When the Victim Cannot Speak: A Legal Analysis of Corruption in Public Welfare and Animal Care Funds

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***Abstract*—Anti-corruption law has traditionally been organised around a human complainant: a citizen, a taxpayer, or an institution capable of reporting harm, filing a complaint, or claiming compensation. This victim-centred architecture leaves a structural blind spot wherever the beneficiaries of a public fund cannot speak, complain, or testify most starkly in the case of captive animals whose feeding and veterinary budgets are embezzled, but also in the case of institutionalised elderly, disabled, and cognitively impaired persons whose welfare funds are diverted by the very custodians entrusted to protect them. This article examines this blind spot through doctrinal legal analysis combined with four documented cases: the 2026 Surabaya Zoo corruption case in Indonesia (state losses of approximately IDR 10.2 billion, or roughly USD 650,000, over an eight-year period), the Columbus Zoo and Aquarium embezzlement scandal in Ohio, United States (over USD 2.3 million misappropriated), the Kyiv Zoo embezzlement investigation in Ukraine, and welfare-fund embezzlement cases affecting elderly and disabled residents in the United States and United Kingdom. Drawing on the corruption-as-human-rights-violation literature, the emerging law and scholarship on legal standing for animals, and the guardianship-abuse literature in elder law, the article argues that the absence of a complaining victim does not equate to the absence of harm, and that anti-corruption regimes must develop proxy mechanisms including guardian ad litem-style standing, mandatory third-party physical audits, and specialised whistleblower channels to detect and prosecute corruption where the injured party cannot exercise the procedural rights ordinarily available to human victims. The article concludes with a set of comparative policy recommendations addressed to legislators, prosecutors, and institutional regulators.**

***Index Terms*—corruption; voiceless victims; animal welfare law; legal standing; elder financial exploitation; public fund embezzlement; anti-corruption law; UNCAC.**

I. INTRODUCTION

Corruption is conventionally studied as a crime against an identifiable, complaining public: taxpayers whose money is misdirected, citizens denied a public service, or institutions defrauded of resources they can account for. Much of the deterrent architecture of anti-corruption law whistleblower protection, victim compensation schemes, complaint mechanisms, investigative journalism, and civil society oversight depends on the existence of a party capable of noticing the harm and raising an alarm. Bribery itself was, for most of the twentieth century, treated in legal doctrine as a victimless crime, injuring only an abstraction called "the public."

This architecture breaks down where the intended beneficiary of a public fund has no voice at all. Captive animals in state-owned zoos cannot report that their feed has been substituted, diluted, or never purchased. Severely disabled or cognitively impaired residents of care institutions cannot always testify that their personal funds have been drained. Infants in orphanages cannot complain that budgeted nutrition has been diverted. In each instance, the only witnesses to the resulting deterioration visible suffering, illness, or death are third parties who may lack standing, expertise, or incentive to report it.

This article contends that this is not a marginal curiosity of corruption studies but a distinct legal category deserving its own doctrinal treatment: corruption against non-complaining beneficiaries. It draws on recently documented cases most prominently the 2026 prosecution of the former president director of Surabaya Zoo in Indonesia to demonstrate that this category produces (a) systematically delayed detection, (b) unusually long offending periods, and (c) irreversible harm (illness, suffering, and death of the beneficiaries) that ordinary financial-loss remedies cannot undo.

The article proceeds in eight parts. Part 2 situates the "voiceless victim" concept within existing corruption and victimology scholarship. Part 3 reviews the international and comparative legal framework governing victim status in corruption cases. Part 4 presents four case studies. Part 5 offers a comparative legal analysis across the cases. Part 6 examines the closest existing analogue legal standing for animals and for cognitively impaired adults as a doctrinal resource. Part 7 identifies structural challenges in detection and prosecution. Part 8 proposes a reform framework, before the article concludes in Part 9.

II. METHODOLOGY AND SCOPE

This article uses doctrinal legal analysis supplemented by comparative case study. The four cases discussed in Part 4 were selected purposively rather than randomly, on three criteria: (i) each involves a documented, publicly reported prosecution, audit, or investigation into embezzlement of funds designated for the welfare of a non-complaining beneficiary; (ii) each provides sufficient primary or near-primary source material prosecutorial statements, government audit reports, or court filings to support a reliable factual account; and (iii) together the cases span more than one legal system (civil law and common law), more than one continent, and both animal and human beneficiaries, allowing the comparative analysis in Part 5 to test whether the structural features identified are sector-specific or general. The analysis does not claim that these four cases are statistically representative of the incidence of voiceless-victim corruption worldwide; rather, following standard comparative-law method, they are used as illustrative "most-different" cases selected to reveal a common underlying structure despite differing legal, cultural, and institutional contexts. Financial figures are drawn from official government or auditor sources where available (Indonesia's BPKP, the Ohio Auditor of State, Scotland's Crown Office and Procurator Fiscal Service, and United States federal agencies) and are reported as alleged or estimated where the underlying prosecution remains ongoing.

