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TACTICAL PARTICULARITIES OF DOCUMENTS EXAMINATION IN THE INVESTIGATION OF THE CRIME OF MONEY LAUNDERING

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The article examines the strategic significance of document examination in the investigation of money laundering offenses, emphasizing its central role in evidentiary substantiation. The author argues that the economic and financial nature of this crime necessitates a solid documentary basis, particularly reflecting the mechanisms of concealment, legalization, and integration of illicit funds. A statistical analysis of judicial practice in the Republic of Moldova reveals that in 100% of the reviewed cases, courts relied on documentary evidence, assigning it greater probative value than other types of evidence. The analyzed documents range from bank statements and simulated contracts to electronic correspondence and international records. Their examination requires a rigorous tactical approach involving multidisciplinary teams, contextual analysis, authenticity verification, and cross-correlation with other evidence. The article concludes that document examination is not merely a procedural formality, but a complex cognitive process essential for reconstructing the criminal trajectory and formulating charges within a coherent and effective evidentiary framework.

Keywords: document examination, money laundering, forensic tactics, fictitious transactions, electronic documents, financial analysis, criminal investigations.

PARTICULARITĂȚILE TACTICE ALE EXAMINĂRII DOCUMENTELOR ÎN CAZUL INVESTIGĂRII INFRAȚIUNII DE SPĂLARE A BANILOR

Articolul analizează importanța strategică a examinării documentelor în investigarea infracțiunii de spălare a banilor, reliefând rolul acestora ca verigă centrală în fundamentarea probatorie. Autorul argumentează că natura economico-financiară a infracțiunii impune o probă documentară solidă, reflectând în special mecanismele de disimulare, legalizare și integrare a fondurilor ilicite. Studiul statistic al jurisprudenței din Republica Moldova evidențiază faptul că în 100% din cauze, instanțele au valorificat probator documentele, acordându-le o greutate superioară în raport cu alte probe. Documentele analizate variază de la extrase bancare și contracte simulate, până la corespondență electronică și probe internaționale. Examinarea acestora presupune o abordare tactică riguroasă, implicând echipe multidisciplinare, analiză contextuală, verificări de autenticitate și corelare cu alte probe. Autorul concluzionează că examinarea documentelor nu este o simplă formalitate procesuală, ci

un proces cognitiv complex, indispensabil în reconstrucția traseului infracțional și formularea acuzațiilor într-un cadru probator coerent și eficient.

Cuvinte-cheie: examinarea documentelor, spălarea banilor, tactică criminalistică, tranzacții fictive, documente electronice, analiza financiară, investigații penale.

LES PARTICULARITÉS TACTIQUES DE L'EXAMEN DES DOCUMENTS DANS L'ENQUÊTE SUR L'INFRACTION DE BLANCHIMENT D'ARGENT

L'article analyse l'importance stratégique de l'examen des documents dans l'enquête sur les infractions de blanchiment d'argent, en soulignant son rôle central dans la constitution du cadre probatoire. L'auteur soutient que la nature économico-financière de ce type d'infraction exige une base documentaire solide, révélant notamment les mécanismes de dissimulation, de légalisation et d'intégration des fonds illicites. Une analyse statistique de la jurisprudence en République de Moldova montre que dans 100 % des affaires examinées, les tribunaux se sont fondés sur les documents comme preuve, leur attribuant une valeur probante supérieure à celle d'autres moyens de preuve. Les documents analysés comprennent des relevés bancaires, des contrats simulés, des correspondances électroniques et des pièces d'origine internationale. Leur examen requiert une approche tactique rigoureuse, impliquant des équipes pluridisciplinaires, une analyse contextuelle, une vérification de l'authenticité et une corrélation croisée avec d'autres preuves. L'article conclut que l'examen des documents ne constitue pas une simple formalité procédurale, mais un processus cognitif complexe, indispensable à la reconstitution du parcours infractionnel et à la formulation cohérente des accusations.

Mots-clés: examen des documents, blanchiment d'argent, tactiques criminalistiques, transactions fictives, documents électroniques, analyse financière, enquêtes pénales.

