The Ledgers

PUBLIC REFERENCE TRANSLATION

MASTER CROOK

NOMINEE

Constitution

Founding Constitution and Statutes

Independence. Evidence. Accountability.

Independent International Evidence & Accountability Network

15 chapters / 86 articles

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Expanded introduction and renewed document design

The public must not lose.

READING GUIDE

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The introduction is explanatory. Read the preamble, articles, country table and diagrams together.

INTRODUCTION / PURPOSE AND WORKING FRAMEWORK

From documents to the public interest

Corruption and financial irregularities are more than a loss on a balance sheet. They reduce resources for public services, undermine fair competition and erode trust in institutions. Their traces may lie in a contract, a payment record, correspondence or documents whose significance is not immediately apparent. Making those traces visible requires examining the accuracy of the information while protecting the rights of the person sharing it.

Master Crook Nominee is the public-facing expression of the independent review and accountability approach described in this Constitution. Its focus is to understand public-interest allegations through documentary evidence, have findings assessed by experts and duly transmit legally appropriate cases to competent authorities. An allegation’s ability to attract attention is not enough to establish its truth.

The foundation of the method

Review considers a document’s source, acquisition circumstances, authenticity, integrity and consistency with other information. Contradictory records and findings favorable to the subject are considered alongside supporting evidence. Technical review, legal assessment, data protection and public disclosure involve separate responsibilities. This separation prevents a single individual, management or funder from determining a case’s outcome.

The Constitution turns this method into more than a statement of intent. It establishes written rules for councils’ duties, decision-making, conflicts of interest, financial independence, oversight and corrections. The organization’s credibility rests on applying those rules consistently in every case, rather than on the scale of its promises.

INTRODUCTION / PARTICIPANT RIGHTS

Rights, limits and responsibility

Source security and informed participation

Anyone providing information or documents should know their intended use and when identity might be disclosed. Submission does not itself authorize disclosure, transfer to another organization or publication. The Constitution requires separate assessments and safeguards for those actions. “I have read and understood” does not replace those separate permissions.

Distinct roles for The Ledgers

The Ledgers’ investigative journalism is separate from the independent legal assessment and referral function described in the Constitution. Submitting through a The Ledgers account does not mean automatic transfer between organizations. Source identity and raw documents require explicit informed consent and a case-specific transfer decision. This separation protects both the different purposes of journalism and legal submissions and the source’s choices.

Accountability and the presumption of innocence

Nominee status is not a court judgment or a finding of guilt. The Constitution requires independent examination, legal assessment, referral to a competent authority, a right of reply and the relevant council approvals together. Submission does not automatically create a right to an announcement, referral or reward. Balanced treatment of favorable and adverse findings, and visible handling of objections, new information and corrections, are part of this approach.

How to read this document

The preamble and 86 articles below cover the complete framework, from purpose and governance to submissions, source protection, contribution programs and membership. This introduction helps readers understand that framework; it does not replace the articles or establish new powers or rights. The article content is preserved in this edition. The Ledgers logo identifies the publication and does not change the organizations’ separate responsibilities and decisions.

FOUNDING TEXT

Preamble

Corruption is a loss to the public; that loss leaves traces in documents, and those traces often remain in the hands of people who see them but cannot make their voices heard. Master Crook was established to build a secure bridge between those people and the law.

Master Crook receives documents securely, examines them with independent experts, refers material it finds legally appropriate to the competent authorities, and follows the process in a manner accountable to the public. It undertakes the role afforded to civil society by Article 13 of the United Nations Convention against Corruption (UNCAC), within the limits established by this Constitution.

Master Crook is neither a prosecutor's office nor a court; it judges no one and declares no one guilty. Its strength comes from method rather than authority: verified documents, independent review, legal discipline and loyalty to sources.

This Constitution is the written guarantee that the organization will not submit to any funder, founder, political or commercial power. The founders accept and proclaim the following provisions as supreme rules binding their own discretion as well.

The public must not lose.

Chapter I - Establishment, Name, Registered Office, Purpose and Definitions

Article 1 - Name and legal nature

(1) The organization's name is “Master Crook”. In international relations, it uses the name “Master Crook - Independent International Evidence & Accountability Network”.

(2) Master Crook is a nonprofit public-interest organization independent of states, political parties, commercial interests and its funders.

(3) The organization acquires legal personality under the law governing associations or foundations in its country of establishment. This Constitution includes the statutory provisions required by that law and is registered as its statutes.

Article 2 - Registered office and scope of activities

(1) Austria is considered the primary country of establishment, as an association under the Vereinsgesetz 2002; establishment as an association or foundation in Switzerland is examined as an alternative. The Founders' Council makes the final choice after obtaining legal opinions on tax status, data location, journalistic safeguards and referrals to prosecutors.

(2) The organization operates internationally. The law of each country in which it operates also applies; no activity may use the law of the country of its registered office as a justification for circumventing another country's law.

(3) Country networks are initially established in Türkiye, Austria, Switzerland, Germany and France (Chapter XIII).

Article 3 - Purpose

The organization's purpose is to receive, through secure channels, information and documents concerning allegations of corruption, financial irregularities, money laundering and misuse of public resources that raise a public interest; to have them assessed by independent experts; to transmit findings deemed legally appropriate to competent national and international bodies; and to follow that process accountably to the public.

Article 4 - Activities

To achieve its purpose, the organization undertakes the following activities:

1. Operate secure reporting and document intake channels that allow anonymity when necessary.

2. Independently examine documents for authenticity, consistency, public interest and evidentiary integrity.

3. Analyze legal classification, jurisdiction and source security.

4. Prepare and submit applications through lawyers to competent prosecutors, financial crime bodies and appropriate international mechanisms.

5. Monitor the progress of applications and inform the public to the extent permitted by law.

6. Operate the “Master Crook Nominee” public accountability mechanism with the safeguards in Chapter IX.

7. Operate the volunteer Ambassador program and the Gold contribution system.

8. Undertake education, publications and cooperation concerning whistleblower protection, evidentiary integrity and the fight against corruption.

Article 5 - Definitions

In this Constitution:

Case file means an accepted report and its related documents, registered together under a unique number;

Source means a natural or legal person providing information or documents to the organization;

Subject means a natural or legal person against whom allegations are made in a case file;

Referral means the duly conducted transmission of a case file to a competent authority following legal assessment;

Master Crook Nominee means a publicly identified case-file subject meeting the conditions in Chapter IX;

Ambassador means a volunteer admitted to the program who conducts open-source research in a particular geographical area;

Gold means the reward unit with a fixed cash value, granted for a verified documentary or research contribution and governed by Chapter IX;

The Ledgers means the independent journalism organization publishing at theledgers.news;

Councils and bodies means the bodies listed in Chapter V.

Chapter II - Fundamental Principles

The principles in this chapter bind all bodies, members, employees, volunteers and contracted advisers of the organization. All other provisions are interpreted in the light of these principles.