The article's normative claims in Parts 6 through 8 draw on secondary legal scholarship in three previously separate literatures the political economy of corruption, animal law standing doctrine, and elder-law guardianship scholarship that have not, to this author's knowledge, been synthesised around the shared structural feature of beneficiary incapacity to complain. This synthesis is the article's principal doctrinal contribution.

III. LITERATURE REVIEW: CORRUPTION, VICTIMS, AND THE LIMITS OF THE COMPLAINANT MODEL

Foundational political-economy accounts of corruption, notably Klitgaard's institutional framework and Rose-Ackerman and Palifka's comprehensive treatment of corruption's causes, consequences, and reform, analyse corruption primarily as a governance failure that distorts incentives and misallocates public resources. Klitgaard's well-known formula that corruption tends to flourish where an official holds monopoly power and broad discretion combined with weak accountability explains why single-institution custodial settings such as a state-owned zoo, a residential care home, or a charity operating with minimal external oversight are structurally conducive to embezzlement: a small number of officials control both the budget and the only first-hand knowledge of how it is spent, while the intended beneficiaries have neither monopoly-breaking information nor accountability-triggering voice.

A parallel literature has begun to reconceptualise the victim of corruption. Scholars applying a human-rights framework argue that corruption should be understood not merely as an offence against the state treasury but as a cause of concrete violations of the rights to health, education, and social protection, with the most frequently affected victims identified as vulnerable and marginalised groups. Other scholars, examining the doctrinal question of standing directly, note that the long-held legal consensus that when state funds are misused, "at most the State is the victim" and only the State has standing to sue for or receive restitution is beginning to shift as courts in several jurisdictions accept that individuals and collectivities also suffer distinct, compensable losses from systemic corruption. Domestically, Indonesian legal scholarship has likewise argued that Indonesia's anti-corruption statutes and its ratification of UNCAC (through Law No. 7 of 2006) do not yet provide adequate space for affected communities to claim restitution or compensation, with court rulings overwhelmingly focused on returning losses to the state treasury rather than to the people actually harmed.

A third strand of relevant scholarship concerns restorative and reparative justice mechanisms more generally. Victim impact statements, now a standard feature of sentencing procedure in most common law jurisdictions, are premised on the victim's capacity to articulate, in their own words, the effect of the offence a premise that is definitionally unavailable to an animal or to a cognitively incapacitated adult. Restorative justice literature has begun to grapple with this limitation in adjacent contexts, for instance debating whether a guardian, advocate, or expert witness may permissibly narrate impact on behalf of a victim who cannot testify, and under what safeguards such substituted narration avoids simply projecting the advocate's own preferences onto the beneficiary. This debate, while not yet extended explicitly to corruption offences, offers a further doctrinal resource: if courts already accept substituted victim narration in some sentencing contexts, the objection that a proxy cannot meaningfully represent a non-complaining beneficiary's interest is a matter of procedural design rather than an insurmountable conceptual barrier.

None of this literature, however, squarely addresses beneficiaries who are not merely under-represented in restitution proceedings but structurally incapable of registering a complaint in the first place. That gap is the specific contribution of this article, and it borrows its closest doctrinal analogues from two adjacent fields: animal law's decades-long struggle over legal standing, and elder law's guardianship-abuse literature, both reviewed in Part 6 below.

IV. LEGAL FRAMEWORK: VICTIMS AND STANDING IN ANTI-CORRUPTION LAW

The United Nations Convention against Corruption (UNCAC) requires states to criminalise embezzlement, misappropriation, and diversion of property by a public official (Article 17), and to take measures permitting compensation for damage suffered as a result of corruption (Article 35). However, Article 35 is framed around entities or persons who have "suffered damage," a formulation that presumes a party capable of bringing a civil claim. Neither UNCAC nor most domestic penal codes expressly contemplate a category of beneficiary that is incapable of initiating that claim.

