

**Resumed evaluation Report No. 25 of 1 April 2026  
on Alexandru CERNEI, prosecutor in the Anti-Corruption Prosecutor’s Office,  
subject of evaluation under Law No. 252/2023**

Evaluation Panel B (the “Panel”) of the Prosecutor Vetting Commission (the “Commission”), established by Law No. 252/2023 on the external evaluation of judges and prosecutors and amending some normative acts (“Law No. 252/2023”), discharging the powers under the same Law, deliberated in private on 12 March 2026 and approved this report on 1 April 2026.

The members participating in the approval of the resumed evaluation report were:

*Virginia MORARU – Panel’s Chair*  
*Cornel LEBEDINSCHI*  
*Irmantas MIKELIONIS*

Based on its work in collecting and reviewing the information, and subsequent deliberations, the Panel prepared the following resumed evaluation report.

### **I. Introduction**

1. On 15 July 2025, the Panel approved Evaluation Report No. 4 concerning Alexandru CERNEI (the “subject”), prosecutor in the Anti-Corruption Prosecutor’s Office (the “APO”), subject of evaluation under Law No. 252/2023 (the “initial evaluation report”).
2. In the initial evaluation report, the Panel concluded that the subject meets the ethical and financial integrity criteria set out in art. 11 of Law No. 252/2023.
3. The initial evaluation report did not identify any issue leading to failure. At the same time, it examined two matters that raised certain doubts during the evaluation but were found not to justify a finding that the subject fails the evaluation, namely: (1) unjustified wealth for 2020 and 2021; and (2) the non-declaration of cash savings in the annual declarations of assets and personal interests (“annual declarations”) for 2018 and 2019.
4. By decision of 12 September 2025, the Superior Council of Prosecutors (the “SCP”) rejected the initial evaluation report and ordered the resumption of the evaluation procedure.
5. The Panel conducted the resumed evaluation pursuant to Law No. 252/2023 and the Rules of Procedure of the Commission (the “Commission Rules”).

6. Following the resumed evaluation, the Panel concludes that the subject meets the ethical and financial integrity criteria set out in art. 11 of Law No. 252/2023.

## **II. Grounds for the resumed evaluation**

7. Under art. 18 para. (3) lit. b) of Law No. 252/2023, by a reasoned decision, the SCP may reject the evaluation report and order, only once, the evaluation procedure to be resumed, if it finds factual circumstances or procedural errors which could have led to the subject passing or, as the case may be, failing the evaluation.
8. Under art. 20 para. (2) of Law No. 252/2023, when the evaluation procedure is resumed, the Commission shall examine the issues raised by the SCP or, as the case may be, by the Supreme Court of Justice, as well as additional information that, for objective reasons, could not be submitted earlier, and with the consent of the subject of the evaluation, shall schedule further hearings. The consent of the subject of the evaluation, or lack thereof, shall be communicated to the Commission within 3 working days of the Commission's request.
9. In its decision of 12 September 2025, the SCP expressly limited the remittal to two issues.
10. First, as regards cash savings in 2018 and 2019, the SCP considered that the Panel should explain in greater detail the accumulation of those savings, including by deducting amounts accumulated up to the date of filing the annual declarations and by applying the formulas in the Annex to the Commission Rules in order to verify whether the subject's household had the actual capacity to hold the level of cash accepted by the Panel. The SCP also considered that the repeated omission to declare such savings, despite their value clearly exceeding the legal threshold, raised a transparency issue which required fuller treatment.
11. Second, as regards SRL "D", the SCP considered that the initial report did not sufficiently verify the company's accounting and cash operations in order to assess whether the company's resources were repeatedly used in the personal interest of the subject's household and whether the financial resources of the household could be fully separated from those of the company.
12. The Panel therefore limits the resumed evaluation to the two remitted issues: (1) the subject's cash savings and related declaration conduct for 2018 and 2019; and (2) the use of SRL "D" resources for the benefit of the subject's household.

## **III. Resumed evaluation procedure**

13. On 19 September 2025, the Commission received the SCP's decision ordering the resumption of the evaluation procedure.
14. Thus, in accordance with art. 30 para. (4) of the Commission Rules, on 6 October 2025, the resumed evaluation file was assigned to a new rapporteur in the same Panel.

