Artículo de investigación

Modern Challenges to Engagement an Expert in Criminal Proceedings on Economic Crimes in Ukraine

Сучасні Виклики Залучення Експерта у Кримінальних провадженнях з Економічних Злочинів в Україні

Desafíos actuales de involucrar a expertos en procesos penales por delitos económicos en Ucrania

Recibido: 23 de agosto del 2019 Aceptado: 18 de septiembre del 2019

Written by:
Hloviuk Iryna[164]
ORCID: 0000-0002-5685-3702
Hryniuk Volodymyr[165]
ORCID: 0000-0002-6340-0584
Kovalchuk Serhii[166]
ORCID: 0000-0001-6285-099X

Abstract

Vital meaning for proving the committing an economic crime has the use of specific knowledges, e.g., in form of forensic examination, as evidenced by the fact that the engagement of an expert for determination of damages in criminal proceedings is obligatory. In criminal proceedings of economic crimes under the current criminal procedural regulation it is impossible at the begin of the criminal proceedings to lawfully appoint the audit or inspection, which challenges the lawfulness of the conducting of forensic examination; this requires to be corrected on regulatory level. The *purpose* of the paper is systematization of specificity of the grounds and pattern of engagement of an expert in criminal proceedings in regard to economic crimes under the renewed pattern of the engagement of expert. The *methodology* of the study consisted of philosophical, scientific general and specific methods of scientific knowledge. In particular, it is a systematic, method of functional analysis, historical and legal, formal and logical regulatory methods. *Practical implications*. It was suggested indicating in criminal procedure law, respectively, for the prosecuting party – a right to demand an appointing the audit and inspection, for the defence party – the obligation to ordering the audit and inspection as separate means of

Анотація

Важливе значення в процесі доказування про вчинення економічного злочину є використання конкретних знань, наприклад, у формі судової експертизи, про що свідчить той факт, що залучення експерта для визначення розміру збитків у кримінальному провадженні є обов'язковим. У кримінальному провадженні з економічних злочинів згідно з чинним кримінальним процесуальним законодавством не передбачено на початку провадження призначення ревізії чи перевірки, що ускладнює проведення судової експертизи. Такий стан потребує нормативного врегулювання. Очевидно, що залучення експерта для визначення розміру збитків у кримінальному провадженні є обов'язковим. Водночас, застарілою й такою, що не відповідає статті 242 КПК України, залишається позиція, що залучення експерта не є обов'язковим у випадку коли вартість майна може бути визначена за роздрібними цінами, які існували на момент вчинення злочину, а розмір присудженої шкоди постраждалій стороні – за цінами під час вирішення справи в суді. Імперативне правило про об’єктивність дій судді при призначенні експерта є сумнівним через неможливість участі у такій процедурі сторін

[164] Doctor of Laws, Associate Professor, Head of the Department of Criminal Process, National University “Odessa Law Academy”, 65009, 23, Fontanska st, Odesa, Ukraine
[165] Doctor of Laws, Associate Professor, Associate Professor of the Department of Justice, Taras Shevchenko Kyiv National University, 01033, 60 Volodymyrska str., Kyiv, Ukraine
[166] Candidate of pedagogical sciences, Vice-Rector for Scientific and Creative Work of the Chuvash State Institute of Culture and Arts, the Ministry of Culture for nationalities and archiving of the Chuvash Republic, Russian Federation

gathering and controlling evidences. Therefore, in Criminal Procedure Code of Ukraine should be indicated a precept, obliging the parties to indicate in petitions an expert who should be engaged, or an expertise authority which should conduct examination, and investigating judge – to ground his decision about indicating other, than it is indicated in petition, expert who should be engaged, or an expertise authority which should conduct examination.

Key Words: Adversarial principle; appointment of audits and inspections; Criminal Procedure Code; economic crimes; engagement of an expert; forensic examination.