ТАКТИЧЕСКИЕ ОСОБЕННОСТИ ИССЛЕДОВАНИЯ ДОКУМЕНТОВ ПРИ РАССЛЕДОВАНИИ ПРЕСТУПЛЕНИЯ, СВЯЗАННОГО С ОТМЫВАНИЕМ ДЕНЕГ

В статье рассматривается стратегическое значение исследование документов в процессе расследования преступлений, связанных с отмыванием денежных средств, с акцентом на её ключевую роль в обосновании доказательств. Автор утверждает, что экономико-финансовый характер данного преступления требует прочной документальной базы, особенно отражающей механизмы сокрытия, легализации и интеграции незаконных финансовых средств. Статистический анализ судебной практики в Республике Молдова показывает, что в 100% рассмотренных дел суды опирались на документальные доказательства, придавая им более высокую доказательственную силу по сравнению с другими видами доказательств. Анализируемые документы включают банковские выписки, фиктивные договоры, электронную переписку и международные сведения. Их изучение требует строгого тактического подхода с участием междисциплинарных команд, контекстного анализа, проверки подлинности и сопоставления с другими доказательствами. В статье делается вывод, что экспертиза документов – это не просто процессуальная формальность, а сложный когнитивный процесс, необходимый для восстановления преступной схемы и формирования обвинения в рамках целостной и эффективной доказательной базы.

Ключевые слова: исследование документов, отмывание денег, криминалистическая тактика, фиктивные сделки, электронные документы, финансовый анализ, уголовное расследование.

Introduction

In the context of the growing prevalence of economic and financial crime, alongside the increasing sophistication of techniques used to conceal the origins of illicit funds, the in-

vestigation of money laundering has emerged as a strategic priority within both national and international criminal justice policies. Within this intricate framework, the examination of documents stands out as a critical forensic

tool, enabling law enforcement authorities to reconstruct financial flows, uncover connections between actors involved in criminal schemes, and reveal the fictitious or simulated nature of transactions.

This study aims to explore the tactical particularities of document examination as a procedural action, with the goal of highlighting its central role in the evidentiary construction of money laundering cases. The issue under analysis stems from the need to align investigative practices with evolving legal, technological, and financial realities, as well as from the challenge of distinguishing between the apparent legality of documents and their actual evidentiary content.

The central scientific hypothesis guiding this research is that the effectiveness of evidentiary processes in money laundering investigations is directly linked to the precision, coherence, and contextual depth of document analysis. Consequently, the examination is not limited to the formal review of documents, but entails a logical, interdisciplinary, and integrative approach aimed at exposing fraudulent intent, operational patterns, and the network of criminal affiliations.

The *methodology employed* is primarily forensic in nature, combining empirical research techniques, the analytical study of Moldovan jurisprudence, cross-referencing extracted information with other categories of evidence, and a comprehensive interpretation of informational content. Moreover, the investigation adopts a systematic and tactical framework typical of financial inquiries, focused on identifying concealment mechanisms, evidentiary sources, and the probative value of each document under scrutiny.

The structure of this paper follows a logical and progressive sequence: the first section establishes the procedural and tactical relevance of document examination in the initial phase of criminal prosecution; the second sec-

tion details the main categories of documents analyzed and their evidentiary contribution to demonstrating illicit conduct; the third section presents practical insights drawn from judicial practice, emphasizing methods for correlating documentary evidence with other proof; and the final section outlines the defining traits of document examination as a tactical investigative method, drawing conclusions on its importance for the consolidation of a coherent and effective evidentiary strategy.

Presentation of the core content

Within the framework of the national criminal procedure system, several forms of examination are recognized as cognitive procedural acts—such as the inspection of crime scenes, specific territories and premises, corpses, objects, and documents [3, the articles 118-120]. These investigative actions are “united by a common procedural and forensic-tactical essence” [29, pp. 5-7]. Their core objective lies in the direct, sensory-based discovery—assisted by forensic tools—of traces that may contain critical information regarding the methods and techniques employed by offenders to launder illicit funds, as well as other circumstances essential to the unfolding of the investigation.

In this context, only the components of scientific inquiry relying on empirical methods of knowledge are applied, as these procedural actions do not entail the formulation of conclusions—categorical or presumptive. Among the various types of examination employed in cases concerning this category of offences, the forensic examination of documents occupies a distinct and particularly important position, offering key insights into identifying and exploiting information of evidentiary value [29, pp. 5-7].

In criminal cases involving money laundering, document examination has proven to be one of the most frequently utilized and evidentially relevant procedural actions, pri-

marily serving to trace suspicious financial flows, identify the origin of funds, and clarify the role played by each participant in the illicit circuit. The analysis of judicial rulings and decisions issued by Moldovan courts reveals a consistent and dominant reliance on documents as a means of evidence, in close correlation with other material and testimonial evidence.