At the domestic level, most jurisdictions treat these cases as ordinary embezzlement or misappropriation of public or company funds, prosecuted by the state on behalf of the public treasury rather than on behalf of the deprived beneficiaries. This produces a doctrinal gap: the legal victim of record is the state or the institution (as owner of the misappropriated funds), while the beings who actually suffered the consequences hunger, illness, neglect, death appear in the case file only as circumstantial evidence of the crime's severity, not as parties whose interests the law is vindicating in their own right.

The human-rights-based reframing of corruption offers one route around this gap. If corruption in a health or welfare sector is understood as a violation of the underlying right (to health, to protection from cruelty, to an adequate standard of care), then the affected individualised group not only the abstract state becomes a rights-holder whose injury the law must in principle recognise, even where that group cannot litigate on its own behalf. This reframing has already produced case law, generally in the human context: national and regional human rights bodies have found states responsible for corruption-linked failures to protect health, education, and property rights, on the reasoning that a state can be held legally responsible for a high level of corruption in the administration of a right, even where it cannot be proven that a particular scandal alone caused the deprivation.

A second, complementary line of reform has focused specifically on restitution and reparation mechanisms. Comparative research on emerging "grand corruption" litigation shows courts increasingly willing to recognise that individuals and collectivities not solely the state suffer distinct losses and are entitled to representation and repair, drawing on human-rights law developed originally in the context of atrocity crimes and now being extended to systemic corruption and asset-recovery cases. This trend, while still emergent and concentrated in a handful of jurisdictions, provides a doctrinal foothold for extending analogous recognition to non-human and incapacitated beneficiaries, discussed further in Part 6.

A. Sentencing as a Partial, Human-Only Corrective

A narrower but instructive illustration of the doctrinal gap appears at the sentencing stage. United States Sentencing Guidelines section 3A1.1(b) permits a two-level increase in a defendant's offense level where the court finds that a victim was "unusually vulnerable due to age, physical or mental condition" and therefore particularly susceptible to the offence; the United States Sentencing Commission reports that the enhancement was applied in 421 federal cases in fiscal year 2023 alone, the large majority involving elderly or disabled human victims. Applied to the elder-exploitation and guardianship-abuse cases discussed in Part 5.4, this enhancement offers courts an explicit doctrinal hook for recognising that a victim's incapacity to protect their own interests aggravates, rather than merely accompanies, the offence.

No equivalent hook currently exists for animal victims. As legal scholars examining gaps in federal animal-cruelty sentencing have observed, the vulnerable-victim enhancement's language victims who are "unusually vulnerable" and "particularly susceptible to the criminal conduct" describes captive zoo animals with at least as much force as it describes an elderly fraud victim, yet the enhancement has not been extended to non-human victims, leaving embezzlement schemes that starve or neglect animals to be sentenced as ordinary property or fraud offences with no formal recognition of the beneficiary's defencelessness. This is a microcosm of the article's broader argument: the legal system already possesses a doctrinal category heightened culpability for offences against victims who cannot protect themselves but has applied it asymmetrically, extending it to incapacitated humans while leaving analogous non-human beneficiaries, and by extension the animal-welfare embezzlement cases central to this article, outside its scope.

V. CASE STUDIES

A. Surabaya Zoo, Indonesia (2016–2024)

In July 2026, the East Java High Prosecutor's Office named Choirul Anwar, president director of the regionally owned Surabaya Zoo company (Taman Satwa Kebun Binatang Surabaya) from 2016 to 2024, a suspect in a corruption case. A preliminary audit by the East Java representative office of Indonesia's Finance and Development Supervisory Agency (BPKP) estimated state losses at approximately IDR 10.2 billion (roughly USD 650,000). Prosecutors alleged that Anwar instructed the head of the accounting and finance department to disburse company funds for purposes inconsistent with their budgeted use, including animal-feed procurement, and to prepare fictitious accountability reports to conceal the diversion. Of the total loss, approximately IDR 7.4 billion was allegedly directed to personal use. The East Java Prosecutor's Office stated that the alleged corruption contributed to a documented decline in the zoo's management quality, degraded facilities, and animal deaths attributed to inadequate care over the period under investigation. Investigators questioned twenty-two witnesses before detaining the suspect for an initial twenty-day period, and indicated that the involvement of other parties remained under investigation.

