

FINANCIAL INVESTIGATIONS FROM THE PERSPECTIVE OF CZECH FORENSIC SCIENCE/CRIMINALISTICS

INVESTIGAÇÕES FINANCEIRAS DA PERSPECTIVA DA CIÊNCIA FORENSE/CRIMINALÍSTICA CHECA

Article received on: 6/1/2026

Article accepted on: 7/4/2026

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The authors declare that there is no conflict of interest

Abstract

The field of financial investigation in contemporary Czech criminalistic and security theory and practice is an area that continues to require proactive action and attention; however, in the author's view, it also deserves to be firmly anchored within the methods of criminalistic tactics. In this article, the author proposes and justifies the firm establishment of the 'Financial Investigation' method within Czech criminalistics, presenting this vision to the international professional community. These assertions are grounded in the author's research, pedagogical, and practical experience within the field, with an emphasis extending beyond pre-trial criminal proceedings. The criminalistic definition of the Financial Investigation method encompasses appropriate procedures, tools, and tactical operations for establishing the asset profile of the offender and their associates, as well as for the seizure of illicit gains, instrumentalities, equivalent values, and the claims of injured parties and crime victims.

Keywords: Criminalistics. Forensic Science. Criminalistic Tactics. Financial Investigation. Proceeds of Crime. Instrumentalities of Crime. Equivalent Values. Asset Management.

Resumo

O campo da investigação financeira na teoria e na prática contemporâneas da criminalística e da segurança na República Tcheca é uma área que continua a exigir ação proativa e atenção; no entanto, na opinião do autor, também merece estar firmemente enraizada nos métodos das táticas criminalísticas. Neste artigo, o autor propõe e justifica o estabelecimento firme do método de "Investigação Financeira" no âmbito da criminalística tcheca, apresentando essa visão à comunidade profissional internacional. Essas afirmações baseiam-se na experiência de pesquisa, pedagógica e prática do autor no campo, com ênfase que se estende além dos processos penais pré-julgamento. A definição criminalística do método de Investigação Financeira abrange procedimentos, ferramentas e operações táticas adequados para estabelecer o perfil patrimonial do infrator e de seus associados, bem como para a apreensão de ganhos ilícitos, instrumentos do crime, valores equivalentes e as reivindicações das partes lesadas e das vítimas de crimes.

Palavras-chave: Criminalística. Ciência Forense. Táticas Criminalísticas. Investigação Financeira. Produtos do Crime. Instrumentos do Crime. Valores Equivalentes. Gestão de Ativos.



1 INTRODUCTION

„*Mafiosi are more afraid of the confiscation of their property than of serving time in prison.*“ (Giovanni Falcone¹)

Czech forensic science is an applied, interdisciplinary field that is firmly established within the system of sciences. Its existence is historically justified by the definition of its subject matter, methods, and procedures, as well as by its continuous advancement and evolution.

Professional law enforcement and forensic practice relies on the insights of criminalistic science, expecting it to remain dynamic rather than stagnant. It must keep pace with the latest advancements in human knowledge while incorporating targeted research within the security sector

One area that warrants a permanent position within the framework of forensic science is the activity carried out by law enforcement authorities², especially during the course of criminal proceedings, known in professional circles as 'Financial Investigation'."

Financial investigation is a method proven by law enforcement and judicial practice, encompassing a wide range of procedures and operations. By their nature, these may be categorized as criminalistic-tactical methods—those described in the General Part of criminalistic science. This refers to the current simplified division of the discipline into the Introductory, General, and Special Parts³ or more broadly into:

General theoretical issues of criminalistic science and practice,

Methods of the cognition process regarding criminal acts and other forensically relevant events,

Methodology of the cognition process regarding specific types of criminal acts⁴.

¹ Giovanni Salvatore Augusto Falcone (May 18, 1939, Palermo – May 23, 1992, Capaci) was an Italian prosecutor who specialized in investigating and exposing organized crime, specifically the crimes committed by the Cosa Nostra

² § 12 odst. 2 o trestním řízení soudním (trestní řád), ve znění pozdějších předpisů.

³ KONRÁD, Zdeněk et al.. *Kriminalistika: Kriminalistická taktika a metodiky vyšetřování*. 2. vyd. Plzeň: Vydavatelství a nakladatelství Aleš Čeněk, 2021. s. 13. ISBN 978-80-7380-859-4.