15. In the resumed evaluation, the Panel proceeded on the basis of the initial evaluation file, the initial evaluation report, the SCP decision of 12 September 2025, the written explanations submitted by the subject during the initial evaluation, the banking and fiscal materials already collected, and the additional materials obtained during the resumed procedure.
16. The Panel first re-examined the financial analysis underlying the initial report, with particular attention to the reconstruction of cash savings and the treatment of household living expenses. It also reviewed the materials concerning SRL “D” already present in the file and identified the accounting information necessary to address the SCP’s concern regarding the separation of the company’s and the household’s resources.
17. On 18 November 2025, the Panel addressed a request for information to the administrator of SRL “D”, seeking, *inter alia*, extracts from the company’s accounting registers for accounts 221, 241, 242, 243, 412, 512, 536, and 521 for the period 2012 – 2023, together with relevant contracts, invoices, and supporting documentation, as well as copies of tax controls conducted in respect of the company.
18. On 27 November 2025, the Panel received a reply from SRL “D”.
19. On 18 November 2025, the Panel also sought information from the State Tax Service (“STS”) concerning tax controls conducted in respect of SRL “D” during 2012 – 2023.
20. On 25 November 2025, the Panel received reply No. 26-21/20-07-188969 from the STS.
21. On 12 December 2025, the Panel sent the first round of written questions to the subject in the resumed evaluation (R1).
22. The subject submitted his reply on 16 December 2025, within the prescribed deadline.
23. On 15 January 2026, the Panel sent the second round of written questions to the subject in the resumed evaluation (R2).
24. The subject submitted his reply on 19 January 2026, within the prescribed deadline.
25. On 27 January 2026, the Panel sought clarification from the STS on the tax treatment of tourist services or holiday packages offered free of charge by a tourism company to its founder or members of the founder’s family, where the company applies the microenterprise taxation regime.
26. On 11 February 2026, the Panel received reply No. 26-08/1-19-22466 from the STS.
27. On 16 February 2026, the Panel addressed a follow-up request to the STS, asking more specifically whether travel or accommodation paid by a tourism company for its administrator and family

members who do not participate in the company's activity and whose travel is not linked to the company's commercial aims would amount to taxable income.

28. On 26 February 2026, the Panel received reply No. 26-08/1-19-40523 from the STS.
29. On 27 February 2026, following its analysis of the additional information collected in the resumed evaluation, the Panel sent the subject a hearing notice informing him that it had identified no doubts to be discussed at a hearing. The subject was informed about his rights under art. 16 para. (5) of Law No. 252/2023, including the right to request access to the resumed evaluation materials.
30. Following the subject's request, on 2 March 2026, the subject was granted access to the resumed evaluation materials.
31. On 12 March 2026, the subject participated in a public hearing before the Panel and confirmed that he had no corrections or additions to the answers he had previously provided to the Panel's requests for information.

#### **IV. Analysis in the resumed evaluation**

##### *A. Cash savings in 2018 - 2019 and related declaration context*

##### *A.1. Scope and analytical framework*

32. The first remitted issue concerns the cash savings of the subject's household in 2018 and 2019. This issue arises from a discrepancy between the information contained in the subject's annual declarations submitted to the NIA and the information subsequently provided by the subject to the Panel during the evaluation procedure.
33. More specifically, in his annual declarations submitted to the NIA for 2018 and 2019, the subject did not declare any cash savings. At the same time, in his replies to the Panel, he stated his household held substantial amounts of cash at the end of those years. In R1Q6 of the initial evaluation, the subject indicated that at the end of 2018 he held 90,000 MDL in cash and that, at the end of 2019, the household held 300,000 MDL in cash, of which 240,000 MDL were attributed to the subject and 60,000 MDL – to his wife. Subsequently, in R2Q7 of the initial evaluation, he added a further 3,000 EUR (59,520 MDL), stating that this amount represented family savings from lawful income accumulated in 2018 and that it had been omitted from his earlier account.
34. The general capacity of the household to generate lawful income has already been examined in the initial evaluation and is not the focus of the present remitted issue. The present analysis therefore focuses on the specific question identified by the SCP, namely whether the level of cash savings later invoked by the subject can be reconciled with the identifiable financial flows of the household and, if not fully, what effect this has on the broader financial reconstruction.

35. This question is central for the financial integrity assessment. The subject relied on the existence of these cash savings to explain the household's financial position in subsequent years, in particular the availability of funds for the acquisition of the house purchased in April 2020. In R1Q12 of the initial evaluation, he stated that the household had approximately 300,000 MDL in cash at the end of 2019, alongside bank savings, and that these resources formed part of the financing of the property. In R2Q7 of the initial evaluation, he further clarified that the 3,000 EUR earnest payment made on 18 January 2020 originated from savings accumulated in 2018.
36. In the course of the evaluation, the structure of the household's savings at the end of 2019 was further clarified. According to the updated financial reconstruction, the household held cash savings of 359,520 MDL, composed of 240,000 MDL held by the subject, 59,520 MDL (3,000 EUR), and 60,000 MDL held by his wife, alongside bank savings of 265,712 MDL. The Panel considers that this constitutes the most complete expression of the subject's position regarding his household's savings.
37. The Panel therefore examines whether the claimed cash savings can be supported by: (1) identifiable cash inflows, including ATM withdrawals, cash income and prior balances; (2) identifiable uses of cash, including payments made in cash and replenishments to bank accounts; and (3) the need to cover household consumption expenses, a portion of which is necessarily incurred in cash. For this purpose, the Panel determines total household expenditures based on a combination of verified retail payments and CEP-adjusted benchmarks.
38. The Panel also notes that the subject's explanations evolved over the course of the procedure. In R1Q6 of the initial evaluation, he presented savings as existing at the end of each year. In R2Q7 of the initial evaluation, he referred to funds available at the moment of submitting the declaration. In R3Q1 of the initial evaluation, he argued that the relevant reference point is the date of the declaration and acknowledged that it is no longer possible to delimit precisely the level of cash at specific moments. This evolution is relevant in assessing the precision and reliability of the figures provided.

