

## A specialized financial investigation as an effective mechanism to combat business crimes: An analytical approach in light of Algerian Legislation

Bennour Mokhter <sup>1</sup> and Bennour Zeyneb <sup>2</sup>

<sup>1</sup> Lecturer -B-, University Center Ali Kafi, Tindouf, Institute of Law and Political Science, Department of Law, (Algeria)

Email: [mokhtar.bennour@cuniv-tindouf.dz](mailto:mokhtar.bennour@cuniv-tindouf.dz)

<sup>2</sup> Lecturer -A-, Mohamed Tahri University, Béchar, Faculty of Law and Political Science, Department of Private Law, (Algeria)

Email: [bennour.zineb@univ-bechar.dz](mailto:bennour.zineb@univ-bechar.dz)

**Abstract---**This analytical study examines the role of a specialized financial investigation as an essential mechanism for confronting business crimes in Algeria. It is an effective means of tracking, seizing, and confiscating illicit funds, which in turn acts as a deterrent. Our research is based on the Algerian legislative framework, specifically Law 06-01 on fighting corruption, Ordinance 05-01 on fighting money laundering, and Ordinance 20-04 establishing the Economic and Financial Penal Division. The article highlights how this system has contributed to supporting judicial effectiveness in major corruption cases, while emphasizing the challenges associated with a lack of expertise and international cooperation. It also suggests ways to enhance financial investigation as a mandatory and strategic procedure to combat business crimes.

**Keywords---**specialized financial investigation, business crimes, Law 06-01, Ordinance 20-04, fighting corruption, financial tracking of illicit proceeds, economic justice.

### Introduction

Business crimes in Algeria, as in other countries, have become one of the most serious challenges facing the legal and institutional system, given the deep economic, social, and political entanglements they entail. They are not merely traditional criminal acts, but rather sophisticated and innovative forms of economic and financial corruption where private interests intersect with public affairs, often penetrating

---

### How to Cite:

Mokhter, B., & Zeyneb, B. (2025). A specialized financial investigation as an effective mechanism to combat business crimes: An analytical approach in light of Algerian Legislation. *The International Tax Journal*, 52(5), 1768–1776. Retrieved from <https://internationaltaxjournal.online/index.php/itj/article/view/193>

The International tax journal ISSN: 0097-7314 E-ISSN: 3066-2370 © 2025

ITJ is open access and licensed under a Creative Commons Attribution-NonCommercial-NoDerivatives 4.0 International License.

Submitted: 12 January 2025 | Revised: 18 March 2025 | Accepted: 02 August 2025

1768

public procurement contracts, which are a vast field for leveraging influence and exploiting legal and financial loopholes.

In this context, several cases have emerged in Algeria over the last two decades, revealing the complexity of these crimes. They involve intertwined mechanisms such as inflated invoicing, creation of shell companies, money laundering, bribery, collusion in tenders, and conflicts of interest, among others.

In the face of this phenomenon, traditional investigation is no longer sufficient to prosecute this type of crime, as it relies primarily on classic means of proof that are inadequate and incapable of penetrating complex financial barriers and banking secrecy. This is why the need for a specialized financial investigation has emerged—an advanced methodology based on tracking the movement of funds through their legal, banking, and commercial channels, employing precise accounting, informational, and legal expertise, which allows for the uncovering of hidden links between the businessperson and the crime under investigation.

The Algerian legislative framework has evolved significantly in this regard. The legislator has adopted a set of integrated legal texts: the Penal Code, which has expanded the scope of criminalization and punishment for economic and financial crimes; Law 06-01 on Preventing and Combating Corruption, which embodies Algeria's international commitments under the 2003 United Nations Convention against Corruption and established prevention and investigation mechanisms, most notably the National Authority for the Prevention and Fight against Corruption; in addition to the Public Procurement Law, which has established rules for prior and subsequent control over administrative contracts and tenders, as they are the main gateway for the infiltration of corruption. We should also mention the Currency and Credit Law, which has approved mechanisms for financial and banking control, including the lifting of banking secrecy in specific cases by a judicial order. Other texts also exist, such as the Commercial Code, which regulates the obligations and restrictions imposed on companies and traders, thereby contributing to the tracking of financial activities.