⁴ PORADA Viktor, a kol. *Kriminalistika. Technické, forenzní a kybernetické aspekty*. Plzeň: Aleš Čeněk, 2016, s. 29, ISBN 978-80-7380-589-0, stejně tak STRAUS Jiří, et. al. *Úvod do kriminalistiky*. 3. vyd. Plzeň: Aleš Čeněk, 2012 s. 45, ISBN 978-80-7380-367-4.

The field of financial investigation is a relatively broad domain of police and judicial activities. It encompasses findings necessary for an objective assessment of the relationship between documented criminal activity and the proceeds derived from it, as well as the asset profile of the offender and their criminal associates. Furthermore, it provides a wealth of criminalistic information instrumental in the detection and clarification of forensically relevant events.

Current internal management acts of the Czech Police define this area as follows: "the process of searching for, documenting, and securing proceeds from criminal activity or securing substitute value and creating a property profile for the purposes of enforcing a sentence or protective measure or securing the claim of an injured party in criminal proceedings, and the following tasks related to the administration of such secured property."⁵

For the majority of criminal offenses, the offender's motive is the pursuit of financial gain, categorized as so-called 'profit-motivated crimes.' Modern crime prevention and state criminal policy rank the securing and confiscation of assets in criminal proceedings among their top priorities and the fundamental pillars of successful prosecution, with reference to the general provisions of the Czech Code of Criminal Procedure.⁶

Financial investigation utilizes a wide range of instruments from both criminal and police law, which are further interpreted by criminalistic science—primarily within the field of criminalistic tactics—and applied through specific investigative methodologies for individual types of criminal offenses. These include, for example, methods of personal searches, searches of dwellings, non-residential premises, and land, searches at law offices, the production and seizure of items, as well as methods of inspection, tracing, and a wide range of other institutes regulated under criminal procedural law—specifically Chapter Four of the Czech Code of Criminal Procedure⁷. These are areas whose instruments significantly interfere with the fundamental rights and freedoms of citizens guaranteed by the constitutional order. Therefore, a fundamental

⁵ Závazný pokyn policejního prezidenta č. 174/2011, k provádění finančního šetření v trestním řízení.

⁶ § 89 odst. 1, písm. e) trestního řádu kdy je v nezbytném rozsahu potřebné dokazovat zejména i podstatné okolnosti umožňující stanovení následku, výše škody způsobené trestným činem a bezdůvodného obohacení.

⁷ Zákon č. 141/1961 Sb., trestního řádu.

constitutional limit applies, presupposing that these basic rights and freedoms may only be infringed upon by an authorized body, based on legal authorization, and in justified cases.

In addition to defining the scope of authority within individual legal disciplines, criminalistic practice considers it necessary to provide an interpretation and outline potential procedures within the framework of criminalistic tactics.

Within criminal proceedings, the seizure of an offender's assets is one of the most widely discussed topics among both professional and lay circles. It is a highly sensitive subject that involves the demand for restitution of damages caused by offenders, the forfeiture of proceeds of crime, and the securing of instruments used in criminal activity. The state and its executive bodies are then judged by these criteria in terms of their success in law enforcement and ensuring public safety. Currently, authorized bodies in criminal proceedings possess a range of securing instruments aimed, at least in the initial stages of the process, at 'freezing' the financial situation⁸ to prevent the destruction, dissipation, or consumption of assets, pending a final decision on the merits, such as the imposition of a sentence or protective measures, thereby fulfilling the purpose of the law⁹. Asset-based sanctions against offenders and their criminal environment also represent an effective means of crime prevention¹⁰.

2 FINANCIAL INVESTIGATION AS A METHOD OF CZECH CRIMINALISTIC AND PRACTICAL ACTIVITY

From the perspective of Czech criminalistic tactics, the interpretation is broader than the statutory list of powers provided, for instance, by criminal or police law. Financial investigation deserves a place among the firmly established and scientifically described specific methods of criminalistic practical activity.

Financial investigation is a method of contemporary criminalistic practice consisting of the examination of forensically relevant information, objects, locations, and

⁸ status quo

⁹ § 36 trestního zákoníku

¹⁰ Blíže např. Eurojust News. Issue No. 13. *The main issue: Freezing and confiscation of the proceeds of crime*. Eurojust Press & PR Service, 2015, zdroj: www.eurojust.europa.eu

persons by authorized law enforcement authorities. Its purpose is to locate and seize assets in connection with ongoing criminal proceedings or the fulfillment of other tasks of the police and other security forces.¹¹

Criminalistics science defines the field of criminalistic tactics as an inseparable part of the discipline that examines the patterns of the emergence, duration, disappearance, and utilization of memory traces. On this basis, it develops methods, procedures, and recommendations for obtaining, utilizing, and documenting the information stored within these traces.