In 100% of the analyzed cases, the courts explicitly referred to the examination of documents as part of their reasoning. This percentage demonstrates the central evidentiary function of documentary materials in money laundering investigations, surpassing other means of proof such as witness and defendant statements (85%), forensic-technical reports (60%), material evidence (e.g., assets, IT equipment) (50%), and audio/video interceptions (30%) [4-27].

This prevalence confirms that the nature of the offence—firmly rooted in economic and financial activities—demands a robust evidentiary foundation built upon financial, banking, contractual, and commercial documentation. Accordingly, the documents examined in the analyzed cases can be grouped into several relevant categories: *Bank statements and transaction records* – present in 88% of cases; used to identify transferred sums, their origin and destination, and their temporal correlation with the criminal activity; *Fictitious or simulated commercial contracts* – encountered in 65% of cases; critical in revealing the mechanisms used to legitimize illicit funds; *Invoices and delivery notes* – found in 50% of cases; often falsified or issued by shell companies; *Company incorporation and statutory documents* – analyzed in 35% of cases; enabled the identification of beneficial owners or proxy individuals; *Transportation, sales-purchase, or donation documents* – discovered in 30% of cases; relevant to the final stages of integration of illicit funds into the legal financial system;

Electronic correspondence with banks or contractual partners – emerging evidence used in 20% of cases, with increasing relevance in recent years [4-27].

The analysis of documents was not confined to a mere formal assessment; rather, it played an active role in reconstructing the flow of funds and in substantiating the criminal intent. Specifically, in 78% of court rulings, document examination was cited as a central evidentiary element upon which connections were established between defendants and suspicious financial operations [4-27]. In 55% of the cases, documents were supplemented with financial-accounting analysis reports, thereby reinforcing the legal interpretation. In 42% of the examined files, courts highlighted the incoherence of documents as an indication of falsification or concealment of the origin of funds. In 20% of the cases, document analysis was combined with data retrieved from digital searches, offering an integrated perspective on the operations [4-27].

Accordingly, document examination in money laundering cases does not represent a mere procedural formality but serves as a vital link in the evidentiary chain. These documents not only reflect traces of illicit economic activity but, when examined in context, allow for the precise identification of the offenders' roles, the laundering mechanisms involved, and the criminal networks implicated. The predominance of this evidentiary tool is justified by the sophisticated and concealed nature of money laundering offences, which frequently rely on the illusion of legality and formal legal structures.

Although document examination has been a cornerstone in building the evidentiary framework, the courts have consistently emphasized the need to verify the authenticity, coherence, and relevance of these materials, and to corroborate them with other types of evidence. This approach is intended to ensure a

high standard of rigor in the administration of evidence, in light of the inherent complexity of money laundering schemes.

A review of judicial rulings and decisions reveals that in approximately 85% of the cases, courts conferred enhanced probative value to documents only when corroborated by additional forms of evidence, including: *Defendant's statements*, used to confirm or contradict the content of the documents; *Witness testimony* – from accountants, bank officials, contractual partners, and others – essential in validating the authenticity of recorded operations; *Interceptions and electronic correspondence*, correlated with financial data to expose fraudulent intent; *Financial-accounting expert reports*, indispensable in explaining the laundering mechanisms and detecting accounting irregularities [4-27].

This integrative approach reflects the increasing sophistication of judicial practice in the domain of economic and financial crime, particularly money laundering, where the appearance of legality often conceals complex fund recycling schemes.

In substantiating their rulings, courts have demonstrated growing scrutiny regarding the form, content, and consistency of documents, paying close attention to the following aspects:

Signs of forgery or simulation: In over 30% of the cases, courts identified inconsistencies between the date of issuance of a document and the actual occurrence of the transaction.

Lack of alignment with economic reality: In 25% of the files, the documents recorded transactions with no real commercial substance, being classified as cover instruments.

Contradictions between documents and other evidence: Detected in 20% of decisions, particularly between bank statements and the testimony of witnesses or the accused [4-27].

It is worth noting that in 12% of the analyzed cases, the courts explicitly invoked the principle of free evaluation of evidence, empha-

hasizing that the probative value of documents is determined by the evidentiary ensemble as a whole, rather than by the mere formal existence of the document itself [4-27].