Article 6 - Independence

(1) The organization operates independently of political, commercial and personal interests.

(2) No funder, founder, member or outside person may give instructions concerning the opening, closure, referral or public disclosure of a case file. Any such instruction is legally void and is reported to the relevant body.

(3) In performing their duties, council members are bound only by this Constitution, the law and their conscience.

Article 7 - Impartiality and equal treatment

(1) All reports are examined against written, publicly available criteria established in advance, regardless of the source's identity or the subject's position, nationality, political views or commercial power.

(2) The organization may not be used as an instrument of any political party, government, opposition or commercial group. Allegations of the same nature are treated with the same diligence.

Article 8 - Presumption of innocence

(1) No person or organization is declared guilty without a final court judgment.

(2) In all documents, applications and public statements, allegations are described as “allegations”, findings as “document-based findings”, and referrals as “assessments submitted to a competent authority”. Only competent judicial authorities decide whether an offence has occurred and who committed it.

Article 9 - Rule of law and lawfulness

(1) The organization respects the duties and powers of competent authorities; it neither takes their place nor substitutes for them.

(2) Documents may be received, stored, examined and transmitted only through legally permitted means. The organization does not encourage or direct anyone to obtain documents unlawfully, nor does it pay for doing so.

Article 10 - Loyalty to sources

(1) The source's security takes precedence over a case file's success. A source's identity and identifying information may be shared only under lawful, necessary and proportionate conditions and in accordance with Chapter VII.

(2) Accepting a document does not mean that permission has been obtained to disclose the source's identity to third parties or authorities.

Article 11 - Public interest and proportionality

(1) The organization handles only case files that raise a public interest. Submissions concerning private life, lacking a public interest, or motivated solely by personal animosity are not accepted.

(2) Every action must be proportionate to its objective. An action is not taken where the harm to the rights of the subject, third parties and the source would outweigh the public interest achieved.

Article 12 - Data minimization

The organization does not collect, store or transmit more personal data than a case file requires. Data that are no longer necessary are anonymized or destroyed in accordance with the retention rules in Chapter VII.

Article 13 - Transparency and accountability

(1) The organization's governing bodies, members, funding sources, examination criteria and procedural rules are public.

(2) Transparency does not jeopardize source security, investigative confidentiality or subjects' presumption of innocence. Where these obligations conflict, individuals' safety takes precedence.

(3) The organization acknowledges its mistakes, corrects them and announces the correction.

Chapter III - Limits of Authority

Article 14 - What Master Crook is not

Master Crook:

1. Is not a prosecutor's office, law enforcement agency or court;

2. Has no power to conduct criminal investigations, take formal statements, search, seize or impose coercive measures;

3. Cannot initiate international mutual legal assistance on behalf of states;

4. Is not an extension, representative or authorized application authority of Eurojust, EPPO, OLAF, UNODC or any other international body;

5. Is not an official “external reporting authority” within the meaning of the EU Whistleblower Protection Directive (2019/1937) or Germany's HinSchG, and does not present itself as one;

6. Does not automatically have standing as a party or intervening party before courts.

Article 15 - Actions prohibited in all circumstances

Under no circumstances may the organization or persons acting on its behalf:

1. Describe anyone as “guilty”, a “thief”, a “fraudster” or similar without a final court judgment;

2. Pay in exchange for documents, request or encourage the unlawful acquisition of documents, or act as an intermediary for it;

3. Access information systems without authorization, conduct covert listening or surveillance, or entrap subjects by concealing their identity;

4. Disclose a source's identity without the source's explicit and informed consent or a binding court order;

5. Use a case file as a means of threatening, pressuring or bargaining with a subject, source or third party;

6. Open, close, delay or expedite a case file in exchange for financial benefit, political support or commercial advantage;

7. Knowingly violate the confidentiality of an ongoing criminal investigation.

Article 16 - Consequences of exceeding authority

(1) Any action contrary to this chapter is reported to the Ethics and Data Council, which immediately suspends the action and initiates the disciplinary procedure in Chapter X.

(2) The affected person is informed and steps are taken to remedy the harm. Material found to have been obtained unlawfully is separated from the case file under the procedure in Chapter VIII.

Chapter IV - Relationship with The Ledgers and the Firewall

Article 17 - Two separate functions

(1) The Ledgers practices independent journalism: it investigates, verifies, protects sources, seeks the views of parties and publishes public-interest reporting. Its activity benefits from the journalistic safeguards under Article 10 of the European Convention on Human Rights and Article 4 of the European Media Freedom Act (EMFA).

(2) Master Crook conducts independent legal assessment: it examines reports that may lawfully be received, prepares applications through lawyers to competent bodies in appropriate cases, and monitors the process.

(3) The two organizations operate with separate legal personalities, management, budgets and decision-making bodies. Neither is a department, branch or instrument of the other.

Article 18 - Firewall

(1) The transfer of source identities or raw documents between the two organizations is not automatic and does not occur by default.

(2) Information entrusted to The Ledgers for journalistic purposes may be transferred to Master Crook only with the source's explicit and informed consent, a separate assessment of the effect on source security, and a separate written decision for each case file.

(3) The same condition applies to transferring a document submitted to Master Crook for referral purposes to The Ledgers for reporting. The source may request that the document be used only by one organization; that request is binding.

(4) Separate legal personality does not, by itself, remove data protection obligations or court demands; each organization remains responsible for its own obligations.

Article 19 - Decisions in shared cases

(1) In case files concerning disputes in which The Ledgers' founders, managers or funders are directly involved, decisions are made by externally appointed independent panel members and lawyers. The persons involved may not participate at any stage of the case file.

(2) The same rule applies to Master Crook's own founders, managers and funders.

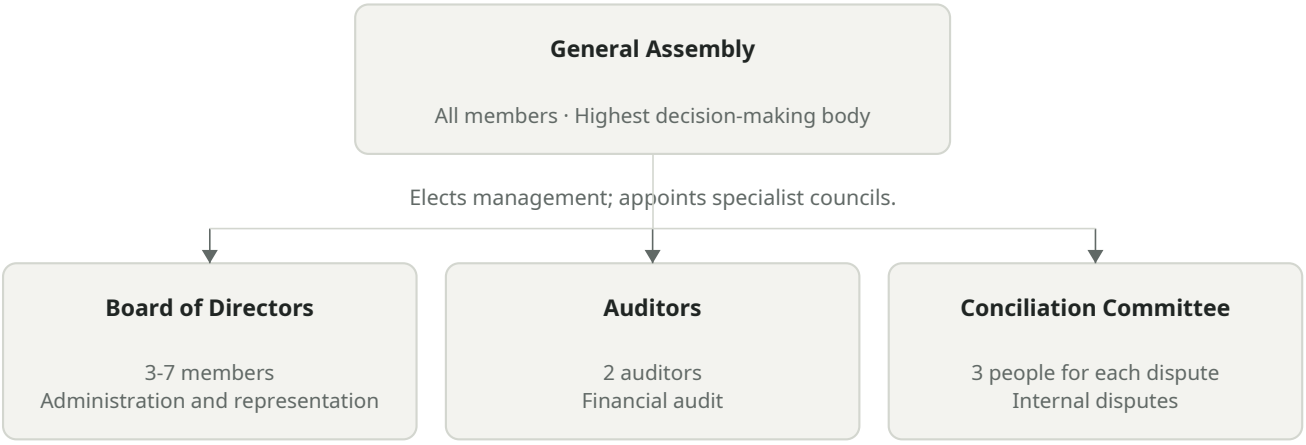
Article 20 - Use of name and brand

(1) The Master Crook name and mark may not be used for activities inconsistent with this Constitution.