### ❖ Importance of the Research Topic

The importance of this research lies in its shedding light on the effectiveness of a specialized financial investigation as a tool for protecting the national economy. It examines the extent to which relevant Algerian laws—particularly the Public Procurement Law—are integrated in curbing business crimes. Furthermore, it provides an analytical approach that can contribute to the development of legislative policy for combating these crimes.

### ❖ Research Problem

The problem of our study is encapsulated in the following question: To what extent does a specialized financial investigation constitute an effective mechanism for confronting business crimes in Algeria, especially in the field of public procurement, and what are the challenges that hinder its practical implementation?

### ❖ Study Methodology

In our research, we relied on the descriptive analytical methodology to analyze legal texts related to business crimes. We also used the comparative methodology to show the extent to which the Algerian experience is in line with modern trends in combating economic crime.

## 1. The Legal Framework for Specialized Financial Investigation in Algeria

A specialized financial investigation aims to transcend traditional methods that focus exclusively on the criminal act, expanding them to ensure the tracking of funds and assets, the examination of financial flows, and the analysis of accounting data.

Thus, it becomes necessary to establish a precise definition and a comprehensive concept of a specialized financial investigation to distinguish it from other criminal investigations and to determine its characteristics that make it an effective tool in uncovering organized financial crimes and corruption, which contributes to achieving deterrence and cleansing the economic environment.

### 1.1. The Concept of Specialized Financial Investigation and its Distinction from Traditional Investigation

A specialized financial investigation is defined as a set of procedures and techniques aimed at tracking funds, determining their origin and uses, and linking them to financial crimes<sup>1</sup>. This type of investigation is characterized as proactive, technical, and comprehensive. Unlike a traditional criminal investigation, which focuses on the criminal act, a financial investigation focuses on the financial aspect of the crime, which helps to uncover complex criminal networks.

A financial investigation is also understood as a procedure conducted concurrently and in parallel with a traditional criminal investigation for a detected criminal activity such as money laundering. In other words, it is a process of meticulously examining suspicious or illicit financial proceeds associated with an original or related crime. This is done through a precise and extensive financial examination of the criminal activity, with the aim of identifying the criminal network and its level of seriousness. Consequently, it can be said that a financial investigation ultimately allows for the establishment of evidence that can be presented in criminal proceedings for the purpose of confiscation or seizure<sup>2</sup>.

### 1.2. The Legislative Framework for Financial Investigation in Algerian Legislation

The Algerian legislator has recognized that a specialized financial investigation is a vital and effective mechanism for confronting complex economic and financial crimes. For this reason, it has established an integrated legislative framework to activate financial and economic investigations. This framework is divided between general and specialized legal texts that grant broad powers to competent authorities and impose strict control mechanisms.

#### 1.2.1. General Legal Texts

Certain general laws form the reference framework for a financial investigation by granting general powers that are adapted for financial investigations.

- **The Code of Criminal Procedure<sup>3</sup>** : This code represents the cornerstone of criminal investigation in Algeria. It grants public prosecutors and investigating judges broad powers in conducting investigations and gathering evidence, including judicial orders to access bank accounts, freeze funds, and seize suspicious assets. Although these powers are general, they are the cornerstone of any financial investigation.
- **The Penal Code<sup>4</sup>**: This code defines and specifies financial crimes such as embezzlement, corruption, money laundering, and fraud. It stipulates the penalties for these crimes, thus providing the judicial authorities with the legal framework to apply criminal procedures in these cases.

#### 1.2.2. Specialized Legal Texts

In addition to the general texts, the Algerian legislator has enacted specialized laws that directly address financial crimes and establish mechanisms for financial investigations.

- **Law on Preventing and Combating Corruption (Law 06-01)<sup>5</sup>**: This is the most important legal text establishing specialized financial investigation in Algeria. It provided for the creation of

<sup>1</sup> Al-Jili, Miqdad Ahmed, "Forensic Accounting and the Possibility of its Application in Iraq," *Journal of Al-Rafidain Development*, College of Administration and Economics, University of Mosul, No. 107, Vol. 34, 2012.