провадження, зокрема, при оскарженні кваліфікації, упередженості експерта тощо. *Мета статті* полягає у систематизації особливостей підстав та принципів залучення експерта до кримінальних справ з економічних злочинів за оновленою процедурою. *Методологію* дослідження склали філософські, наукові загальні та специфічні методи наукового пізнання. Зокрема, це систематичний, метод функціонального аналізу, історико-правовий, формально-правовий та логічний нормативний методи. В результаті проведеного дослідження пропонується передбачити в кримінально-процесуальному законі юридичні гарантії: для сторони обвинувачення – право клопотати про проведення аудиту й ревізії, а для сторони захисту – обов'язок призначати проведення аудиту та ревізії як окремих засобів збору та контролю доказів. Відстоюється позиція про необхідність закріплення в законі норми про зобов'язання сторін зазначати у клопотанні конкретні відомості про експерта або експертну установу, яких пропонується залучити до проведення експертизи, а для судді – обґрунтувати своє рішення у випадку відмови у задоволенні такого клопотання.

Ключові слова: економічні злочини; Кримінально-процесуальний кодекс; призначення ревізій та експертиз; принцип змагальності; судова експертиза.

Resumen

El significado vital para probar que se está cometiendo un delito económico tiene el uso de conocimientos específicos, por ejemplo, en forma de examen forense, como lo demuestra el hecho de que el compromiso de un experto para la determinación de daños en los procesos penales es obligatorio. En los procesos penales por delitos económicos en virtud de la normativa procesal penal vigente, al comienzo del proceso penal es imposible designar legalmente la auditoría o inspección, lo que cuestiona la legalidad de la realización del examen forense; Esto requiere ser corregido a nivel regulatorio. El propósito del documento es la sistematización de la especificidad de los motivos y el patrón de participación de un experto en procedimientos penales con respecto a delitos económicos bajo el patrón renovado de la participación de expertos. La metodología del estudio consistió en métodos filosóficos, científicos generales y específicos de conocimiento científico. En particular, es un método sistemático de análisis funcional, histórico y legal, métodos regulatorios formales y lógicos. Implicaciones prácticas. Se sugirió que se indicara en la ley de procedimiento penal, respectivamente, para la parte acusadora, un derecho a exigir que se designe la auditoría e inspección, para la parte defensora, la obligación de ordenar la auditoría e inspección como un medio separado para reunir y controlar las pruebas. Por lo tanto, en el Código de Procedimiento Penal de Ucrania se debe indicar un precepto, obligando a las partes a indicar en las peticiones a un experto que debe ser contratado, o una autoridad experta que debe llevar a cabo el examen, y el juez de instrucción - para fundamentar su decisión sobre indicar otro, se indica en la petición, un experto que debe participar o una autoridad experta que debe realizar el examen.

Palabras clave: Principio adversario; nombramiento de auditorías e inspecciones; Código de Procedimiento Penal; delitos económicos; contratación de un experto; examen forense.

Introduction

One of the goals, which stay in front of the legal order authorities, is the struggling with economic crimes, which lately have been widely spread and infringe damages upon our country. The statistics of commitment of economic crimes illustrate that the number of the economic crimes in different spheres of economics is highly increased, which leads to a dramatic amount of damages infringed upon the country. For instance, in 2016 were registered 92 thousand of crimes, in 2017 – 102,1 thousand, in 2018 – 113,8 thousand. The conducting of criminal proceedings in these kinds of crimes is impossible without the usage of specific knowledges in such a procedural form as an engagement of an expert and conducting of the forensic examination.