#### *A.2. Plausibility of the cash savings claimed for the end of 2018*

39. The subject ultimately stated that, at the end of 2018, the household held cash savings of 90,000 MDL, supplemented by 3,000 EUR (59,520 MDL), for a total of approximately 149,520 MDL.
40. The Panel first examined the identifiable cash inflows for 2018. According to banking data, the subject and his wife withdrew a total of 169,222 MDL in cash from ATMs during the year. In addition, the household carried forward 50,000 MDL in cash savings from 2017. The household also received rental income in total amount of 70,000 MDL, out of which only 7,000 MDL were identified as entries on the bank accounts. Thus, it may reasonably be considered that the amount of 63,000 MDL has been received in cash. On that basis, the Panel identifies total cash inflows of at least 282,222 MDL for 2018.

41. The Panel then examined the identifiable uses of cash. These include, in particular, the repayment of a loan to I.P. in the amount of 2,000 EUR (39,680 MDL) and private school payments made outside the banking system (24,892 MDL). In addition, the subject relies on the existence of 149,520 MDL as year-end cash savings (90,000 MDL and 3,000 EUR). Taken together, these elements account for 214,092 MDL of cash use, leaving a residual amount of 68,130 MDL before accounting for further consumption expenses.
42. The Panel then assessed whether the recorded card expenditures fully reflect the household's cost of living. In 2018, card payments for goods and services amounted to 98,261 MDL, whereas the CEP benchmark for a household of two adults and two children in an urban area amounted to 121,440 MDL. On the basis of a category-by-category comparison, the Panel estimates that an additional 46,701 MDL of household expenses was likely covered in cash, which means that the household's daily expenditures in 2018 amounted to 144,962 MDL.
43. Once this corrective amount is considered, the reconstructed cash flows for 2018 remain consistent with the existence of cash savings in the order claimed by the subject. The Panel therefore considers that the amount of approximately 149,520 MDL is plausible.
44. At the same time, the Panel notes that the 3,000 EUR component was introduced only at a later stage of the procedure (R2Q7 of the initial evaluation) and was not included in the initial account (R1Q6 of the initial evaluation). While the subject explained this omission by reference to the earnest payment made in January 2020, this sequence of explanations indicates that the subject's presentation of his cash position was not complete from the outset.

### *A.3. Plausibility of the cash savings claimed for the end of 2019*

45. For 2019, the subject consistently relied on a figure of 300,000 MDL in cash (R1Q6 - 12 of the initial evaluation), composed of 240,000 MDL attributed to himself and 60,000 MDL to his wife. The broader figure of 359,520 MDL reflects the later addition of 3,000 EUR.
46. The Panel identified total cash inflows of 588,082 MDL for 2019, derived from cash carried forward from 2018 (149,520 MDL), ATM withdrawals during 2019 (111,923 MDL), rental income received in cash (54,039 MDL), and dividends distributed in 2019 (272,600 MDL), which were at least partly withdrawn or available in cash.
47. The Panel then examined the main uses of cash. These include private school payments made in cash (19,106 MDL), placement of 211,194 MDL into a bank deposit, and the claimed year-end cash savings of 359,520 MDL. These elements amount to 589,820 MDL, which already brings the reconstruction to balance before accounting for consumption expenses not reflected in banking data.
48. As in 2018, the Panel examined whether part of the household's living expenses was likely covered in cash. In 2019, card payments amounted to 138,953 MDL, while the CEP benchmark was

142,080 MDL. On the basis of a category-by-category comparison, the Panel estimates that an additional 61,445 MDL of expenses was likely covered in cash. Taking into account all components of household consumption, the Panel determines that the household's daily expenditures in 2019 amounted to 204,122 MDL.

49. Accordingly, once this adjustment is incorporated, the reconstructed cash flows no longer sufficiently support the level of 359,520 MDL claimed by the subject, resulting in a deficit of 63,183 MDL. This means that the exact level of cash savings claimed by the subject is not fully demonstrated.
50. This conclusion is reinforced by the evolution of the subject's explanations. In R3Q1 of the initial evaluation, the subject shifted from a year-end reference to a declaration-date reference and acknowledged that it is no longer possible to delimit precisely the level of cash at specific moments. This confirms that the figures provided are, at least in part, reconstructed *ex post* and cannot be verified precisely.

