

THE ROLE OF FORENSIC ECONOMIC EXPERTISE IN THE INVESTIGATION OF CORRUPTION CRIMES

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During the entire period of Ukraine's independence, the society and the economic system of our country were significantly damaged by flourishing systemic corruption. Now our state is subject to full-scale armed aggression by the Russian Federation, which will, of course, have serious consequences for the economy of Ukraine. Therefore, now more than ever, it is important not to undermine the economic system from the inside with shameful acts of corruption, the scale of which may increase in the conditions of martial law in certain spheres of public life. Therefore, it is necessary to continue the fight against corruption in Ukraine, one of the directions of which is the detection and investigation of corruption crimes.

In order to more effectively investigate corruption crimes, they use the special knowledge of auditors, auditors, specialists and forensic economists who provide consulting, auditing, inspections, audits, monitoring of public procurement and forensic economic examinations. Among the most effective and qualified procedural forms of application of special knowledge in criminal proceedings regarding corruption offenses, forensic examinations are distinguished. In particular, a key scientifically based procedural form of the use of special knowledge, which allows the investigation and the court to obtain new information that has evidentiary value and cannot be obtained by other procedural means, is a forensic economic examination, which is conducted with the aim of confirming or refuting the circumstances of the commission of a criminal offense or determining amount of material damage.

This concept is relatively new: it appeared in Ukraine in 2001 as a result of the expansion of the range of questions that were posed to expert accountants and went beyond their competence. In the days of the planned and administrative economy, Ukraine was guided by the Instruction on the Procedure for Conducting Forensic Accounting Examinations in the Bureau of State Accounting Examination of the Ministry of Justice of the Ukrainian SSR dated December 30, 1974. However, after the cancellation of this instruction in 2001, another normative document that would determine the methodological aspects of the economic examination, was not accepted. Therefore, today there is no definition of the term "forensic economic expertise" in the Ukrainian regulatory and legal environment.

Instead, many definitions of forensic economic expertise coexist in the scientific literature. In our opinion, the definition given by L. V. Dikan, V. D. Ponikarov, and

O. V. Kozhushko most fully reveals the essence of forensic economic expertise: forensic economic expertise is a procedural form of research based on special knowledge in various areas of economics, economic analysis, revision and control of primary accounting documents, accounting and tax registers and financial reporting of economic entities of various forms of ownership in order to solve a wide range of issues arising during the investigation of economic crimes and the judicial review of economic disputes (Dikan et al., 2017).

The subject of forensic economic expertise is the questions that arise before the bodies of the pre-trial investigation and the court regarding financial and economic transactions revealed by inspections, audits and audits, the answers to which require special economic knowledge. The object of forensic economic examination is formed by economic transactions recorded in accounting documents and accounting registers, which are the subject of investigation or court proceedings. These can be accounting and tax accounting documents, forms of accounting, tax and financial reporting, accounting registers that contain information about the financial and economic activities of the enterprise.

With the help of forensic economic expertise, the following tasks are solved: establishing the amount of shortages or surpluses of material values and monetary funds; establishment and confirmation of the amount of material damage caused by officials; verification of the correctness of the write-off of raw materials and materials, the targeted use of funds; verification of the correctness of the methodology of the documentary audit and the reliability of its conclusions (Honcharenko et al., 2015).

Within the framework of forensic and economic examination, the following are distinguished: 1) study of accounting and tax accounting; 2) research of financial and economic activity; 3) research of financial and credit transactions.

Among the mentioned areas, accounting and tax accounting research is most often conducted, which is otherwise called forensic accounting expertise. Forensic accounting expertise can be called the predecessor of forensic economic expertise, because it was carried out in the 20s and 30s of the 20th century. Today, the term "forensic accounting expertise" is a professional derivation, which means one of the areas of economic examination.

Forensic and economic expertise is considered one of the main factors in the investigation of many corruption crimes. Corruption crimes, for the investigation of which it is usually necessary to conduct a forensic economic examination, are the crimes provided for in: Art. 191 of the Criminal Code of Ukraine (appropriation, waste of property or taking possession of it by abuse of official position); Art. 210 of the Criminal Code of Ukraine (improper use of budget funds, implementation of budget expenditures or provision of loans from the budget without established budget allocations or exceeding them); Art. 364 of the Criminal Code of Ukraine (abuse of power or official position); Art. 369 of the Criminal Code of Ukraine

(offer, promise or giving an illegal benefit to an official). In the investigation of corruption crimes, the main sources of information are documents, the thorough study of which by a forensic expert is the basis for detecting corruption.

The need to conduct a forensic accounting examination as a direction of economic examination appears during the investigation or trial of civil cases, crimes involving the appropriation of property, official (official) crimes, if it is necessary to carry out an analysis of information regarding financial and economic transactions reflected in the accounting system. Carrying out such an examination allows you to calculate the amount of damage caused as a result of the crime, as well as to assess whether the accounting documents are correctly drawn up, whether the display of business transactions corresponds to the rules and principles of accounting, whether the write-off of goods and material values was justified. Therefore, the opinion of an expert accountant is considered one of the key pieces of evidence in criminal proceedings when investigating corruption or economic crimes, the traces of which can be found in the accounting documents of enterprises.

Thus, based on the above, when investigating corruption offenses, it is necessary to apply special knowledge of accounting, tax accounting and financial reporting of enterprises, and forensic economic expertise can be considered one of the most effective and qualified forms of application of special knowledge.

References

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