It is to notice that the problematic of these questions is enhanced by the fact that there is no common definition of a term "economic crimes" in doctrine, therefore, it is suggested to indicate criminal, criminological and criminalistics aspects of the term "economic crimes" (Pohoretskiy, Vakulyk, Serheeva, 2015). Having not discussed this question in detail because it leads out of this article, we agree that economic crimes are: crimes regarding banking and finance sphere: art. 200, 218-1, 219, 220-1, 220-2, 222, 222-1, 223-1, 223-2, 224, 231, 232, 232-1, 232-2 (VRU, 2001) (moreover, other crimes if their commitment is connected with the infringement upon financial resources of banks or other financial institutions or with the help of these institutions: art. 209, 361-363-3, 190, 191 (VRU, 2001); crimes connected with violation of budget legislation: art. 210, 211 (to this group can be regarded crimes determined by art. 191, 222, 364, 365, 366, 367, 368 (VRU, 2001) if they are committed on the stage of accomplishment of budget expenditures, namely connected with the use of budget founds); crimes in the sphere of tax law: art. 212, 212-1 (VRU, 2001) (other crimes if they are committed against tax system and are intended to infringe upon tax or fee incomes (other obligatory payments: art. 201, 204, 205, 209, 213, 216, 219, 222, 358, 366 (VRU, 2001); crimes in sphere of privatization: art. 233 (VRU, 2001); crimes of economic entities if they are committed during their economic activity (economic-entity crime in narrow understanding): art. 199, 203-1, 203-2, 204, 205, 205-1, 213, 216. 219, 222, 227, 229 (VRU, 2001) and other if they are committed during the economic activity of economic entity; also separate corruption crimes (art. 364, 365, 365-2, 368, 368-2 etc. (VRU, 2001)) can be regarded as economic crimes (Shapoval, 2017). Vital meaning for proving of committing the economic crimes has the use of the exceptional knowledge, e. g., in a form of forensic examination due to the fact that the engagement of an expert for the determination of damages in criminal proceeding is obligatory.

To problematic questions of engagement of the expert in criminal proceedings are devoted researches of I. Chtcherbak, M. Kalinovska, O. Kaluzhna, S. Krushynskyi, O. Starenkyi, O. Torbas, I. Zupryk, S. Sharenko, M. Vovk etc. Also the study of C.D. Arbelaez, Cruz L. Correa, Silva J. Silva is a scientific value, in which authors substantiated that a forensic audit is efficient tool, which helps to detect and hold to criminal liability for economic, financial, legal crimes (2014). On the other hand, the specificity of questions of engagement of the expert in criminal proceedings regarding economic crimes under Law of Ukraine "About amending Commercial Procedure Code of Ukraine, Civil Procedure Code of Ukraine, Administrative Procedural Code of Ukraine and other legislation" (VRU, 2017) has not been researched yet.

The **purpose of this article** is the systematization of specific grounds and pattern of engagement of the expert in criminal proceedings in economic crimes under the renewed procedure of engagement of the expert.

Methodology

The methodological ground of the paper is a system of philosophic, scientific general and specific methods of the scientific research. The systematic method allowed us to research the forms of the use of specific economic knowledges in economic crime proceedings. With the help of the functional method the realization of criminal procedural norms in regard to the engagement of an expert was researched. The historical method was applied in comparison between the different versions of precepts of the CPC regarding the engagement of an expert. The formal legal method was applied in research of the precepts of current legislation. The logical normative method was used for the formation of a supplement to current criminal procedural legislation.

Results and Discussions

Problematic Questions of Grounds of the Engagement of Expert in Criminal Proceedings Regarding Economic Crimes

As it is established in doctrine, the most common forensic examinations during the investigation of a crime are: forensic accounting, forensic economic examination, forensic financial-economic examination, technique-criminalistic examination of documents, forensic handwriting examination, computer-technique, commodity, fingerprint, psychiatric examinations etc. (Shapoval, 2017).

Pursuant to par. of 6 sec. 2 of art. 242 of Criminal Procedure Code of Ukraine (CPC) investigator or prosecutor are obliged to address a petition to an investigating judge for examination of damages (VRU, 2012). These problems are resolved during the forensic economic examination (accounting and tax accounting; financial-commercial activity, financial and monetary transactions).

