytical tools for red-flag detection of high-risk asset classes, aligned with activities under ProtectEU – the EU's Internal Security Strategy.[220]
+ EU institutions and member states should not allow privacy claims to obscure wrongdoing. The European Data Protection Supervisor (EDPS) and national data protection authorities (DPAs) should issue guidance on the lawful basis for, and proportional balancing of, investigative needs and privacy rights in authorities' use of data for corruption and money laundering investigations. This guidance should be publicly available. The EDPS and national DPAs should encourage a disclose-by-default approach by register authorities when dealing with competent authorities.
+ The Financial Action Task should issue guidance clarifying how to balance privacy with necessary data access for financial investigations.
+ The European Commission and Europol should develop guidance on evidence-handling, particularly for leaked data, anonymous tips and journalistic investigations. Europol should also consider centralising investigative work on major data leaks and enabling access by member states' enforcement authorities.
+ National-level protocols should be updated to govern handling of leaked data, so that such information is considered sufficient to trigger an initial inquiry, with further evidence gathered within official investigations.

II. COMPLEX CASES TAKE THE BACKSEAT

Performance management systems and scarcity of capacity tilt enforcement practice toward "winnable" cases. Agencies are commonly assessed on the number and speed at which cases are handled, which raises a practical threshold for opening sprawling, cross-border cases even when legal suspicion is met. This has a knock-on effect: the way authorities are evaluated determines how limited resources are prioritised. Practitioners describe capacity as a "hidden threshold": low statutory bars may at times exist on paper, yet limited budgets and staff limit which cases can be pursued in practice.

Procedural clocks compress the available time. Pre-trial limits and statutes of limitation – with differing starting points and interruption rules – can lead to closure of cases before evidence surfaces or responses to mutual legal assistance (MLA) requests arrive. Inside the EU, the European Investigation Order has brought predictability; outside, timelines are uncertain and responses often incomplete. Legal incompatibilities, including differing offence definitions, further delay or block requests.

Recommendations

+ Government agencies responsible for setting KPIs for law enforcement work should rethink their approach to measuring progress, and consider introducing outcome-focused indicators that capture the scale, significance and impact of cases and enforcement actions, in addition to process-related KPIs. Indicators should be designed in a way that incentivises enforcement agencies taking on and pursuing, for as long as it takes, complex cases of high-level corruption. These could be based on, for example, the total value of proceeds of crime, assets frozen or confiscated.
+ Performance indicators should also assess international cooperation aspects; for instance, the timeliness and quality of enforcement agencies' responses to MLA requests.
+ Member states should ensure that time passing does not reward asset concealment efforts by amending or clarifying legal procedures to ensure that the clock does not run out prematurely in complex corruption-related money laundering cases. There should be well-designed systems of statutes of limitation. The length of statutes of limitation for various offenses should be proportionate to the gravity

of the offence and a system of interruptions and suspensions should complement these, pausing the clock when MLA requests, extradition request or other formal legal proceedings are pending.

+ To overcome incompatibilities between legal frameworks and challenges related to double criminality in international cooperation, law enforcement authorities should increasingly rely on international treaties which provide for broader definitions of corruption offences.

+ National and EU authorities alike should continuously identify ways to embed the individual initiative and personal connections that accelerate investigations alongside formal cooperation mechanisms. Authorities should openly communicate about the importance of informal cooperation mechanisms, and by support programmes and platforms that encourage relationship-building across institutions – for example, through in-person networking events or peer exchange visits in different countries.

III. ENFORCEMENT AUTHORITIES ARE OUTMATCHED ON OPERATIONAL CAPACITY

Corruption is not a default priority in all systems – mandates can compete and resourcing models differ across the assessed countries. Exclusive anti-corruption bodies offer focus and transparency; embedded units share budgets and tools with broader policing and can be pulled to other priorities. Where resources sit inside larger police budgets, visibility is limited and it is difficult to assess how much is truly dedicated to anti-corruption and related anti-money laundering work.

Across the board, investigators face ever-increasing digital evidence and non-interoperable IT systems. Staffing, skills and training remain persistent constraints. Agencies report shortages and turnover in specialised profiles – data, crypto and forensics – which limits prioritisation of complex cases. Underfunded and understaffed enforcement agencies struggle to process volume at the necessary pace. Without protected resources and structured workforce development, capacity gaps keep enforcement reactive and thinly spread.