<sup>2</sup> Madame barbaché financial controller – public state equipment expenditures - 28/03/2015, p 02-03.

<sup>3</sup> Order No. 66-155 of June 8, 1966, containing the Code of Criminal Procedure, amended and supplemented by Order No. 20-04 of August 30, 2020, Official Gazette of the Algerian Republic, No. 50, issued on August 30, 2020.

<sup>4</sup> Law No. 24-06 of 19 Shawwal 1445, corresponding to April 28, 2024, amending and supplementing Order No. 66-156 of 18 Safar 1386, corresponding to June 8, 1966, which contains the Penal Code.

specialized bodies to combat corruption, such as the National Authority for the Prevention and Fight against Corruption (which was replaced by the Supreme Authority for Transparency), and delegated significant powers to it to carry out administrative and financial investigations. In the same context, it obligated public officials to declare their assets, considering it a key tool in financial investigation.

- **Law on Combating Money Laundering and Terrorism Financing (Law 25-10)<sup>6</sup>:** This law criminalizes various practices related to the crime of money laundering and established the Financial Intelligence Processing Unit. This unit is the primary body for specialized financial investigation, as it receives and analyzes suspicious transaction reports and submits its findings to the public prosecutor's office. The law also granted it the authority to lift banking secrecy in the context of combating money laundering.
- **Public Procurement Law<sup>7</sup>:** Although an administrative law, the Public Procurement Law plays a crucial role in financial investigation. It sets strict rules for concluding contracts and ensures transparency and competition, which makes it easier for financial investigators to trace the path of contracts and uncover any irregularities or corruption.

### 1.3. Characteristics of Specialized Financial Investigation

Based on our previous discussion, specialized financial investigation is one of the most important tools for combating contemporary economic crimes. Its emergence was a direct response to the complex and covert nature of these crimes. This type of investigation differs fundamentally from traditional criminal investigation in its characteristics, which are centered on the financial aspect of the crime. We will therefore highlight its characteristics in three key points: the nature of the data, the tools for financial tracking, and the importance of technical expertise.

#### 1.3.1. The Nature of Data in Specialized Financial Investigation

The data relied upon in a financial investigation differs from that used in a traditional criminal investigation. Instead of focusing on physical evidence at the crime scene (such as fingerprints or footprints), a financial investigation focuses on intangible data and evidence. This data primarily includes:

- **Banking and Financial Data:** This refers to bank statements, financial transfers, loan documents, and certificates of deposit.
- **Accounting Records:** These are the data related to commercial ledgers, balance sheets, profit and loss statements, and sales and purchase invoices.
- **Electronic Data:** This includes data related to online transactions and communication records.

Analyzing financial data requires extensive knowledge of accounting concepts, as well as the legal authority to access it. This is what distinguishes a financial investigation from ordinary criminal investigations, which do not normally require such a deep dive into financial data.

#### 1.3.2. Financial Tracking Tools

The core of a specialized financial investigation lies in its financial tracking tools, which are specifically designed to trace the path of funds and assets obtained from criminal activities<sup>8</sup>. These tools don't merely focus on searching for traditional physical evidence like documents or testimonies; they extend to tracing financial flows and uncovering the nature of complex banking and commercial transactions.

<sup>5</sup> Law No. 06-01 of February 20, 2006, concerning the prevention and combating of corruption, Official Gazette of the Algerian Republic, No. 14, issued on March 8, 2006, as amended and supplemented.

<sup>6</sup> Law No. 25-10 of 28 Muharram 1447, corresponding to July 24, 2025, amending and supplementing Law No. 05-01 of 27 Dhu al-Hijjah 1425, corresponding to February 6, 2005, concerning the prevention and combating of money laundering and terrorist financing.

<sup>7</sup> Law No. 23-12 of 18 Muharram 1445 AH, corresponding to August 5, 2023, which specifies the general rules related to public procurement, Official Gazette of the Algerian Republic, No. 53, issued on August 6, 2023.