It also contributes to addressing the challenges of documentation and the utilization of technical means for organizing and implementing the process of cognition regarding forensically relevant events. Together with criminalistic technique and the introduction to criminalistics, it forms the **General Part** of forensic science / criminalistics.¹²

Criminalistic-tactical methods may be applied provided that fundamental conditions are met, primarily: **'Legality, Scientific Justification, Practical Justification, and Ethical Conduct,'**¹³ as well as feasibility and verifiability, which are inherently linked to the aforementioned conditions. The method of financial investigation is a procedure conducted on a legal basis, which has been historically justified both scientifically and practically.¹⁴ Its procedures and operations uphold the criteria of an ethical approach by the documenting officers acting on behalf of the law enforcement authority, under the supervision of a public prosecutor.

The contemporary conception of Czech criminalistic science divides the field of criminalistic tactics, in terms of content and structure, into the area of general tactical issues and into structural and partial methods.

¹¹ Blíže např. ČÁP Jan a Michal ŠMÍD, *Finanční šetření – oživující prvek pro českou kriminalistiku*, in ČÁP, Jan, Jaroslav SUCHÁNEK a kol. *Pokroky v kriminalistice 2023 – Sborník vědeckých prací a studií z mezinárodní konference*, Praha: PA ČR, 2023, s. 314-328, ISBN 978-80-7251-557-8.

¹² KONRÁD, Zdeněk et al.. *Kriminalistika: Kriminalistická taktika a metodiky vyšetřování*. 2. vyd. Plzeň: Vydavatelství a nakladatelství Aleš Čeněk, 2021. s. 13 ISBN 978-80-7380-859-4.

¹³ tamtéž. s. 15-16.

¹⁴ Např. ŠUGÁR, Jan a kol. *Finanční šetření v trestním řízení*. 1. vydání. Praha Vysoká škola finanční a správní, 2015. 180 s. Edice EUPRESS, ISBN 978-80-7408-121-7.

a) **The general issues** of criminalistic tactics serve as introductory matters that establish the foundation for this section of general criminalistics. This primarily involves defining the concept, subject matter, content, and structure, as well as the relationship to other scientific disciplines and the basic principles outlined above.¹⁵

b) **Structural Methods**

The structural methods of criminalistic tactics constitute the fundamental and core subject matter of the field, as they ensure the coordination of all criminalistic-tactical activities into a unified whole. This whole is purposefully directed towards the highly effective, objective, rapid, and economical combating of crime. These methods include: Criminalistic versions (investigative hypotheses); Planning and organization of detection, clarification, and investigation; Crime prevention and cooperation with the public; Criminalistic informatics.

c) **Partial Methods**

These methods provide guidance, albeit on a more general level (as essentially every criminal offense¹⁶ is unique), on how to apply individual criminalistic-tactical methods most effectively to fulfill a specific objective with the least possible expenditure of effort and resources (the principle of economy).

These consist of **basic methods**, most frequently used in practice when processing incoming reports of forensically relevant events or during their proactive detection by authorized subjects:

- **Interrogation, inspection, detention, search, tracing, and the utilization of experts.** Furthermore, there are **special methods**, the application of which is reserved for justified cases based on specific facts and legal authorization:
- **Confrontation, recognition (line-ups), on-site verification of testimony, reconstruction, criminalistic experiment (investigative attempt)¹⁷, and undercover investigative means.**

Note: Certain partial methods, such as the institutes of detention, search, and tracing, are also developed within the theory of the criminal service; therefore, they are

¹⁵ Blíže např. NĚMEC, Miroslav. *Kriminalistická taktika pro policisty a studenty Policejní akademie České republiky v Praze*. Praha: ABOOK, 2017. s. 46-60, ISBN 978-80-906974-0-9.