It worth noticing that as it is prescribed in Instruction on appointment and conducting of forensic examinations and expert investigation, which is established by order of Ministry of Justice of Ukraine on 8 October 1998 No 53/5 (MJU, 1998), conducting of audit (determination by the experts of all economic indicators before the conducting a documental examination of financial-economic activity by a controller) is not the objective of the economic examination. Among with document about appointment of examination (engagement of the expert) to an expert should be given documents of accounting and tax accounting which maintain records – the basic data for resolving the relevant questions. Such a document could be: income or expenditure invoices, orders, accounting of materially responsible entities, cards of inventory control, cashbooks, materials of inventory, acts of audit, report cards, ordinances, acts of confirming of work performance, employment contracts, checking accounts, bank statements, payment orders, damages contracts, negotiable instruments, orders log, memorial orders for bank accounts, general ledgers, balances and other primary and consolidated documents of accounting and tax accounting. If examination is started to analyze the results of documental audit, then it is stated in the document about appointing an examination which results and for which reason doubts are caused (contradict other case materials, unconvincing grounded by financial inspectors etc.)

Therefore, the ground for conducting the examination is the prior presence of the results of audit and acts of control. In addition to this, nowadays the prosecution party is not entitled to appoint the audit and control, which is reasonably emphasized in legal literature (Kaplina, 2016), due to the fact that this power was excluded pursuant to Law of Ukraine "About the prosecutor's office" (VRU, 2014). There are suggestions about changing this situation by addressing audit and control to activities for ensuring the criminal proceedings (Nehanov, 2018) or to investigatory activity (Shaputko, 2018). Nevertheless, this question is not legally determined.

The case law is ambiguous in this aspect because there are cases as well of confirmation (ACKC, 2018; LadDC, 2018), refusal (LocDC, 2018; STDCLC, 2018) and returning of petitions (CCCSC, 2018c, 2018e; KhTC, 2018). For instance, the reason for the denial was indicated the fact that pursuant to art. 11 of Law of Ukraine "About main principles of conducting of the financial control in Ukraine" since 26 January 1993 No 2939 there are indicated two types of exceptional inspections (VRU, 1993). Firstly, it is exceptional inspection of a controlled entity which is not connected with criminal proceedings and is done if one of the reasons are present, which are indicated in par. 5 art. 11 of Law. Secondly, taking into account the amendments to the Law according to passing of the Law of Ukraine "About the prosecutor's office" (VRU, 2014), exceptional on-site inspections regardless of the form of ownership, which are not determined by this Law as controlled entities, are conducted by state financial controlling authority pursuant to court judgment, rendered in criminal proceedings. Therefore, the Law associates conducting the exceptional inspection only in case of criminal proceedings as one of the germane grounds for its appointment, only referred to beyond-control entities. Having examined exidences, provided by investigation authorities with petition, and researched the set of aforementioned norms of CPC, investigating judge comes to conclusion that, according to norms of mentioned Law and CPC, the investigating judge is not entitled to take the decision about the appointment of the exceptional inspection of financial-commercial activity (CCCSC, 2018b).

The question of appealing the decision of investigating judges regarding exceptional inspections was mentioned by the Great Chamber of Supreme Court. For instance, in

order of the Great Chamber of Supreme Court since 23 May 2018, in which the question about the possibility of appealing the decision of the investigating judge about appointment of exceptional inspection has been researched, was mentioned that regarding the importance for the actors against which the investigating judges appoint the exceptional inspections, rights indicated in art. 8 of Convention on human rights and in art. 1 of first Protocol to the Convention and taking into account the absence of reliable procedural mechanism of the defense of human rights during the preparatory proceedings, the Great Chamber considers as practical and effective the right on appealing these decisions at the stage of pre-trial investigation; due to the fact that investigating judge of Slovyansk district court of Donetsk oblast had decided to give a permission to conduct complex exceptional inspection, which is not prescribed under CPC, the appeal court whilst the taking decision about starting the appeal proceedings should have enacted precepts of par. 6 of art. 9 of CPC about appliance of the grounding principles of criminal proceedings, determined by par. 1 of art. 7 of CPC; the Great Chamber of Supreme Court considers that the appeal courts are obliged to start the appeal proceedings because of the appeals on the decisions of investigating judges about giving the permission to conduct exceptional inspections (GChSC, 2018).