The case is legally significant for two reasons. First, the eight-year duration of the alleged scheme illustrates the detection lag characteristic of voiceless-victim corruption: without a complaining party inside the institution, the scheme continued through repeated annual audit cycles until an external investigation was triggered. Second, animal deaths and visible physical deterioration not a financial complaint appear to have been the practical catalyst that eventually drew prosecutorial attention, underscoring that in this category of case, harm to the beneficiary often surfaces before the underlying financial crime is identified, rather than the reverse. This sequencing inverts the ordinary detection logic of financial crime, in which the paper trail is usually the first indicator and physical harm (if any) follows.

B. Columbus Zoo and Aquarium, Ohio, United States (2021–2025)

A special audit by the Ohio Auditor of State, released in 2025, found that five former Columbus Zoo executives had misappropriated more than USD 2.3 million through multiple concealed schemes over roughly a decade of transactions under review. The Auditor's report described collusion among the implicated executives to circumvent internal financial controls, including altering item descriptions on invoices, fabricating purpose explanations on zoo credit-card records, and concealing multi-year contracts for sporting and entertainment tickets from the zoo's own philanthropy department. Former executives were also found to have permitted family members to reside in zoo-owned housing at below-market rent and to have made personal use of a zoo-owned recreational vehicle. Criminal proceedings followed: a former marketing director pleaded guilty to seventeen charges including aggravated theft and tampering with records, a former chief financial officer pleaded guilty to fourteen felonies, and the former chief executive officer faced trial on thirty-six charges; a former purchasing agent was separately charged with grand theft and five other felonies.

Unlike the Surabaya case, the Columbus Zoo scheme was not primarily targeted at animal-care budgets; its significance for this article lies instead in what triggered detection. In October 2021, the zoo temporarily lost its accreditation from the Association of Zoos and Aquariums over financial mismanagement and concern for animal welfare an institutional, peer-driven mechanism rather than a victim complaint, whistleblower report, or routine government audit. This suggests that sectoral accreditation bodies can function as an effective proxy-detection channel precisely where the ultimate beneficiaries cannot self-report, and it illustrates that voiceless-victim corruption schemes can persist even inside institutions with comparatively sophisticated financial departments and philanthropic oversight structures.

C. Kyiv Zoo, Ukraine

Ukrainian prosecutors opened a criminal investigation into the former director of Kyiv Zoo, Svitlana Berzina, on suspicion of embezzling approximately USD 47,000 by commissioning projects that were reportedly never fully carried out. The investigation followed reports that roughly half of the zoo's animals had died or disappeared, with animal-rights groups alleging that some animals were illegally sold to private collectors while the resulting deaths were attributed to mistreatment. As in the Surabaya case, the loss of animal life rather than a financial audit finding was the signal that ultimately drew scrutiny to the zoo's management. The comparatively modest sum involved, set against the scale of animal loss reported, further illustrates that voiceless-victim harm is not proportionate to the monetary value embezzled: a relatively small diversion of funds, sustained over time and concealed from oversight, can produce catastrophic welfare outcomes precisely because no beneficiary is positioned to raise an early alarm.

D. Welfare-Fund Corruption Affecting Elderly and Disabled Beneficiaries

The voiceless-victim pattern is not confined to animal welfare. In Scotland, a charity worker at a supported-accommodation facility for disabled residents was convicted of embezzling nearly GBP 30,000 from five residents over more than two years, using bank cards entrusted to her in her role as team leader; prosecutors noted that some of the victims had died before the case concluded, precluding full restitution. In the United States, executives of Preferred Family Healthcare, a multi-state charity providing services to individuals with developmental disabilities and behavioural-health needs, pleaded guilty to a multimillion-dollar embezzlement and bribery scheme; the organisation separately agreed to forfeit and pay restitution exceeding USD 8 million, and a former state legislator pleaded guilty to conspiring to embezzle more than USD 4 million from the charity. In New York, federal prosecutors indicted the former board chairman and executive director of a non-profit providing home care to elderly residents and operating homeless shelters, alleging embezzlement of more than USD 1.3 million in funds and kickbacks from vendors. A separate United States Government Accountability Office review of twenty closed guardianship-abuse cases found that court-appointed guardians had stolen or improperly obtained USD 5.4 million in assets from 158 incapacitated victims, many of them seniors, with the report cautioning that the true national extent of guardian financial abuse remains unknown owing to limited systematic data. These cases confirm that the structural conditions identified in the zoo cases a custodial relationship, a non-complaining beneficiary, and budget lines nominally protected but practically unsupervised recur wherever a fund is designated for the welfare of persons who cannot independently monitor its use.