Recommendations

+ Member states should treat corruption as a priority offence because of its serious impacts, such as diversion of public funds, and because it is a facilitator of other serious crimes, such as organised crime. Stepping up enforcement against corruption should be part of the countries' broader anti-corruption, and crime prevention and reduction strategies. This should translate into adequate resourcing of relevant agencies.

+ Member states should respond to the needs of enforcement agencies and provide increased resources, as part of multi-year funding cycles, to allow them to effectively fulfil their missions. This entails sustaining minimum staffing required, commensurate to the risks and exposure of a given jurisdiction, offering competitive salaries to attract and retain staff, and investing in advanced data analysis tools and software.

+ Enforcement authorities should develop career growth trajectories to retain talent. They should also invest in continuous learning and development, focusing of specific areas of expertise – including forensic accounting and crypto assets. They should also facilitate joint trainings with other domestic and foreign agencies to spread working norms and skills across institutions.

+ Enforcement authorities should collect and annually publish data and statistics on staffing, spending, case outcomes, asset seizures and recovery values for corruption-related money laundering offenses. Where one or more dedicated units within an authority are responsible for these offences, the reports should at least include breakdowns by the relevant unit(s). As part of this effort, authorities should also measure the time between when an investigation is officially launched and when suspects are indicted, assets are frozen (time-to-freeze), allowing for review of how effectively the system is working and identification of bottlenecks in the investigative process.

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ANNEX I: METHODOLOGY

RESEARCH DESIGN & OBJECTIVES

The methodological approach for this study was developed to provide a comprehensive and comparative assessment of the legal and practical challenges and good practices of law enforcement authorities responsible for investigating corruption and related money laundering in nine countries in the European Union. The objective was to evaluate their mandates, resources and cooperation mechanisms with both domestic and international counterparts. The design aimed to identify barriers that limit investigative outcomes and to document good practices that strengthen the effectiveness of complex financial investigations.

DATA COLLECTION PROCESS

The research was conducted between October 2024 and July 2025 in several interconnected phases, each building on the insights gained from the previous stage. Desk research laid the groundwork, surveys provided structured comparative data, interviews added depth and contextual understanding, and targeted information requests addressed gaps and clarified outstanding issues.

Desk research

The first phase consisted of desk research between October 2024 to January 2025, conducted using a standardised data collection template that covered four pillars: mandate, resources and capacity, case management and cooperation. This process consolidated existing knowledge on the legal frameworks, institutional arrangements and operational resources of law enforcement agencies. It also helped to identify key gaps in available data and to shape the survey and interview instruments.

Surveys

Based on the issues identified during the desk research, surveys were developed and distributed in March 2025 to relevant law enforcement agencies in nine EU member states (12 agencies responded). Special questions were developed for five EU-level institutions depending on their role (three of which provided responses). The surveys collected between April and July 2025 provided structured information on the mandates and powers, resources and capacities, access to and use of beneficial ownership and asset data in investigations, and international cooperation practices of these agencies, with a particular focus on their challenges in investigating corruption and money laundering.

Semi-structured interviews

The survey phase was followed by semi-structured interviews in July and August 2025 with representatives of law enforcement and prosecutorial authorities from nine jurisdictions: **France**, **Germany**, **Ireland**, **Italy**, **Latvia**, **Lithuania**, **Portugal**, **Slovenia** and **Spain**. These interviews provided an opportunity to examine in greater depth the institutional, legal and operational realities of corruption-related investigations. The semi-structured format ensured comparability across interviews while leaving space for respondents to elaborate on specific challenges, experiences and examples of good practice, and for national researchers to include country specific questions, based on gaps in previous research steps.

Requests for information

To close data gaps, clarify unclear formulations from surveys and interviews, or ask follow-up questions on identified challenges and good practices, requests for information were sent to relevant authorities in August and September 2025.

TRIANGULATION OF FINDINGS

The combination of desk research, surveys, interviews and responses to written requests for information allowed for a process of triangulation, where insights from one method could be validated or deepened through another. For example, survey responses about limited financial resources were further contextualised during interviews. This multi-layered approach enhanced the depth and robustness of the overall analysis.