Furthermore, the condition of case law, that has been formed, when it is impossible, without not adhering the norms of CPC, to lawfully appoint and conduct audit and inspection in criminal proceedings and, taking into account the precepts of aforementioned order, the economic examination as well, has a negative impact on performing of the aims of criminal proceedings, e.g., protection of the person, society and country from economic crimes, entails the impossibility of rewarding damages, infringed by these crimes, to the state and victims. The current normative regulation of this question literally has deprived the possibility to use the special economic knowledge to resolve economic crimes and proving against them in criminal proceedings. This situation had better be fixed. There are two main ways suggested by the draft laws and doctrine: addressing the audit and inspection to activities for ensuring the criminal proceedings (Nehanov, 2018) or to investigatory activities (Shaputko, 2018). However, taking into account the fact that results of audit and acts of inspections are such a source of proofs as documents (par. 4 of sec. 2 of art. 99 (VRU, 2012)) and art. 93 as means of gathering and examining of the evidences prescripts the possibility of demanding and acquiring the results of audit and acts of inspections (however, in this formulation it is mentioned about already present results and acts), we suggest prescribing in sec. 2 and 3 of art. 93 of CPC (VRU, 2012), respectively, for the prosecuting party the separate means of gathering and controlling the evidences – the appointing of audit and inspection, and for the defense party – ordering the audit and inspection.

Procedural questions of engagement of the expert in economic crimes criminal proceedings

As was afore mentioned, the engagement of the expert for determination of the damages in criminal proceedings is obligatory. Taking into account that this precept has been established in CPC since 2014, nowadays its implementation is ambiguous, as the case law indicates. Particularly, it is stated that the engagement of the expert is obligatory: "Substantiated the defender refers to violation by the court of precepts of sec. 2 of art. 242 of CPC (VRU, 212), pursuant to which the determination of the amount of damages is conducted through the respective forensic examination. Regardless of aforementioned, the court grounded the amount of damages on inventory reference" (VTC, 2018). It is indicated that: "There was not conducted researches on determination of the amount of damages in this criminal proceedings due to the fact that by the defense party was given only the reference since 7 May 2015 of value of fish, consignment note since 7 May 2015 and calculation of damages, infringed upon a fishing farm and other objects of water industry pursuant to order of Cabinet of Ministers of Ukraine No 1209 (CMU, 2011). Nevertheless, pursuant to par. 6 of sec. 2 of art. 242 of CPC these documents cannot be used instead of the conclusion of expert" (ShDCKC, 2018).

However, there are occasions, when it is not considered as obligatory to engage the expert for the determination of damages in criminal proceedings: "… the precepts of the law indicate the obligation of an investigator or prosecutor to address to the investigating judge with the petition about appointing the forensic examination in case of urgency to determine the amount of damages, if the value of property cannot be determined through retail prices which existed at the moment of committing a crime, and amount of awarded damages to a party – through the prices during the resolving a case in court, the appointment of the examination is not obligatory"(CCCSC, 2018a, 2018d).

We consider that interpretation of non-requirement of the engagement of expert does not correlate with art. 242 of CPC because this article does not prescribe the discretion of the investigator, prosecutor regarding the form of use of the special knowledges during the determination of damages in criminal proceedings, only imperatively indicating the engagement of expert. Other means of determination of the amount of damages in criminal proceedings might lead to the situation, in which there will not be proved the circumstances of the object of proving, prescribed in art. 91 of CPC (VRU, 2012).

