

Interview with Victoria Cujba, Head of the State Financial Control Inspectorate, on the work agenda, achievements in 2025, and priorities for 2026



Strengthening Financial Control and Anti-Fraud Measures in the Context of Moldova's EU Accession

Ms. Cujba, it is evident that the State Financial Control Inspectorate has been actively promoting stronger financial control and the prevention of financial fraud in the context of the Republic of Moldova's accession to the European Union.

Victoria Cujba: Indeed. I firmly believe that the Republic of Moldova's accession to the European Union is fundamentally about how public institutions operate and how public funds are managed. From this perspective, I would like to highlight the importance and responsibility of the mandate of the State Financial Control Inspectorate. As an administrative authority subordinated to the Ministry of Finance, the Inspectorate exercises the public prerogative of financial control over public funds and contributes to strengthening accountability in public financial management.

Based on the ICFS results for 2025, it appears that activities were primarily focused on entities and sectors managing public finances and public assets with a higher level of risk. What can you reiterate in this regard?

Victoria Cujba: The ICFS team carries a significant responsibility to identify and conduct targeted financial inspections so that, despite the limited resources available, we are able to focus on the most relevant and risk-exposed entities.

In order to establish and approve the inspection agenda, we follow clearly defined procedures and conduct risk-based analyses. Our work relies on methodological standards that allow us to prioritize interventions where the potential risks to public funds are greatest.

ICFS specialists analyse public expenditures and data related to the management of public assets, drawing on multiple databases and information systems. In addition, we review information received through petitions, complaints and notifications, including those submitted by law-enforcement bodies, in order to identify potential irregularities or fraud risks.

At the same time, the Inspectorate's work agenda remains flexible. Whenever requests are received from the Prime Minister or the Minister of Finance, we promptly initiate additional thematic or complex financial inspections.

In **2025**, the Inspectorate carried out **264 financial inspections**, of which **68 inspections (25.7%)** were conducted in addition to the semi-annual activity programmes, including:

- **17 inspections** at the request of the Prime Minister
- **14 inspections** at the request of the Minister of Finance
- **37 inspections** following compliance control reports

Regarding the sectors inspected during 2025:

- **91 inspections** in entities operating in the entrepreneurship sector
- **40 inspections** in local public finance entities
- **48 inspections** in healthcare and social protection institutions
- **43 inspections** in education, culture, science and sports institutions
- **15 inspections** in entities benefiting from external funds
- **27 inspections** in other sectors such as public order, justice and defence

Following these inspections, the Inspectorate issued **204 prescriptions** requiring the elimination of identified irregularities, with the aim of strengthening the accountability of officials responsible for managing public funds and public assets.

Inspection findings were also transmitted to relevant ministries, the Public Property Agency, central and local public authorities, territorial offices of the State Chancellery, and other competent institutions for further action within their respective mandates.

The total volume of financial resources examined during **2025 exceeded 78 billion lei**.

As a result of the inspections, irregularities amounting to **over 754 million lei** were identified, including:

- **over 220 million lei - recoverable amounts**
- **383 million lei - non-recoverable amounts**
- **28.5 million lei - receivables with expired limitation periods**
- **2.0 million lei - liabilities with expired limitation periods**
- **120.2 million lei - material and non-material assets or financial resources not recorded in accounting records**

Detailed statistical data and performance indicators regarding the Inspectorate's activities for 2025 are available in the **Annual Report**, published on the official website of the Inspectorate.

Do you encounter differences of opinion with the inspected entities regarding the prescriptions issued?

Victoria Cujba: Divergences and legal disputes are, to some extent, inherent to the nature of financial control activities. In certain cases, entities subject to inspections may challenge our findings or disagree with the prescribed corrective measures.

We also encounter situations where the interpretation of the applicable regulatory framework may differ. Such cases may ultimately be resolved through judicial proceedings.

During **2025**, representatives of the State Financial Control Inspectorate participated in **382 court hearings** related to administrative, civil, contraventional and access-to-information disputes.

At the end of the year, the Inspectorate had **681 cases or preliminary requests under examination**, of which **57 concerned activities from 2025**.

It is worth highlighting that the Inspectorate maintains a **success rate of over 97% in court cases**, which reflects the professionalism and diligence of the ICFS team. As guardians of public funds, we remain fully committed to fulfilling our mandate and safeguarding the proper management of public resources.

Through ICFS, the Ministry of Finance is also responsible for overseeing external assistance funds and European funds. What conclusions have emerged from financial inspections carried out at institutions benefiting from such projects?

Victoria Cujba: By analysing the errors made by public authorities and institutions that are beneficiaries of external assistance projects, particularly regarding the verification of expenditure eligibility, we have observed that in certain cases the provisions of European legislation may be interpreted differently in relation to the national regulatory framework.