#### *A.4. Effect on the broader financial reconstruction and unjustified wealth*

51. The Panel next assessed the impact of these findings on the broader financial reconstruction.
52. In the resumed evaluation, the Panel incorporated additional cash-based consumption expenses of 46,701 MDL (2018) and 61,445 MDL (2019) to the payments by card made by the subject and his wife for various goods and services. The Panel highlights that the use of CEP-based benchmarks is necessary to approximate consumption expenses not traceable through banking data, in order to avoid underestimating actual household consumption.
53. In particular, the deficit identified for 2019, resulting from the inclusion of CEP not reflected in banking data, directly translates into a discrepancy between lawful income and expenditure, which is reflected in the calculation of unjustified wealth for that year.
54. In comparison to the initial evaluation, the updated reconstruction leads to a different outcome for 2019 and 2020. While no unjustified wealth had been identified for 2019 in the initial evaluation, the inclusion of higher value for the living expenditures (204,122 MDL as opposed to the CEP benchmark of 142,080 MDL used in the initial evaluation), reflecting cash-based consumption expenses not captured in banking data, which results in a reconstructed deficit of 63,183 MDL for 2019, which the Panel treats as unjustified wealth within the meaning of art. 11 para. (3) lit. a) of Law No. 252/2023. This deficit is established on the basis of accepting, for analytical purposes, the amount of 359,520 MDL as cash savings at the end of 2019, as claimed by the subject, even though that amount cannot be verified with precision.
55. For 2020, the Panel establishes unjustified wealth in the amount of 23,798 MDL. In the initial evaluation, the amount was 27,798 MDL. The difference stems from the Panel now accepting 240,000 MDL, rather than 236,000 MDL, as the subject's cash savings at the end of 2019.

56. For the other years under review, the Panel's findings remain unchanged. In 2014, the previously identified deficit of 1,916 MDL persists, and in 2021, the deficit of 121,925 MDL is likewise maintained. These amounts were not affected by the adjustments carried out in the resumed evaluation.
57. Overall, the Panel considers that the revised financial reconstruction provides a more accurate reflection of the household's financial situation, in that it incorporates CEP-based expenditures that are not fully traceable through banking records but are necessarily incurred in practice.
58. Taking into account the above, the Panel establishes that the subject's household registered unjustified wealth in the amount of 1,916 MDL for 2014, 63,183 MDL for 2019, 23,798 MDL for 2020, and 121,925 MDL for 2021, resulting in a total amount of 210,822 MDL over the period under review (2012 - 2023), which remains below the threshold of 20 average monthly salaries in the economy in 2023 (234,000 MDL), as prescribed by art. 11 para. (3) lit. a) of Law No. 252/2023. Therefore, this finding cannot trigger failure on financial integrity grounds.

*A.5. Non-declaration of cash savings in 2018 - 2019*

59. The Panel further examined the subject's failure to declare cash savings in the annual declarations of assets and personal interests for 2018 and 2019, as expressly raised by the SCP in its decision of 12 September 2025.
60. The Panel notes that, according to the information subsequently provided by the subject, the household held cash savings in amounts significantly exceeding the statutory declaration threshold. In particular, for 2018, the amount invoked by the subject was 149,520 MDL (90,000 MDL and 3,000 EUR), while for 2019, the cumulative amount of cash savings relied upon by the subject reached at least 300,000 MDL and, according to the updated reconstruction, up to 359,520 MDL (300,000 MDL and 3,000 EUR).
61. It is not disputed that such amounts, if held at the relevant reference date, were subject to mandatory declaration under art. 4 para. (1) lit. d) of Law No. 133/2016 on the declaration of assets and personal interests. The fact that no cash holdings were declared in the annual declarations for 2018 and 2019 therefore constitutes a breach of the subject's obligation to provide complete and accurate information on assets.
62. The Panel has taken note of the subject's explanations, according to which the omission was not intentional and was linked to the manner in which he understood the relevant moment for declaring cash holdings, as well as to the practical difficulty of determining the exact amount of cash held at a given point in time.
63. The Panel considers that these explanations do not fully justify the omission. Given the magnitude of the amounts involved and the subject's professional status as a prosecutor in the APO, the

expectation of diligence and accuracy in complying with declaration obligations is particularly high. The repeated failure to declare substantial cash savings therefore reflects a deficient level of diligence and transparency in complying with statutory declaration obligations.

64. In this respect, the Panel also recalls that, under art. 6.6<sup>1</sup>.7 of the Code of Ethics of Prosecutors approved by the Decision of the General Assembly of Prosecutors No. 4 of 27 May 2016 (“Code of Ethics of 2016”), a prosecutor is required not to conceal or distort information concerning assets held or conflicts of interest, such information being subject to disclosure by virtue of the public function exercised. This standard reinforces the importance of accurate and complete reporting of assets, including cash holdings.
65. In these circumstances, while the Panel considers the identified deficiencies to be relevant from the perspective of transparency and compliance with declaration obligations, they do not amount to serious ethical violations within the meaning of art. 11 para. (2) lit. a) of Law No. 252/2023.