In doctrine it is already was reasonably pointed out that the defense party now does not have the possibility to alone engage the expert for conducting for any examination, even for own money (Hloviuk, Torbas, 2018), that the deprivation of the possibility of defender to engage the expert on the contract terms for conducting the examination, undoubtedly, contradicts the realization of adversarial principle in criminal procedural proving (Starenkiy, 2017). The expediency of this pattern is hard to explain because even earlier the defense party could engage the expert through the mechanism of earlier enforceable art. 244 of CPC (VRU, 2012), if it had not the possibility to engage the expert on contract terms or other reasons. Nevertheless, these precepts put the defense party under the dependence from the productivity of investigating judges who examine these petitions, but, taking into account the huge burden of investigating judges, the efficiency of such an examination process is doubtful, which can cause the impossibility of use of such a means of gathering the proofs and defense. However, in spite of new redaction of art. 243 of CPC, art. 7-1 of Law of Ukraine "About forensic examination" (VRU, 1994) maintains prescriptions: the ground for conducting the forensic examination is court decision or decision of pre-trial investigation authority, or contract with an expert or expertise authority – if the examination is conducted on the order of other entities. As rightly states M. Vovk, it is obvious, as indicates the analysis of this norm, the pre-trial investigation authority and other entities are entitled to engage the expert on their own for the conducting a forensic examination in criminal proceedings. Nevertheless, the aforementioned contradicts the new precepts of CPC in respect of appointing of the forensic examinations and can lead to situation, when parties in criminal proceedings, having directly addressed to expertise authority, get the conclusion of forensic examination which will be further determined by the court as inadmissible evidence because pursuant to CPC forensic examination can be conducted only in case of presence of the decision of investigating judge or court, that is, the procedure of gathering the evidence was violated (Vovk, 2018). Therefore, respective precepts of CPC and Law of Ukraine "About forensic examination" should be concerted.

The investigating judge on his own determines an expert who should be engaged, or an expertise authority which should conduct examination. That is, that the party is not obliged to indicate in the petition an expert who should be engaged, or an expertise authority which should conduct examination (it is to notice that such indication is not a violation of procedure of court proceedings). It worth noticing that this statement does not contradict the case law of ECHR pursuant to art. 6 of Convention on human rights. There is no unqualified right, as such, to appoint an expert of one's choosing to testify at trial, or the right to appoint a further or alternative expert. Moreover, the Court has traditionally considered that there is no right to demand the neutrality of a court-appointed expert as long as that expert does not enjoy any procedural privileges which are significantly disadvantageous to the applicant.

The requirement of neutrality of official experts, however, has been given more emphasis in the Court's recent case law, especially where the opinion of the expert plays a determining role in the proceedings (Sara Lind Eggertsdóttir v. Iceland, §§41-55). The right to appoint a counter-expert may appear where the conclusions of the original expert commissioned by the police trigger a criminal prosecution, and there is no other way of challenging that expert report in court (Stoimenov v. "the former Yugoslav Republic of Macedonia", §§38-43). The adversarial principle and equality of arms may also apply, to a limited extent, to the process of the preparation of the expert reports (Mantovanelli v. France) (Vitkauskas, 2017).

It may be hard to challenge a report by an expert without the assistance of another expert in the relevant field. Thus, the mere right of the defence to ask the court to commission another expert examination does not suffice. To realise that right effectively, the defence must have the same opportunity to introduce their own "expert evidence" (Khodorkovskiy and Lebedev v. Russia, §731). Where the results of an expert examination are crucial for the outcome of the case, the defence may have a right not only to

challenge the conclusions of the expert report in court, but also to have the opportunity to attend and effectively participate in the examination of the expert at the pre-trial stage, for example, by putting additional questions to the expert (Cottin v. Belgium, §§31-33; Mantovanelli v. France, §§31-36) (Vitkauskas, 2017).

Moreover, in case of indication by the investigating judge, court of an expert, may occur some issues connected with his qualification, prejudice, which further can doubt the rightfulness of the conclusion. Therefore, it worth obliging the parties to indicate in petitions an expert who should be engaged, or an expertise authority which should conduct examination, and investigating judge – to ground his decision about indicating other, than it is indicated in petition, expert who should be engaged, or an expertise authority which should conduct examination.

Conclusions

In criminal proceedings of economic crimes regarding current criminal procedural regulation it is impossible in primary criminal proceedings to lawfully appoint audit and inspection, which doubts the lawfulness of conducting of the forensic economic examination. Therefore, we suggest indicating in sec. 2 and 3 of art. 93 of CPC, respectively, for the prosecuting party – appointing the audit and inspection, for the defence party – ordering the audit and inspection as separate means of gathering and controlling evidences. This will let the parties to use their results in criminal proceedings and will solve the issue of the use of specific economic knowledges in these forms and in form of an examination. The engagement of an expert for the determination of amount of damages in criminal proceedings is obligatory; obsolete and contradicting to art. 242 of CPC is the interpretation that the engagement of an expert is not compulsory if the value of property can be determined through retail prices which existed at the moment of committing a crime, and amount of awarded damages to a party – through the prices during the resolving a case in court.