(2) The Ledgers may report that a case file has been examined or referred by Master Crook only after Master Crook has made an official statement in accordance with Chapter XII.

Chapter V - Bodies and Governance

Independent councils decide cases; management handles administration



INDEPENDENT SPECIALIST COUNCILS

Case decisions are made here; management cannot instruct.

Assembly appointment · Nomination Committee proposal · 4-year term

Independent Review Panel

7 members · Verification and evidence integrity
Each case reviewed by at least 3 members

International Legal Council

5 members · At least 3 legal systems
Legal classification, jurisdiction and referral

Ethics and Data Council

3 members · Sources, data and discipline
May halt an unlawful referral

Editorial Council

3 members · Public statements and replies
Final approval of Nominee announcements

General Secretariat and country networks · TR / AT / CH / DE / FR

Operations, registration, secure infrastructure and country counsel
Serves councils; cannot decide cases.

Governance diagram · 4 statutory bodies and 4 independent specialist bodies

The General Assembly elects the management and appoints specialist councils; only the specialist councils decide on case files, and the Board of Directors and General Secretariat may not instruct them on those decisions.

Article 21 - Bodies

(1) The organization's statutory bodies are the General Assembly, Board of Directors, Auditors and Conciliation Committee.

(2) Its independent specialist bodies are the Independent Review Panel (7 members), International Legal Council (5 members), Ethics and Data Council (3 members) and Editorial Council (3 members).

(3) These membership numbers are the initial configuration. The General Assembly may increase them by a two-thirds majority but may not reduce them.

(4) Specialist councils are independent of the Board of Directors and General Assembly in their case-file decisions. The Board of Directors cannot alter those decisions; it may only refer them to the Ethics and Data Council on grounds of alleged unlawfulness.

Article 22 - General Assembly

(1) The General Assembly is the organization's highest decision-making body and consists of all members.

(2) It meets ordinarily at least once a year. The Board of Directors, Auditors or one tenth of the members may request an extraordinary meeting.

(3) Its duties are: amendment of the Constitution; election and discharge of the Board of Directors and Auditors; approval of the annual activity and financial reports; approval of the budget; appointment of specialist council members under Article 30; and dissolution.

(4) Decisions require a simple majority of members present; constitutional amendment and dissolution require the qualified majorities in Chapter XV. Each member has one vote; a proxy must be in writing and is limited to one meeting.

(5) The General Assembly cannot discuss or alter specialist councils' decisions concerning individual case files.

(6) During establishment, the Founders' Council performs the General Assembly's duties. The first ordinary General Assembly is held within twelve months of registration.

Article 23 - Board of Directors

(1) The Board of Directors has at least three and no more than seven members. They are elected by the General Assembly for three years; no member may serve more than two consecutive terms.

(2) It manages administrative and financial affairs, legally represents the organization, implements the budget, employs staff and appoints the Secretary General.

(3) It cannot decide on the substance of case files. Opening, examination, referral, closure and Nominee announcements are exclusively within the specialist councils' authority.

(4) Board members cannot serve on specialist councils.

(5) The organization is represented by the joint signatures of the Board Chair and one member.

Article 24 - Auditors

(1) The General Assembly elects two independent auditors for three years. They need not be members.

(2) The Auditors examine financial records, budget implementation and compliance with Chapter XI, and submit a written report to the General Assembly.

(3) An Auditor cannot be a Board member, employee or person connected with a funder.

(4) An independent external audit is commissioned when annual income exceeds the threshold under the law of the country of establishment; the Board may also commission one below that threshold.

Article 25 - Conciliation Committee

(1) Internal disputes are resolved by the Conciliation Committee.

(2) For each dispute, the Committee consists of three persons: each party selects one member, and those two select the chair; if they cannot agree, the chair is chosen by lot. Members are selected from organization members who are not parties to the dispute.

(3) The Committee hears the parties and decides within six months. Its decision is internally binding; the parties retain their right to apply to state courts.

Article 26 - Independent Review Panel

(1) The Panel has seven members: former judges and prosecutors, financial auditors or forensic accountants, digital forensic specialists and experienced investigative journalists. At least two members come from outside the country of establishment.

(2) It assesses documents for authenticity, consistency, public interest and evidentiary integrity, and decides whether a case file is ready for legal review.

(3) Each case file is assigned to a review panel of at least three members, which appoints a rapporteur. Decisions are made by panel majority, in writing and with reasons.

(4) Membership by retired judges or prosecutors does not make the Panel an official investigative authority. Members may not use their former titles to create an impression of official authority on behalf of the organization.

Article 27 - International Legal Council

(1) The Council consists of five lawyers or legal academics from at least three legal systems. The laws of Türkiye, Austria, Switzerland, Germany and France are prioritized.

(2) It assesses legal classification (possible offences), jurisdiction (place of the offence, personal or corporate connections, limitation periods and competent authority), lawfulness of obtaining and sharing documents, and source security; it decides on referral and approves the application package.

(3) Referral requires the affirmative votes of at least three members and the written opinion of legal counsel for the relevant country.

(4) The Council legally coordinates the country networks in Chapter XIII.

Article 28 - Ethics and Data Council

(1) The Council has three members: an expert in data protection law, an ethics and compliance expert, and an information security and source security expert.

(2) It handles conflict-of-interest declarations and recusal decisions, requests to disclose source identities, data protection impact assessments, international data transfer approvals, disciplinary investigations and the complaints mechanism.

(3) It halts any referral or disclosure it finds would violate source security or data protection law. Only the Council itself may reconsider that decision, on the basis of new information.

Article 29 - Editorial Council

(1) The Council has three members and is responsible for public statements, Nominee announcements, the annual report, the right of reply and corrections.

(2) Before any public statement, it verifies that the wording complies with Article 8, the subject has been given a right of reply, and the International Legal Council's opinion on legal risk has been obtained.

(3) It is the final approving body for Nominee announcements (Chapter IX).

Article 30 - Common provisions for specialist councils

(1) Members are appointed by the General Assembly for four years following a public call and a recommendation by the Nomination Committee; no more than two terms are permitted and renewal is staggered. The Nomination Committee consists of one Board representative, one representative from each specialist council and one independent person from outside the organization.

