



 Research Article

TYPES OF INSPECTION AND EXAMINATION CONDUCTED IN THE COURSE OF DETECTION AND INVESTIGATION OF CRIMES

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ABSTRACT

This scientific article covers the types of audits and inspections, their classification and specific aspects of conducting, comparative analysis of the types of audits and inspections.

KEYWORDS

Audit, departmental audit, audit, evidence, method of evidence collection, audit, tax audit and financial audits.

INTRODUCTION

Inspections and inspections are very important for obtaining the necessary information in the activities of law enforcement agencies. However, “practitioners for various reasons have little knowledge of the existing system of inspection types and their capabilities. Due to the fact that there are various examinations in practice, it is difficult to determine their type and choose the appropriate specialist”[1].

Review of the types of investigation is not only theoretical, but also practical, because it allows investigators to understand their essence, to get an idea of the possibilities of solving problems that arise during the investigation and detection of crimes with their help. Although the literature highlights many

aspects of the distinction between departmental inspections and examinations conducted on behalf of law enforcement agencies, some provisions remain controversial and require resolution.

The common feature of inspections conducted in administrative and criminal proceedings is that in the process of their production, inspectors use the same documentary and factual control methods.

The investigator should not interfere in the choice of the investigative research method, but should give certain organizational instructions, provide practical help in finding the necessary specialists, familiarize

them with the materials of the criminal case related to the investigation etc.

The basis for cross-departmental investigation is the work of the investigated organization (supervisory body) or reports received by the head about various violations and infringements in subordinate organizations.

The legal basis for appointing a departmental inspection is the departmental-legal documents and internal papers of the organization, as well as the legislation not related to the field of criminal law.

An investigation not related to a criminal case is appointed by the order or assignment of the head of an organization or a higher organization, and in criminal proceedings by the order of an investigator. Therefore, it seems wrong to say that the law enforcement body does not appoint by its own decision, but requires the appointment of an inspection by providing the necessary evidence for this.[2]

During the inspection conducted at the initiative of the enterprise, institution, organization or its supervisory bodies in a certain field, the scope of work is determined by the wishes of the head of the enterprise (supervisory body) who appointed him, and the inspection is determined by the employee of the law enforcement agency (investigator, court)[3].

Therefore, in order to prevent the questionable matters in this direction, it is required to define a clear limit of inspection and verification.

In the process of developing any audit, regardless of who appointed it, the auditor must use the methods of document verification, which will allow to identify the amended and replaced documents that should have a positive effect on its quality.

According to some authors, the difference between departmental and criminal investigations is that the latter is aimed at identifying the signs of a crime.[4]

The effectiveness of their research increases when the investigator receives information about previous similar crimes and methods of investigating them.[5]

It can be seen that the audit also has certain tasks: checking the correctness of accounting and reporting, identifying cases of abuse and violations, etc.

Now let's explain the types of inspections.

Depending on the stage of the criminal proceedings, inspections can be divided into the following: inspections carried out during the decision to initiate a criminal case, investigation or trial.

Inspections and examinations are divided into departmental, non-departmental and internal types depending on the body conducting them. The first is conducted by senior enterprise auditors or law enforcement agencies. It is conducted by special inspection institutions (auditors) at the discretion of the head of the non-institutional enterprise. If the employees of the economic entity have an auditor or an audit commission, then an internal audit is conducted by these persons by the order of the head of the organization.[6]

G.M. Pupko classifies inspections and examinations according to this criterion and emphasizes the existence of a mixed type of inspection carried out simultaneously by the state and other control bodies and the effectiveness of the appointment[7].

Inspections are divided into scheduled and unscheduled inspections according to the time of the inspection appointment. Planned - carried out according to plans, approved by the head of the

organization (superior organization) or control body[8].

Unscheduled - these inspections are carried out when the head of the organization (high-level organization) receives information about violations in the financial and economic sphere that should be investigated, as well as by appointment of judicial and investigative bodies.[9] Also, N.T. Belukha proposes to separate continuous audits conducted by the audit commission of the enterprise in the structural divisions[10].

This norm contains the grounds for conducting planned and unplanned inspections. The first is an inspection carried out based on the relevant agreements based on the plan to be prepared.

Continuous and selective audit should not be confused with full and partial audit. Full and partial audits are related to the range of branches of the organization's work covered by the auditor, and permanent and selective audits are related to the volume of documents being audited.[11]

In the literature, it is proposed to distinguish factual, documentary and mixed audits. The first one mainly involves physical examination of the object, documentary examination - examination of documents and the use of mixed factual and documentary control information.[12]

A number of authors, depending on the scope of the audit, divide audits into final and non-final. Final may refer to repeated and additional audits, if not final, primary audits.[13]

Some authors divide audits into complex, non-complex, thematic and final activity, depending on the focus and scope of issues under investigation.[14] In our opinion, complexity implies several organizations and large-scale inspections. An uncomplicated routine

checkup. Thematic refers to the study of a certain specific area, the final addition and revisions should be understood.

