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Analysis of problems related to conducting audit as an investigative action

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Abstract: The article comprehensively analyzes the problems associated with conducting audit as an investigative action. The study examines the procedural order of conducting audits, timelines, and issues of documenting audit results. The article also analyzes the relationship between investigators and auditors during the audit process, the rights and obligations of auditors, and the procedural status of audit reports. The paper puts forward proposals regarding the procedure for extending audit deadlines, recognition of audit reports as evidence, grounds for bringing auditors to criminal liability, and improving audit methodology. The research thoroughly examines practical problems encountered during audits, including unjustified extension of audit periods, preparation of interim reports, and deficiencies in documenting audit results. As a result of the research, specific proposals have been developed to improve legislation regulating the audit procedure. The research results serve to improve the practice of investigating economic crimes.

Keywords: Audit, investigative action, audit period, auditor, audit report, procedural order.

Introduction: The audit process is recognized as an important stage in gathering evidence. Detailed information about the significance of this stage is provided in numerous literature sources [1, pp. 116-141]. The proper and quality implementation of this process serves as an effective tool in solving crimes. Quality organization of the audit process allows for collecting reliable evidence in criminal cases. This helps in quick and effective crime solving, identifying guilty parties, and ensuring their accountability. The effectiveness of an audit largely depends on its proper organization and professional implementation. Therefore, proper organization of the audit process,

Careful planning of all its stages, and involvement of qualified specialists are of crucial importance. This serves to increase the effectiveness of the criminal investigation process and ensure justice.

The decision or ruling on appointing an audit should clearly indicate which authorized body's specialists will examine the specified issues. In this case, the authorized bodies that may participate in the audit can conduct inspections in the following areas:

1. The Department for Combating Economic Crimes under the Prosecutor General's Office of the Republic of Uzbekistan conducts inspections regarding compliance with tax and currency legislation;
2. The State Tax Service bodies conduct inspections regarding compliance with tax and currency legislation within their competence;
3. Specialists from the Ministry of Finance and its territorial bodies examine the formation and execution of local and Republican budgets, targeted fund budgets, and extra-budgetary funds of budget organizations;
4. Specialists from other state bodies and organizations may conduct inspections based on their tasks and authorities established by legislation.

Besides the Criminal Procedure Code, the conduct of audits by the State Tax Service is also regulated by Resolution No. 1 of the Cabinet of Ministers of the Republic of Uzbekistan dated 07.01.2021 "On Managing Tax Risk, Identifying Taxpayers (Tax Agents) with Tax Risk, and Organizing and Conducting Tax Inspections."

According to the Regulations "On the State Financial Control Inspection under the Ministry of Finance of the Republic of Uzbekistan," approved by Resolution No. 431 of the Cabinet of Ministers dated 05.08.2022, control over the targeted spending of budget system funds and compliance with budget legislation, as well as budget and estimate-staff discipline by financial control objects, is carried out by the State Financial Control Inspection under the Ministry of Finance of the Republic of Uzbekistan and its territorial departments [2].

However, neither these resolutions of the Cabinet of Ministers of the Republic of Uzbekistan nor other normative documents have established a general methodology for conducting audits, formalizing documents, registration, record-keeping, and audit procedures.

It should be specifically noted that according to Article 171 of the Budget Code of the Republic of Uzbekistan, the Chamber of Accounts of the Republic of Uzbekistan is also designated as a financial control body along with

the Ministry of Finance and its territorially authorized bodies. However, Article 1873 of the Criminal Procedure Code does not include the Chamber of Accounts of the Republic of Uzbekistan in the scope of state bodies appointed to conduct audits. Article 174 of the Budget Code of the Republic of Uzbekistan specifies the powers of the Chamber of Accounts of the Republic of Uzbekistan as the main state financial control body for the expenditure of budget and special fund resources.