The imperative rule about independent indicating by the investigating judge, court an expert is ambiguous in context of impossibility of taking part in this procedure by the parties, for instance, in appealing the qualification, prejudice of the expert etc. Therefore, in Code should be indicated a precept, obliging the parties to indicate in petitions an expert who should be engaged, or an expertise authority which should conduct examination, and investigating judge – to ground his decision about indicating other, than it is indicated in petition, expert who should be engaged, or an expertise authority which should conduct examination.

Bibliographic references

Appellate Court of the Kyiv City (ACKC). (2018). *Decision (criminal proceeding), dated June 6, 2018.* Ukraine. URL: http://www.reyestr.court.gov.ua/Review/74630510

Cabinet of Ministers of Ukraine (CMU). (2011). Order: Approval of fees for calculating the amount of compensation for damage caused by the illicit extraction (collection) or destruction of valuable aquatic bioresources, dated November 21, 2011, No 1209. URL: http://search.ligazakon.ua/l_doc2.nsf/link1/KP111209.html

Cassation Criminal Court of Supreme Court (CCCSC). (2018a). *Resolution in case No 326/672/17, dated November 1, 2018.* Ukraine. URL: http://reyestr.court.gov.ua/Review/77654078

Cassation Criminal Court of Supreme Court (CCCSC). (2018b). *Resolution in case No 477/2255/16-k, dated June 7, 2018.* Ukraine. URL: http://reyestr.court.gov.ua/Review/74598723

Cassation Criminal Court of Supreme Court (CCCSC). (2018c). *Resolution in case No 562/2333/15-k, dated October 25, 2018.* Ukraine. URL: http://reyestr.court.gov.ua/Review/77586813

Cassation Criminal Court of Supreme Court (CCCSC). (2018d). *Resolution in case No 569/12438/15-k, dated September 12, 2018.* Ukraine. URL: http://reyestr.court.gov.ua/Review/76536331

Cassation Criminal Court of Supreme Court (CCCSC). (2018e). *Resolution in case No 697/1276/15-k, dated October 25, 2018.* Ukraine. URL: http://reyestr.court.gov.ua/Review/78011558

Great Chamber of Supreme Court (GChSC). (2018). *Resolution in case No 243/6674/17-k, dated May 23, 2018.* Ukraine. URL: http://www.reyestr.court.gov.ua/Review/74475959

Arbeláez, C.D., Correa Cruz, L., & Silva Silva, J. (2014). Un Acercamiento a los Desarrollos Investigativos en la Auditoría Forense. *Tendencias*, *14*(2), 216-230. URL: http://revistas.udenar.edu.co/index.php/rtend/article/view/1647

Hloviuk, I., Torbas, O. (2018). New order for attracting an expert due to the Criminal procedure code of Ukraine: achievements and miscounts. *Visnyk Natsionalnoi akademii prokuratury Ukrainy*, *2*(54), 97-108.

Kaplina, O.V. (2016). *Appointment of audit by the investigator, prosecutor: disparity between legislation and case law*. Ostroh: ONU.