¹⁶ Šířeji „kriminalisticky relevantní událost“

¹⁷ Hlava pátá, Oddíl třetí „Některé zvláštní způsoby dokazování“ § 104a a násl. tr. řádu.

often considered methods of undercover investigative activity as well.¹⁸ The methods of criminalistic tactics that we designate as 'partial' can be divided into **basic methods** (most frequently used) and **special methods**, the application of which is considered only in justified cases, based on specific facts and legal authorization.¹⁹

In its recommendations, criminalistic tactics place great emphasis not only on the preparation of each criminalistic-tactical method but primarily on the methodology and tactics of its execution. This includes its documentation in the form of admissible evidence, in accordance with the relevant procedural law.²⁰

In this context, it is appropriate to mention the application of knowledge in the form of so-called **tactical procedures based on reflexive reasoning**²¹, the process of hypothetical reasoning, critical thinking, and methods of logical deduction. These are skills that an optimal investigator, involved in clarifying a forensically relevant event, should possess and skillfully employ. This includes the ability to 'read' facts contained within traces—whether of a physical or memory nature—and to infer connections within the scope of what remains unexplained. It further involves establishing both general and partial **criminalistic versions** (investigative hypotheses), with their gradual or concurrent verification and the elimination of incorrect versions, aiming for a proper and objective assessment of the case at hand.

Contemporary criminalistic science presents a wide range of proven methods, procedures, and tactical operations within the field of criminalistic tactics. The authors, in alignment with the members of research teams they have recently led or currently lead²², and following consultations with contemporary figures in criminalistic science,

¹⁸ ČÁP, Jan. *Kontrola příslušníků a zaměstnanců bezpečnostních sborů*. Praha: Policejní akademie ČR v Praze, 2022. s. 105-106, ISBN 978-80-7251-553-0.

¹⁹ ČÁP Jan, Finanční šetření pohledem kriminalistické vědy, *Kriminalistika* 2/2025, Praha: Ministerstvo vnitra ČR, s. 119-130, ISSN 1210-915.

²⁰ Tamtéž s. 108

²¹ Blíže: KONRÁD Zdeněk et al. (2021). *Kriminalistika: Kriminalistická taktika a metodiky vyšetřování*. 2. vyd. Plzeň: Vydavatelství a nakladatelství Aleš Čeněk, s. 17 – 20. ISBN 978-80-7380-859-4.

²² Např. Výzkumný projekt Ministerstva vnitra ČR s názvem „Metody zpracování podrobného majetkového profilu sloužící pro uložení ochranného opatření ‚zabrání části majetku‘ podle § 102a trestního zákoníku“ a identifikačním číslem VC20222025001, nebo

Interní výzkumný projekt VŠFS v Praze s názvem „Nové trendy v oblasti finančního šetření“ a identifikačním číslem 7427/2025/07 a dále pak

Výzkumný projekt Policejní akademie ČR v Praze, realizovaný v rámci Rozvojového programu policejní akademie ČR v Praze jako výzkumné organizace na léta 2017-2023, s názvem „Aktuální problémy kriminalistické taktiky a metodiky“ a

take the liberty of proposing the inclusion of 'Financial Investigation' among the existing partial methods²³. Furthermore, they propose its inclusion among the methods designated by both theory and criminalistic practice as **methods of a special mode of proof**, analogous to the method of 'Undercover Investigative Activity'²⁴.

Furthermore, in accordance with the teachings of certain prominent figures of our 'Czechoslovak criminalistics,' one may go even further and state that the object of criminalistic tactics consists of criminalistic traces examined by the methods of criminalistic tactics—encompassing not only memory traces but also material traces examined through criminalistic-tactical methods²⁵

The process of financial investigation should be viewed as running concurrently with specific criminal proceedings; however, in cases of more serious crime, it also runs alongside the process of undercover operational development. This involves the use of investigative means such as the surveillance of persons and objects, controlled deliveries (simulated transfers), and undercover agents, as well as the interception and recording of telecommunications and measures directed at postal shipments²⁶.

Undercover operational development is a specific police activity conducted by authorized officers of security forces acting on behalf of a law enforcement authority. It is primarily carried out in a classified (covert) manner, utilizing special investigative means and measures, including the use of supportive undercover tools. Furthermore, it may involve cooperation with intelligence services, which may be conducting their own intelligence investigations into the same matter²⁷.

The current approach of officers applying the method of financial investigation can be divided into two distinct parts:

Výzkumný projekt Policejní akademie ČR v Praze, realizovaný v rámci Rozvojového programu policejní akademie ČR v Praze jako výzkumné organizace na léta 2017-2023 s názvem „*Vybrané aspekty možného korupčního a jiného nežádoucího jednání příslušníků a zaměstnanců bezpečnostních sborů*“.

²³ Blíže např. ČÁP, Jan. *Kontrola příslušníků a zaměstnanců bezpečnostních sborů*. Praha: Policejní akademie ČR v Praze, 2022. s. 92-102, ISBN 978-80-7251-553-0.