(2) Funders and their managers and employees, active politicians, serving judges and prosecutors, and public officials who could be subjects of case files cannot serve on specialist councils.

(3) Members cannot be removed for decisions made in good faith and in accordance with this Constitution. Removal is possible only for serious misconduct, concealment of a conflict of interest or inability to perform duties, by a two-thirds majority of the General Assembly.

(4) The quorum is a simple majority of the full membership; decisions are by majority of those present, and dissenting opinions are recorded. Confidentiality obligations continue after service ends.

(5) Attendance fees or remuneration may in no way be linked to case outcomes, the number of referrals or Nominee announcements.

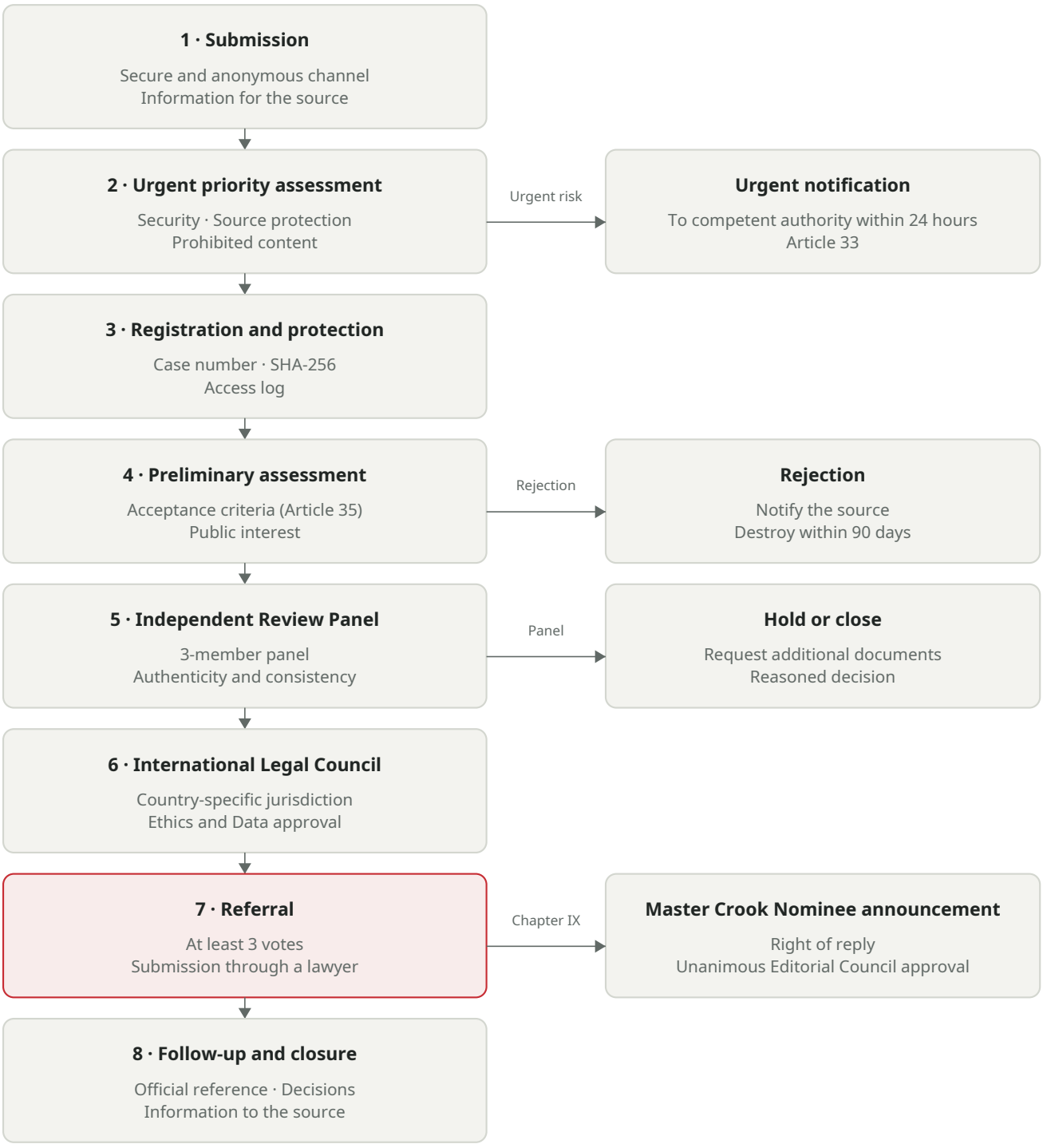
Article 31 - General Secretariat

(1) The Secretary General, appointed by the Board, runs daily operations, secure intake infrastructure, the case registration system and administrative coordination of country networks.

(2) The General Secretariat does not decide on case-file content; it serves the councils and implements their decisions.

Chapter VI - Submission, Review and Referral Process

Four independent decisions precede referral to a competent authority



Submission process · 8 steps and 4 decision points

Submissions involving urgent risks do not wait in the ordinary queue; others cannot be referred without registration, preliminary assessment, Panel review and Legal Council review. A Nominee announcement may be considered only after referral and subject to Chapter IX.

Article 32 - Intake channels

(1) The organization operates an end-to-end encrypted digital intake channel suitable for anonymous use and independently security-tested, together with a secure procedure for physical delivery.

(2) Intake of sensitive and anonymous reports does not begin until security testing, the data protection impact assessment and legal audit are complete.

(3) At submission, the source is informed in plain language of their rights, the limits of the organization's authority, the circumstances in which identity may be disclosed and how the document may be used.

Article 33 - Urgent priority assessment

(1) Before joining the ordinary queue, every submission is assessed by experts for urgent security, source protection and unlawful-data risks.

(2) Submissions involving child sexual abuse material, an ongoing threat of violence, risks to life or an urgent public safety danger cannot wait in the ordinary queue. In such cases, at least one member each of the Ethics and Data Council and International Legal Council decides within twenty-four hours on notifying the competent authority.

(3) Urgent notification does not suspend the source protection principles in Article 9 and Chapter VII; it only advances priority.

Article 34 - Registration and technical protection

(1) Every accepted submission receives a unique case number; the delivery date, delivery method and first person accessing it are recorded.

(2) Original material is stored unchanged; each file's SHA-256 hash is calculated and recorded upon receipt. Examination is conducted only on working copies.

(3) Every access, copy and transfer is recorded in an immutable log identifying the person and time. This log is retained throughout the case file's entire lifecycle.

Article 35 - Preliminary assessment and acceptance criteria

(1) Acceptance as a case file requires all of the following:

1. The allegation concerns corruption, financial irregularities, money laundering or misuse of public resources;

2. The allegation is supported by documents or verifiable data; abstract, general or purely testimonial allegations alone are insufficient;

3. A clear public interest exists;

4. There are no clear indications that the material was obtained unlawfully, or, if there are, the special assessment in Chapter VIII is conducted.