<sup>8</sup> Ben Cheikh, Nour El-Din, "The Role of Special Investigation Methods in Combating Corruption Crimes," Journal of Legal and Political Research, Vol. 07, No. 01, June 2022, pp. 541-557.

This requires judges, judicial police officers, and regulatory bodies to possess high-level analytical skills that combine precise legal knowledge with specialized financial and accounting expertise.

The Algerian legislator has enshrined the use of these tools in several legislative texts. Law 06-01 on the Prevention and Fight against Corruption stipulated exceptional mechanisms for uncovering criminal proceeds, including the lifting of banking secrecy and the tracking of accounts. The Code of Criminal Procedure (Ordinance 66-155, amended and supplemented by Ordinance 20-04) also granted investigating judges expanded powers to use accounting and financial expertise to pursue cases of corruption and money laundering.

Furthermore, Law No. 23-12 of August 5, 2023, concerning Public Procurement, affirmed transparency and prior and subsequent control in the awarding of public contracts. This necessitates the activation of specialized financial investigation mechanisms to ensure the practical effectiveness of these texts. The most prominent of these tools are:

- **Forensic Accounting Analysis:** A specialized process for examining financial and accounting records to identify any manipulation or irregularities. Forensic accounting is used to uncover invoice inflation, the creation of shell companies, or the complex concealment of funds.
- **Asset Investigation:** This type of investigation aims to determine the value and location of assets owned by a suspect, such as real estate, luxury cars, and financial investments. This is done through cooperation with financial institutions and the real estate registry.
- **Use of Technology:** Law enforcement agencies rely on specialized software to analyze massive amounts of financial data, search for suspicious patterns, and link different transactions, which facilitates the process of tracing funds across borders.

### 1.3.3. Technical Expertise in Financial Investigation

The nature of a financial investigation requires specialized expertise not typically found in traditional criminal investigators, making technical expertise a fundamental characteristic of this type of investigation.

- **Forensic Accountants** are the backbone of a financial investigation. They are capable of deciphering complex financial records and uncovering accounting manipulations that an ordinary investigator might miss. They undertake the task of analyzing the intricate financial records of companies and public contractors, exposing accounting manipulations often linked to public procurement contracts<sup>9</sup>, such as invoice inflation or the concealment of fictitious expenses. A real-world example of this is in cases related to the public works sector, where judicial authorities have utilized accounting experts to uncover discrepancies in invoices whose values exceeded their actual worth.
- **Financial Analysts** possess the ability to understand the mechanisms of financial markets, exchange companies, and investments. This helps in tracing funds that are laundered through these channels. Their role is essential in tracking the movement of capital across financial markets, exchange companies, and unconventional investment mechanisms. The importance of this expertise has become particularly evident in money laundering cases, where financial analyses have made it possible to uncover suspicious financial transfer paths to shell companies abroad. This aligns with what the articles of Law 06-01 on the Prevention and Fight against Corruption (Articles 36–39) stipulate regarding the tracking and freezing of criminal proceeds.
- **Information Technology Experts:** With the increasing use of technology in financial crimes, technology experts have become essential for accessing digital data, recovering deleted information, and decrypting encrypted transactions. Today, IT experts are an indispensable component of financial investigations, as businesspeople rely on technology to conceal their crime trails. They

---

<sup>9</sup> Presidential Order No. 15-247 containing the regulation of public procurement and public service delegations, dated September 16, 2015, Official Gazette No. 05, issued on September 20, 2015.

contribute to recovering deleted digital data, tracing electronic transfers and calls<sup>10</sup>, and uncovering complex encryption systems. This has been practically demonstrated in many cases related to online bank transfers, where the Algerian judiciary has relied on IT experts to decipher codes and recover digital evidence that supported prosecution and confiscation proceedings.

The integration of these technical specializations into a specialized financial investigation reflects a legislative and judicial awareness of the necessity for a multi-disciplinary approach to confronting business crimes and economic corruption, in harmony with Algeria's international commitments under the 2003 United Nations Convention against Corruption<sup>11</sup>.