Therefore, it is advisable to amend Article 1873 of the Criminal Procedure Code to include the Chamber of Accounts of the Republic of Uzbekistan in the category of persons appointed to conduct audits within their competence.

If the audit is to be conducted by employees and specialists from several authorized bodies, then it should be indicated which authorized body is responsible for summarizing the audit results and to whom the audit materials should be submitted. Usually, the body responsible for summarization is listed first.

According to B.A. Muminov, "during the preparatory stage of the audit, general information about the business entity to be audited is collected, the head of the business entity is familiarized with the decision on appointing the audit and their rights and obligations are explained, documents relevant to the audit subject are requested, the scope of the audit and specialists to be involved, and control measures to be conducted are determined" [3, p. 70].

There are differences between conducting audits in state enterprises and auditing business entities, with the latter imposing additional responsibilities on the auditor. Auditing business entities has its specific characteristics, particularly the mandatory participation of legal service representatives. Business entities may also involve lawyers in the audit. Business entities have the right to waive the services of a legal advisor and/or lawyer during the audit. However, this does not deprive them of the right to use such services during the audit.

According to the requirements of the Criminal Procedure Code, the auditor is obligated to explain in writing to the head of the business entity or other authorized persons their rights regarding the use of legal services or waiving their participation before the audit begins.

If the officials or other authorized persons of business entities indicate that they will not use such rights, the auditor should provide sufficient opportunity for the arrival of the company's legal advisor and/or hired lawyer, postponing the start of the audit for up to 24 hours. If the involved lawyer and/or legal service representative does not arrive during this time, the auditor may begin the audit.

According to Article 1874 of the Criminal Procedure Code of the Republic of Uzbekistan, "the mandatory condition for auditing a business entity is the presence of the following documents serving as the basis for conducting the audit: decision or ruling on appointing the audit; order of the authorized body on conducting the audit; service identification of the person conducting the audit; special certificate authorizing the audit" [4].

The order of the authorized body "On Conducting (or participating in) an Audit" must be issued within two working days from the receipt of the decision or ruling, indicating the persons designated to conduct the audit.

The order should appropriately indicate: grounds for conducting or participating in the audit, such as the communication letter or decision or ruling of the state body authorized to appoint the audit, and the date and specific number of the criminal case; full name and organizational-legal form of the business entity to be examined, or for individual entrepreneurs - surname, first name, patronymic, TIN; full names and positions of persons conducting (participating in) the audit; scope of issues to be studied during the audit; audit duration; period to be audited.

The persons conducting the audit must familiarize the head or other authorized employee of the business entity designated for audit with the documents serving as the basis for conducting the audit before its commencement and make a relevant entry about the audit in the inspection registration book.

Determining the period necessary for conducting the inspection creates certain difficulties, as it is influenced by many factors: the state of accounting in the organization being inspected, the need for counter-checks, and others. Despite these circumstances, one cannot agree with the position that setting a deadline for completing the audit is unreasonable in practice. Therefore, the investigator must monitor compliance with the implementation deadlines provided for in departmental documents by the head of the organization that requested the inspection [5, pp. 13, 43].

On the contrary, setting a deadline for the audit completion "requires the institution head to organize the audit as quickly as possible, allocate the necessary number of auditors, auxiliary forces and means, create normal conditions for inspection work, and on the other hand, discipline the auditors" [6, p. 110].

Furthermore, questions may be posed to the inspector that allow completing the audit well before the deadline provided for in departmental documents. Based on the above position, although the audit could actually be completed earlier, the organization head

(control body) has the right to submit materials within the regulatory deadlines.

One cannot disagree with Z.P. Klimova's opinion that "correct appointment and control of inspection deadlines appointed at the investigator's request during the investigation process are important issues on which the effectiveness of this activity depends" [7, p. 223].

In our national legislation, the start and end times of the audit are clearly defined, which prevents various disputed situations from arising.