In over 60% of the cases, documents formed the foundation for the development of the prosecution's theory as early as the criminal investigation phase. The chronological structure of the transactions, the mapping of financial flows, and the presence of formal signatures or authorizations enabled investigators to formulate specific charges related to: the fictitious nature of commercial transactions; the use of proxy individuals to conceal the real identity of beneficiaries; the employment of shell companies to launder illicit funds; and the direct or indirect involvement of defendants in each stage of the laundering process—placement, layering, and integration [4-27]. This highlights the dual role of documentary evidence not only as a reflection of past conduct but also as a predictive instrument in the prosecution's evidentiary strategy.

The evolution of judicial practice in criminal cases involving money laundering demonstrates an increasing alignment of courts with the realities of modern financial systems and digital environments. Documents used as evidence in such cases are no longer limited to physical form (i.e., on paper), but are increasingly presented in digital formats, retrieved from banking platforms, company information systems, or online correspondence.

In approximately 40% of the examined cases, digital documents (e.g., PDF files, electronically generated bank statements, emails with accounting attachments) were introduced as evidence. This shift has compelled the courts to: verify the authenticity of electronic sources (banking, accounting, or IT-based); assess the validity of digital signatures or other forms of origin certification; and apply standards for correlating electronic data with other elements in the case file [4-27].

This evolution necessitates a redefinition of the traditional concept of a “document” and, implicitly, of its evidentiary value. Increasingly, courts are relying on the provisions of Law No. 91/2014 on electronic signatures and electronic documents when admitting such forms of evidence [30].

A notable development is the growing reliance on emails, online communications, and electronic attachments as part of the evidentiary documentation. From the judgments reviewed, in 20% of the cases, courts explicitly referenced: emails exchanged between representatives of shell companies and external partners; attachments containing fictitious invoices or transfer instructions; and confirmation messages related to online banking transactions. These materials were assessed not in isolation, but in conjunction with other pieces of evidence, with particular emphasis on the authenticity of the source and the date of transmission [4-27].

Although still not predominant, such evidence is becoming increasingly common in cases involving transnational criminal networks and sophisticated digital tools.

In 15% of the analyzed cases, courts in the Republic of Moldova admitted documents originating from foreign authorities or financial institutions operating under other jurisdictions, within the framework of international judicial cooperation. These included: bank statements issued by EU or CIS financial institutions; accounting documents obtained through letters rogatory; certified copies of contracts signed abroad; and fiscal or property records provided by financial intelligence units. These documents served a dual purpose: confirming the international flow of funds and substantiating the jurisdictional competence of domestic investigative authorities [4-27]. Courts were generally receptive to such evidence, provided the rules governing lawful acquisition and certified translation were respected.

Documents examined in the course of a criminal case may originate from a wide variety of sources: as a result of initial complaint verifications; from public or private institutions, including the Office for the Prevention and Combating of Money Laundering; following submission by investigative officers as part of special investigative measures; via seizure actions, whether voluntarily surrendered by the subject or forcibly obtained; or during searches of premises, body searches, or crime scene investigations.

While the general rules and tactical procedures for document examination remain largely uniform, the source and the specific circumstances under which the documents were obtained – such as whether they were voluntarily handed over or acquired through coercive means, whether they were found in publicly accessible spaces or deliberately concealed – must be carefully assessed during the preparation and execution of the examination. This approach enables the development and testing of working hypotheses concerning the concealment methods and operational techniques used in the criminal activity, particularly in the context of money laundering investigations.

Document examination is generally carried out in accordance with the provisions of the criminal procedure law [3, the article 118] regulating the manner in which such procedural actions must be conducted. Additionally, it adheres to the recommendations set out in forensic tactics literature concerning the conduct of this specific investigative action [33, p. 60; 2, p. 62], the evidentiary nature of documents as material means of proof in economic crime cases (especially those involving predicate offences [28, pp. 109-112] that triggered the illicit circulation of assets), and the particularities stemming from the laundering mechanisms employed to obscure the illicit origin of the proceeds.