(2) Sources of rejected submissions are notified in wording that does not endanger them; the material is destroyed within the period in Chapter VII.

Article 36 - Independent review

(1) The Independent Review Panel examines the documents' source, date, authenticity, internal consistency and compatibility with open sources.

(2) Its report includes evidence supporting the allegation as well as contradictory evidence, alternative explanations and findings favorable to the subject.

(3) The panel may refer the case for legal review, hold it pending additional documents or verification, or close it. Closure requires reasons.

Article 37 - Legal review

(1) For each country connected with the case file, the International Legal Council separately assesses the place of the offence, connections of the person or company, applicable offence, limitation periods, competent authority, lawfulness of obtaining and sharing documents, and risk to investigative confidentiality.

(2) The relevant country counsel provides a written opinion. The Council obtains source security and data transfer approval from the Ethics and Data Council.

Article 38 - Referral decision

(1) Referral is decided by the majority required in Article 27(3), with written reasons.

(2) Connections to several countries do not justify automatic blanket transmission to them. A separate decision is made for each country; where proceedings affect each other, consistency of statements and data protection rules are observed.

(3) Referral is made through an authorized lawyer in accordance with the procedural law of that country.

Article 39 - Legal application package

The standard package submitted to a competent authority contains:

1. Case summary: events, country connections and chronology.

2. Legal assessment: possible offences and jurisdiction in the relevant country.

3. Evidence inventory: a list under Documents; Finance and Data; Correspondence; Audio and Video; Reports and Other categories.

4. Authenticity analysis: acquisition, verification and limitations of documents.

5. Source protection assessment: confidentiality, personal data and sharing authorizations.

6. Contrary views: subjects' responses and contradictory evidence.

7. Request: the assessment sought and duly conducted submission of evidence.

The package is prepared by a private organization; only competent authorities decide on the admissibility of evidence in criminal proceedings and on investigative measures.

Article 40 - Follow-up and closure

(1) The date, recipient and official reference number of each referral are recorded. Decisions by the competent authority are entered in the case file.

(2) The source is informed of progress without endangering their security.

(3) A case file closes upon the competent authority's final decision, a council decision to close it, or expiry of the retention period in Chapter VII. The closure decision and reasons are recorded.

Chapter VII - Source Protection and Personal Data Protection

Article 41 - Duty to protect sources

(1) Source identity and all potentially identifying data, including metadata, delivery method, writing characteristics and access logs, are stored at the organization's highest protection level.

(2) Access to source identity follows a need-to-know principle and is limited to no more than two people. They are designated and recorded by the Ethics and Data Council.

(3) A source may request that their identity never be recorded. In that case, the organization retains no data capable of re-identifying the source.

Article 42 - Anonymous submissions

(1) Anonymous submissions are accepted and examined under the same criteria as submissions from identified sources.

(2) The organization undertakes no technical or investigative activity to identify an anonymous source.

Article 43 - Disclosure of identity

(1) Source identity may be disclosed only in one of the following circumstances:

1. With the source's written consent, limited to a specified authority, after being informed of the scope and consequences of disclosure;

2. Under a binding and final court order, and only to the extent of that order; the organization uses all available legal remedies against such orders;

3. Where no other means exist to avert an imminent and serious threat to a person's life, by unanimous decision of the Ethics and Data Council.

(2) Acceptance of a report does not constitute consent to disclose source identity to a prosecutor or any authority. Sources are anonymized by default in referred case files.

(3) Every request and decision concerning disclosure is recorded with reasons and reported numerically in the annual report.

Article 44 - Applicable data protection law

(1) In each case file, the organization separately observes:

European Union: the General Data Protection Regulation (GDPR), particularly Articles 5, 6, 9, 10, 44-49 and 85; Directive 2019/1937 on whistleblower protection and national implementing laws;

Switzerland: the Federal Act on Data Protection (FADP), particularly Articles 16-17 on international transfers and Article 27 on media activities;

Türkiye: Personal Data Protection Law No. 6698, particularly Article 9 governing transfers abroad and secondary legislation.

(2) Data concerning offences and convictions, and special categories of personal data, are processed only on grounds expressly permitted by the relevant law and with additional safeguards.

(3) Journalistic exemptions (GDPR Article 85, FADP Article 27) concern The Ledgers' activity; Master Crook's referrals to prosecutors cannot automatically rely on them. An appropriate legal basis is separately determined and recorded for each case file.

Article 45 - International data transfers

(1) The organization does not create a common pool in which documents from different countries are automatically transferred to other countries. Data are stored in the legal jurisdiction to which the case file relates and under its rules.

(2) The legal basis for each cross-border access or transfer, whether an adequacy decision, standard contractual clauses, explicit consent or statutory exception, is separately assessed and approved by the Ethics and Data Council.

(3) Referral to a competent authority is also a transfer and is subject to the same assessment.

Article 46 - Retention and destruction

(1) Material in rejected submissions is securely destroyed no later than ninety days after the source is notified of the decision.

(2) Parts of closed case files containing personal data are anonymized or destroyed no later than five years after closure. Ongoing judicial proceedings or a statutory retention obligation may extend this period; reasons for an extension are recorded.

(3) Case number, chronology, decisions and access logs are retained permanently in anonymized form.

(4) Destruction uses irreversible methods and is documented in a record signed by two people.

Chapter VIII - Evidentiary Integrity and Unlawful Material

Article 47 - Evidentiary integrity standard

(1) ISO/IEC 27037:2012 is the basis for identifying, collecting, acquiring and preserving digital material. The Berkeley Protocol of the UN Office of the High Commissioner for Human Rights and Berkeley Human Rights Center applies to open-source research.

(2) More important than document category is the continuous record of where material came from, whether it was altered and who accessed it. Material lacking this chain-of-custody record is marked “unverified” in the referral package.

(3) Every referral package contains hashes, a summary of access logs and verified copies where available.

Article 48 - Audio and video recordings

(1) Audio and video recordings require a separate assessment. Recording a conversation in which a person participated does not mean the recording is lawful or admissible in every country.

(2) The International Legal Council assesses acquisition circumstances, relevant national law and the rights of third parties appearing in the recording. A recording is not included in a referral package until its integrity is technically verified.

Article 49 - Material requiring special assessment

(1) The International Legal Council and Ethics and Data Council must decide jointly on:

1. Material known, or seriously suspected, to have been obtained unlawfully;

2. Material protected by lawyer-client confidentiality, medical secrecy or similar professional secrecy obligations;

3. Material containing state secrets or classified information;

4. Material that could violate the confidentiality of an ongoing investigation;

5. Material concerning third parties' private lives that is unrelated to the case file.

(2) The joint decision may permit retention, require separation and destruction, or allow only a note of the material's existence. Private-life data unrelated to the case file are always separated and destroyed.