LIMITATIONS OF METHODOLOGY

The quality of survey responses varied depending on the respondents' openness and the time they were able to dedicate to responding to the survey. In several cases, a considerable number of questions were left unanswered or responses lacked sufficient detail. Similarly, during interviews, participants were often reluctant to discuss challenges related to domestic cooperation. These factors had some implications for the study. In particular, variation in the completeness and depth of responses meant that certain aspects of the assessment, such as challenges with institutional set ups and in domestic cooperation, could not always be explored with the same level of detail across all countries. As a result, while the findings remain robust overall, comparability and depth in parts is constrained.

DETAILED QUESTIONS ASKED TO LAW ENFORCEMENT AUTHORITIES

Survey questions

Section 1: Power and mandate

Q1.1 For each of the following investigative powers, please indicate if a court order or authorisation is required and estimate the typical time required to obtain it. Does the process take longer for certain cases, such as those involving high-level PEPs? Please provide details.

Q1.2 Does your agency share a similar or overlapping mandate with other domestic law enforcement agencies when investigating corruption-related money laundering, especially as it relates to cross-border cases?

Q1.3 Do these similarities or overlap ever result in ambiguities or challenges for investigations? If so, how?

Section 2: Resources and capacity

Q2.1 What mandatory training must investigators complete upon joining your agency and before being sworn in?

Q2.2 In the past five years, have relevant colleagues received internal or external training in any of the following areas: financial forensics & asset tracing, digital & cybercrime analysis, intelligence gathering & data analysis, international cooperation & mutual legal assistance (MLA), covert operations & informant handling or other (please specify)?

Q2.3 In which of the following areas do staff in your agency have specialised expertise: network analysis, conducting forensic accounting, investigating crypto assets, digital forensic skills, understanding of financial products, instruments and services, OSINT (open-source intelligence) or other (please specify)? Are there areas where expertise could be strengthened? Is some expertise supplemented through cooperation with other agencies?

Q2.4 Are there specific areas or gaps where new or improved IT services would enhance effectiveness? For example: website scraping, data analytics tools (e.g., forensic accounting tools), AI-powered forensic accounting tools, network analysis tools, machine learning, blockchain tracing, big data tools, equipment to translate paper into machine-readable files, automatic cross-referencing tool (for internal databases, keyword analysis and red flagging), IT budget allocation, digital forensic labs or other (please specify).

Q2.5 What financial, human and technical resource barriers have you faced in past corruption and money laundering investigations? For example: budgetary constraints (If possible, please specify which areas need additional funding resource), challenges in recruiting and retaining skilled investigators (please specify how these manifest), inadequate training opportunities for staff (please specify what kind of skills training would be an added benefit to the agency, limited availability of subject matter experts (please specify in which areas the agency has only limited availability of subject-matter expertise), outdated or incompatible technology (please specify), staff being overworked, foreign language barriers/language competencies, case load relative to number of available staff, or other financial, human and technical resource barriers you have faced.

Q2.6 Does your agency/unit have quantitative or qualitative specific performance objectives or goals regarding corruption-related money laundering investigations? How are these measured?

Section 3: Access and use of beneficial ownership and asset data in investigations

Q3.1 How often do you access data on the following asset types during corruption-related money laundering investigations: legal entities, legal arrangements for example trusts, bank accounts, land and real estate, motor vehicles, watercrafts, aircrafts, crypto assets, artworks, and investment funds? For each asset type, specify where the information is held (e.g., public authority register, commercial database, obliged entity) and the name of the source.

Q3.2 When and how is asset ownership and financial data used in the context of corruption investigations?

Q3.3 What are the key challenges you face in accessing, using and sharing ownership and financial data of companies and different assets from public authorities? *(adjusted to names of available central and local beneficial ownership and asset registers in the country)*

Q3.4 What kind of access do you have to the following asset registers: *(adjusted to names of available central and local beneficial ownership and asset registers in the country)*?