VI. COMPARATIVE LEGAL ANALYSIS

Table 1 summarises the four case clusters along dimensions relevant to legal design: the nature of the beneficiary, the detection trigger, the duration of the scheme, and the legal characterisation of the victim.

TABLE I COMPARATIVE SUMMARY OF THE FOUR CASE CLUSTERS

Case	Beneficiary	Detection trigger	Alleged loss	Legal victim of record
Surabaya Zoo (Indonesia)	Zoo animals	Prosecutorial/audit investigation; visible animal deterioration	≈ IDR 10.2 bn (≈ USD 650,000)	Regional state-owned company
Columbus Zoo (USA)	Zoo (general operations)	Loss of AZA accreditation; state audit	> USD 2.3 million	Zoo association (non-profit)
Kyiv Zoo (Ukraine)	Zoo animals	Reports of mass animal deaths/disappearances	≈ USD 47,000	Municipal zoo authority
Care-home / charity cases (UK, USA)	Disabled and elderly residents	Internal audit, financial monitoring, whistleblowing	≈ GBP 30,000–USD 8 million+	Charity / individual resident accounts
Guardianship abuse (USA, GAO review)	Incapacitated adults under guardianship	Post-hoc GAO/agency review of closed cases	≈ USD 5.4 million (20 cases, 158 victims)	Individual ward's estate

Two patterns emerge. First, in every animal-welfare case, the detection trigger was physical evidence of harm to the beneficiaries (deaths, emaciation, disappearance) rather than a financial-control failure surfaced through routine audit indicating that ordinary internal controls are an insufficient safeguard for this category. Second, the formal legal victim in each case is an institution or an individual account (a state-owned company, a non-profit corporation, or a ward's estate) rather than the beneficiaries' welfare interest as such, meaning that restitution, where awarded, is directed at institutional or estate balance sheets rather than at remedying the beneficiaries' condition. Third, the guardianship-abuse cases show that even where a legal proxy (a guardian) formally exists to represent the incapacitated beneficiary, that same proxy role is frequently the vector of the abuse itself a structural risk directly analogous to a zoo director simultaneously controlling both the animals' welfare budget and the reporting mechanism meant to catch its diversion.

A fourth pattern concerns duration. The Surabaya scheme is alleged to have run for eight years, the Columbus Zoo scheme for roughly a decade of reviewed transactions, the Scottish care-home scheme for more than two years, and the guardianship-abuse cases reviewed by the GAO for periods long enough to allow USD 5.4 million to be extracted from 158 wards before closure. By comparison, publicly reported embezzlement schemes against complaining institutional victims for example, corporate payroll fraud detected through routine reconciliation are frequently identified within one to two annual audit cycles. While a rigorous cross-category duration comparison is beyond the scope of this article and would require a dedicated empirical study, the qualitative pattern across the cases examined here is consistent with the article's central claim: the absence of a complaining beneficiary does not merely change who detects a scheme, but measurably lengthens how long it can persist undetected, compounding both the financial loss and, more importantly for the beneficiaries themselves, the duration of the underlying welfare harm.

VII. STANDING ANALOGUES: LESSONS FROM ANIMAL LAW AND ELDER LAW

Two adjacent legal fields have grappled for decades with the precise structural problem identified in this article a beneficiary who cannot personally invoke legal process and offer the most developed doctrinal resources for reform.

A. Legal standing for animals

United States federal standing doctrine requires a plaintiff to demonstrate an injury in fact, causation, and redressability. Because animals are legally classified as property rather than persons, no United States court has yet recognised standing for an animal to sue in its own name, although courts have repeatedly signalled that legislatures retain the power to confer such standing by statute. Animal-law scholars have proposed a range of workarounds: organisational and associational standing for advocacy groups asserting their own informational or aesthetic injuries; statutory citizen-suit provisions; and, more ambitiously, direct legal personhood for cognitively complex animals, a claim litigated (unsuccessfully to date) by the Nonhuman Rights Project on behalf of captive chimpanzees. Favre's foundational treatise on animal law catalogues these mechanisms and argues for an intermediate legal status treating animals' interests as judicially cognizable without requiring full legal personhood that maps closely onto what this article proposes for embezzled welfare funds: a recognised interest that can be vindicated through a proxy, without resolving the deeper metaphysical question of the beneficiary's legal personhood.