The audit is considered to have begun from the time when copies of the investigator's decision on appointing the audit or court's ruling and an excerpt from the order "On Conducting (or participating in) an Audit" by the head of the authorized audit body are handed over with signature acknowledgment to the head or other representative of the entity being examined, and they are familiarized with the auditor's service identification and special certificate.

If the representatives of the entity being examined refuse to receive or sign these documents, the auditor makes a relevant note about this in the protocol. If the representatives of the entity being examined also refuse to sign this protocol, a relevant entry is made and signed only by the auditor, and the time of signing the protocol is considered the start time of the audit. It should also be noted that such refusal by an official or other authorized employee of the entity being examined does not lead to cancellation of the audit at this enterprise.

Before starting the audit, one should familiarize oneself with the availability and sufficiency of accounting documents and other materials provided for the organization being inspected.

The investigator or inquiry officer must ensure that the auditor can use previous inspection documents, tax information, accounting documents, as well as other documents relevant to the criminal case when necessary.

In turn, after familiarizing themselves with the relevant documents serving as the basis for conducting the audit, the head or other authorized employee of the entity being examined must provide the inspector with necessary documents, information, and other required materials for conducting the audit.

The auditor has the right to request explanations from the persons being audited and obtain documents and certificates confirming the operations being examined.

The auditor should compare the obtained explanations with accounting documents and present their conclusions in writing at the end of the investigation.

If the organization head fails to provide necessary documents for examination, an inspection report is

drawn up, noting that it is impossible to answer specific questions due to the absence of necessary documents. When the requested documents are submitted to the inspector, additions are made to the inspection report.

The appropriateness of designating a person to conduct the inspection in the assignment should be determined based on to whom the audit is entrusted. When planning to involve independent specialists or persons with knowledge in accounting, the investigator should specifically indicate the person who will conduct the study of financial and economic activities.

At the same time, if the inspection is being conducted at the organization being inspected, the investigator has the right to give instructions to the head of the enterprise or organization regarding the need to provide documents to the auditor and provide them with office space. The investigator sends the decision on appointing an audit to the head of the organization or higher organization and requires them to take measures aimed at preventing violations.

The investigator has the right to recommend the use of certain methods during the investigation to the auditor. Additionally, they may be aware of information about methods of committing and concealing illegal actions. Therefore, they may indicate the appropriateness of using optimal inspection methods.

Considering that the relationship between the investigator and auditor has a criminal-procedural nature, the rules regarding the procedure for interaction between these persons should be reflected in the Criminal Procedure Code rather than in departmental (interdepartmental) protocols.

To identify all facts of abuse and violations committed by the persons being inspected, the investigator should inform the auditor about where to look for traces of illegal actions upon receiving any information related to the ongoing inspection that would facilitate the inspector's activities, thereby contributing to the faster completion of the audit. The auditor, in turn, should inform the investigator about facts discovered related to the criminal case. After receiving relevant information, they can carry out a series of investigative actions to consolidate traces related to the discovered facts, which positively affects the completeness and quality of the investigation.

Because their self-removal reduces the quality of the audit and leads to serious deficiencies in the inspector's activities [8]. They should deeply study the essence of the auditor's work and be interested in the completion time and interim results. As a result, they will have the opportunity to receive an interim

protocol before the full completion of the audit and use the information contained therein to determine the direction and further conduct of the investigation [9, p. 22].

The literature pays little attention to the psychological aspects of relationships between investigators and auditors, as well as specialists participating in commission and complex inspections, although this aspect is of great importance in the audit process.

Based on their study of auditors' work practices, Yu.A. Babaev and N.G. Gadzhiev concluded that the quality of many of the most complex audits is low due to the psychological unpreparedness of inspectors. According to the authors, to ensure mutual understanding among audit group members, certain conditions should be created, particularly: rational distribution of tasks among interacting auditors; determining the correspondence of personal capabilities to the structure and content of the activities being carried out; creating various individual opportunities for specialists; ensuring unity in understanding goals and ways to achieve them; mutual trust and others [10, pp. 87-88].