²⁴ Blíže např. ČÁP Jan, *OPERATIVNĚ PÁTRACÍ ČINNOST – „KRIMINALISTICKO TAKTICKÝ POHLED“* in ČÁP, Jan, Jaroslav SUCHÁNEK a kol. *Rozvoj kriminalistiky z pohledu českého a slovenského výzkumu – Sborník vědeckých prací a studií*, s. 270-288, SBN 978-80-7251-554-7.

²⁵ Blíže METEŇKO, Jozef. *Kriminalistická taktika*. Bratislava: APZ v Bratislavě, 2012, 24-26 s. ISBN 978-80-8054-553-6.

²⁶ § 86 a násl. trestního řádu.

²⁷ ČÁP, Jan, *Finanční šetření - kriminalisticko taktický pohled*, Praha: Vysoká škola finanční a správní a.s., edice EDUCOpress, s. 24, ISBN 978-80-7408-279-5.

(1) In the first part, based on the investigation, the 'suspicious asset' is identified (whether it is an instrument of crime, proceeds of crime, or a substitute value for them) and subsequently seized.

(2) In the second part, these assets are confiscated from the perpetrator or another person (subject to the fulfillment of legal conditions) by a decision of the competent law enforcement authority.

An officer acting on behalf of a law enforcement authority conducts specific criminal proceedings to properly clarify the case, including the extent of securing assets for which there is a **reasonable suspicion** that they:

- are an **instrument of crime**²⁸ or
- are **proceeds of crime**, or
- constitute a **substitute value** for them,

To this end, the following criminal law instruments are available to the officer, as regulated in Section Four, Chapter Four²⁹ of Part One of the Code of Criminal Procedure, Sections 77b–81b.

This primarily involves the **Securing of instruments of crime, proceeds of crime, and substitute values**³⁰; furthermore, in the case of protective measures, the **Forfeiture of part of property**³¹, specifically following the procedure regulated in the section dedicated to the execution of protective measures, namely in **Section 358b**³² of the Code of Criminal Procedure.³³

The Czech legislator, relatively recently, supplemented the interpretative provisions of Chapter VIII of the Criminal Code with definitions of what constitutes an instrument and proceeds of crime, namely: **An instrument of crime** refers to an object intended or used to commit a criminal offense, including its fruits and benefits. **Proceeds of crime** refer to any economic advantage derived from a criminal offense. **Direct**

²⁸ § 135a trestního zákoníku – nástroj TČ; § 135b trestního zákoníku – výnos z TČ

²⁹ Předběžná opatření a zajištění osob a věcí důležitých pro trestní řízení § 67-88o trestního řádu.

³⁰ Pododdíl 3 § 79a-79g trestního řádu

³¹ § 102a trestního zákoníku

³² Nejdříve však až v úseku vyšetřování, neboť tento postup je možný až vůči obviněnému.

³³ ČÁP Jan a Michal ŠMÍD, *Finanční šetření – oživující prvek pro českou kriminalistiku*, in ČÁP, Jan, Jaroslav SUCHÁNEK a kol. *Pokroky v kriminalistice 2023 – Sborník vědeckých prací a studií z mezinárodní konference*, Praha: PA ČR, 2023, s. 314-328, ISBN 978-80-7251-557-8.

proceeds of crime refer to an object acquired through a criminal offense or as a reward for it, including its fruits and benefits. **Indirect proceeds of crime** refer to an object, including its fruits and benefits, which:

a) was acquired, even if only in part, in exchange for an object constituting direct proceeds of crime;

b) an object constituting direct proceeds of crime was transformed into, even if only in part; or

c) was appreciated (enhanced in value), even if only in part, through an object constituting direct proceeds of crime³⁴.

The process of financial investigation can be summarized as the procedure of tracing, documenting, and securing the aforementioned categories of assets, along with the concurrent creation of a **property profile** of the perpetrator. This is done for the purposes of ensuring the enforcement of financial criminal sanctions or securing the claims of victims in criminal proceedings. Once secured, the assets must be immediately managed to prevent damage or loss of value³⁵.

Financial investigation can therefore be perceived in three procedural phases:

1. **Asset tracing** (identification and location)
2. **Asset securing** (seizure and legal freeze)
3. **Management of secured assets**³⁶

The asset tracing process is based on a fundamental administrative procedure authorized by criminal and police law, specifically:

a) **Requests for information** pursuant to Section 8, Paragraph 1 of the Code of Criminal Procedure, or requests for information pursuant to Sections 18 and 66 of Act No. 273/2008 Coll., on the Police of the Czech Republic, directed at legal or natural persons (e.g., the Land Registry, insurance companies, the Czech Social Security Administration, leasing companies, etc.);

³⁴ § 135a trestního zákoníku a § 135b trestního zákoníku.