*B. SRL “D” and the separation of the company’s resources from the household’s resources*

*B.1. Scope of the issue and analytical framework*

66. The second remitted issue concerns the use of the resources of SRL “D” for the benefit of the subject’s household and, more broadly, whether the financial resources of the subject’s family could be fully separated from those of the company. As noted by the SCP in its decision of 12 September 2025, this concern arose in particular from the payment of certain holidays and education-related costs from the company’s resources, as well as from the absence, in the initial evaluation, of a sufficiently detailed examination of the company’s accounting and cash documentation.
67. The Panel understands the remittal on this point as requiring it to address two related questions. First, whether the resumed evaluation reveals that SRL “D” repeatedly financed expenses of a personal or family nature in a manner incompatible with a proper separation between company patrimony and household patrimony. Second, whether the available evidence establishes that the company’s funds functioned, in substance, as an informal reservoir of household liquidity, thereby affecting the subject’s financial integrity assessment.
68. The issue is relevant both from the perspective of financial integrity and from that of ethical conduct. From the perspective of financial integrity, the use of company funds to cover household expenses without an identifiable legal and accounting basis could artificially improve the financial position of the household and distort the reconstruction of lawful income and expenditure. From the perspective of ethical conduct, recurrent acceptance of substantial private benefits through a company controlled by the subject’s spouse may raise concerns in terms of transparency, propriety and the obligation not to conceal or distort information relating to assets or benefits obtained through such arrangements.

69. In this respect, the Panel recalls that, under the Code of Ethics of 2016, a prosecutor must respect the highest standards of integrity and responsibility in order to maintain public trust in the prosecution service (art. 6.3.1), must behave honestly and decently so as to create an impeccable professional reputation (art. 6.3.5), must not give grounds to be regarded as a person susceptible to corruption or abuse (art. 6.3.6), and must not conceal or distort information concerning assets held or conflicts of interest, such information being subject to disclosure by virtue of the public function exercised (art. 6.6<sup>1</sup>.7). The Code of Ethics of 2016 also requires prosecutors to behave in family and social life in a manner that does not compromise the status of prosecutor (art. 6.8.5). These standards do not prohibit prosecutors from benefitting from lawful arrangements within the family sphere or through a spouse's business. They do, however, require heightened caution where such arrangements create opacity, confer repeated private advantages, or make it difficult to distinguish between personal and business resources.
70. The resumed evaluation therefore proceeds on the basis of the following analytical steps: (1) whether the evidentiary gap identified by the SCP was remedied through the collection of accounting and fiscal materials from SRL "D" and the competent public authorities; (2) what those materials reveal about the company's operations and, in particular, its loans, cash registers, partner relations and payments for travel or other family-related expenses; (3) whether the specific categories of expenses invoked by the SCP, namely education costs and holidays paid through the company, demonstrate a repeated pattern of personal use of company resources; and (4) whether the established facts are of such gravity as to affect the outcome of the evaluation under art. 11 of Law No. 252/2023.

### *B.2. Additional evidence obtained in the resumed evaluation*

71. In the resumed evaluation, the Panel took specific steps to cure the evidentiary deficiency identified by the SCP. On 18 November 2025, the Panel addressed a request to SRL "D" seeking extracts from the company's accounting registers, including accounts 221, 241, 242, 243, 412, 512, 521 and 536, together with relevant contracts, invoices, payment orders, supporting documents and information concerning tax controls carried out in respect of the company.
72. In its reply of 27 November 2025, SRL "D" explained that, under the applicable fiscal and archival rules, primary accounting documents are subject to a limited retention period and that the company was therefore not in a position to provide accounting documents predating 2019. In support of that explanation, the company referred to the applicable fiscal prescription framework and to the retention rules approved by Order No. 57 of 27 July 2016 of the State Archival Service, according to which primary documents justifying economic operations are retained for six years. On that basis, the company stated that it was in an "absolute impossibility" to provide accounting documents earlier than 2019. At the same time, it provided a substantial body of accounting and commercial materials for the period 2019 – 2023, namely extracts from accounting accounts 221, 241, 242, 243, 521 and 536, cash-register turnovers, contracts with partners, invoices, e-invoices, payment orders, financial documents and copies of tax-control materials.

73. The Panel considers the explanation concerning the absence of pre-2019 accounting records to be plausible and broadly consistent with the applicable retention framework. This limitation reduced the degree of retrospective precision available to the Panel. It did not, however, preclude a meaningful assessment of the specific transactions and patterns relevant to the remitted issue, particularly given that the resumed evaluation also relied on bank statements already available from the initial evaluation and on fiscal materials obtained directly from the STS.
74. On the same date, 18 November 2025, the Panel requested from the STS copies of tax-control files concerning SRL “D” for the period 1 January 2012 to 31 December 2023.
75. By its reply No. 26-21/20-07-188969 of 25 November 2025, the STS indicated that two control files had been identified: Act of 28 December 2011 with Decision of 18 January 2012, and Act of 20 August 2018 with Decision of 21 August 2018.
76. The Panel reviewed both control files. The earlier file concerned the 2011 fiscal period and was finalized in January 2012. The later file, carried out in 2018, concerned the late submission of tax reports and resulted in a modest sanction. Neither file revealed serious irregularities suggesting the systematic use of the company as a vehicle for concealed household financing. The limited fiscal-control history is relevant in that it does not indicate repeated or significant tax irregularities connected with the issues examined in the present resumed evaluation.
77. The resumed evaluation also included targeted requests for clarification addressed to the subject. In R1Q2 of the resumed evaluation, the Panel asked the subject to provide, for each holiday in 2012–2023 covered totally or partially by SRL “D”, the underlying accounting and payment documents, the dates, amounts and accounting accounts used, and extracts from the accounting registers reflecting the operations in question. In R1Q3 of the resumed evaluation, the Panel requested an extract from accounting Register 226 for the entire period 2012 – 2023, including in the event that no entries existed outside 2020. These questions were followed by a further request in R2Q1 of the resumed evaluation, by which the Panel required the subject to distinguish between “bonus” trips allegedly offered by partners and trips paid by the company, to identify exact costs borne by the company, to clarify the tax treatment of those services, to indicate whether they had been declared to the NIA, and to state whether similar free trips had been offered to other persons.
78. The Panel considers that, unlike in the initial evaluation, the resumed evaluation was not limited to bank materials alone. It included accounting extracts, cash-register information, commercial documentation, tax-control files and multiple rounds of explanations from the subject specifically directed to the concern raised by the SCP. The question for the Panel is therefore what conclusions follow from the additional material obtained.