Auditors operate in conditions where they are subject to psychological pressure through various obstacles to their activities and attempts to influence audit results. This is confirmed by our research results. In this regard, the investigator should play a certain role in creating favorable conditions for conducting the inspection and eliminating influence on the inspectors.

In such cases, relevant persons have the right to independently decide on allocating specialists in the field of accounting, depending on the scope of the assignment, the workload of auditors, and knowledge of the specific features of the organization's activities being inspected [11, p. 52].

However, at the same time, its composition must be agreed upon with the investigator. As B.Kh. Toleubekova noted, "If access to the territory and premises of the entity being examined (except for residential premises) is obstructed for the person conducting the audit, and if inventory of its property for conducting the audit is refused, a protocol is drawn up signed by the person conducting the audit and the official or representative of the entity being examined" [12].

If the persons being inspected refuse to submit documents or other obstacles arise that make it difficult to conduct the audit, the auditor should inform the operational officer or investigator about these facts, who should take measures to eliminate the deficiencies.

When there is a need to seize documents, the investigator makes a decision, and the court issues a

ruling. If necessary documents are not provided to the auditor and there is sufficient information that they are being kept in any building, structure, or other location belonging to the enterprise or at the residence of an enterprise official against whom criminal proceedings have been initiated, the inquiry officer, investigator, or prosecutor may conduct a search investigation action to seize documents necessary for conducting the audit at these locations. However, searches are not permitted during pre-investigation verification.

When necessary, the person conducting the audit may conduct a full or selective inventory of property according to National Accounting Standard No. 19 of the Republic of Uzbekistan. Inspectors have the right to request accounting and tax documents within these conditions.

However, business entities do not always maintain documents for the periods established by legislation. Some persons attempt to destroy documents that could identify specific crimes in order to hide traces of illegal actions.

Based on the requirements of our national legislation, failure to submit documents necessary for calculating taxes and other levies and their payment may result in administrative liability under the Code of Administrative Responsibility and imposition of a fine on the offending person [13].

Article 227 of the Criminal Code of the Republic of Uzbekistan provides for criminal liability "for the acquisition of strictly accounted documents, stamps, seals, forms of enterprises, institutions, organizations, as well as their destruction, damage, or concealment committed with mercenary or other base motives" [14], which is considered a crime against the management order.

In our opinion, intentional destruction of accounting rules should provide for separate criminal liability as a crime in the sphere of economic activity, and the relevant norm should be stated as follows: "intentional violation of accounting rules and submission of accounting reports, as well as the procedure and terms for storing documents, with the aim of concealing traces of criminal activity."

If it is determined that the documents, necessary information, and other documents of the enterprise being inspected have been lost, destroyed, or are not available, the auditor may conduct an audit in accordance with accounting, currency, and tax legislation on issues specified in the decision or ruling on appointing the audit when it is impossible to conduct a full audit, or conduct a study using internal and external source data and work materials available to the authorized body instead of an audit.

If documents and information are additionally provided after the conducted audit or study, additions and changes may be made to the audit or study materials.

At the same time, the success of the audit depends not only on the quality of preparation for its implementation. Establishing business relationships between the investigator and auditor plays an important role [15, pp. 23-29].

Therefore, first of all, from the moment the audit inspection commission is formed, efforts should be made to establish relationships with the inspectors.

The existence of communication between these persons during the inspection helps to identify all facts of illegal actions committed [16, p. 27], and its absence can lead to the submission of poor-quality protocols that do not reflect circumstances important for the case [17, p. 55].

However, as L.A. Sergeev notes, in many cases, proper communication is not established between these persons, which is due to the lack of legal regulation in this area [18, p. 42].

During the inspection, the investigator should constantly be interested in its completion deadline. If its completion does not allow meeting the deadline set by them, they should raise the issue of allocating additional specialists before the organization head (control body) if appropriate opportunities exist.