³⁵ Blíže ČÁP, Jan, *Finanční šetření - kriminalisticko taktický pohled*, Praha: Vysoká škola finanční a správní a.s., edice EDUCOpress, s. 96-102. ISBN 978-80-7408-279-5.

³⁶ dne 1.3.2022 nabyl účinnosti nový Pokyn policejního prezidenta č. 23/2022, o správě majetku zajištěného v trestním řízení

b) **Requests for information** pursuant to Section 8, Paragraph 2 of the Code of Criminal Procedure to obtain information subject to **banking secrecy** (e.g., from banks, credit unions, the Central Securities Depository, investment companies, tax authorities);

c) **Requests for information from the tax administrator** based on legal regulations, internal management acts, and agreements (e.g., the Tax Office, administrative authorities, or municipal bodies);

d) **Requests for information from other legal or natural persons**; a significant simplification in this administrative part of asset tracing was the establishment of the **Central Register of Accounts** (hereinafter referred to as the 'CRA')."

The CRA is a central database of basic information regarding accounts and safe deposit boxes maintained by institutions for their clients, i.e., natural or legal persons or other entities. The Central Register of Accounts is operated by the Czech National Bank on behalf of the state. Its purpose is to support legally designated authorities³⁷ in detecting criminal activity and prosecuting perpetrators, particularly in cases of economic, financial, and organized crime. Authorized applicants can obtain basic information from the CRA regarding the establishment (or closure) of an account and the rental of a safe deposit box (including registration changes). The CRA does not contain account balances, the contents of safe deposit boxes, etc.; an officer conducting a financial investigation must direct their specific requests and inquiries directly to the operating banks and companies.

From the CRA, the investigator obtains, among other things, information regarding **beneficial owners**, account managers (disponents), and persons with power of attorney. Requests to the CRA are conducted digitally, exclusively via **data boxes**, with the verified identity of the requesting law enforcement authority. Under the law, mandatory banking and investment institutions submit and update mandatory data to the Czech National Bank in **daily batches**.

These include banks and foreign banks conducting their activities within the territory of the Czech Republic through their branches, as well as savings and credit unions; within the meaning of the law, these are terminologically referred to as **credit**

³⁷ *zákonem č. 300/2016 Sb. – o centrální evidenci účtů* (dále jen ZCEÚ) ve znění pozdějších předpisů (zejména změnou ukotvenou v zákoně 527/2020 Sb).

institutions. In addition to these, other institutions—so-called **electronic money institutions**—also contribute (including foreign electronic money institutions, small-scale electronic money issuers, payment institutions, foreign payment institutions, and small-scale payment service providers) to which the Czech National Bank has assigned a **payment system code**³⁸.

The administrative approach is supplemented and followed by direct and active investigation within the exercise of the authorized officer's powers. This involves the use of special investigative techniques and, crucially, fundamental criminal-tactical procedures such as interrogation, searches, inspections (crime scene examinations), and the search for persons, objects, and information³⁹. Direct and active investigation presupposes knowledge of the criminal environment, involving direct penetration into this environment by an authorized officer of the Criminal Police and Investigation Service, or through an informant or technical means.

The objective of a financial investigation is to secure assets for criminal proceedings, which can subsequently be confiscated using a wide range of criminal law instruments, thereby facilitating the imposition of just criminal sanctions⁴⁰.

2.1 Constitutional limits and fundamental principles of criminal law

In connection with the criminological-tactical interpretation⁴¹ it is appropriate to highlight the so-called "constitutional limits" by which the exercise of state power must be governed. In this case, the author refers specifically to Article 2, Paragraph 3 of the Constitution, which stipulates that:

"State power serves all citizens and may be exercised only in cases, within the limits, and in the manner provided by law."⁴²

³⁸ Blíže např. Centrální evidence účtů - Česká národní banka (cnb.cz), [online]. [cit. 2024-07-08]. Dostupné z: <https://www.cnb.cz/cs/statistika/centralni-evidence-uctu/>

³⁹ ČÁP, Jan, *Finanční šetření - kriminalisticko taktický pohled*, Praha: Vysoká škola finanční a správní a.s., edice EDUCOpress, s. 23 a násl., ISBN 978-80-7408-279-5.