Q3.5 Are there any costs involved to access the data? *(adjusted to names of available central and local beneficial ownership and asset registers in the country)*

Q3.6 In which data format can you access the data? Please indicate if different type(s) of data is available to you in different formats. *(adjusted to names of available central and local beneficial ownership and asset registers in the country)*

Q3.7 If direct, unfiltered access exists, can you search for all type(s) of data (for example: name of beneficial owner, date of birth, tax ID, etc.) and receive all information related to this? Are there any restrictions on the type(s) of data you can search for? *(adjusted to names of available central and local beneficial ownership and asset registers in the country)*

Q3.8 Can you receive/download the data from the following registers *(adjusted to names of available central and local beneficial ownership and asset registers in the country)* in bulk, and are there any restrictions to downloadable data? For example, if only specific categories like name of company, registration number of asset, etc. are included. By "bulk," we mean the ability to download large amounts of data at once, typically in a comprehensive file or dataset (such as a CSV, XLS or other machine-readable formats), rather than having to download individual records one at a time.

Q3.9 Do you have an analytical department and what kind of information do they use to identify suspicious patterns and red flags? Are there any legal constraints?

Q3.10 Are there standards or procedures your agency follows to ensure any investigatory materials are admissible in court? For example: documentation and record-keeping requirements, chain of custody procedures, verification and validation of evidence or others (please specify).

Q3.11 Can you share ownership and financial data of companies and assets with other domestic competent authorities for investigative purposes, such as collaboration with the Ministry of Justice or tax authorities? (yes, no or partly)

Q3.12 Can you share ownership and financial data of companies and assets with other domestic competent authorities for analytical purposes, such as providing the FIU with relevant information?

Q3.13 Can you share ownership and financial data of companies and different assets with foreign authorities directly or indirectly? Based on which conditions can you share ownership and financial data of companies and different assets with foreign authorities?

Q3.14 What barriers to cooperation with other domestic authorities have you faced in the past? For example: issues with communication channels, trust between agencies, organisational cultures, resource limitations, political influence, procedural delays, lack of technological integration/ interoperability of systems, or other (please specify).

Section 4: International cooperation

Q4.1 Which EU and non-EU countries do you work with the most? (List up to five countries for each category)

Q4.2 How long does it usually take to receive information from foreign counterparts in the EU vs. non-EU countries in mutual legal assistance?

Q4.3 What challenges/barriers to cooperating with foreign counterpart law enforcement agencies, FIUs or other foreign authorities have you faced in the past? If possible, provide cases where barriers hindered cooperation in corruption-related money laundering cases. For example: legal and regulatory differences, jurisdictional issues like when multiple countries claim the right to investigate or prosecute the same case leading to delays and inefficiencies, data privacy and protection concerns and laws, limited expertise on the side of the counterpart, limited resources on the side of the counterpart, political and diplomatic constraints, communication challenges: differences in languages, time zones, and communication protocol, lack of trust, procedural delays, lack of technological integration/ interoperability of systems, or other (please specify below).

Q4.4 Are there any technical resources or investigative capabilities from EU agencies or LEAs in other countries that have proven especially useful to your agency in corruption-related money laundering investigations?

Q4.5 Can you describe a corruption-related money laundering investigation where international cooperation with a foreign counterpart was particularly successful? What were the main factors that contributed to the success of the investigation? For example: alignment of laws and regulations, clear jurisdictional authority and cooperation, adherence to robust data privacy and protection laws, strong expertise on the side of the counterpart, sufficient resources available on the side of the counterpart, political and diplomatic support, effective communication and operational coordination, established trust and collaboration, well-defined and timely procedural processes, advanced technological integration/ interoperability of systems, or other (please specify below).

Interview questions

A. Investigations on complex corruption and money laundering cases with a cross-border component

1. How frequently do the investigations that your agency is involved in include a cross-border element?

2. What are the top three challenges in obtaining or using information from abroad?

3. In your opinion, what are the top three elements that would usually make a case “complex” or “challenging”?

B. Deciding to start investigations

4. What are the top three challenges that usually prevent law enforcement from starting such complex cases or cases with a cross-border component?

5. What would usually help law enforcement start an investigation based on “new” beneficial ownership information that came from a leak (e.g., Panama Papers), a whistleblower or a public beneficial ownership registry?

6. What factors would usually help law enforcement start proactive investigations (e.g., investigations initiated based on risk indicators, patterns or intelligence – rather than external referrals or reports)?

C. Conducting investigations

7. What would you say are the top two advantages and top two disadvantages of your country's institutional setup to conduct corruption and money laundering investigations? In other words, how does [insert an outstanding feature of the agency, like more vs. less power of the prosecutor in investigations//independent agencies vs. departments, etc.] help or hinder your investigations?