Kherson Town Court (KhTC). (2018). *Decision in case No 766/878/18, dated March 14, 2018.*

Ukraine. URL: http://www.reyestr.court.gov.ua/Review/72783829

Kyiv District Court of the Poltava City (KDCPC). (2018). *Decision in case No 552/673/18, dated February 6, 2018.* Ukraine. URL: http://www.reyestr.court.gov.ua/Review/72013751

Ladyzhyn District Court (LadDC). (2018). *Decision in case No 135/351/18, dated July 10, 2018.* Ukraine. URL: http://www.reyestr.court.gov.ua/Review/75244642

Lokachynskiy District Court (LocDC). (2018). *Decision in case No 155/1221/18, dated August 28, 2018.* Ukraine. URL: http://www.reyestr.court.gov.ua/Review/76106469

Ministry of Justice of Ukraine (MJU). (1998). Order: Instruction on appointment and conducting of forensic examinations and expert investigation, dated October 8, 1998, No 53/5. URL: https://zakon.rada.gov.ua/laws/show/z0705-98?find=1&text=%EF%E5%F0%E5%E2%B3%F0%EA#w112

Nehanov, V.V. (2018). *Use of inspection conclusion in criminal proceedings.* (Thesis PhD), National academy of internal affairs, Kyiv, Ukraine.

Pohoretskiy, M.A., Vakulyk, O.O., Serheeva, D.B. (2015). *Investigation of economic crimes*. Kyiv: Dakor.

Sambir Town District Court of Lviv City (STDCLC). (2018). *Decision in case No 452/3340/17, dated March 12, 2018*. Ukraine. URL: http://www.reyestr.court.gov.ua/Review/72663243

Shapoval, O.V. (2017). *Criminalistics provision of investigation of economic crimes.* (Thesis PhD), Kyiv National University named Tarasa Shevchenka, Kyiv, Ukraine.

Shaputko, S.V. (2018). *Power of investigating judge in criminal proceedings regarding judicial control.* (Thesis PhD), Kyiv National University named Tarasa Shevchenka, Kyiv, Ukraine

Shevchenkivskyi District Court of Kyiv City (ShDCKC). (2018). *Decision in case No 761/34547/18, dated September 26, 2018.* Ukraine. URL: http://www.reyestr.court.gov.ua/Review/76983376

Starenkiy, O.S. (2017). Legislative innovations of the procedural order of the carrying out of separate investigative actions as the instrumentality of getting of evidences in the pre-trial investigation. *Visnyk kryminalnoho sudochynstva, 4*, 82-93.

Vinnytsia Town Court (VTC). (2018). *Decision in case No 127/20948/18, dated September 5, 2018.* Ukraine. URL: http://www.reyestr.court.gov.ua/Review/76327699

Vitkauskas, D. (2018). Protection of the writes for the fair court due to the European Convention on Human Rights. *Rada Yevropy, 2*, 75-76.

Vovk, M. (2018). Problems of appointment of forensic examinations during the pre-trial investigation of the criminal proceedings and the paths of improvement of their prescription. *Visnyk prokuratury, 9*, 67-73.

Verkhovna Rada of Ukraine (VRU). (1993). Law of Ukraine: About main principles of conducting of the financial control in Ukraine, dated January 26, 1993, No 2939. URL: https://zakon.rada.gov.ua/laws/show/2939-12

Verkhovna Rada of Ukraine (VRU). (1994). Law of Ukraine: About forensic examination, dated February 25, 1994, No. 4038-XII. URL: https://zakon.rada.gov.ua/laws/show/4038-12

Verkhovna Rada of Ukraine (VRU). (2001). Law of Ukraine: Criminal Code of Ukraine, dated April 5, 2001, No 2341-III. URL: https://zakon.rada.gov.ua/laws/show/2341-14

Verkhovna Rada of Ukraine (VRU). (2012). Law of Ukraine: Criminal Procedure Code of Ukraine, dated April 13, 2012, No. 4651-VI. URL: http://zakon5.rada.gov.ua/laws/show/4651-17

Verkhovna Rada of Ukraine (VRU). (2014). Law of Ukraine: About the prosecutor's office, dated October 14, 2014, No 1697-VII. URL**:** https://zakon.rada.gov.ua/laws/show/1697-18

Verkhovna Rada of Ukraine (VRU). (2017). Law of Ukraine: About amending Commercial Procedure Code of Ukraine, Civil Procedure Code of Ukraine, Administrative Procedural Code of Ukraine and other legislation, dated October 10, 2017, No **2147-VIII.** URL: https://zakon.rada.gov.ua/laws/show/2147-19/print