⁴⁰ ČÁP Jan a Michal ŠMÍD, *Finanční šetření – oživující prvek pro českou kriminalistiku*, in ČÁP, Jan, Jaroslav SUCHÁNEK a kol. *Pokroky v kriminalistice 2023 – Sborník vědeckých prací a studií z mezinárodní konference*, Praha: PA ČR, 2023, s. 314-328, ISBN 978-80-7251-557-8.

⁴¹ Např. ČÁP, Jan. *Kontrola příslušníků a zaměstnanců bezpečnostních sborů*. Praha: Policejní akademie ČR v Praze, 2023. s. 89-108, ISBN 978-80-7251-553-0.

⁴² Ústavní zákon č. 1/1993 Sb., Ústava České republiky, článek 2.

A member of a security body is obliged to subject the execution of a financial investigation involving the use of criminal and police law instruments to this constitutional principle, ensuring that their procedures are defensible and that any evidence obtained is admissible in specific criminal proceedings.⁴³

The field of financial investigation and concurrent or subsequent procedures in connection with documented criminal proceedings, aimed at identifying specific suspicions regarding illegal assets, significantly interferes with the fundamental rights of persons guaranteed by the Constitutional Order of the Czech Republic, specifically Art. 36 para. 1, Art. 38 para. 2 y Art. 11 para. 1 of the Charter of Fundamental Rights and Freedoms.

The application of interim measures (securing measures) against the property of the offender and their criminal associates results in the restriction of one of the fundamental human rights and freedoms, namely the **property right**.

The Constitutional Court of the Czech Republic has repeatedly ruled in its decisions that even in the case of penalties, as well as **protective measures**⁴⁴ (for which findings from financial investigations provide the basis), the general standards of evidence in criminal proceedings and the principles of criminal law must always be fully applied, and it is necessary to proceed beyond a reasonable doubt⁴⁵

The fundamental principles of criminal proceedings are certain legal principles and guiding legal ideas that govern criminal proceedings, and thus also financial investigations, which provide the necessary information upon whose content decisions are made within the criminal process⁴⁶.

⁴³ Blíže např. ČÁP, Jan. *Prohlídka Kriminálně-taktický pohled*. Praha: Policejní akademie České republiky, 2022. str. 31, ISBN 978-80-7251-545-5.

⁴⁴ Např. postupu tzv. rozšířené konfiskace majetku dle ust. § 102a trestního zákoníku.

⁴⁵ Srov. Např. Nález Ústavního soudu II. ÚS 1849/17, ze dne 22. 5. 2018, K rozhodování o zabrání věci v trestním řízení.

⁴⁶ Blíže JELÍNEK, Jiří a kolektiv: *Trestní právo procesní*. 6. vydání. Praha: Leges, 2021, s. 127, ISBN 978-80-7502-550-0.

2.2 Specialization of officers acting on behalf of a law enforcement authority

Financial investigation is a specialized procedure conducted by professionally proficient officers on behalf of a law enforcement authority. Its goal is to trace the assets of a perpetrator for the purpose of securing them in anticipation of a potential sentence or protective measure, thereby fulfilling the fundamental purpose and sense of criminal proceedings as expressed in Section 1, Paragraph 1 of the Code of Criminal Procedure⁴⁷. In the vast majority of cases, the financial investigation is conducted with the aim of compiling a so-called **'complete property profile of the persons of interest'**.

The **person of interest** is the perpetrator of the documented conduct, whether in the procedural standing of a person under investigation, a suspect, an accused, or a defendant⁴⁸ as well as other persons acting in concert with the perpetrator, to whom the perpetrator may have transferred, hidden, or entrusted assets.

In recent years, police practice has reached the necessity of specializing officers who conduct financial investigations, as this type of police activity requires specific knowledge and procedures not possessed by ordinary investigators, detectives, assistants, or analysts. This specialization is acquired through professional courses within lifelong learning programs directly within the security forces or through professional institutions, including universities. The skills of financial investigation specialists primarily span the fields of police law, criminal law, financial law, and criminalistics. In police practice, a slang term has emerged to denote their specialization and skills: the **'yield-chaser'** (Czech: *výnosář*). Recently, a certified methodology⁴⁹ was developed, and several research projects⁵⁰ are currently underway.

⁴⁷ Účelem trestního řádu je upravit postup orgánů činných v trestním řízení tak, aby trestné činy byly náležitě zjištěny a jejich pachatelé podle zákona spravedlivě potrestáni.

⁴⁸ Podle jeho procesního postavení.