## **2. The Effectiveness of a Specialized Financial Investigation in Combating Business Crimes**

The spread of financial corruption among businesspeople since the economic liberalization policy (1999-2019) has naturally necessitated the activation of legal and regulatory mechanisms to curb this phenomenon and to keep pace with developments in the fight against economic and financial crimes.

### **2.1. Mechanisms of a Specialized Financial Investigation in Algerian Legislation**

Algerian legislation has adopted a number of modern mechanisms aimed at enhancing the effectiveness of a specialized financial investigation. This has not been limited to amending legal texts but has also included the creation of specialized structures and the development of new investigative methodologies.

#### **2.1.1. The Establishment of the Economic and Financial Penal Division as a Specialized Judicial Body**

The establishment of the Economic and Financial Penal Division by Ordinance No. 20-04<sup>12</sup> was a qualitative leap in the Algerian judicial system. Before this amendment, economic crimes were handled by ordinary courts, which lacked the specialization and expertise necessary to deal with the complexities of corruption cases and business crimes.

The Penal Division is a specialized judicial body that includes highly trained investigating judges, public prosecutors, and judicial police officers specializing in financial crimes. The division aims to ensure specialization in economic cases by concentrating expertise in one place, which facilitates the investigation and resolution of complex cases. In addition, the speed and effectiveness provided by the division's specialized sessions accelerate procedures and reduce the time required for investigation and trial. The judges of this specialized division also have a deep understanding of finance and accounting, which allows them to track financial assets obtained from the crime.

#### **2.1.2. The Financial Intelligence Processing Unit (CTRF)**

The Financial Intelligence Processing Unit (CTRF), also known as the Financial Intelligence Unit, is one of the most important mechanisms activated by Algeria to combat money laundering and terrorism financing<sup>13</sup>. This unit is part of the international network of financial investigation agencies, the Egmont Group, which allows it to cooperate and exchange information with other units worldwide.

<sup>10</sup> Nouh, Louay Abdullah, *The Extent of the Legality of Electronic Surveillance in Criminal Evidence and the Validity of Electronic Evidence Derived from Criminal Searches and the Factors of the Validity of Audio and Visual Evidence in Criminal Evidence*, 1st ed., Arab Studies Publishing Center, Egypt, 2018, pp. 13-104.

<sup>11</sup> United Nations Convention Against Corruption, adopted by United Nations General Assembly Resolution No. 58/4 of October 31, 2003, and entered into force on December 14, 2005, published on the website of the United Nations Office on Drugs and Crime (UNODC), available at: <https://www.unodc.org/unodc/en/corruption/convention.html>

<sup>12</sup> Order No. 20-04 of August 30, 2020, amending and supplementing Order No. 66-155 of June 8, 1966, containing the Code of Criminal Procedure, Official Gazette No. 51, issued in 2020.

<sup>13</sup> Executive Decree 02/127 of April 7, 2002, containing the establishment, organization, and operation of the financial intelligence processing unit, amended and supplemented by Executive Decree 08/275 of September 6, 2008, and Executive Decree 13/157 of April 15, 2013.



Its tasks are varied, including the collection of reports, as the unit receives reports of suspicious transactions from financial and professional institutions like banks and insurance companies. It also analyzes data by examining and tracking financial information to identify potential criminal activities. In addition to its various roles, the CTRF acts as a coordination bridge between the financial sector and judicial authorities, to which it forwards reports containing strong evidence of criminal activity.

### **2.1.3. The Adoption of Parallel Preliminary Financial Investigation**

As part of the development of its methodologies, Algeria has adopted the procedure of a parallel preliminary financial investigation. This differs from a traditional criminal investigation in that it does not focus solely on proving the criminal act, but works in a parallel and independent manner to track the financial proceeds related to the crime from the very first stage of the investigation.

The preliminary financial investigation relies, as its name suggests, on concurrency. The financial investigation begins simultaneously with the criminal investigation, preventing and hindering those involved from concealing or transferring their financial assets. It also focuses on proceeds with the aim of identifying the source of the funds, how they were used, and the assets that were acquired, which facilitates their recovery. Furthermore, it has independence, allowing the financial investigation to continue even if the criminal investigation does not prove the charge, which makes it possible to confiscate illicit funds even in the absence of a criminal conviction.