If during the investigation process, the inspector concludes that it is impossible to complete the inspection within the established period, they may appeal to the investigator with a petition for extending the inspection period.

Analysis of inspection materials shows that during 2018-2022 and the first 6 months of 2023, the audit period was extended for 6.7% or 1,418 of the conducted audits, of which 772 (54.5%) were in business entities and 646 (45.5%) in state bodies, organizations, and business entities with 50% or more state share in the charter fund. Extension of audit periods is observed mostly, i.e., in 921 (65%) audits conducted by State Tax authorities. This figure is 330 (23.3%) in Financial Control bodies and 167 (11.7%) in Department bodies [19].

When studying and analyzing the state of compliance with legislation in the appointment and conduct of audits by prosecutor's office investigators in relation to business entities and state bodies and organizations, it was revealed that prosecutor-investigation officers commit numerous violations of law during preliminary investigation procedures.

In particular, Article 1877 of the Criminal Procedure Code strictly establishes that the audit period consists of 30 calendar days.

If necessary, the audit period may be extended based on the auditor's justified petition in accordance with the decision of the authorized investigative body with the consent of the Prosecutor General or their deputy, or by court ruling.

However, in practice, this requirement of the law regarding the extension of audit periods is violated, and audits are conducted with illegally extended periods.

For instance, out of a total of 21,054 audits appointed by prosecution authorities over the past 6 years, periods were actually extended for 1,418 or 7% of them, but these extensions were made without obtaining the consent of the Prosecutor General or deputy as required by the established procedure.

When analyzing illegally extended audits without obtaining consent through the established procedure by the bodies that conducted them, for the Department bodies - 167 or 3% of total conducted (7,109) audits; for Ministry of Finance bodies - 330 or 7% of total conducted (4,570) audits; for State Tax Service bodies - 921 or 10% of total conducted (9,375) audits were extended illegally by territorial prosecutor-investigation officers through arbitrary decisions contrary to law.

When studying the procedure for extending audit periods in the field, a negative practice has formed where periods are extended based on decisions made arbitrarily by prosecutor-investigation officers (without consent) or appeals (letters) made by the investigator (prosecutor) to the audit-conducting body regarding the extension of specialists' business trip periods.

For example, regarding the criminal case against the Shakhrikhan district employment assistance center, Assistant Prosecutor M. Iminov appointed a documentary audit on 10.08.2022, and made decisions to extend the audit period twice, on September 11 and 22, 2022, for 2 months, submitting them to the district prosecutor.

The district prosecutor, despite not having the authority to extend audit periods, approved these decisions and gave consent.

In most cases, prosecutor-investigation officers illegally extended audit periods based on letters requesting extension of specialists' business trip periods, grossly violating the requirements of Article 1877 of the Criminal Procedure Code.

For instance, within the framework of a criminal case against "Ziyo nur metan servis" LLC, a documentary audit appointed by the Syrdarya regional prosecutor's office on 04.12.2022 was conducted for 90 days based

on the investigator's letters dated January 6 and March 6, 2023, to the regional state tax department regarding the extension of specialists' business trip period.

Meanwhile, taking into account the scope of documents and type of activity of the business entities being examined, the audit period may be extended based on the auditor's justified petition, with the consent of the authorized person or court ruling: for thirty calendar days (for business entities); for other entities - for a period not exceeding the deadlines established by the Criminal Procedure Code for investigation and court consideration of criminal cases.

When studying criminal cases related to audit appointments, in practice, there are instances where during the audit period, without fully completing the audit and without the auditor formalizing the final protocol, audit documents are submitted to the investigator with an "interim protocol," and in turn, the investigator makes decisions based on these "interim protocols."