⁴⁹ ŠUGÁR, Jan a kol. *Finanční šetření v trestním řízení*. 1. vydání. Praha Vysoká škola finanční a správní, 2015. 180 s. Edice EUPRESS, ISBN 978-80-7408-121-7.

⁵⁰ Např. „Metody zpracování podrobného majetkového profilu sloužící pro uložení ochranného opatření ‚zabrání části majetku‘ podle § 102a trestního zákoníku“, s identifikačním číslem projektu VC20222025001 či Interní výzkumný projekt VŠFS v Praze s názvem „Nové trendy v oblasti finančního šetření“ a identifikačním číslem 7427/2025/07.

Current police practice requires specialized skills and teamwork when detecting more serious forms of criminal activity. The optimal model for this cooperation is the creation of so-called 'micro-teams' consisting of:

- Lead Case Officer (investigator or procedural specialist),
- Detective (operational activities),
- Asset Recovery Specialist ('výnosář')⁵¹ (financial investigation).

In more complex cases, this team can be supplemented by a case analyst, an investigative assistant, as well as consultants and expert witnesses⁵².

From the perspective of criminalistic tactics, it is advisable that the sophisticated work of the investigative team be planned and organized using the structural methods outlined above⁵³.

2.3 Management of secured assets in the Czech Republic

By securing assets, investigators acting on behalf of a law enforcement authority incur an obligation to exercise reasonable care to prevent damage, loss, or other harm. For this purpose, depending on the secured commodity, they have at their disposal accounts at the Czech National Bank, secured storage facilities according to the internal regulations of individual police authorities, and, above all, the possibility of cooperation with specialized workplaces such as the Office for Government Representation in Property Affairs (UZSVM)⁵⁴ and the Center for Secured Assets of the Ministry of the Interior of the Czech Republic (CENZA)⁵⁵. The law enforcement authority, or more broadly, the 'authorities involved in criminal proceedings,' bears responsibility for the management of the secured assets. The establishment of these specialized workplaces

⁵¹ „Specialista“ dle písm. g) č l. 1 Závazného pokynu policejního prezidenta č. 174/2011, k provádění finančního šetření v trestním řízení.

⁵² ČÁP Jan a Michal ŠMÍD, *Finanční šetření – oživující prvek pro českou kriminalistiku*, in ČÁP, Jan, Jaroslav SUCHÁNEK a kol. *Pokroky v kriminalistice 2023 – Sborník vědeckých prací a studií z mezinárodní konference*, Praha: PA ČR, 2023, s. 314-32, ISBN 978-80-7251-557-8.

⁵³ Blíže např. ČÁP, Jan. *Kontrola příslušníků a zaměstnanců bezpečnostních sborů*. Praha: Policejní akademie ČR v Praze, 2022. s. 89-94, ISBN 978-80-7251-553-0.

⁵⁴ Zřízený zákonem č. 201/2002 Sb. ÚZSVM a spadající pod resort Ministerstva financí

⁵⁵ Centrum zajištěných aktiv je oddělením Ministerstva vnitra ČR, které zajišťuje správu a prodej zajištěného majetku. Při správě a prodeji vycházíme ze zákona č. 279/2003 Sb. o výkonu zajištění majetku a věci v trestním řízení a o změně některých zákonů, v platném znění.

significantly alleviates the administrative and factual burden placed on investigators during criminal proceedings, allowing them to focus on the core of criminalistic and police procedures to which they are legally bound.

3 CONCLUSION

As stated in the introduction, the authors present to the broad professional criminalistic community—both nationally and internationally—a claim supported by specific findings of current criminalistic theory and practice, as well as extensive experience from concrete criminal cases and judicial decisions: that the method of **'Financial Investigation'** is a criminalistic method of practical activity. By its nature, it belongs among the 'Methods of the process of cognizing criminal acts and other criminalistically relevant events' (more simply, into the general part of criminalistic science, specifically among criminal-tactical methods).

Through the method of 'Financial Investigation,' authorized officers obtain and utilize information within the memory of individuals to clarify criminalistically relevant events, potentially employing further criminal-tactical and criminal-technical means. It is a process of tracing, documenting, and securing proceeds of crime or substitute values, and compiling a property profile for the purposes of enforcing a sentence, protective measures, or securing the claims of victims in criminal proceedings, including subsequent tasks related to the management of such secured assets. The method consists of verifying criminalistically relevant information, objects, locations, and persons by authorized police authorities to locate and secure assets in connection with ongoing criminal proceedings or the fulfillment of other tasks of the police and other security forces.

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