A instructive comparative example comes from Switzerland, where the Canton of Zurich for over two decades employed a dedicated Animal Protection Lawyer (Animalschutzanwalt) empowered to represent animals' interests in criminal proceedings, a mechanism scholars describe as a de facto recognition of animals as victims and as having created an "equality of arms" between human and animal parties in criminal procedure. The office was abolished by cantonal referendum in 2010, and a similar body in the Canton of Berne was subsequently stripped of its representative powers by the Swiss Federal Supreme Court in 2018 on the ground that the arrangement conflicted with federal criminal procedure a reminder that even well-established proxy-standing institutions remain politically and doctrinally fragile. Nonetheless, the Swiss experience demonstrates that a specialised public prosecutorial role dedicated to animal victims is administratively workable and was sustained in practice for over twenty years.

B. Guardianship and elder financial exploitation

Elder law offers the closest human analogue. Every U.S. state now permits a court to appoint a guardian, conservator, or guardian ad litem to manage the affairs of a "vulnerable elder" or incapacitated adult who cannot protect their own interests, and several states expressly authorise a guardian ad litem or "other interested person" to act as a substitute petitioner to stop financial exploitation on the vulnerable adult's behalf. Scoping reviews of elder financial exploitation interventions estimate the practice costs older Americans at least USD 2.9 billion annually, and find that current interventions remain heavily reliant on Adult Protective Services and after-the-fact legal remedies rather than preventive detection. Minnesota's Chapter 45A, which authorises banks to place temporary holds of up to five weeks on suspicious transactions involving vulnerable adults, is one of the few interventions found to intercept exploitation before funds are irretrievably lost, and offers a transferable model: a similarly designed "suspicious disbursement hold" for welfare-designated public accounts (zoo feed budgets, care-home resident accounts) could analogously interrupt a scheme before falsified accountability reports are finalised.

At the same time, the guardianship literature contains a cautionary lesson directly relevant to this article's reform proposals: guardians themselves are a documented source of the very abuse the office exists to prevent. Where the proxy is not independent of the custodial institution as when a guardian is also a paid caregiver, or, by direct analogy, when a zoo's own internal auditor reports to the same director accused of embezzlement the proxy-standing mechanism can be captured rather than neutralised. Effective reform therefore requires that proxy representatives (whether animal-welfare advocates or guardians ad litem) be structurally and financially independent of the institution whose conduct they are empowered to scrutinise.

VIII. CHALLENGES IN DETECTION, PROSECUTION, AND LEGAL STANDING

Absence of a complainant. Standard anti-corruption detection relies heavily on complaints, whistleblowers, and investigative reporting triggered by a party who has noticed harm. Where the beneficiary cannot notice or report harm, prosecutors depend entirely on periodic audits, sectoral accreditation review, or coincidental media attention all of which are slower and less reliable than a direct complaint.

Falsification of accountability documents**.** In the Surabaya case, prosecutors allege that fictitious accountability reports were specifically prepared to survive audit scrutiny, suggesting that paper-based compliance review is readily defeated where the underlying beneficiary cannot corroborate or contradict the reported figures. This mirrors findings in the Columbus Zoo special audit, where invoice descriptions were altered and false purpose explanations were entered on credit-card records specifically to withstand internal review.

Restitution that cannot undo the harm**.** Financial restitution, the default remedy in embezzlement prosecutions, is structurally inadequate here: it can replenish an institutional account but cannot reverse an animal's death, a resident's malnutrition, or a period of prolonged suffering. Legal systems built around financial restitution therefore under-remedy this category of harm even when prosecution succeeds a limitation made explicit in the Scottish care-home case, where compensation could no longer reach victims who had died before the prosecution concluded.

No standing for the beneficiary's interest as such**.** Because the beneficiaries are not legal persons (in the case of animals) or may lack capacity (in the case of some human beneficiaries), no party is formally positioned to advocate for their interests independent of the institution that controls the misappropriated funds the same institution whose management may have committed or concealed the offence.

Capture of the proxy mechanism**.** As the guardianship-abuse literature shows, any proxy created to solve the standing problem can itself become a vector of abuse if it is not structurally independent of the custodial institution, meaning reform proposals must build in independence safeguards rather than assuming that appointing a representative alone resolves the underlying vulnerability.