Irregularities identified during inspections of external assistance funds may include:

- **conflicts of interest or incompatibilities**, such as the involvement of persons with conflicts of interest in procurement or evaluation procedures, or the absence of impartiality declarations;
- **non-compliance with public procurement legislation**, including incorrect application of procurement procedures, artificial splitting of contracts to avoid legal thresholds, or the use of restrictive or discriminatory evaluation criteria;
- **ineligible expenditures**, including staff remuneration expenses that do not meet eligibility conditions, exchange rate losses, or expenditures incurred outside the eligibility period;
- **lack of adequate supporting documentation**;
- **deficiencies in project implementation and monitoring**, including unjustified delays in carrying out activities;

- **non-compliance with information and visibility requirements** concerning European funding.

When referring to budgetary supervision, what exactly does this involve?

Budgetary supervision is conducted at the request of the Ministry of Finance and aims to evaluate the processes of planning, managing and executing budgetary funds, including the achievement of performance indicators.

For **2026**, several budgetary supervision exercises are planned, including at:

- the **Ministry of Internal Affairs** and institutions benefiting from budget allocations;
- the **Ministry of Economic Development and Digitalization**;
- public institutions such as the **Invest Moldova Agency** and the **Organization for Entrepreneurship Development (ODA)**.

These reviews are conducted **ex officio**, based on access to information databases, complemented by authorized on-site document verification.

During **2025**, the budgetary supervision function focused mainly on research and analysis, aimed at strengthening the institutional and operational framework necessary for the effective implementation of this function.

In this context, the Inspectorate developed and approved the **Methodological Norms for Budgetary Supervision**, adopted by Order of the Ministry of Finance, which establish the regulatory and procedural framework for carrying out these activities.

Through strengthened cooperation with relevant institutions, Inspectorate staff also obtained access to key information systems such as **“Budget Planning”** and **“Financial Reporting of Budgetary Authorities and Institutions”**, enabling more effective budget analysis and monitoring in the future.

What do you consider most important for society to understand about the activities of the State Financial Control Inspectorate and its contribution to the European integration process?

Victoria Cujba: In **2025**, at the initiative of the Government and under the coordination of the Ministry of Finance, the **National Anti-Fraud System** was established on the platform of the State Financial Control Inspectorate. This represents an essential element for advancing the Republic of Moldova's accession to the European Union.

As Moldova receives substantial financial support from the European Union and other external partners, it is crucial that the country has robust mechanisms in place to protect both national and European financial interests.

How does the anti-fraud system function in practice?

Victoria Cujba: Following the Government Decision adopted in **May 2025** on the creation of the **National Anti-Fraud System and the Anti-Fraud Network**, the State Financial Control Inspectorate became the platform for the **National Anti-Fraud Unit** and the **contact point for cooperation with OLAF - the European Anti-Fraud Office**.

Numerous national institutions participate in this network, including ministries, the State Chancellery, the Prosecutor's Office system, the National Anti-Corruption Centre, the Court of Accounts, the National Bank of Moldova, the State Tax Service, the Customs Service, the Public Procurement Agency, the Financial Intelligence Unit, the National Integrity Authority, the General Police Inspectorate, and the General Inspectorate of Border Police.

All participating authorities are responsible for ensuring the prompt exchange of information in order to detect suspicions of financial fraud and take coordinated action to protect public funds, European funds and external assistance.

What measures were taken to ensure that the Anti-Fraud Unit within ICFS became operational?

Victoria Cujba: During **2025**, the legal framework governing anti-fraud coordination was strengthened through amendments to national legislation.

These amendments also reinforced criminal liability for offences affecting the financial interests of the European Union and designated the Inspectorate as a detection authority for certain offences involving EU funds.

These include:

- misuse of external assistance funds;

- fraudulent obtaining of external funds through false or incomplete declarations or documentation;
- embezzlement of external assistance funds.

Another key element for the effective functioning of the Anti-Fraud Unit is the development of professional capacities, continuous training, access to specialized expertise, the exchange of best practices and strong inter-institutional cooperation.

As we are already in the first quarter of 2026, what priorities will guide ICFS activities in the coming period?

Victoria Cujba: From the very first discussion with the Minister of Finance, **Andrian Gavriliță**, we agreed that a key priority for the short and medium term is the modernization of financial inspection methods through the use of technological solutions and the digitalization of processes.

This includes gradually transitioning from pilot projects to fully operational systems, in line with the necessary regulatory provisions.

At the same time, we will focus on strengthening the Inspectorate's analytical capacities for identifying financial risks and making better use of data available in information systems for financial control of public funds and external assistance.

We wish the entire team of the State Financial Control Inspectorate continued success and ambitious achievements.

Victoria Cujba: Thank you very much. We are honoured to contribute to safeguarding the financial interests of our state and to work alongside the professional team of the Ministry of Finance.