I.R.Astanov explains the types of inspections and says that "depending on the stage of the criminal case, it is divided into preliminary investigation and court stage inspections." He explains that the audit may be full or partial, depending on the scope of the audited activity. Full audit - if the audited organization covers all aspects of financial and economic activity, then in this audit, all types of economic activity are examined. "Partial audit is aimed at checking certain areas of the audited organization or individual business operations," he says.[15] We agree with this opinion, but we should not forget that in addition to the preliminary investigation, an inspection can also be conducted at the inquiry stage.

B. Mominov states that the study of practice has shown the existence of the following types of inspection activity: "planned inspection - on the basis of a plan (1 time in 2 years); unplanned inspection (unscheduled); partial inspection - on issues of financial operations, income and expenses, preservation of funds); full audit - in relation to all business management documents during the audit period; selective inspection - the selection is taken for a certain period, for example, 1 month, third quarter, 1 year; cross-checking; thematic review; comprehensive inspection.

Scheduled inspection is conducted by the inspectors of the higher-ranking or controlling organization in order to check the enterprise's activities. Unscheduled inspections are conducted for various reasons: at the request of judicial and investigative authorities. Partial audits are an examination of one line of activity of the organization. In full audits, all activities of the audited organization are examined economically. Selective

inspection A selected part of the documents is inspected. Cross-checking covers different parts of an organization. Subsidiaries of a large organization are inspected and their information is compared. Thematic audits are conducted purposefully for the purpose of acquisition, distribution, and identification of deficits. Comprehensive audits are a comprehensive examination of the economic activity of the organization.[16]

As for complex and uncomplicated inspections, the authors do not have a single approach in this direction. Some make them complex and uncomplicated[17] if called; others accounting audit and complex (complex) called inspection.

Audits, which some call accounting audits and others uncomplicated audits, can be performed by one or a group of accounting professionals. Therefore, depending on the number of specialists engaged in conducting them, as well as in what field they have knowledge, it is necessary to distinguish the following: faqat accounting, commission and audit conducted by specialists covering various areas in the complex field. The main difference between complex audits and inspection is that experts from different fields of knowledge are involved in their production. The undoubted advantage of complex audits is that they examine the activities of the audited organization in a comprehensive manner.

Inspection is divided into initial (primary), repeated and additional, depending on the sequence of inspection. We fully agree with this classification, as it is a classification based on the requirements of the Code of Criminal Procedure.

In our opinion, the primary inspection is a type of inspection aimed at examining legal entities and individual entrepreneurs for the first time by studying

and comparing accounting, finance, statistics, bank documents and other documents, and is aimed at checking the presence or absence of traces of crime and evaluating them in the form of a document.

A secondary audit is a type of audit that follows a primary audit, including additional and re-audits.

Article 1879 of the Code of Criminal Procedure, which is called additional or re-examination, explains the concept of additional examination, where "additional inspection is appointed to fill in the gaps in the report in the result of the inspection and to clarify the newly discovered circumstances of the case.

Lawer I.R.Astanov stresses that "it is proposed to replace the word "deficiency" with the word "gap" in the first part of the Article 1879, known as "supplementary or re-examination", in the definition of supplementary examination.[18]

In our opinion, it is suggested to keep up the word "correct defects" in this norm, and then add the words "filling the gaps" in order to complete the content of the norm. Because deficiency and gap are separate concepts, both can arise in certain instances. Deficiency refers to cases where a gap is overlooked or left open due to errors made during the inspection process.

Part two of the Article 1879 of the Code of Criminal Procedure is devoted to re-inspection, according to which re-inspection is considered justified when objections submitted by the inspected subject, accused or defendant about disagreement with the conclusions and results of the re-inspection are justified; when there are contradictions in the document on the results of the inspection with the investigation materials and other materials of the criminal case, as well as when the documents,

information and materials that are the basis for the conclusions in the document on the results of inspection are found to be incorrect; when the conclusions stated in the report on the results of the inspection are unfounded or their correctness is in doubt.

In our opinion, in the interpretation of the concept of re-examination, it would be appropriate to add the words when there are doubts about its correctness, when the procedural rules of transfer are seriously violated. Because suspension and violation of procedural rules cast doubt on the evidentiary value of the primary investigation.

The third part of this article of the Code stipulates that the persons who conducted the initial inspection cannot be appointed to conduct a re-inspection. In this part, after the above words we suggest to add the following wording "Initially the specialist who conducted the inspection may be present during the re-inspection and give explanations, but he does not participate in the inspection and drawing up of the report".

CONCLUSION

In conclusion, there are several types of inspections and investigations, and their thorough study allows you to choose the right one depending on the situation and achieve the goal of the criminal process.

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