(3) The organization cannot be held responsible for material reaching it, but is responsible for unlawfully using, disseminating or storing it.

Article 50 - Absolutely prohibited content

(1) Material depicting sexual abuse of children is never stored, examined, copied or transmitted. Upon discovery, the urgent procedure in Article 33 applies; material is delivered or destroyed only under the competent authority's instructions and by its specified method.

(2) The same urgent procedure applies to material calling for violence or containing threats against individuals.

Chapter IX - Master Crook Nominee, Ambassador Program and Gold

Article 51 - Nature of the Nominee mechanism

(1) “Master Crook Nominee” is a public accountability mechanism involving public identification, together with document-based allegations, of subjects of case files examined under this Constitution and referred to a competent authority.

(2) A Nominee announcement is not a judicial decision, charge or punishment. It means only: “Document-based allegations concerning this person or organization, following independent examination and legal assessment, have been submitted to competent authorities.” This definition appears on every announcement page.

(3) The name of the announcement refers to the organization's assessment process; it does not mean that the subject committed an offence and cannot be presented that way.

Article 52 - Conditions for an announcement

A subject can be announced as a Nominee only if all the following conditions are met:

1. The case file has passed through the Independent Review Panel and International Legal Council and has been referred to at least one competent authority.

2. The subject has a public role or impact: public office, use of public resources, public procurement, activity in a publicly traded or regulated sector, or a comparable public position. Purely private individuals are not announced.

3. The subject has been given at least fourteen days to reply to written questions containing specific allegations; their response appears in full in the announcement, or the lack of a response is stated.

4. The International Legal Council has issued a written opinion that the announcement falls within freedom-of-expression limits and is defensible under relevant countries' laws on insult, defamation and personality rights.

5. The Ethics and Data Council has approved source security and data protection.

6. The Editorial Council has given final unanimous approval.

Article 53 - Announcement text

(1) The announcement includes: the subject's public role; a summary of document-based allegations; the types of documents relied upon; the authority receiving the referral and date; the subject's response or absence of response; a reminder of the presumption of innocence; and objection and correction procedures.

(2) It contains no adjectives or conclusive judgments implying guilt and complies with Article 8.

(3) It excludes personal data concerning the subject's family, employees or third parties unrelated to the case file.

(4) Source documents may be published in redacted form only insofar as this does not jeopardize source security or third-party data.

Article 54 - Objection, updating and removal

(1) The subject may object at any time. A panel whose members did not participate in the announcement decision resolves the objection within thirty days; the decision and reasons are communicated to the subject.

(2) A competent authority's decision not to investigate or prosecute, an acquittal or dismissal is added to the announcement with equal visibility within seven days of being learned. Following a final acquittal or decision not to prosecute, the announcement is removed at the subject's request; its removal and reasons are stated at the same address.

(3) Every announcement is reassessed at least every twelve months; one that does not reflect the current position is taken down.

(4) An erroneous announcement is handled under Chapter XII's correction procedure and an explicit apology is made to the subject.

Article 55 - Annual “Master Crook” announcement

The General Assembly may decide to make an annual “Master Crook” announcement. It is made only among subjects with final criminal convictions, based on the acts covered by those convictions. No subject whose judicial proceedings are ongoing may be included.

Article 56 - Ambassador program

(1) Ambassadors are volunteers admitted through written application and acceptance who research corruption and money laundering in different regions using only open sources. More than one Ambassador may operate in a region.

(2) Ambassadors are not representatives, employees or bodies of the organization. They cannot make statements or contact subjects on its behalf, request documents, or file reports on anyone's behalf.

(3) They sign the Code of Conduct, receive training, declare conflicts of interest and obey their countries' laws. They cannot collect confidential information, personal data or unlawfully obtained material.

(4) If a source contacts an Ambassador, the Ambassador directs the source to the secure intake channel and does not personally receive, store or transmit documents.

(5) Ambassadors do not participate in Nominee decision-making.

Article 57 - “Missing Piece” calls

(1) The organization may publicly call for types of documents missing from a case file under examination.

(2) The call identifies the type sought; it does not direct anyone as to from whom or how to obtain it and does not encourage unlawful acquisition. It asks persons with lawful access to submit the document through the secure channel.

(3) Calls are approved by the Editorial Council after obtaining the International Legal Council's opinion.

Article 58 - Gold

(1) Gold is a reward unit for verified contributions. A contribution is a document transmitted through the secure channel and verified by the Independent Review Panel, or an Ambassador's open-source research included in a case file. Gold accrues only after verification and by the Panel's written decision.

(2) One Gold has a cash value of 100 euros. That value may be changed only by General Assembly decision; changes do not affect Gold accrued before the decision date.

(3) Gold may be claimed only from the organization. It cannot be transferred to third parties, sold, pledged, traded or used as a means of payment. Gold is not a security, electronic money or cryptoasset and cannot be presented as such.

(4) The Gold schedule, specifying the units for each type of verified document or research, is publicly set out in the Program Guidelines. No special amount is promised in advance for a particular subject or document; the amount cannot depend on whether a document incriminates the subject (Article 59).

(5) Cash is paid only to an identity-verified beneficiary, into a bank account in their own name, in accordance with relevant countries' tax and anti-money-laundering laws and after required reporting and deductions. The beneficiary may instead accumulate Gold or donate it to the organization.

(6) A source choosing anonymity accumulates Gold in a pseudonymous account and may redeem it after verifying identity solely with the payment unit. The payment unit is kept separate within the General Secretariat; payment records are separate from case content and source data, accessible only to payment staff and Auditors, and are not transferred to any council, The Ledgers or third party. Before redemption, the source is clearly informed of the risk that a payment record may reveal identity.

(7) The General Assembly sets an annual budget cap for Gold payments. This is held in a separate reward account and cannot be tied to funder allocations; once the cap is reached, accrued Gold is paid from the following year's account.

(8) The number and total value of Gold accrued and paid during the year are disclosed in the annual report.

Article 59 - Prohibited rewards

(1) Under no circumstances is Gold or any other reward:

1. Granted for material found to have been obtained unlawfully;

2. Promised in advance for bringing documents concerning a particular subject;

3. Made dependent on whether the content favors or disfavors the subject;

4. Granted for submissions found to be motivated by personal animosity, commercial rivalry or political purposes.

(2) A verified document exonerating the subject earns the same Gold as a verified incriminating document.

Article 60 - Program guidelines

(1) Details of the Ambassador program, Missing Piece calls and Gold are governed by publicly available Program Guidelines consistent with this Constitution. The Board issues them after obtaining opinions from the Ethics and Data Council and International Legal Council.

(2) Ambassador status is suspended or terminated by Ethics and Data Council decision for breaches of the Code of Conduct; earned Gold is cancelled insofar as it is connected with the breach.