A. Synthesis: A Common Structural Signature

Read together, Parts 5 through 8 point to a common structural signature that distinguishes voiceless-victim corruption from ordinary embezzlement, and that should inform how legislators and regulators design detection systems going forward. The signature has four recurring elements. First, a custodial monopoly: a single office or small management team simultaneously controls the welfare-designated budget, the record of its use, and physical access to the beneficiaries, replicating exactly the monopoly-plus-discretion-minus-accountability structure identified in Klitgaard's classical corruption framework, but with the accountability gap widened further because the ordinary external check a complaining beneficiary is categorically unavailable. Second, a documentary veneer: in the Surabaya and Columbus Zoo cases alike, the schemes were sustained not by an absence of paperwork but by its deliberate fabrication, meaning audit systems calibrated only to detect missing documentation will systematically miss well-forged documentation. Third, a physical-harm detection lag: harm to the beneficiary is discoverable well before the underlying financial diversion is provable on paper, yet institutional and legal processes are generally structured in the opposite sequence, first establishing the financial loss and only then, if at all, addressing the resulting welfare harm. Fourth, an institutional-victim substitution: the law's formal recognition of harm attaches to the institution's balance sheet, not the beneficiary's condition, systematically directing remedies toward restitution rather than rehabilitation or ongoing care.

This four-part signature is, this article submits, sufficiently stable across the animal-welfare and human-welfare cases examined to justify treating "voiceless-victim corruption" as an identifiable sub-category of public-fund embezzlement for regulatory purposes, rather than treating each sector's cases (zoos, care homes, guardianships, orphanages) as unconnected anomalies to be addressed through sector-specific rules alone. A regulator designing oversight for any newly identified custodial welfare sector for example, immigration detention facilities, psychiatric institutions, or wildlife rehabilitation centres could use the four-part signature as a diagnostic checklist: does a single office control both funds and access to the beneficiary; can accountability documents be internally generated and verified without external corroboration; would physical harm to the beneficiary be detectable before a financial audit would flag the underlying diversion; and does the applicable law recognise the beneficiary, rather than only the institution, as a legally cognisable victim? Where the answer to the first three questions is yes and to the fourth is no, this article's reform proposals in Part 9 are directly applicable.

IX. TOWARD A LEGAL FRAMEWORK FOR VOICELESS-VICTIM CORRUPTION

Building on the comparative findings above, this article proposes five complementary reforms.

(1) Mandatory independent physical audits, not only financial audits. Financial reconciliation alone did not detect any of the animal-welfare cases examined; each surfaced only after visible physical deterioration. Regulations governing publicly funded welfare institutions zoos, care homes, orphanages should require periodic independent physical condition audits (of animals, facilities, and residents) conducted by a body separate from the institution's own management, with findings cross-checked against reported expenditure.

(2) Independent proxy legal standing**.** Jurisdictions should extend guardian ad litem-style or Swiss Animal Protection Lawyer-style proxy-standing mechanisms to accredited animal-welfare and consumer-protection organisations, enabling them to initiate or join proceedings on behalf of non-complaining beneficiaries, including seeking remedies directed at the beneficiaries' ongoing welfare rather than solely at institutional restitution. Consistent with the guardianship-abuse literature, the proxy must be financially and organisationally independent of the institution under scrutiny, and subject to its own periodic external review.

(3) Sector-specific, protected whistleblower channels. Because falsified accountability reports can defeat conventional audits, front-line staff (keepers, caregivers, veterinarians) are often the first to observe the gap between reported and actual conditions. Dedicated, protected reporting channels for this staff category modelled on health-sector and financial-sector whistleblower protections would shorten detection lag.

(4) Linking accreditation and licensing to financial transparency. The Columbus Zoo case shows that sectoral accreditation withdrawal can trigger detection even where formal audits have not. Regulators should formalise this link by conditioning operating licences or public funding for welfare institutions on continued accreditation and periodic disclosure of welfare-designated budget execution.

(5) Transaction-hold mechanisms for welfare-designated accounts**.** Modelled on Minnesota's temporary-hold statute for suspected elder financial exploitation, welfare-designated public accounts (animal feed and veterinary budgets, resident care accounts) could be made subject to a short mandatory hold and second-signatory review whenever a disbursement pattern deviates materially from the institution's historical or budgeted spending, intercepting diversion before funds are irretrievably lost rather than relying solely on after-the-fact prosecution.

These proposals are deliberately incremental rather than utopian: none requires resolving the unsettled and highly contested question of legal personhood for animals or full legal capacity for cognitively impaired adults. Each instead operates at the level of institutional design audit methodology, standing rules, whistleblower protection, licensing conditions, and transaction controls where reform is achievable within existing constitutional and administrative frameworks.