### **2.2. The Haddad Case: A Legal Reading on the Activation of a Specialized Financial Investigation**

The case of businessman Ali Haddad represented a prominent file of financial corruption in Algeria in the post-2019 era. It served as a practical laboratory to test the tools of a specialized financial investigation and the mechanisms for recovering illicit proceeds. This underscores that effective anti-corruption efforts are, by definition, financial; unless the flow of money is contained through tracking, early freezing, calculated confiscation, and asset management, deterrence erodes.

The trials resulted in his conviction with custodial sentences, fines, and confiscations, involving former senior officials. In July 2020, the Economic and Financial Penal Division at the Sidi M'hamed Court, established by Ordinance 20-04, sentenced him to 18 years in prison and a fine. The sentence was later reduced to 12 years upon appeal in November 2020. The activation of specialized justice in the Haddad case was embodied by the trial of the file before the Sidi M'hamed Court and the subsequent appeals within the specialized system, which reinforced the unification of jurisprudence and the institutional capacity to manage massive, multi-party financial cases.

In the same context, assets and funds were confiscated as part of the case, and charges included obtaining undue privileges, money laundering of corruption proceeds, violating public procurement rules, abuse of influence, and crimes related to financing a former election campaign. The application of preventive financial procedures through measures related to the confiscation and freezing of assets and funds demonstrates the presence of the financial arm of the investigation, in line with Law 06-01 on Combating Corruption and Ordinance 05-01, as well as the recommendations of the Financial Action Task Force on Money Laundering and Terrorism Financing (FATF)<sup>14</sup>.

The course of the file indicates a reliance on financial intelligence from the CTRF from suspicion reports and operational-strategic analyses<sup>15</sup> that led to the investigating judge using his authority to issue provisional orders pending the final verdict.

<sup>14</sup> Financial Action Task Force (FATF), *International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations 2012*, adopted February 16, 2012, Paris: FATF.

<sup>15</sup> Rekab, Amina, "Special Investigation Methods for Corruption Crimes in Algerian Law," Master's thesis, Tlemcen University, 2014-2015, pp. 60-61.

## Conclusion

In conclusion, our study shows that a specialized financial investigation is no longer just a technical auxiliary mechanism; it has become a cornerstone of the criminal strategy for combating business crimes. This is especially true in legal systems that face increasing challenges in tracking illicit funds and dismantling complex economic networks.

In Algeria, the legislator has established an integrated system that combines Law No. 06-01 on the Prevention and Fight against Corruption, and Ordinance 05-01 on Combating Money Laundering and Terrorism Financing. This is coupled with the creation of specialized bodies such as the Financial Intelligence Processing Unit (CTRF), the establishment of the Economic and Financial Penal Division by Ordinance 20-04, and finally the creation of the National Agency for the Management of Seized, Frozen, or Confiscated Assets and Funds. These texts and bodies legally and institutionally frame the course of a financial investigation, providing it with legitimacy and effectiveness.

On a practical level, the specialized financial investigation has enhanced the effectiveness of prosecutions in major corruption cases, as seen in the files of businesspeople that have uncovered the involvement of economic and political officials through complex financial influence networks. Focusing on the money trail—by tracking, freezing, and confiscating it—is more effective than merely proving the original crime, as it cuts off the possibility of reinvesting illicit proceeds and achieves both general and specific deterrence.

Nevertheless, there are still fundamental challenges that impede the full effectiveness of this investigation. The most prominent of these are the lack of specialized expertise in accounting and financial law, sometimes weak coordination between different agencies, and the difficulties of international cooperation in asset recovery.

These challenges necessitate developing the procedural and judicial framework to allow for the adoption of a parallel financial investigation as a mandatory procedure in all major cases of a financial nature, expanding the scope of transparency regarding the beneficial ownership of companies, and also strengthening the capabilities of judicial and regulatory bodies in cross-border financial tracking, in line with the 2012 FATF recommendations and Algeria's commitments under the UNCAC.