### *B.3. Examination of the company’s records and general operations*

79. The accounting documentation obtained from SRL “D” confirms that the company was an active undertaking operating in the tourism sector over the relevant period. The materials include

contracts with local and foreign partners, tourism reports submitted to the National Bureau of Statistics, invoices, payment orders, cash-register records and accounting extracts for the period 2019 – 2023. This documentation supports the subject’s general explanation, given in R1Q2 of the resumed evaluation, that the company’s principal activity was the organization of tourist packages, including transport, accommodation and excursions, particularly to Montenegro and Croatia, and, earlier, also to Romania and Ukraine.

80. This commercial background is important. It means that the fact that travel or accommodation costs were borne by the company cannot, in itself, be treated as proof of illicit or concealed household financing. In the tourism sector, relations with hotels, foreign partners and promotional travel are capable of generating mixed factual situations in which the line between representation, familiarization, commercial promotion and private enjoyment is less clear than in other types of businesses.
81. The Panel also examined the information relating to loans or advances by the company to the founder or employees. In reply to R1Q3 of the resumed evaluation, the subject stated that accounting Register 226, which reflects claims in relation to employees or the founder, had been completed only for 2020 and submitted an extract for the requested period. The fact that this register was used only for 2020 is relevant. On the one hand, it indicates that the accounting records did reflect at least some interactions between the company and persons connected to it. On the other hand, the materials do not reveal a recurring or long-term pattern of company-to-family lending through this channel across the broader 2012 – 2023 period.
82. The Panel further notes that the company’s declared and documented operations included ordinary tourism-related flows: receipts from clients, transfers to partners, and the provision of tourist services. The company explained that, due to the volume of contracts with individual clients and the presence of personal data, not all client contracts could practically be produced. The Panel does not treat that explanation as eliminating the need for scrutiny. It does, however, accept that the operational reality of the business is supported by the wider set of accounting, banking and contractual materials already available.
83. Overall, the additional evidence obtained in the resumed evaluation does not support the conclusion that SRL “D” lacked real commercial activity or functioned as a nominal structure. Rather, it appears to have been a genuine operating company in the tourism field. This finding is relevant because it weakens any suggestion that all family-related benefits associated with the company necessarily represented disguised transfers of money to the household. The more difficult question is whether, within that genuine business activity, company resources were nevertheless used repeatedly for private family purposes in a manner incompatible with the standards applicable to the subject as a prosecutor.

*B.4. Holidays and family travel paid wholly or partly through SRL “D”*

84. The evidence obtained in the resumed evaluation confirms that the subject and members of his family repeatedly benefited from travel and holiday packages financed, wholly or partly, through SRL “D”. This is not disputed by the subject. In R1Q2 of the resumed evaluation, he expressly stated that all the holidays listed in response to the Panel’s question had been covered by SRL “D”, while explaining that, in some cases, the company bore only transport costs and accommodation was offered by business partners.
85. The list produced by the subject in reply to R1Q2 of the resumed evaluation is extensive and covers multiple trips in 2019, 2020, 2021, 2022 and 2023. It includes destinations such as Brasov, Paris, Lviv, Becici, Makarska, Thasos, Iasi, Hurghada, Antalya, Sharm El Sheikh, Bucovel and Slanic Moldova. Some entries are described as “vacation”, others as “professional visit”, and in many instances the trips involved the subject, his spouse and children together. The trip-specific documentation submitted by the subject usually allows for a detailed reconstruction of the nature and cost of these benefits, including a distinction between amounts borne by SRL “D” and elements expressly indicated as having been paid by partners.
86. For 2019, the recorded destinations include Brasov (Romania), Paris (France), Lviv (Ukraine), Becici (Montenegro), Macarska (Croatia), Thasos (Greece) and Vilnius (Lithuania). The total amount documented in the supporting financial records for that year is 8,367 EUR and 125,658 MDL. This includes: a family trip by the subject, his spouse and children to Brasov, documented at 5,286 EUR, with a separate indication of partner-paid elements; a trip by the subject and his spouse to Paris, documented at 240 EUR; a trip by the subject and his spouse to Lviv, documented at 22,740 MDL, with a separate indication of partner-paid elements; a family trip to Becici, documented at 58,195 MDL, with a separate indication of partner-paid elements; a professional visit by the spouse to Macarska, documented at 2,755 EUR, with a separate indication of partner-paid elements; a family trip to Thasos, documented at 1,422 EUR; a professional visit by the spouse to Becici, documented at 44,723 MDL, with a separate indication of partner-paid elements; and a professional visit by the spouse to Vilnius, documented at 132 EUR.
87. For 2020, the recorded destinations include Brasov (Romania), Iasi (Romania), Hurghada (Egypt), Antalya (Turkey) and Sharm El Sheikh (Egypt). The total amount documented is 4,590 EUR and 44,671 MDL. This includes: a family trip by the subject, his spouse and children to Brasov, documented at 2,940 EUR, with a separate indication of partner-paid elements; a trip by the subject and his spouse to Iasi, for which no amount is specified; a family trip to Hurghada, documented at 44,671 MDL; a family trip to Antalya, documented at 1,400 EUR; and a professional visit by the spouse to Sharm El Sheikh, documented at 250 EUR and described as an “info tour organized by partners”.
88. For 2021, the recorded destinations include Bucovel (Ukraine) and Becici (Montenegro). The total amount documented is 754 EUR. This includes: a trip by the subject and his spouse to Bucovel, for which no amount is specified; and a family trip to Becici, documented at 754 EUR, with a separate indication of partner-paid elements.