A. Applying the Framework: Indonesia as an Illustrative Case

Indonesia offers a useful test of the framework proposed above, precisely because the Surabaya Zoo case that motivates this article arose within it. Indonesia's principal anti-corruption statutes Law No. 31 of 1999 on the Eradication of Corruption Crimes, as amended by Law No. 20 of 2001, together with its ratification of UNCAC through Law No. 7 of 2006 criminalise embezzlement of state or company funds and empower the Corruption Eradication Commission (KPK), the Attorney General's Office, and provincial prosecutors to investigate and prosecute. As Indonesian scholarship has observed, however, this framework channels recovered assets to the state treasury and does not create a distinct restitution or compensation pathway for the community or, a fortiori, for non-human beneficiaries; the Surabaya case itself proceeded as an ordinary regional state-owned enterprise (BUMD) embezzlement prosecution, with the zoo's animals appearing in the case file as evidence of harm rather than as parties whose welfare interest the prosecution was formally vindicating.

Three incremental, achievable reforms follow directly from the comparative analysis in Parts 6 through 9 and could be implemented within Indonesia's existing administrative and criminal-procedure framework without new constitutional authority. First, the Ministry of Environment and Forestry's licensing authority over zoos and wildlife-holding institutions (izin lembaga konservasi) could be conditioned on continued accreditation by the Indonesian Zoo Association (PKBSI) and on periodic, independently verified disclosure of animal-welfare budget execution, mirroring the accreditation-linked transparency mechanism identified in the Columbus Zoo case. Second, BPKP's routine audit mandate over regional state-owned enterprises could be supplemented with a mandatory physical-condition audit component for welfare-designated institutions, conducted jointly with veterinary or, in the case of human-welfare institutions, social-service inspectors, so that the audit process itself generates the kind of physical evidence that in the Surabaya and Kyiv cases only surfaced after prolonged harm. Third, Indonesia's whistleblower protection framework under Law No. 13 of 2006 (as amended) and KPK regulations could be explicitly extended to front-line zoo and care-institution staff, with clear assurance of protection from retaliatory dismissal addressing the specific vulnerability of keepers and caregivers identified in Part 8 as the most likely first witnesses to a welfare-fund diversion scheme.

B. Limitations

This article has three principal limitations. First, its case selection, while deliberately cross-jurisdictional, remains small and concentrated in cases that happened to generate sufficient public reporting to support analysis; the true incidence of voiceless-victim corruption is, by the article's own argument, systematically under-detected, meaning the sample is unlikely to be representative and may understate the scale of the problem. Second, the article's reform proposals in Part 9 have not been tested empirically against implementation costs, regulatory capacity constraints, or political economy barriers in the jurisdictions discussed; the Swiss Animal Protection Lawyer experience discussed in Part 7 is a caution that even well-designed proxy-standing institutions can be abolished through ordinary democratic or judicial processes when they lack durable political constituencies. Third, the article deliberately brackets rather than resolves the underlying philosophical question of animal legal personhood, on the view that the practical reforms it proposes do not require resolving that question; a reader who rejects even the intermediate, interest-based standing model discussed in Part 7.1 may accordingly regard the proposed reforms as insufficiently grounded. These limitations point toward future empirical research in particular, systematic cross-national data collection on welfare-fund embezzlement, comparable to the elder financial exploitation data collected by U.S. Adult Protective Services agencies that could test whether the structural features identified here generalise beyond the cases examined.

X. CONCLUSION

The cases examined in this article spanning Indonesia, the United States, Ukraine, and the United Kingdom demonstrate that corruption against non-complaining beneficiaries is neither rare nor confined to a single sector. It recurs wherever public or charitable funds are entrusted to an institution on behalf of persons or animals who cannot monitor, question, or report how those funds are used. Existing anti-corruption law treats the institution, not the beneficiary, as the legal victim, and treats financial restitution as the default remedy a framework adequate for ordinary embezzlement but structurally inadequate for harm that is physical, cumulative, and often irreversible by the time it is discovered. The animal-law and elder-law literatures reviewed in Part 6 show that workable proxy-standing mechanisms already exist in adjacent fields, and that their central design lesson independence of the proxy from the institution it monitors is directly transferable to anti-corruption regulation of welfare-designated public funds. Closing this gap requires shifting part of the detection burden away from complaint-driven mechanisms and toward mandatory physical audits, independent proxy legal standing, protected front-line whistleblowing, accreditation-linked transparency requirements, and transaction-hold safeguards. Until such reforms are adopted, the beneficiaries most dependent on the integrity of public welfare spending because they cannot ask where the money went will remain the least protected by the law meant to safeguard it.

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