It can thus be said that the Algerian legislator has taken significant steps towards activating a specialized financial investigation as a mechanism to combat business crimes. However, achieving full effectiveness requires further development of the institutional structure, bolstering human capabilities, and expanding international cooperation. Combining these dimensions within an integrated legal framework will transform a financial investigation into a truly strategic tool for achieving a more effective economic criminal justice, which contributes to strengthening public trust in the rule of law and protecting the national economy from the effects of financial corruption.

## References

### Books

- Nouh, Louay Abdullah, "The Legality of Electronic Monitoring in Criminal Evidence and the Admissibility of Electronic Evidence from Criminal Search and Factors of Voice and Image Admissibility in Criminal Evidence," 1st ed., Center for Arab Studies for Publishing, Egypt, 2018, pp. 103-104.
- Madame Barbaché, *Contrôle financier – dépenses d'équipement public de l'État*, 28/03/2015, pp. 2-3.io



### Articles

- Al-Jili, Miqdad Ahmed, "Forensic Accounting and the Possibility of its Application in Iraq," *Al-Rafidain Development Journal*, College of Administration and Economics, University of Mosul, No. 107, Vol. 34, 2012.
- Ben Cheikh, Noureddine, "The Role of Special Investigation Methods in Combating Corruption Crimes," *Legal and Political Research Journal*, Vol. 07, No. 01, June 2022, pp. 541-557.

### Theses

- Rekab, Amina, "Special Investigation Methods in Corruption Crimes in Algerian Law," Master's thesis, University of Tlemcen, 2014-2015, pp. 60-61.

### Legal Texts

- United Nations Convention against Corruption, adopted by United Nations General Assembly Resolution 58/4, on October 31, 2003, and entered into force on December 14, 2005.
- Law No. 06-01 of February 20, 2006, on the Prevention and Fight against Corruption, Official Gazette of the Algerian Republic, No. 14, issued on March 8, 2006, as amended and supplemented.
- Law No. 23-12 of Muharram 18, 1445 AH, corresponding to August 5, 2023, which sets out the general rules relating to public procurement, Official Gazette of the Algerian Republic, No. 53, issued on August 6, 2023.
- Law No. 24-06 of Shawwal 19, 1445, corresponding to April 28, 2024, amending and supplementing Ordinance No. 66-156 of Safar 18, 1386, corresponding to June 8, 1966, comprising the Penal Code.
- Law No. 25-10 of Muharram 28, 1447, corresponding to July 24, 2025, amending and supplementing Law No. 05-01 of Dhul-Hijjah 27, 1425, corresponding to February 6, 2005, on the Prevention and Fight against Money Laundering and Terrorism Financing.
- Ordinance No. 66-155 of June 8, 1966, comprising the Code of Criminal Procedure, as amended and supplemented by Ordinance No. 20-04 of August 30, 2020, Official Gazette of the Algerian Republic, No. 50, issued on August 30, 2020.
- Ordinance No. 20-04 of August 30, 2020, amending and supplementing Ordinance No. 66-155 of June 8, 1966, comprising the Code of Criminal Procedure, Official Gazette No. 51, issued in 2020.
- Presidential Ordinance No. 15-247 on the Regulation of Public Procurement and Public Service Delegations, dated September 16, 2015, Official Gazette No. 05, issued on September 20, 2015.
- Executive Decree 02/127 of April 7, 2002, on the establishment, organization, and operation of the Financial Intelligence Processing Unit, as amended and supplemented by Executive Decree 08/275 of September 6, 2008, and Executive Decree 13/157 of April 15, 2013.

### Websites and Organizations

- Financial Action Task Force (FATF), *International Standards on Combating Money Laundering and the Financing of Terrorism & Proliferation: The FATF Recommendations 2012*, adopted February 16, 2012, Paris: FATF.
- United Nations Office on Drugs and Crime (UNODC) Website, available at: <https://www.unodc.org/unodc/en/corruption/convention.html>.