In this context, we consider that the typical tasks associated with the examination of documents in cases concerning the laundering of assets derived from criminal activity include the following:

Determining the designation, nature, content, and other relevant circumstances surrounding a financial transaction or operation that constitutes a means of laundering illicitly obtained assets. Investigations must primarily focus on accurately identifying financial transactions that serve to conceal the illegal origin of funds. This analysis involves not only highlighting apparent elements, such as the transaction name or the identity of the parties involved, but also deciphering the true nature of the transaction. It is essential to examine the financial flows, the declared purpose of the operation, and the underlying legal relationships in order to uncover the mechanisms of concealment and the ostensible justification for the funds. Analyzing the circumstances under which such transactions were carried out may also reveal the financial techniques used to disguise the origin of the funds and lend them an appearance of legitimacy.

Clarifying the specific characteristics of document circulation within the organization and its relationships with supervisory, regulatory, or other relevant authorities. Investigating the internal document flow within an entity suspected of money laundering is a critical component. This involves examining the procedures for archiving, issuing, and circulating internal records to detect potential vulnerabilities exploited by the perpetrators. Additionally, the investigation should assess the organization's connections with banking institutions, oversight bodies, and other entities to uncover potential collusion or cover-up mechanisms. The declared commercial activities and economic relationships should be cross-checked against the realities reflected in the content of the documents analyzed.

Identifying signs that indicate violations of accepted norms within the official business environment that contributed to the commission of the offence or reveal supplementary techniques used in its execution. In our view, a key component of an effective investigation is detecting deviations from legal standards and common business practices. These may include accounting manipulations, the issuance of fictitious invoices, the registration of non-existent transactions, or the distortion of transaction values and characteristics. In this regard, the analysis must focus on identifying inconsistencies between the content of officially declared documents and the actual economic activities undertaken. Through a detailed review of such documents, the methods used to breach legal norms can be revealed, allowing for the exposure of fraudulent intent on the part of those involved.

Detecting indicators of transactions that are clearly unjustified, economically disadvantageous, or otherwise unusual given the prevailing economic context. In this respect, it is vital to identify transactions that, by their nature or structure, cannot be reasonably explained and deviate from standard commercial practices. For instance, transactions involving prices well below or above market value, excessive use of intermediaries, or repeated fund transfers through unverifiable entities in complex transactional chains may signal attempted money laundering. Analyzing the economic rationale behind such transactions and their supporting documentation can assist in uncovering the true intent to mask the illicit origin of the funds.

Identifying signs of material [31, p. 24] or intellectual forgery [1, p. 341] in the documents under examination. Investigators must conduct a thorough analysis of suspect documents to detect indicators of forgery, which may include unauthorized alterations, the use of falsified signatures, or the creation of

records containing fabricated or inaccurate information. The detection of such forgeries is essential not only to demonstrate fraudulent intent but also to trace the origin of unlawfully acquired assets. Collaboration with handwriting experts or forensic document examiners is highly beneficial in confirming material or intellectual forgeries and provides a scientific basis for evidentiary conclusions.

Revealing indicators of complicity by public officials or other responsible parties in corruption schemes or other criminal conduct associated with the laundering of illicit assets. We emphasize the importance of analyzing the relationships and interactions between public servants and individuals engaged in money laundering. Signs of corruption may include suspicious authorizations, inexplicably rapid approvals of transactions, or clear omissions during verification and control procedures. Cooperation with financial oversight bodies and other competent authorities can help clarify the factual context and substantiate evidence regarding officials' involvement in criminal activities. Moreover, institutional mechanisms that allow for the exploitation of legal or procedural loopholes must be critically examined, as they may facilitate criminal conduct under the guise of apparent legality.

The legislator does not require each document to be examined through a separate procedural action. Consequently, it is permissible to carry out a forensic analysis of multiple documents within a single procedural report, provided they are grouped according to objective criteria that are relevant to the criminal case. For instance, this may involve documents that attest to employment relationships or civil legal ties with a specific institution or organization, as well as those reflecting the circulation of a particular batch of material goods.

In our view, this flexibility granted to criminal investigative bodies constitutes an appropriate and pragmatic approach, especially

in the context of complex economic and financial crime investigations. Judicial practice in such cases has confirmed the validity of this method, allowing for the examination of multiple relevant documents in a single report. For example, an entire case file adjudicated in a civil procedure involving property rights or other lawful forms of possession may be reviewed collectively, insofar as it bears relevance to the criminal matter under investigation.

We consider that this methodology ensures an efficient use of both forensic and procedural resources while enabling a coherent analysis of the legal relationships and connections among the examined documents. Consolidating related documents into one procedural act contributes to clarifying the essential circumstances of the case, thereby facilitating the establishment of the objective truth and the correct application of the law.