However, the concept of "interim protocol" does not exist in the Criminal Procedure Code. According to the results of our research conducted during the study, a draft "Instruction on appointing, conducting audits and formalizing their results in criminal cases" has been prepared, which includes a provision strictly prohibiting the preparation of an "interim protocol" without fully completing the audit.

Based on the results of analyses and scientific research, we propose introducing an amendment to the Criminal Procedure Code transferring the authority to extend audit periods from the authorized official of the Prosecutor General's Office to the Prosecutor of the Republic of Karakalpakstan, regional prosecutors, the Prosecutor of Tashkent city, and prosecutors of equal status.

According to current legislation, the audit period for business entities is set at 30 calendar days, which includes an average of 20-22 actual working days (excluding Saturdays, Sundays, and holidays). It should be noted that although the concept of working day is not specifically defined in the current Criminal Procedure Code, this period may potentially limit the ability to fully audit the financial and economic activities of large-scale business entities.

Therefore, if relevant amendments and additions are made to the current legislation to set the audit period at 30 working days, the opportunity for conducting quality and comprehensive audits would be expanded, preventing the need for appointing additional audits or extending audit periods.

Although the term "working day" is used in the current

Criminal Procedure Code, Administrative Responsibility Code, Civil Procedure Code, Economic Procedure Code, Budget Code, and Labor Code, none of them provide a specific definition for calculating periods. Article 5 of the Tax Code of the Republic of Uzbekistan establishes the procedure for calculating periods specified in tax legislation, and part seven of this article states that "a period calculated in days is counted in working days if this period is not specified in calendar days. A day is considered a working day if it is not recognized as a day off and/or non-working holiday according to legislation" [20].

Furthermore, according to the "Regulations on Managing Tax Risk, Identifying Taxpayers (Tax Agents) with Tax Risk, and Classifying Them by Tax Risk Level" approved by Resolution No. 1 of the Cabinet of Ministers dated 07.01.2021, paragraph 133 establishes that the duration of a tax audit shall be thirty working days.

Based on the above, we believe it is appropriate to amend Article 1871 of the Criminal Procedure Code according to the draft law provided in the appendix to this research work. Additionally, based on the analysis of analytical data and survey results, we propose supplementing Article 1877 of the Criminal Procedure Code with part 3 according to the appendix [21] to eliminate cases of illegal extension of audit periods and to address possible obstacles that may arise during the audit by introducing provisions for suspending the audit period.

The day when the audit results protocol is handed over to the head or authorized employee of the business entity being audited, or the day when it is sent by registered mail to the legal address of the entity or the residential address of the enterprise head, is considered the day of completion of the audit.

In some cases, improper organization of the audit, lack of monitoring of the audit progress and specialists' activities, and unclear formulation of questions for the specialist may lead to repeated extensions of the audit period or appointment of repeat or additional audits.

An additional audit is appointed to clarify new circumstances in the case and fill gaps in the protocol.

According to the requirements of the Criminal Procedure Code, "a repeat audit is appointed in the following cases: when objections submitted by the examined entity, accused, or defendant regarding disagreement with audit conclusions and results are found to be justified; when there are contradictions in the audit results protocol with audit materials and other materials of the criminal case, as well as when documents, information, and materials that formed the basis for conclusions in the audit results protocol

are found to be incorrect; when conclusions indicated in the audit results protocol are unfounded or their accuracy raises doubts. Persons who conducted the initial audit may not be appointed to conduct a repeat audit" [22].

Articles 18710 and 18711 of the Criminal Procedure Code detail the rights of heads or other representatives of business entities being examined and the rights and obligations of the auditor, respectively.

"The final stage of the audit is drawing up a protocol. The protocol is the final document that represents the result of the specialist's activity and is subject to evaluation by the audit-appointing body." "To be recognized as an official document, the protocol must meet procedural requirements" [23, p. 179].