Chapter X - Conflicts of Interest, Ethics and Discipline

Article 61 - Duty to declare

(1) All members of bodies and councils, employees, Ambassadors and contracted advisers provide written declarations upon taking office and annually thereafter of financial interests, management and advisory positions, political offices and memberships, and close relationships relevant to the organization's activities.

(2) Council members' declarations are publicly summarized to an extent that protects personal data.

Article 62 - Recusal

(1) A member with a personal, family, professional or commercial connection to a subject, source, funder or competitor in a case file may not participate at any stage or access case information.

(2) Recusal follows the member's own declaration or an Ethics and Data Council decision. Doubt is resolved in favor of recusal.

(3) The recused member is replaced by other members of the relevant council or, where necessary, a temporarily appointed external independent member.

(4) Under Article 19, recusal is mandatory in case files involving founders or funders, and replacement is by an external independent member.

Article 63 - Code of conduct

Everyone acting on behalf of the organization:

1. Does not use information learned in their duties for personal, commercial or political benefit, and maintains confidentiality after service ends;

2. Does not accept gifts, payments or benefits from subjects, sources or interested parties;

3. Does not disclose case-file information to the public or third parties without an organizational decision;

4. Does not use the organization's name or their position as an instrument of personal influence or pressure;

5. Reports observed internal violations to the Ethics and Data Council and suffers no adverse treatment for doing so.

Article 64 - Discipline

(1) Alleged breaches of this Constitution, the Code of Conduct or the law are examined by the Ethics and Data Council. The person concerned receives written notice of the allegations and a right of defence.

(2) Sanctions are: warning, removal from a case file, temporary suspension from duties, and a proposal to terminate Ambassador status or membership. Removal of council members is governed by Article 30(3).

(3) Allegations concerning Ethics and Data Council members are examined by a three-person independent external panel appointed by the Board.

(4) Allegations involving suspected offences are reported to the competent authorities of the relevant country.

Chapter XI - Funding and Financial Independence

Article 65 - Income sources

Income consists of membership dues, donations, grants, bequests, training and publication income, cooperation income compatible with the public-interest purpose, and income from assets. All income is used solely for the purpose in Article 3; no profits are distributed to members.

Article 66 - Unacceptable funding

(1) Funding is not accepted from:

1. Persons or organizations that are subjects of open or ongoing case files, and entities they control;

2. Funds whose origin cannot be identified or whose ultimate beneficial owner is undisclosed;

3. Funds conditional on opening, closing, referring or announcing a particular case file;

4. Political parties and election campaigns;

5. Persons or organizations with final convictions for corruption or money laundering.

(2) Support from public bodies or government-linked funds is acceptable only if unconditional, publicly disclosed, and of a scale that does not affect independence in case files concerning that state.

(3) If a violation emerges after acceptance, the funds are returned or, if return is impossible, transferred by General Assembly decision to an independent public-interest organization.

Article 67 - Lack of funder authority and concentration limit

(1) No funder acquires authority, consultation rights or rights to advance information concerning case selection, examination, referral, announcements or council appointments.

(2) From the third financial year after the establishment period, funds from a single funder or connected funders may not exceed one third of annual income. If exceeded, the Board implements a diversification plan within one year and reports to the General Assembly.

(3) Each donation exceeding one percent of annual income is disclosed with the donor's name in the annual report. Anonymity for donor security is possible by Ethics and Data Council decision and with the Auditors' knowledge.

Article 68 - Budget, accounting and audit

(1) The Board prepares a budget for each financial year; the General Assembly approves it.

(2) Accounts are maintained under the associations and tax legislation of the country of establishment. The financial year is the calendar year.

(3) The Auditors examine the annual financial report at least four weeks before the General Assembly and submit their written opinion.

(4) Case costs, including lawyers, digital forensics, translation and secure infrastructure, are recorded per case; no case's expenditure may be matched to a particular funder.

Article 69 - Remuneration

Remuneration and attendance fees paid to employees, advisers and council members cannot be linked to the number of referrals, Nominee announcements, donation amounts or any case outcome. The remuneration policy and total remuneration expenditure are disclosed in the annual report.

Chapter XII - Transparency, Accountability and Right of Reply

Article 70 - Annual report

(1) Each year the organization publishes an anonymized activity and financial independence report that does not put sources at risk.

(2) At minimum, the report includes: numbers of case files received, accepted, closed and referred; referrals by country and authority; numerical summaries of outcomes from competent authorities; numbers of source-identity requests and decisions; Nominee announcements, objections and removals; recusals and disciplinary decisions; income sources, major donors and expenditure; and corrections.

(3) The report is submitted to the General Assembly with the Auditors' opinion and published on the organization's website after approval.

Article 71 - Right of reply

(1) Before any public statement concerning a subject, specific allegations are sent to that subject in writing, allowing at least fourteen days to respond. This period cannot be shortened except in urgent public safety situations.

(2) The response appears in full and with equal visibility where the statement is published. If there is no response, the date questions were sent and the absence of a response are stated.

(3) Responses received after publication are also added with equal visibility.

Article 72 - Corrections

(1) On learning of a factual error in a statement, the organization corrects it within seven days. The correction appears visibly at the original publication location with its date and explanation; the erroneous text is not silently changed.

(2) Where the error has affected a person's reputation, that person is notified in writing and receives an explicit apology.

(3) All corrections during the year are listed in the annual report.

Article 73 - Complaints mechanism

(1) Sources, subjects, Ambassadors and third parties may complain to the Ethics and Data Council that the organization has breached this Constitution. The complaints channel is public and suitable for anonymous use.

(2) A reasoned decision is made within thirty days and notified to the complainant. Outcomes of upheld complaints are anonymized and included in the annual report.

(3) No complainant is subjected to adverse treatment for complaining.

Article 74 - Limits on public disclosure

(1) The organization does not publish information that would violate the confidentiality of an ongoing investigation, endanger a source or unnecessarily disclose third parties' personal data.

(2) Information that a case file has been referred is disclosed with timing and content that do not jeopardize the competent authority's investigation; where in doubt, the relevant country counsel's opinion is obtained.

(3) All public statements require Editorial Council approval.

Chapter XIII - Country Networks and International Applications

Article 75 - Country networks

(1) In every country of operation, the organization establishes a network including at least one legal adviser admitted to that country's bar and, where needed, digital forensic and financial examination specialists.

(2) Country counsel provides written assessments of jurisdiction, offence, limitation periods, procedure and data protection, and carries out referrals in accordance with that country's procedural law.

(3) Country networks operate under the legal coordination of the International Legal Council and administrative coordination of the General Secretariat; they have no independent power to decide case files.