89. For 2022, the recorded destination is Antalya (Turkey). The total amount documented is 2,285 EUR. This includes: a trip by the spouse and children, documented at 1,485 EUR; and a family trip by the subject, his spouse and children, documented at 800 EUR.
90. For 2023, the recorded destinations include Slanic Moldova (Romania), Sharm El Sheikh (Egypt), Becici (Montenegro) and Antalya (Turkey). The total amount documented is 14,444 EUR and 74,341 MDL. This includes: a family trip by the subject, his spouse and children to Slanic Moldova, documented at 9,621 EUR, with a separate indication of partner-paid elements; a family trip to Sharm El Sheikh, documented at 2,205 EUR; a professional visit by the spouse to Becici, documented at 74,341 MDL, with a separate indication of partner-paid elements; a trip by the spouse and children to Becici, documented at 2,618 EUR, with a separate indication of partner-paid elements; and a trip by the spouse and children to Antalya, for which no amount is specified.
91. In R2Q1 of the resumed evaluation, the subject refined his explanation and stated that, for the majority of the trips to Montenegro, Croatia, Romania and Ukraine, accommodation had been offered by the company's partners as a "bonus", while the company bore only the transport costs. He further explained that the administrator of the company travelled as organizer and leader of tourist groups and that family members were included on seats that would otherwise have remained free on the hired coach.
92. The Panel accepts that this explanation is plausible to some extent and is consistent with the nature of the company's business. It is also broadly consistent with the clarifications received from the STS, according to which expenses incurred in the context of tourism activity are not automatically to be treated as taxable income or patrimonial benefits, their qualification depending on the economic substance of the transaction.
93. The Panel therefore does not consider it justified to infer, merely from the fact that the company bore certain travel-related costs, that the subject necessarily received taxable income or concealed assets. Nor can each such trip be treated, in itself, as proof that the company's resources were used unlawfully in the household's personal interest.
94. At the same time, the Panel cannot overlook the scale and recurrent character of the benefits. As acknowledged by the subject in R2Q1 of the resumed evaluation, the majority of both "bonus" trips and trips paid by the company involved the founder travelling together with family members, while in a smaller number of cases the spouse travelled with minor children. The overlap between the company's tourism activity and the family's private leisure was therefore not isolated but repeated over a number of years.
95. This recurrence is significant. Even where some trips had a business-related component, the practical result remained that the subject and his family derived substantial private advantages through the spouse's company, in the form of expenditure which the household might otherwise have had to bear from its own resources.