Persons conducting the audit shall prepare an audit results protocol in at least three copies based on the conducted audit results. According to the requirements of the Criminal Procedure Code, "The audit results protocol shall indicate the following: place of audit, date of protocol preparation; grounds for conducting the audit; duration of the audit; surname, first name, patronymic of persons who conducted the audit; full name of the legal entity, surname, first name, patronymic of officials who carried out management functions or accounting and financial management functions during the period under examination (surname, first name, patronymic of individual entrepreneur); location (postal address) of the entity being examined, bank details, as well as its taxpayer identification number; information about previous inspections of the financial and economic activities of the entity being examined; general information about the period under examination and documents, information, and materials provided for conducting the audit; detailed description of identified violations of legislation (if any) with reference to the violated norms of legislation; conclusions regarding the conducted audit results, including the absence of violations of legislation."

The audit results protocol must be accompanied by a copy of the decision or ruling on appointing the audit and an excerpt from the order on conducting the audit, relevant protocols about actions during the audit, as well as inventory protocols, materials obtained during the inspection, and appropriate documents confirming other actions related to the audit.

Additionally, documents confirming instances of legislation violations discovered during the inspection are attached to the inspection protocol. If no violations of legislation are found during the inspection, this is noted in the inspection protocol.

All copies of the audit results protocol are signed by the

auditors. The signature of the head or other representative of the entity being examined on this protocol does not indicate their agreement with the audit results. One copy of the audit results protocol is handed over to the enterprise head or representative, and they must sign all copies indicating the date of receipt.

If they refuse to receive or sign the protocol, the person conducting the audit makes a relevant note about this in the protocol. In such cases, where representatives of the entity being examined also refuse to sign this note, it is signed only by the auditor, and one copy of the protocol is sent by postal service via registered mail to the address of the audited entity, with the postal receipt attached to the audit documents.

Other copies of the audit results protocol must be registered in the established manner on the next working day after the audit completion, and one copy should be sent with an accompanying letter to the relevant investigative body or court for attachment to the audit documents.

If the audit regarding compliance with tax legislation is conducted by department body employees, the protocol drawn up based on the audit results, along with attachments, shall be sent within one working day via communication letter to the tax authority where the taxpayer is registered for registration, review, and decision-making.

Review of audit materials regarding compliance with tax legislation and decision-making are carried out in accordance with the procedure established by the Tax Code, and the decision made is sent to the body that appointed the audit via communication letter within 3 working days.

Currently, although the Criminal Procedure Code of the Republic of Uzbekistan has strictly established norms regarding the appointment and conduct of audits, there are various views regarding the procedural status of audits.

According to B.A. Muminov, the non-recognition of the opinion expressed by the auditor (specialist-economist) leads to it having no evidentiary value. However, Article 87 of the Criminal Procedure Code specifically lists expertise and audit among the methods of collecting evidence. Analysis of the above reveals the existence of two different approaches to one issue in the law [25, p. 105].

Although not explicitly stated in the Criminal Procedure Code, according to I.R. Astanov, "it is appropriate to include the protocol as a type of evidence." "Because based on it, criminal cases are

initiated, legal assessment is given to a person's actions, in short, legal facts (legal consequences) arise" [26, p. 179].

In our opinion, we also consider it appropriate to add the words "audit protocol" after the words "expert conclusion" in the second part of Article 81 of the Criminal Procedure Code, thereby recognizing the protocol drawn up based on audit results as evidence.

At the same time, I believe that persons conducting audits should also be warned like experts before conducting the audit, and relevant additions and amendments should be made to Articles 238 and 240 of the Criminal Code.

Furthermore, it is proposed to supplement Article 18711 of the Criminal Procedure Code with part 4 of the following content: "The reliability, objectivity, and completeness of information stated in documents regarding audit results shall be ensured by officials conducting the audit."

This comprehensive approach to the legal status of audit protocols and auditors' responsibilities would strengthen the evidentiary value of audit findings while ensuring appropriate accountability for the accuracy and completeness of audit results.

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