This approach not only enhances the efficiency of the investigation but also highlights the importance of a detailed and interrelated analysis of the evidence—forming a robust basis for procedural conclusions and well-reasoned judicial decisions based on a complete, complex, and relevant evidentiary framework.

Naturally, in such cases, the record of document examination may—indeed, should—allow for a certain degree of generalization and systematization, aimed at fulfilling procedural objectives without overloading the report with data that, in the given context, are irrelevant to the purpose of the action.

As is well known, the document examination report must record, in addition to the general characteristics of the materials (such as external appearance, format, dimensions, and volume), only those portions of the documents that bear probative relevance to establishing the essential circumstances of the offence under investigation [32, p. 125].

We believe this approach is fully justified from a practical standpoint, as it allows the

investigative focus to remain on the essential elements of the documents, avoiding the unnecessary accumulation of information that could distract from the core aspects of the case. Accordingly, the careful selection of relevant fragments directly contributes to the evidentiary efficiency and to clarifying key facts of the criminal act.

Thus, where document examination is conducted in the form of forensic analysis, the report must include only those elements or excerpts that concretely serve the objectives pursued by the procedural activity. These may concern the identification of key document features such as dates, annotations, or critical information that support the investigation of money laundering offences.

We consider that such a methodology ensures an optimal balance between detail and clarity, avoiding the overloading of the procedural record with non-essential data while providing a solid foundation for drawing well-substantiated legal conclusions. This approach reflects the significance of a focused, rigorous analysis based on probative elements, thereby promoting both the efficiency and coherence of the investigative process.

When referring to document examination as a type of procedural inquiry, one must understand that it fulfills *two essential functions*: The discovery, analysis, and documentation of characteristics that qualify a document as a material means of evidence; The identification, evaluation, and documentation of facts, episodes, and circumstances relevant to the criminal case.

Both functions are frequently encountered in criminal proceedings involving money laundering. However, the second function – the analysis of the informational content of documents – holds particular importance, as it enables the identification of signs indicating the criminal origin of funds, their source, and the methods of transfer, particularly through banking channels.

In the context of forensic investigations, document analysis plays a central role, distinguished by a series of tactical particularities that directly influence the outcomes of search and seizure operations. In our view, the first essential organizational and tactical feature of document examination lies in the involvement of a multidisciplinary team of specialists – forensic officers, accountants, economists, and others – in conducting the procedural action.

The second tactical feature refers to the necessity of conducting a comprehensive examination, particularly of banking documents. The isolated inspection of a single document generally fails to uncover the broader criminal network or its individual components. The complexity of the examination also involves identifying the circumstances under which illicit capital was generated (or acquired) and tracing the entire laundering process.

The third tactical feature lies in the need to correlate direct document examination with the analysis of interconnected documents, which together may reveal the operational structure, pathways, and mechanisms of the illicit activity.

The fourth tactical feature is based on the fact that document examination is often one of the earliest procedural actions undertaken during the criminal investigation. The outcomes of this action form the basis for developing forensic hypotheses, organizing the hearings of suspects, defendants, and witnesses, and initiating specialized activities such as audits, technical-scientific assessments, or judicial expert examinations.

All of the above aspects point to a fifth defining characteristic: document analysis is not only a key component of tactical operations but also an effective investigative method, capable of establishing a “tactical-informational bridge” between the initial stage of the investigation and its subsequent phases, thereby ensuring procedural continuity, coherence, and operational efficiency.

Conclusions

Document examination plays a fundamental role in the criminal investigation strategy, functioning as a procedural action with a dual purpose: evidentiary and directional. It allows both the reconstruction of the criminal scheme and the early formulation of investigative hypotheses, often serving as the first tactical step in money laundering investigations.

The effectiveness of the examination tactic stems from an integrated, contextual, and multidisciplinary approach, which correlates the informational content of documents with the economic, legal, and financial networks reflected in other forms of evidence. This method capitalizes not only on explicit data but also on inconsistencies, omissions, and hidden signals, requiring continuous adaptation to new formats—physical, digital, or electronic.

The probative value of documents does not lie solely in their formal existence but in their ability to be examined within a coherent and systematic tactical framework, avoiding fragmentation and redundancy while enabling a clear understanding of concealment mechanisms, individual roles, and institutional complexities. This tactic demands rational generalization, efficient systematization, and well-judged integration into a complex evidentiary body.

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