Article 76 - Initial countries and legal bases for reporting

(1) Networks are initially established in the following countries; in each, the basis for reporting offences is its criminal procedure law:

Country	Principal legal basis	Submission route
Türkiye	CMK Articles 158 and 160	Report to the Chief Public Prosecutor’s Office or law enforcement; evidence submitted through a lawyer
Austria	StPO §80	Report to a prosecutor or criminal police; specialist prosecution for economic crime
Switzerland	StPO Art. 301	Written report to the competent cantonal or federal prosecution authority; determine cantonal/federal jurisdiction first
Germany	StPO §158	Report to a prosecutor, police or competent court; HinSchG external reporting authorities assessed separately
France	Code de procédure pénale, Art. 40 and related provisions	Signalement to the prosecutor or, where appropriate, a criminal complaint

(2) New countries join the network following the written opinion of country counsel and an International Legal Council decision.

(3) The organization recognizes that a reporting person's rights differ from those of a complainant directly harmed by an offence; it does not claim victim or intervening-party status.

Article 77 - Applications to international bodies

(1) Applications to international bodies are limited to each body's own jurisdiction:

European Public Prosecutor's Office (EPPO): only for fraud, corruption, embezzlement and certain cross-border VAT offences affecting the EU budget; not for general commercial disputes.

European Anti-Fraud Office (OLAF): for misuse of EU funds and serious irregularities linked to EU institutions; not for general private-sector corruption.

Eurojust: not a direct application authority; only judicial authorities initiate coordination among national prosecutors.

UNODC and UNCAC mechanisms: do not examine individual case files; the organization uses them only for policy, cooperation and reporting.

(2) An application to an international body neither replaces nor conflicts with applications to relevant national authorities.

Article 78 - Consistency in multi-country applications

(1) Where the same case file is referred to several countries, all applications rely on the same account of facts and evidence inventory; only legal classification and procedure vary by country.

(2) If an authority in one country is found to have opened an investigation, the timing of applications to other countries is reassessed with regard to investigative confidentiality and evidence security.

(3) Every transfer of source identity and personal data to a country is separately approved under Article 45.

Chapter XIV - Membership

Article 79 - Membership categories

(1) The organization has three categories of members:

1. Founding members: natural persons who sign the founding declaration. Founding status confers no privilege beyond the transitional duties expressly recognized in this Constitution.

2. Full members: natural persons whose applications are accepted and who contribute to the organization's purpose. They have voting rights in the General Assembly.

3. Supporting members: natural or legal persons who provide financial or professional support. They may attend the General Assembly but have no vote.

(2) Legal persons may be supporting members only and are not represented in any body.

Article 80 - Admission to membership

(1) Full membership requires a written application, recommendations from two full members, the declaration under Article 61 and Board approval. Rejection may be without reasons; the applicant may appeal to the General Assembly.

(2) Persons who are subjects of an open case file, have final convictions for corruption or money laundering, or face the exclusions in Article 30(2) cannot become full members.

(3) Persons who are or could be case-file subjects and legal persons they control cannot become supporting members.

Article 81 - Rights and obligations

(1) Full members may attend and vote in the General Assembly, stand for office, examine the annual report and financial statements, and apply to the Conciliation Committee.

(2) All members comply with this Constitution and the Code of Conduct, pay dues, protect the organization's reputation and keep conflict-of-interest declarations current.

(3) Membership confers no right to access case files. Only relevant council members and assigned persons have access to case information.

(4) Dues are set by the General Assembly; payment does not weight voting rights.

Article 82 - Termination of membership

(1) Membership ends upon death, dissolution of a legal person, written resignation, nonpayment of dues for two years or expulsion.

(2) For serious breaches of this Constitution, conduct damaging the organization's reputation, or subsequent emergence of the exclusions in Article 80(2), a member may be expelled by Board decision following a reasoned Ethics and Data Council proposal. The member has a right of defence and may appeal to the General Assembly.

(3) Terminated membership creates no entitlement to organizational assets. Confidentiality obligations continue afterward.

Chapter XV - Amendment, Dissolution and Entry into Force

Article 83 - Amendment procedure

(1) Amendments may be proposed by the Board or one fifth of full members. Proposals are sent to members and specialist councils at least four weeks before the General Assembly; specialist councils provide written opinions.

(2) Adoption requires two thirds of full members present at the General Assembly.

(3) Amendments to Chapters II, III, IV and VII and to this chapter require a three-quarters majority and favorable opinions from the Ethics and Data Council and International Legal Council.

Article 84 - Unamendable core

(1) The following principles are the organization's reason for existence and cannot be amended; any contrary decision is void:

1. Presumption of innocence (Article 8);

2. Loyalty to sources and limits on disclosure of identity (Articles 10 and 43);

3. Lack of authority of funders and management over case files (Articles 6, 21(4) and 67);

4. Prohibition of encouraging or paying for unlawfully obtained documents (Articles 9(2) and 59);

5. Limits of authority (Chapter III).

(2) If the organization wishes to abandon these principles, it may do so only by dissolution.

Article 85 - Dissolution and liquidation

(1) Dissolution requires a three-quarters majority of full members at a General Assembly convened for that purpose. The Assembly appoints the liquidator.

(2) After debts are paid, remaining assets are transferred to an independent nonprofit public-interest organization with similar purposes. They are never distributed to members or founders.

(3) Material in open case files is returned to sources or securely destroyed with regard to source security. Records of referred case files are delivered to relevant country counsel or the successor organization. Source identity data are never transferred; they are destroyed.

Article 86 - Entry into force and transitional provisions

(1) This Constitution becomes internally binding on adoption by the Founders' Council. Provisions concerning legal personality take effect upon registration in the country of establishment.

(2) Sensitive or anonymous reports are not accepted before registration and completion of the audits in Article 32(2). Pilot reviews use publicly available documents only.

(3) The Founders' Council elects the first Board and Auditors, appoints the initial specialist council members under Article 30 within six months of registration, and convenes the first General Assembly within twelve months. Initial bodies serve until that Assembly.

(4) Adaptations required by the law of the country of establishment preserve this Constitution's principles and meaning and are submitted to the General Assembly.

(5) The text registered in the official language is legally binding. Turkish and English texts are the organization's public reference texts; in case of differences, interpretation favors the principles in Article 84.

Public Mission Statement

MASTER CROOK - Independent International Evidence & Accountability Network

Master Crook is an independent initiative aiming to receive, through secure channels, information and documents concerning public-interest allegations of corruption and financial irregularities, to have them assessed by independent experts, and to transmit findings deemed legally appropriate to competent national and international bodies.

The organization is committed to the presumption of innocence, protection of sources, privacy of personal data and the rule of law. It does not conduct criminal investigations and respects the duties and powers of competent authorities. It does not act on instructions from any funder, founder or power.

The public must not lose.

PUBLICATION NOTE

This reference translation is based on the Turkish Constitution supplied on 15 October 2026. It preserves the preamble, articles 1-86 and mission statement, with an expanded explanatory introduction and renewed layout. The Ledgers logo identifies the publication; it does not alter the organizations' separate roles. The registered official-language text and entry-into-force rules are governed by Article 86.