8. We understood from the survey that the register on [insert name of relevant register] / data on [insert relevant asset] is not frequently used in your investigations. Could you help us understand why that is the case?

E. Improving investigations

9. According to the survey, [insert summary of suggested improvements already identified in the survey response and your desk research] is needed to improve the effectiveness of investigations. What specific tools or features do you believe would best support your investigative efforts, additionally?

ANNEX II: OVERVIEW OF LAW ENFORCEMENT PER COUNTRY

Country	Investigating law enforcement agencies (LEAs)	Institutional set up	Exclusivity for corruption crimes	Exclusivity for related money laundering
France[221]	Central office for the fight against corruption and financial and tax offences (**OCLCIFF**) Central office for the repression of serious financial crime (**OCRGDF**)	LEAs (OCLCIFF, OCRGDF) sits within the Central Directorate of the Judicial Police investigate corruption and financial crime under the direction of prosecutors, who decide on prosecutions and may refer cases to investigating judges for complex inquiries. Investigating judges ensure legality, authorise coercive measures, and may direct LEAs in judicial investigations.	OCLCIFF and OCRGDF handle most complex cases, but other departments may deal with smaller corruption cases.	OCLCIFF focuses on corruption of foreign public officials and linked laundering, while OCRGDF covers broader laundering, including ill-gotten gains
Germany[222]	State police services (**LKA**) – different units at state level Federal Criminal Police Office – Serious and Organized Crime Divisions (**BKA**)	State police (LKA) lead most corruption/money laundering cases, supported by the BKA in complex or federal matters. Prosecutors supervise and direct all investigations, decide on charges, and request judicial authorisations.	Shared between different units at state level	Shared between different units at state level
Ireland[223]	Garda National Economic Crime Bureau – Anti-Bribery & Corruption Unit (**ABCU**) – Money Laundering Investigation Units (**MLIU**)	The ABCU of the GNECB leads anti-corruption and ML investigations, sometimes supported by other Garda units. Prosecutors (DPP) review files and decide on charges but do not lead or direct police.	Anti-Corruption Unit, GNECB	Shared with other Garda economic crime units

Italy[224]	Guardia di Finanza (GdF) – Special Anticorruption Unit (**NSA**) – Special Currency Police Unit (**NSPV**)	Guardia di Finanza has specialised units managing corruption and ML, acting as judicial police under prosecutors' instructions. Public prosecutors direct all inquiries and decide on prosecution.	Shared with various GdF units	Shared with various GdF units
Latvia[225]	Corruption Prevention and Combating Bureau (**KNAB**).	KNAB leads corruption and linked ML investigations as a specialised authority. Prosecutors supervise legality, may reassign cases, and initiate proceedings.	KNAB	KNAB
Lithuania[226]	Special Investigation Service (**STT**) Financial Crime Investigation Service (**FNTT**)	STT investigates corruption, while FNTT focuses on ML. Prosecutors lead and coordinate all pre-trial investigations, deciding whether to pursue charges.	STT	Shared between STT and FNTT
Portugal[227]	Judicial Police (**PJ**) - National Anti-Corruption Unit (**UNCC**)	The UNCC of the Judicial Police (PJ) has reserved competence for corruption cases, acting under the authority of prosecutors. The Public Prosecutor's Office directs investigations.	UNCC of PJ	Shared with other PJ units
Slovenia[228]	National Bureau of Investigation (**NBI**) Financial Crime and Money Laundering Section (**FCMLS**)	NBI and FCMLS as part of the General Police Directorate investigate corruption and ML cases, working under prosecutorial direction.	Shared with other police units and local units	Shared between NBI and FCMLS

ENDNOTES

[1] Transparency International defines grand corruption as the abuse of high-level power that benefits the few at the expense of the many. It typically has three key features: a corrupt scheme involving high-level public officials that causes serious harm to the public purse or to the human rights of the population.

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[10] Eurojust highlights that while international standards do not require prosecutors to precisely identify a predicate offence, several member states' supreme courts impose high evidentiary standards effectively demanding it. This discourages investigations, weakens cooperation and can prevent the seizure or prosecution of suspicious assets despite clear indications of criminal origin. See: Eurojust (2022, October). Eurojust Report on Money Laundering. Available at: https://www.eurojust.europa.eu/publication/eurojust-report-money-laundering

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