96. The subject's explanation in R2Q1 of the resumed evaluation that the trips had a "double valence", combining service-related and family elements, is partially persuasive. It explains why the accounting record does not always permit a precise allocation between business and private components. It does not, however, remove the fact that accompanying family members benefited from company-financed travel without a clearly individualized contractual or accounting basis.
97. The Panel is also not persuaded by the subject's argument, advanced in R2Q1 of the resumed evaluation, that the matrimonial property regime resolves the issue. For the purposes of the present evaluation, the decisive question is whether, from the perspective of integrity and transparency, a sufficiently clear distinction has been maintained between the company's resources and those of the household.
98. The Panel also notes the subject's explanation in R2Q1 of the resumed evaluation that the value of the services was not reflected in the annual declarations to the NIA because, in his view, their value was below the statutory threshold and, in any event, they were not services paid from the subject's own resources. In the circumstances of the present resumed evaluation, the Panel does not need to determine conclusively whether each such service was declarable under Law No. 133/2016, since the evidentiary record does not support an adverse finding of grave ethical misconduct on that basis.
99. That said, the Panel cannot disregard the ethical dimension entirely. Even if the benefits in question do not clearly fall within a taxable category and even if their declaration status under Law No. 133/2016 is not free from doubt, a prosecutor must act with heightened caution in circumstances where repeated private advantages are obtained through a closely connected commercial entity. The principles set out in art. 6.3.1, 6.3.5 and 6.3.6 of the Code of Ethics of Prosecutors (2016) required the subject to avoid creating an appearance that company resources could be habitually used to absorb family leisure costs. Likewise, art. 6.6<sup>1</sup>.7 of the Code of Ethics of Prosecutors (2016) underscores the importance of full transparency concerning assets and benefits held through arrangements closely linked to the prosecutor and his family. From this perspective, the subject's conduct reflects a degree of imprudence and insufficient sensitivity to the appearance of opacity.
100. The Panel therefore considers that the repeated acceptance of holidays financed wholly or partly through the spouse's company is a relevant negative factor in the overall assessment. It shows an insufficiently cautious approach to the separation between family interests and company expenditure, and created a degree of opacity that legitimately attracted closer scrutiny by the Panel and the SCP. At the same time, the evidence obtained in the resumed evaluation does not establish that the company's funds were systematically diverted to the household in the form of concealed withdrawals, fictitious transactions or disguised remuneration. Nor does it establish that the company operated as a hidden source of household cash used to cover the subject's unexplained wealth.
101. The Panel attaches weight to the documentary support for the company's genuine tourism activity, partner relations, accounting treatment and tax status, as well as to the clarifications of the

STS rejecting automatic presumptions of patrimonial benefit. These elements prevent the Panel from equating recurrent family benefit with proven financial misconduct.

102. The Panel therefore concludes that the evidence reveals overlap and reduced transparency, but does not establish a grave ethical violation within the meaning of art. 11 para. (2) lit. a) of Law No. 252/2023.

*B.5. Education-related payments and overall assessment of the separation of resources*

103. The SCP also referred to the payment of the family's daughter's education costs from the company's resources as an example of the alleged impossibility of fully separating the family's resources from those of SRL "D". The Panel has taken this concern seriously. However, the resumed evaluation did not reveal education-related financing through the company.

104. More generally, the Panel accepts that a perfect and complete separation between the finances of a closely held family company and the practical arrangements of the family cannot always be demonstrated *ex post* with mathematical precision, particularly where the company operates in the tourism sector, where certain benefits may be mixed in character, and where part of the underlying accounting archive is no longer available because of retention limits. The relevant question under Law No. 252/2023 is whether the available evidence establishes a pattern of concealed or improper use of company resources serious enough to call into question the subject's integrity.

105. On the basis of the full evidentiary record, the Panel answers that question in the negative. The resumed evaluation confirms that SRL "D" provided the subject's family with repeated travel-related advantages and that this created a real appearance of blurred boundaries between business and personal benefit. The Panel does not view that conduct as exemplary. A prosecutor exercising a high public function should have acted with greater caution and greater regard for transparency. Nevertheless, the materials obtained in the resumed evaluation do not establish that the company's resources were used as a concealed substitute for household income, nor that the subject intentionally structured family expenses through the company in order to disguise assets, taxable income or unjustified wealth.

106. In these circumstances, the Panel concludes that the resumed evaluation revealed shortcomings in prudence and transparency, but it did not reveal facts of sufficient gravity to support a conclusion that the subject fails the evaluation on ethical or financial integrity grounds under art. 11 of Law No. 252/2023.

**V. Conclusion in the resumed evaluation**

107. Based on the information contained in the evaluation file, the SCP decision of 12 September 2025, and the analysis conducted in the resumed evaluation, the Panel proposes that Alexandru

CERNEI passes the external evaluation made according to the criteria set in art. 11 of Law No. 252/2023.

## **VI. Further action and publication**

108. According to art. 17 para. (5) of Law No. 252/2023, this resumed evaluation report shall be sent by e-mail to the subject and to the SCP within three days of its approval, and on the same day the Commission will publish on its official website the information on the result of the evaluation.
109. Under art. 17 para. (6) of Law No. 252/2023, the Commission will submit to the SCP, within three days of approval of the resumed evaluation report, a hard copy of that report, along with an electronic copy of the resumed evaluation file of the subject.
110. Under art. 17 para. (8) of Law No. 252/2023, the resumed evaluation report, in full, will be published on the Commission's official website, with appropriate precautions to protect the privacy of the subject and other persons, within three days from the expiry of the deadline for appealing the SCP's decision (pursuant to art. 18 para. (3) lit. a) and c) of Law No. 252/2023) or from the date of issuance of the Supreme Court of Justice's decision (pursuant to art. 19 para. (5) point 1) and point 2) lit. c) of Law No. 252/2023).
111. Pursuant to art. 17 of Law No. 252/2023, this resumed evaluation report was approved unanimously by the Panel and signed by the Vice-Chairperson of the Commission.
112. Done in English and Romanian.

### **Signature:**

Virginia MORARU  
Vice-Chairperson  
Prosecutor Vetting Commission